



3013 (02-09-04)

**ANNUAL REPORT**

OF

Name: WAUSAU WATER WORKS

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Principal Office: 407 GRANT STREET  
WAUSAU, WI 54403-4783

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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.*



## 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. 111.1)	F-08
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.2)	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 (Accts. 221 and 222)	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
Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality	W-12
Accumulated Provision for Depreciation - Water --Plant Financed by Contributions--	W-14
Source of Supply, Pumping and Purchased Water Statistics	W-16
Sources of Water Supply - Ground Waters	W-17
Sources of Water Supply - Surface Waters	W-18
Pumping & Power Equipment	W-19
Reservoirs, Standpipes & Water Treatment	W-20
Water Mains	W-21
Water Services	W-22
Meters	W-23
Hydrants and Distribution System Valves	W-24

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## TABLE OF CONTENTS

Schedule Name	Page
<b>WATER OPERATING SECTION</b> Water Operating Section Footnotes	W-25

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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** WAUSAU WATER WORKS

**Utility Address:** 407 GRANT STREET  
WAUSAU, WI 54403-4783

**When was utility organized?** 1/1/1885

**Report any change in name:**

**Effective Date:**

**Utility Web Site:** [http://www.ci.wausau.wi.us/detailed\\_info.asp?dep=20](http://www.ci.wausau.wi.us/detailed_info.asp?dep=20)

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

**Name:** MS DEBRA J GEIER

**Title:** ADMINISTRATIVE ASSISTANT

**Office Address:**

407 GRANT STREET  
WAUSAU, WI 54403-4783

**Telephone:** (715) 261 - 6533

**Fax Number:** (715) 261 - 6535

**E-mail Address:** [utlstaff@ci.wausau.wi.us](mailto:utlstaff@ci.wausau.wi.us)

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

**Name:**

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

**Name:** MS LINDA LAWRENCE

**Title:** PRESIDENT

**Office Address:**

407 GRANT STREET  
WAUSAU, WI 54403-4783

**Telephone:** (715) 261 - 6803

**Fax Number:** (715) 261 - 6808

**E-mail Address:**

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**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:**

**Title:**

**Office Address:** CLIFTON GUNDERSON & CO  
P.O. BOX 106  
STEVENS POINT, WI 54484

**Telephone:** (715) 344 - 8544

**Fax Number:** (715) 344 - 4984

**E-mail Address:**

**Date of most recent audit report:** 4/17/2003

**Period covered by most recent audit:** 01/01/2002 - 12/31/2003

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

**Name:** MR JOSEPH L GEHIN

**Title:** UTILITIES DIRECTOR

**Office Address:**

407 GRANT ST  
WAUSAU, WI 54403-4783

**Telephone:** (715) 261 - 6534

**Fax Number:** (715) 261 - 6535

**E-mail Address:** jlgehin@mail.ci.wausau.wi.us

**Name of utility commission/committee:** Wausau Water Works Commission

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

- MR STEVEN AGNOLI, COMMISSIONER
- MR EDWARD GALE, SECRETARY
- MS LINDA LAWRENCE, PRESIDENT
- MR ROGER OTTO, COMMISSIONER
- MR KONRAD TUCHSCHERER, COMMISSIONER

**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:** [REDACTED]

**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:**

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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)	3,872,661	3,773,389	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	1,785,341	1,685,909	2
Depreciation Expense (403)	517,667	574,282	3
Amortization Expense (404-407)	19,832	13,335	4
Taxes (408)	718,586	703,181	5
<b>Total Operating Expenses</b>	<b>3,041,426</b>	<b>2,976,707</b>	
<b>Net Operating Income</b>	<b>831,235</b>	<b>796,682</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>831,235</b>	<b>796,682</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	368	(682)	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	33,973	47,320	10
Miscellaneous Nonoperating Income (421)	1,254,184	0	11
<b>Total Other Income</b>	<b>1,288,525</b>	<b>46,638</b>	
<b>Total Income</b>	<b>2,119,760</b>	<b>843,320</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	85,333	0	13
<b>Total Miscellaneous Income Deductions</b>	<b>85,333</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>2,034,427</b>	<b>843,320</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	306,001	329,786	14
Amortization of Debt Discount and Expense (428)	0	10,270	15
Amortization of Premium on Debt--Cr. (429)	0		16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0		19
<b>Total Interest Charges</b>	<b>306,001</b>	<b>340,056</b>	
<b>Net Income</b>	<b>1,728,426</b>	<b>503,264</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	8,733,215	8,229,951	20
Balance Transferred from Income (433)	1,728,426	503,264	21
Miscellaneous Credits to Surplus (434)	10,894,472	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>21,356,113</b>	<b>8,733,215</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	3,872,661		3,872,661	1
<b>Total (Acct. 400):</b>	<b>3,872,661</b>	<b>0</b>	<b>3,872,661</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	1,785,341		1,785,341	2
<b>Total (Acct. 401-402):</b>	<b>1,785,341</b>	<b>0</b>	<b>1,785,341</b>	
<b>Depreciation Expense (403):</b>				
Derived	517,667		517,667	3
<b>Total (Acct. 403):</b>	<b>517,667</b>	<b>0</b>	<b>517,667</b>	
<b>Amortization Expense (404-407):</b>				
Derived	19,832		19,832	4
<b>Total (Acct. 404-407):</b>	<b>19,832</b>	<b>0</b>	<b>19,832</b>	
<b>Taxes (408):</b>				
Derived	718,586		718,586	5
<b>Total (Acct. 408):</b>	<b>718,586</b>	<b>0</b>	<b>718,586</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>831,235</b>	<b>0</b>	<b>831,235</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>				
PRIVATE WELL PERMITS	1,517		1,517	9
EXPENSES ATTRIBUTABLE TO PRIVATE WELL PERMITS	(1,149)		(1,149)	10
<b>Total (Acct. 417):</b>	<b>368</b>	<b>0</b>	<b>368</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE	0		0	11
<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 ON SINKING FUNDS	19,883	0	19,883 12
INTEREST ON DEPRECIATION FUNDS	5,429	0	5,429 13
OTHER INTEREST	8,661	0	8,661 14
<b>Total (Acct. 419):</b>	<b>33,973</b>	<b>0</b>	<b>33,973</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water		1,253,455	1,253,455 15
INSURANCE RECOVERIES	729	0	729 16
<b>Total (Acct. 421):</b>	<b>729</b>	<b>1,253,455</b>	<b>1,254,184</b>
<b>TOTAL OTHER INCOME:</b>	<b>35,070</b>	<b>1,253,455</b>	<b>1,288,525</b>

<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
NONE	0	0	0 17
<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		85,333	85,333 18
NONE	0	0	0 19
<b>Total (Acct. 426):</b>	<b>0</b>	<b>85,333</b>	<b>85,333</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>0</b>	<b>85,333</b>	<b>85,333</b>

<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	306,001		306,001 20
<b>Total (Acct. 427):</b>	<b>306,001</b>	<b>0</b>	<b>306,001</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
NONE	0		0 21
<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		0 22
<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 23
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
<b>Other Interest Expense (431):</b>			
Derived	0		0 24
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest Charged to Construction--Cr. (432):</b>			
NONE	0		0 25
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>306,001</b>	<b>0</b>	<b>306,001</b>
<b>NET INCOME:</b>	<b>560,304</b>	<b>1,168,122</b>	<b>1,728,426</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	8,733,215	0	8,733,215 26
<b>Total (Acct. 216):</b>	<b>8,733,215</b>	<b>0</b>	<b>8,733,215</b>
<b>Balance Transferred from Income (433):</b>			
Derived	560,304	1,168,122	1,728,426 27
<b>Total (Acct. 433):</b>	<b>560,304</b>	<b>1,168,122</b>	<b>1,728,426</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
AMT TRANSFER PER CIAC RECLASSIFICATION	0	10,894,472	10,894,472 28
<b>Total (Acct. 434):</b>	<b>0</b>	<b>10,894,472</b>	<b>10,894,472</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
NONE	0	0	0 29
<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 30
<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 31
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>9,293,519</b>	<b>12,062,594</b>	<b>21,356,113</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**

- |   |
|---|
| <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	3,872,661	0	0	0	3,872,661	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	3,417				3,417	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>3,869,244</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,869,244</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	481,531	16,071	<b>497,602</b>	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	133,678		<b>133,678</b>	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	8,182		<b>8,182</b>	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	16,071	(16,071)	0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>639,462</b>	<b>0</b>	<b>639,462</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	36,216,895	33,723,293	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	10,661,180	7,822,632	2
<b>Net Utility Plant</b>	<b>25,555,715</b>	<b>25,900,661</b>	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>25,555,715</b>	<b>25,900,661</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	2,832,605	2,630,441	9
<b>Total Other Property and Investments</b>	<b>2,832,605</b>	<b>2,630,441</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	(745,723)	(170,521)	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	100	100	12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	334,859	328,525	15
Other Accounts Receivable (143)	25,726	24,447	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	0	0	18
Materials and Supplies (151-163)	68,179	58,750	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
<b>Total Current and Accrued Assets</b>	<b>(316,859)</b>	<b>241,301</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	49,695	56,193	24
Other Deferred Debits (182-186)	26,668	40,002	25
<b>Total Deferred Debits</b>	<b>76,363</b>	<b>96,195</b>	
<b>Total Assets and Other Debits</b>	<b>28,147,824</b>	<b>28,868,598</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)	455,575	455,575	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	21,356,113	8,733,215	28
<b>Total Proprietary Capital</b>	<b>21,811,688</b>	<b>9,188,790</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	5,492,093	6,264,629	29
Advances from Municipality (223)	400,000	0	30
Other Long-Term Debt (224)	0	0	31
<b>Total Long-Term Debt</b>	<b>5,892,093</b>	<b>6,264,629</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	32
Accounts Payable (232)	145,992	140,784	33
Payables to Municipality (233)	100,000	0	34
Customer Deposits (235)	0	0	35
Taxes Accrued (236)	0	0	36
Interest Accrued (237)	13,963	21,312	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	184,080	166,611	41
<b>Total Current and Accrued Liabilities</b>	<b>444,035</b>	<b>328,707</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	8	19	44
<b>Total Deferred Credits</b>	<b>8</b>	<b>19</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
<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	13,086,453	49
<b>Total Liabilities and Other Credits</b>	<b>28,147,824</b>	<b>28,868,598</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	33,723,293	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)	27,083,263	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	9,089,980	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)	10,003				7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	33,649				9
<b>Total Utility Plant</b>	<b>36,216,895</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 (111.1)	8,391,905	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	2,269,275	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)					13
Accumulated Provision for Amortization of Utility Plant in Service (114)					14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
<b>Total Accumulated Provision</b>	<b>10,661,180</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>25,555,715</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. 111.1)**

Depreciation Accruals (Credits) during the year (111.1):

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 (111.1)</b>	7,822,632				7,822,632	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged depreciation expense (403)	517,667				517,667	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	37,884				37,884	6
Accruals charged other						7
accounts (specify):						8
Power Op/Transportation Equip	37,699				37,699	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
<b>Total credits</b>	<b>593,250</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>593,250</b>	<b>13</b>
<b>Debits during year</b>						14
Book cost of plant retired	23,977				23,977	15
Cost of removal	0				0	16
Other debits (specify):						17
					0	18
<b>Total debits</b>	<b>23,977</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>23,977</b>	<b>19</b>
<b>Balance end of year (111.1)</b>	<b>8,391,905</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,391,905</b>	<b>20</b>

**ACCUMULATED PROVISION FOR DEPRECIATION AND  
AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN  
SERVICE (ACCT. 111.2)**

Depreciation Accruals (Credits) during the year (111.2):  
 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 (111.2)</b>	0				0	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged depreciation expense (426)	85,333				85,333	4
Accruals charged other accounts (specify):						5 6
					0	7
Salvage	0				0	8
Other credits (specify):						9
Est. deprec on contrib plnt 1/1/03	2,191,981				2,191,981	10
<b>Total credits</b>	<b>2,277,314</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,277,314</b>	<b>11</b>
<b>Debits during year</b>						12
Book cost of plant retired	8,039				8,039	13
Cost of removal	0				0	14
Other debits (specify):						15
					0	16
<b>Total debits</b>	<b>8,039</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,039</b>	<b>17</b>
<b>Balance end of year (111.2)</b>	<b>2,269,275</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,269,275</b>	<b>18</b>

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

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>	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**

<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 (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility (154)	68,179	58,750	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
<b>Total Materials and Supplies</b>	<b>68,179</b>	<b>58,750</b>	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1992 GO BOND	2,453	428	3,268	1
1994 GO BOND	1,550	428	7,755	2
1999 REVENUE BOND	2,495	428	38,672	3
<b>Total</b>			<b>49,695</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	455,575	1
<b>Changes during year (explain):</b>		<b>2</b>
<b>Balance end of year</b>	<u><u>455,575</u></u>	

**BONDS (ACCTS. 221 AND 222)**

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)	
1990 GO BOND	07/01/1984	10/01/2003	6.55%	0	<b>1</b>
1992 GO Bond	04/15/1992	08/01/2005	5.51%	358,378	<b>2</b>
1994 GO Bond	04/01/1994	10/01/2008	4.55%	463,715	<b>3</b>
1999 REVENUE BOND	07/13/1999	01/01/2019	5.00%	4,670,000	<b>4</b>
<b>Total Bonds (Account 221):</b>				<b>5,492,093</b>	
Total Reacquired Bonds (Account 222)				0	<b>5</b>

**Net amount of bonds outstanding December 31: 5,492,093**

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
ADVANCE FROM SEWER UTILITY	08/31/2003	12/31/2009	0.00%	400,000	1
<b>Total for Account 223</b>				<b>400,000</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	718,586	2
Charged electric department expense		3
Charged sewer department expense	15,259	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<u>733,845</u>	
<b>Taxes paid during year:</b>		
County, state and local taxes	680,545	6
Social Security taxes	48,789	7
PSC Remainder Assessment	4,511	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<u>733,845</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>					
1992 GO BOND	12,437	25,812	29,850	8,399	1
1990 GO BOND	2,358	7,072	9,430	0	2
1999 REV BOND	0	248,000	248,000	0	3
1994 GO BOND	6,517	25,117	26,070	5,564	4
<b>Subtotal</b>	<b>21,312</b>	<b>306,001</b>	<b>313,350</b>	<b>13,963</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	5
<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	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	7
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>21,312</b>	<b>306,001</b>	<b>313,350</b>	<b>13,963</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>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Sinking Funds (125):</b>		
1984/85/90A GO BONDS/99 REV BOND	1,863,589	3
<b>Total (Acct. 125):</b>	<b>1,863,589</b>	
<b>Depreciation Fund (126):</b>		
1984/85/90A GO BONDS/99 REV BOND	953,012	4
<b>Total (Acct. 126):</b>	<b>953,012</b>	
<b>Other Special Funds (128):</b>		
CONSTRUCTION FUND	16,004	5
<b>Total (Acct. 128):</b>	<b>16,004</b>	
<b>Interest Special Deposits (132):</b>		
NONE		6
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
NONE		7
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		8
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	334,859	9
Electric		10
Sewer (Regulated)		11
<b>Other (specify):</b>		
NONE		12
<b>Total (Acct. 142):</b>	<b>334,859</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
<b>Other (specify):</b>		
CUSTOMER CHARGES FOR LATERALS, TURN ONS, CONSTR MTRS, MISC	25,726	15
<b>Total (Acct. 143):</b>	<b>25,726</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>Receivables from Municipality (145):</b>		
NONE		16
<b>Total (Acct. 145):</b>		<b>0</b>
<b>Prepayments (165):</b>		
NONE		17
<b>Total (Acct. 165):</b>		<b>0</b>
<b>Extraordinary Property Losses (182):</b>		
EARLY RETIREMENT OF TELEMTRY SYSTEM (LETTER FROM PSC 2/21/02	26,668	18
<b>Total (Acct. 182):</b>	<b>26,668</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		19
<b>Total (Acct. 183):</b>		<b>0</b>
<b>Clearing Accounts (184):</b>		
NONE		20
<b>Total (Acct. 184):</b>		<b>0</b>
<b>Temporary Facilities (185):</b>		
NONE		21
<b>Total (Acct. 185):</b>		<b>0</b>
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		22
<b>Total (Acct. 186):</b>		<b>0</b>
<b>Payables to Municipality (233):</b>		
ADVANCE FROM SEWER UTILITY	100,000	23
<b>Total (Acct. 233):</b>	<b>100,000</b>	
<b>Other Deferred Credits (253):</b>		
SALES TAX DUE STATE	8	24
<b>Total (Acct. 253):</b>	<b>8</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)	23,534,670	0	0	0	23,534,670	1
Materials and Supplies	63,464	0	0	0	63,464	2
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	8,107,268	0	0	0	8,107,268	4
Customer Advances for Construction					0	5
					0	6
<b>Average Net Rate Base</b>	<b>15,490,866</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15,490,866</b>	
Net Operating Income	831,235	0	0	0	831,235	7
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>5.37%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>5.37%</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.**

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**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.**

NEW WATER TOWER WAS CONSTRUCTED IN 2003. WILL NOT BE PUT INTO SERVICE UNTIL 2004.

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## FINANCIAL SECTION FOOTNOTES

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

#### General footnotes

F16- Advance from sewer utility - sewer utility loaned \$500,000 to water utility to finance new water tower. Will be paid back over a period of five years, with first payment due December 31, 2004. No interest will be paid per phone conversation with Dave Sheard.

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

Extraordinary Property Losses (Acct 182): amortization requires PSC authorization. Provide date of authorization.

Retirement of old telemetry system which had not been fully depreciated, resulting in a loss of \$66,670.67. This will be amortized over a five year period per letter from James Lukow, PSC, dated February 21, 2002.

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### Identification and Ownership (Page iv)

#### General footnotes

Exact organization date unknown. Records incomplete back to 1885.

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### Identification and Ownership - Contacts (Page iv)

#### General footnotes

Date of Most Recent Audit Report - Wausau Water Works will be audited by the firm of Clifton Gunderson in May, 2004 for the period of January 1 - December 31, 2003

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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	13,086,453	0	0	0	0	<b>13,086,453</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	13,086,453					<b>13,086,453</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)	3,761,371	3,645,196	1
<b>Total Sales of Water</b>	<b>3,761,371</b>	<b>3,645,196</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	38,286	34,780	2
Miscellaneous Service Revenues (471)	23,428	33,914	3
Rents from Water Property (472)	19,863	19,133	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	29,713	40,366	6
Amortization of Construction Grants (475)		0	7
<b>Total Other Operating Revenues</b>	<b>111,290</b>	<b>128,193</b>	
<b>Total Operating Revenues</b>	<b>3,872,661</b>	<b>3,773,389</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expense (600-617)	0	0	8
Pumping Expenses (620-633)	308,051	290,159	9
Water Treatment Expenses (640-652)	301,162	302,345	10
Transmission and Distribution Expenses (660-678)	417,788	382,813	11
Customer Accounts Expenses (901-905)	96,721	108,902	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-932)	661,619	601,690	14
<b>Total Operation and Maintenance Expenses</b>	<b>1,785,341</b>	<b>1,685,909</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	517,667	574,282	15
Amortization Expense (404-407)	19,832	13,335	16
Taxes (408)	718,586	703,181	17
<b>Total Other Operating Expenses</b>	<b>1,256,085</b>	<b>1,290,798</b>	
<b>Total Operating Expenses</b>	<b>3,041,426</b>	<b>2,976,707</b>	
<b>NET OPERATING INCOME</b>	<b>831,235</b>	<b>796,682</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	13,027	683,868	1,871,016	4
Commercial	1,386	341,002	670,338	5
Industrial	86	281,875	353,499	6
<b>Total Metered Sales to General Customers (461)</b>	<b>14,499</b>	<b>1,306,745</b>	<b>2,894,853</b>	
Private Fire Protection Service (462)	142		58,412	7
Public Fire Protection Service (463)	1		633,721	8
Other Sales to Public Authorities (464)	114	111,938	174,385	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>14,756</b>	<b>1,418,683</b>	<b>3,761,371</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)	633,721	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>633,721</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	38,286	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>38,286</b>	
<b>Miscellaneous Service Revenues (471):</b>		
TURN ON CHARGES	4,207	7
GROUNDWATER RECOVERY	19,221	8
<b>Total Miscellaneous Service Revenues (471)</b>	<b>23,428</b>	
<b>Rents from Water Property (472):</b>		
RENTAL ON WATER TOWERS/RESERVOIRS FOR ANTENNA PLACEMENT	19,863	9
<b>Total Rents from Water Property (472)</b>	<b>19,863</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		10
<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	28,771	11
<b>Other (specify):</b>		
SALE OF SCRAP	742	12
SALE OF FIXED ASSETS	200	13
<b>Total Other Water Revenues (474)</b>	<b>29,713</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Supervision and Engineering (600)	0	0	1
Operation Labor and Expenses (601)	0	0	2
Purchased Water (602)	0	0	3
Miscellaneous Expenses (603)	0	0	4
Rents (604)	0	0	5
Maintenance Supervision and Engineering (610)	0	0	6
Maintenance of Structures and Improvements (611)	0	0	7
Maintenance of Collecting and Impounding Reservoirs (612)	0	0	8
Maintenance of Lake, River and Other Intakes (613)	0	0	9
Maintenance of Wells and Springs (614)	0	0	10
Maintenance of Infiltration Galleries and Tunnels (615)	0	0	11
Maintenance of Supply Mains (616)	0	0	12
Maintenance of Miscellaneous Water Source Plant (617)	0	0	13
<b>Total Source of Supply Expenses</b>	<b>0</b>	<b>0</b>	
<b>PUMPING EXPENSES</b>			
Operation Supervision and Engineering (620)	32,507	30,637	14
Fuel for Power Production (621)	0	0	15
Power Production Labor and Expenses (622)	0	0	16
Fuel or Power Purchased for Pumping (623)	149,348	146,469	17
Pumping Labor and Expenses (624)	33,164	32,139	18
Expenses Transferred--Credit (625)	0	0	19
Miscellaneous Expenses (626)	27,820	26,913	20
Rents (627)	0	0	21
Maintenance Supervision and Engineering (630)	0	0	22
Maintenance of Structures and Improvements (631)	17,105	12,776	23
Maintenance of Power Production Equipment (632)	3,618	5,611	24
Maintenance of Pumping Equipment (633)	44,489	35,614	25
<b>Total Pumping Expenses</b>	<b>308,051</b>	<b>290,159</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Supervision and Engineering (640)	32,507	30,637	26
Chemicals (641)	117,458	145,311	27

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor and Expenses (642)	50,458	29,316	<b>28</b>
Miscellaneous Expenses (643)	55,199	45,764	<b>29</b>
Rents (644)		0	<b>30</b>
Maintenance Supervision and Engineering (650)		0	<b>31</b>
Maintenance of Structures and Improvements (651)	12,592	21,131	<b>32</b>
Maintenance of Water Treatment Equipment (652)	32,948	30,186	<b>33</b>
<b>Total Water Treatment Expenses</b>	<b>301,162</b>	<b>302,345</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (660)		0	<b>34</b>
Storage Facilities Expenses (661)	17	1,264	<b>35</b>
Transmission and Distribution Lines Expenses (662)	3,005	584	<b>36</b>
Meter Expenses (663)	63,728	61,578	<b>37</b>
Customer Installations Expenses (664)		0	<b>38</b>
Miscellaneous Expenses (665)	6,944	7,100	<b>39</b>
Rents (666)	1,500	1,500	<b>40</b>
Maintenance Supervision and Engineering (670)	27,572	25,628	<b>41</b>
Maintenance of Structures and Improvements (671)		0	<b>42</b>
Maintenance of Distribution Reservoirs and Standpipes (672)	1,188	22,553	<b>43</b>
Maintenance of Transmission and Distribution Mains (673)	156,171	103,346	<b>44</b>
Maintenance of Fire Mains (674)		0	<b>45</b>
Maintenance of Services (675)	88,048	96,538	<b>46</b>
Maintenance of Meters (676)	36,855	29,177	<b>47</b>
Maintenance of Hydrants (677)	32,760	33,545	<b>48</b>
Maintenance of Miscellaneous Plant (678)		0	<b>49</b>
<b>Total Transmission and Distribution Expenses</b>	<b>417,788</b>	<b>382,813</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)	5,332	5,002	<b>50</b>
Meter Reading Labor (902)	21,153	18,985	<b>51</b>
Customer Records and Collection Expenses (903)	66,819	83,881	<b>52</b>
Uncollectible Accounts (904)	3,417	1,034	<b>53</b>

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Miscellaneous Customer Accounts Expenses (905)		0	<b>54</b>
<b>Total Customer Accounts Expenses</b>	<b>96,721</b>	<b>108,902</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	<b>55</b>
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	100,346	75,725	<b>56</b>
Office Supplies and Expenses (921)	21,945	24,298	<b>57</b>
Administrative Expenses Transferred--Credit (922)		0	<b>58</b>
Outside Services Employed (923)	186,411	161,145	<b>59</b>
Property Insurance (924)	18,160	9,592	<b>60</b>
Injuries and Damages (925)	61,548	53,378	<b>61</b>
Employee Pensions and Benefits (926)	241,340	238,426	<b>62</b>
Regulatory Commission Expenses (928)		0	<b>63</b>
Duplicate Charges--Credit (929)		0	<b>64</b>
Miscellaneous General Expenses (930)	18,576	26,509	<b>65</b>
Rents (931)	7,037	7,203	<b>66</b>
Maintenance of General Plant (932)	6,256	5,414	<b>67</b>
<b>Total Administrative and General Expenses</b>	<b>661,619</b>	<b>601,690</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>1,785,341</b>	<b>1,685,909</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		680,545	668,092	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		15,259	15,010	2
<b>Net property tax equivalent</b>		<b>665,286</b>	<b>653,082</b>	
Social Security		48,789	46,689	3
PSC Remainder Assessment		4,511	3,410	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>718,586</b>	<b>703,181</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			Marathon				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.240688				3
County tax rate	mills		7.119299				4
Local tax rate	mills		10.370000				5
School tax rate	mills		12.955191				6
Voc. school tax rate	mills		2.288581				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>32.973759</b>				<b>10</b>
Less: state credit	mills		1.759585				11
<b>Net tax rate</b>	mills		<b>31.214174</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>10.370000</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>15.243772</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>25.613772</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>32.973759</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.776793</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>31.214174</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>24.246939</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>33,723,293</b>	33,723,293				22
Materials & Supplies	\$	<b>58,750</b>	58,750				23
<b>Subtotal</b>	\$	<b>33,782,043</b>	<b>33,782,043</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>33,782,043</b>	<b>33,782,043</b>				<b>26</b>
Assessment Ratio	dec.		0.830833				27
<b>Assessed Value</b>	\$	<b>28,067,236</b>	<b>28,067,236</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>24.246939</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>680,545</b>	<b>680,545</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	545,935					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>680,545</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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 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)	69,296		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)	512,137		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	994,820		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>1,576,253</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	19,358		12
Structures and Improvements (321)	273,976	170,604	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	559,907	107,553	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	72,415	64,890	20
<b>Total Pumping Plant</b>	<b>925,656</b>	<b>343,047</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	10,805		21
Structures and Improvements (331)	3,372,712		22
Water Treatment Equipment (332)	4,001,419		23
<b>Total Water Treatment Plant</b>	<b>7,384,936</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)		4,125	73,421	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)			512,137	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			994,820	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>4,125</b>	<b>1,580,378</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			19,358	12
Structures and Improvements (321)			444,580	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			667,460	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			137,305	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>1,268,703</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			10,805	21
Structures and Improvements (331)			3,372,712	22
Water Treatment Equipment (332)			4,001,419	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>7,384,936</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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 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)	52,900		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	1,075,810	518,728	26
Transmission and Distribution Mains (343)	16,212,747	971,353	27
Fire Mains (344)	0		28
Services (345)	1,445,545	14,776	29
Meters (346)	1,514,855	17,823	30
Hydrants (348)	1,578,824	74,236	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>21,880,681</b>	<b>1,596,916</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	5,000		33
Structures and Improvements (390)	395,347		34
Office Furniture and Equipment (391)	27,335		35
Computer Equipment (391.1)	136,095	48,754	36
Transportation Equipment (392)	354,166		37
Stores Equipment (393)	352		38
Tools, Shop and Garage Equipment (394)	60,431	1,080	39
Laboratory Equipment (395)	18,672		40
Power Operated Equipment (396)	131,609	10,005	41
Communication Equipment (397)	175,998		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>1,305,005</b>	<b>59,839</b>	
<b>Total utility plant in service directly assignable</b>	<b>33,072,531</b>	<b>1,999,802</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>33,072,531</b>	<b>1,999,802</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)		(4,125)	48,775	24
Structures and Improvements (341)			0	25
Distribution Reservoirs and Standpipes (342)			1,594,538	26
Transmission and Distribution Mains (343)	4,821	(6,712,858)	10,466,421	27
Fire Mains (344)			0	28
Services (345)	1,537	(598,526)	860,258	29
Meters (346)	16,806		1,515,872	30
Hydrants (348)	813	(653,709)	998,538	31
Other Transmission and Distribution Plant (349)			0	32
<b>Total Transmission and Distribution Plant</b>	<b>23,977</b>	<b>(7,969,218)</b>	<b>15,484,402</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)			5,000	33
Structures and Improvements (390)			395,347	34
Office Furniture and Equipment (391)			27,335	35
Computer Equipment (391.1)			184,849	36
Transportation Equipment (392)			354,166	37
Stores Equipment (393)			352	38
Tools, Shop and Garage Equipment (394)			61,511	39
Laboratory Equipment (395)			18,672	40
Power Operated Equipment (396)			141,614	41
Communication Equipment (397)			175,998	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>1,364,844</b>	
<b>Total utility plant in service directly assignable</b>	<b>23,977</b>	<b>(7,965,093)</b>	<b>27,083,263</b>	
Common Utility Plant Allocated to Water Department				0 46
<b>Total utility plant in service</b>	<b>23,977</b>	<b>(7,965,093)</b>	<b>27,083,263</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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 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)		991,565	27
Fire Mains (344)			28
Services (345)		70,765	29
Meters (346)			30
Hydrants (348)		70,596	31
Other Transmission and Distribution Plant (349)			32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>1,132,926</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>1,132,926</b>	
Common Utility Plant Allocated to Water Department			46
<b>Total utility plant in service</b>	<b>0</b>	<b>1,132,926</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)	5,012	6,712,858	7,699,411 27
Fire Mains (344)			0 28
Services (345)	2,811	598,526	666,480 29
Meters (346)			0 30
Hydrants (348)	216	653,709	724,089 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>8,039</b>	<b>7,965,093</b>	<b>9,089,980</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>8,039</b>	<b>7,965,093</b>	<b>9,089,980</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>8,039</b>	<b>7,965,093</b>	<b>9,089,980</b>

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER**  
**--Plant Financed by Utility or Municipality--**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.  
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	177,084	2.94%	15,057	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	154,850	1.77%	17,608	6
Other Water Source Plant (317)	0			7
<b>Total Source of Supply Plant</b>	<b>331,934</b>		<b>32,665</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	120,547	2.70%	7,802	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	389,634	4.42%	25,144	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	22,107	4.29%	2,086	15
<b>Total Pumping Plant</b>	<b>532,288</b>		<b>35,032</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	642,786	2.50%	84,318	16
Water Treatment Equipment (332)	1,350,321	3.24%	129,646	17
<b>Total Water Treatment Plant</b>	<b>1,993,107</b>		<b>213,964</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	499,942	2.10%	23,500	19
Transmission and Distribution Mains (343)	2,068,771	0.93%	89,684	20
Fire Mains (344)	0			21
Services (345)	630,181	2.09%	18,302	22
Meters (346)	718,466	5.00%	76,126	23
Hydrants (348)	403,091	1.59%	15,025	24

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Utility or Municipality--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					192,141	4
315					0	5
316					172,458	6
317					0	7
	0	0	0	0	364,599	
321					128,349	8
322					0	9
323					0	10
324					0	11
325					414,778	12
326					0	13
327					0	14
328					24,193	15
	0	0	0	0	567,320	
331					727,104	16
332					1,479,967	17
	0	0	0	0	2,207,071	
341					0	18
342					523,442	19
343	4,821				2,153,634	20
344					0	21
345	1,537			0	646,946	22
346	16,806				777,786	23
348	813	0			417,303	24

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER**  
**--Plant Financed by Utility or Municipality--**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.  
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Other Transmission and Distribution Plant (349)	0			25
<b>Total Transmission and Distribution Plant</b>	<b>4,320,451</b>		<b>222,637</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	142,420	2.56%	10,121	26
Office Furniture and Equipment (391)	20,837	5.88%	849	27
Computer Equipment (391.1)	72,174	25.00%	24,190	28
Transportation Equipment (392)	202,441	18.00%	29,255	29
Stores Equipment (393)	352	5.88%		30
Tools, Shop and Garage Equipment (394)	60,431	7.69%	1,080	31
Laboratory Equipment (395)	18,672	5.88%		32
Power Operated Equipment (396)	104,786	6.07%	8,444	33
Communication Equipment (397)	22,739	9.09%	15,013	34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
<b>Total General Plant</b>	<b>644,852</b>		<b>88,952</b>	
<b>Total accum. prov. directly assignable</b>	<b>7,822,632</b>		<b>593,250</b>	
Common Utility Plant Allocated to Water Department	0			38
<b>Total accum. prov. for depreciation</b>	<b>7,822,632</b>		<b>593,250</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Utility or Municipality--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	23,977	0	0	0	4,519,111
390					152,541 26
391					21,686 27
391.1					96,364 28
392					231,696 29
393					352 30
394					61,511 31
395					18,672 32
396					113,230 33
397					37,752 34
397.1					0 35
398					0 36
399					0 37
	0	0	0	0	733,804
	23,977	0	0	0	8,391,905
					0 38
	23,977	0	0	0	8,391,905

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.  
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)				1
Collecting and Impounding Reservoirs (312)				2
Lake, River and Other Intakes (313)				3
Wells and Springs (314)				4
Infiltration Galleries and Tunnels (315)				5
Supply Mains (316)				6
Other Water Source Plant (317)				7
<b>Total Source of Supply Plant</b>	<u>0</u>		<u>0</u>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)				8
Boiler Plant Equipment (322)				9
Other Power Production Equipment (323)				10
Steam Pumping Equipment (324)				11
Electric Pumping Equipment (325)				12
Diesel Pumping Equipment (326)				13
Hydraulic Pumping Equipment (327)				14
Other Pumping Equipment (328)				15
<b>Total Pumping Plant</b>	<u>0</u>		<u>0</u>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)				16
Water Treatment Equipment (332)				17
<b>Total Water Treatment Plant</b>	<u>0</u>		<u>0</u>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)				18
Distribution Reservoirs and Standpipes (342)				19
Transmission and Distribution Mains (343)		0.93%	62,430	20
Fire Mains (344)				21
Services (345)		2.09%	12,509	22
Meters (346)				23
Hydrants (348)		1.59%	10,394	24

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Contributions--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
317					0 7
	0	0	0	0	0
321					0 8
322					0 9
323					0 10
324					0 11
325					0 12
326					0 13
327					0 14
328					0 15
	0	0	0	0	0
331					0 16
332					0 17
	0	0	0	0	0
341					0 18
342					0 19
343	5,012			1,461,845	1,519,263 20
344					0 21
345	2,811			445,302	455,000 22
346					0 23
348	216			284,834	295,012 24

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER**  
**--Plant Financed by Contributions--**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.  
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Other Transmission and Distribution Plant (349)			25
<b>Total Transmission and Distribution Plant</b>	<u>0</u>		<u>85,333</u>
<b>GENERAL PLANT</b>			
Structures and Improvements (390)			26
Office Furniture and Equipment (391)			27
Computer Equipment (391.1)			28
Transportation Equipment (392)			29
Stores Equipment (393)			30
Tools, Shop and Garage Equipment (394)			31
Laboratory Equipment (395)			32
Power Operated Equipment (396)			33
Communication Equipment (397)			34
SCADA Equipment (397.1)			35
Miscellaneous Equipment (398)			36
Other Tangible Property (399)			37
<b>Total General Plant</b>	<u>0</u>		<u>0</u>
<b>Total accum. prov. directly assignable</b>	<u>0</u>		<u>85,333</u>
Common Utility Plant Allocated to Water Department			38
<b>Total accum. prov. for depreciation</b>	<u><u>0</u></u>		<u><u>85,333</u></u>

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Contributions--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	8,039	0	0	2,191,981	2,269,275
390					0 26
391					0 27
391.1					0 28
392					0 29
393					0 30
394					0 31
395					0 32
396					0 33
397					0 34
397.1					0 35
398					0 36
399					0 37
	0	0	0	0	0
	8,039	0	0	2,191,981	2,269,275
					0 38
	8,039	0	0	2,191,981	2,269,275

## 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			133,790	<b>133,790</b>	1
February			130,565	<b>130,565</b>	2
March			145,368	<b>145,368</b>	3
April			141,917	<b>141,917</b>	4
May			150,025	<b>150,025</b>	5
June			160,542	<b>160,542</b>	6
July			175,914	<b>175,914</b>	7
August			177,724	<b>177,724</b>	8
September			166,929	<b>166,929</b>	9
October			142,308	<b>142,308</b>	10
November			133,751	<b>133,751</b>	11
December			141,048	<b>141,048</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>1,799,881</b>	<b>1,799,881</b>	
Less: Water sold				1,418,683	13
Volume pumped but not sold				<b>381,198</b>	14
Volume sold as a percent of volume pumped				<b>79%</b>	15
Volume used for water production, water quality and system maintenance				31,988	16
Volume related to equipment/system malfunction				750	17
Non-utility volume NOT included in water sales				2,539	18
Total volume not sold but accounted for				<b>35,277</b>	19
Volume pumped but unaccounted for				<b>345,921</b>	20
Percent of water lost				<b>19%</b>	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					22
A leak survey will be performed in 2004					
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				8,771	23
Date of maximum: 9/10/2003					24
Cause of maximum:					25
Extremely warm day, extended period with no rain					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				3,783	26
Date of minimum: 11/27/2003					27
Total KWH used for pumping for the year				3,507,247	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>	
CORNER OF BUGBEE & TIERNEY	10	164	30	1,065,917	Yes	<b>1</b>
TIERNEY AVENUE	11	165	30	803,500	Yes	<b>2</b>
UNION & 3RD STREET	3	100	18	960,417	Yes	<b>3</b>
PEARSON STREET	6	100	24	1,399,500	Yes	<b>4</b>
MARTIN STREET	7	100	24	1,037,000	Yes	<b>5</b>
BUGBEE AVENUE	9	100	20	130,917	Yes	<b>6</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	PUMP #1	PUMP #2	PUMP #3	1
Location	FILTER PLANT	FILTER PLANT	FILTER PLANT	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	PEERLESS	PEERLESS	PEERLESS	5
Year Installed	1964	1964	1964	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,200	2,400	2,400	8
Pump Motor or Standby Engine Mfr	MARATHON ELECTRIC	MARATHON ELECTRIC	MARATHON ELECTRIC	9 10
Year Installed	1964	1964	1964	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	150	150	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	PUMP #4	PUMP #5	PUMP #6	14
Location	FILTER PLANT	FILTER PLANT	FILTER PLANT	15
Purpose	P	P	P	16
Destination	D	T	T	17
Pump Manufacturer	PEERLESS	PEERLESS	PEERLESS	18
Year Installed	1964	1964	1964	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	4,200	1,000	1,000	21
Pump Motor or Standby Engine Mfr	MARATHON ELECTRIC	MARATHON ELECTRIC	MARATHON ELECTRIC	22 23
Year Installed	1964	1964	1964	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	300	150	150	26

### 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 #10 PUMP	WELL #3 PUMP	WELL #6 PUMP	1
Location	WELL #10	WELL #3	WELL #6	2
Purpose	P	P	P	3
Destination	T	T	T	4
Pump Manufacturer	AMERICAN	PEERLESS	PEERLESS	5
Year Installed	1989	1980	1951	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	3,000	2,000	1,500	8
Pump Motor or Standby Engine Mfr	US MOTORS	US ELECTRIC	US MOTORS	10
Year Installed	1989	1984	1951	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	75	125	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #7 PUMP	WELL #9 PUMP	WELL 11 PUMP	14
Location	WELL #7	WELL #9	WELL 11	15
Purpose	P	P	P	16
Destination	T	T	T	17
Pump Manufacturer	PEERLESS	PEERLE3SS	GOULD	18
Year Installed	1951	1965	2001	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,500	1,000	2,500	21
Pump Motor or Standby Engine Mfr	MARATHON ELECTRIC	MARATHON ELECTRIC	US MOTORS	23
Year Installed	1951	1965	2001	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	75	75	150	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	BROWN ST ELEVATED	ELM STREET RESERVOIR	FILTER PLANT	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	R	3
Year constructed	1963	1951	1964	4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	168	189	0	6
Total capacity in gallons (actual)	500,000	2,500,000	1,000,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)			OTHER	9
Points of application (wellhouse, central facilities, booster station, other)			CENTRAL FACILITIES	10
Filters, type (gravity, pressure, other, none)			OTHER	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			12.0000	12
Is a corrosion control chemical used (yes, no)?			Y	13
Is water fluoridated (yes, no)?			Y	14

## 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	INDUSTRIAL PARK	WAUSAU AVE ELEVATED	WAUSAU AVE RESERVOIR	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	R	3
Year constructed	1985	2003	1987	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	189	125	223	6
Total capacity in gallons (actual)	1,000,000	250,000	300,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)				9
Points of application (wellhouse, central facilities, booster station, other)				10
Filters, type (gravity, pressure, other, none)				11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				12
Is a corrosion control chemical used (yes, no)?				13
Is water fluoridated (yes, no)?				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.

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)				
M	D	2.000	675	0	0	0	675	1	
M	D	3.000	203	0	0	0	203	2	
M	D	4.000	33,416	0	300	0	33,116	3	
M	D	6.000	491,754	0	2,597	0	489,157	4	
M	S	6.000	300	0	0	0	300	5	
M	D	8.000	296,490	14,825	100	0	311,215	6	
M	S	8.000	2,779	0	0	0	2,779	7	
M	D	10.000	88,791	14,541	0	0	103,332	8	
M	S	10.000	3,377	0	0	0	3,377	9	
M	D	12.000	86,365	5,459	0	0	91,824	10	
M	S	12.000	2,167	0	0	0	2,167	11	
M	D	14.000	84,196	0	0	0	84,196	12	
M	S	14.000	1,255	0	0	0	1,255	13	
M	D	16.000	5,735	0	0	0	5,735	14	
M	S	16.000	3,356	0	0	0	3,356	15	
M	S	18.000	5,065	0	0	0	5,065	16	
M	S	20.000	30	0	0	0	30	17	
P	S	22.000	630	0	0	0	630	18	
M	D	24.000	1,241	0	0	0	1,241	19	
M	S	24.000	6,235	0	0	0	6,235	20	
M	D	30.000	21	0	0	0	21	21	
<b>Total Within Municipality</b>			<b>1,114,081</b>	<b>34,825</b>	<b>2,997</b>	<b>0</b>	<b>1,145,909</b>		
<b>Total Utility</b>			<b>1,114,081</b>	<b>34,825</b>	<b>2,997</b>	<b>0</b>	<b>1,145,909</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)	
P	0.625	1	0	0	0	1		1
L	0.625	404	0	0	0	404		2
L	0.750	6,560	0	85	0	6,475		3
M	0.750	643	0	1	0	642		4
L	1.000	2,002	0	9	0	1,993		5
M	1.000	3,200	189	0	0	3,389		6
M	1.250	6	0	0	0	6		7
L	1.250	34	0	0	0	34		8
L	1.500	9	0	1	0	8		9
M	1.500	1,730	105	0	0	1,835		10
L	2.000	47	0	0	0	47		11
M	2.000	157	5	0	0	162		12
M	3.000	93	0	1	0	92		13
M	4.000	111	0	0	0	111		14
M	6.000	52	0	0	0	52		15
M	8.000	54	0	0	0	54		16
M	10.000	2	0	0	0	2		17
<b>Total Utility</b>		<b>15,105</b>	<b>299</b>	<b>97</b>	<b>0</b>	<b>15,307</b>	<b>0</b>	

### METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	12,854	62	132	(54)	<b>12,730</b>	810	<b>1</b>
0.750	1,607	74	43	24	<b>1,662</b>	111	<b>2</b>
1.000	454	11	9	(8)	<b>448</b>	45	<b>3</b>
1.500	204	1	2	4	<b>207</b>	20	<b>4</b>
2.000	186	6	1	(5)	<b>186</b>	87	<b>5</b>
3.000	45	0	0	1	<b>46</b>	7	<b>6</b>
4.000	36	3	0	(2)	<b>37</b>	6	<b>7</b>
6.000	9	0	0	0	<b>9</b>	6	<b>8</b>
<b>Total:</b>	<b>15,395</b>	<b>157</b>	<b>187</b>	<b>(40)</b>	<b>15,325</b>	<b>1,092</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	11,518	625	13	19	0	555	<b>12,730</b>	<b>1</b>
0.750	1,392	227	17	3	0	23	<b>1,662</b>	<b>2</b>
1.000	155	241	18	18	0	16	<b>448</b>	<b>3</b>
1.500	12	154	14	10	0	17	<b>207</b>	<b>4</b>
2.000	0	111	13	35	0	27	<b>186</b>	<b>5</b>
3.000	0	22	1	19	0	4	<b>46</b>	<b>6</b>
4.000	0	15	6	14	0	2	<b>37</b>	<b>7</b>
6.000	0	3	3	1	0	2	<b>9</b>	<b>8</b>
<b>Total:</b>	<b>13,077</b>	<b>1,398</b>	<b>85</b>	<b>119</b>	<b>0</b>	<b>646</b>	<b>15,325</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	1,404	48	1		1,451	2
<b>Total Fire Hydrants</b>	<b>1,404</b>	<b>48</b>	<b>1</b>	<b>0</b>	<b>1,451</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: 1,305  
 Number of distribution system valves end of year: 5,139  
 Number of distribution valves operated during year: 142

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operating Revenues - Sales of Water (Page W-02)

#### General footnotes

Consumptions appear lower for non-residential customers in 2003 compared to 2002. This is due to errors in the way our utility billing system was reporting consumptions on month end reports. Different reports are now being generated to provide more accurate consumption figures.

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

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

Acct 641 - Decrease due to shift in when chemicals were purchased.

Acct 642 - Increase due to computer program modifications and annual service contract.

Acct 672 - Decrease due to fact that 72nd reservoir had been painted in 2002.

Acct 673 - Increase in blacktopping charges from City of Wausau Public Works Department

Acct 903 - Decrease in Data Processing Services from City of Wausau.

Acct 920 - Change in employee benefit accruals.

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

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$100,000, please explain. If applicable, provide construction authorization.

Additions - Distribution Reservoirs and Standpipes (342), Electric Pumping Equipment (325), and Structures and Improvements (321) all exceeded \$100,000 due to new water tower that constructed in 2003. Tower will be placed into service in 2004.

If Adjustments for any account are nonzero, please explain.

Transmission and Distribution Mains (343), Services (345), Hydrants (348) - Adjustments to reflect transfer of CIAC per Docket 05-US-105.

Acct. 310 - Source of Supply Land and Land Rights and Acct. 340 - Trans & Distribution Plant Land and Land Rights - adjustments to correct misclassification.

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

If Adjustments for any account are nonzero, please explain.

Adjustmens - Hydrants (348), Services (345), Transmission and Distribution Mains (343) reflect Transfer in CIAC per Docket 05-US-105.

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### Water Mains (Page W-21)

#### General footnotes

14 inch distribution metal main consists of 11,211 ft. of galvanized and 72,985 ft. of cast iron.

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## WATER OPERATING SECTION FOOTNOTES

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### Water Mains (Page W-21)

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

Mains are assessed against the abutting property owners on a per foot frontage basis, less costs of oversized mains, hydrants and leads.

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### Water Services (Page W-22)

#### General footnotes

Number of "Utility Owned Services Not in Use at End of Year" is unknown. Wausau Water Works policy has been to install services to vacant property at time of curb and gutter installation/replacement or major street reconstruction. It is not possible to confirm difference between services in use and active meters, as properties may have more than one meter coming from a single service line.

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

Property owners are charged \$215.00 for new 1" services. Services over 1" are charged to property owners based on time and materials.

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### Meters (Page W-23)

Explain all reported adjustments.

Variance due to reclassification of meter size and/or service due to errors found since converting to new billing system.

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### Hydrants and Distribution System Valves (Page W-24)

#### General footnotes

Our valves do not have a history of failure and staff finds that exercising is not warranted.

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