



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: WISCONSIN DELLS MUNICIPAL WATER UTILITY

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Principal Office: 300 LACROSSE STREET  
WISCONSIN DELLS, WI 53965

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For the Year Ended: DECEMBER 31, 2003

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WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

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



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**IDENTIFICATION AND OWNERSHIP**

**Exact Utility Name:** WISCONSIN DELLS MUNICIPAL WATER UTILITY

**Utility Address:** 300 LACROSSE STREET  
WISCONSIN DELLS, WI 53965

**When was utility organized?** 12/31/1894

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** DALE D DARLING

**Title:** CITY CLERK-TREASURER

**Office Address:**

300 LACROSSE STREET  
WISCONSIN DELLS, WI 53965

**Telephone:** (608) 254 - 2012 EXT 403

**Fax Number:** (608) 254 - 7329

**E-mail Address:**

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

**Name:** JAMES BLOCK

**Title:** CPA

**Office Address:** JOHNSON BLOCK & CO INC

6314 ODANA ROAD  
MADISON, WI 53719

**Telephone:** (608) 274 - 2002

**Fax Number:** (608) 274 - 4320

**E-mail Address:** jblock@johnsonblock.com

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

**Name:** BEN BORCHER

**Title:** MAYOR

**Office Address:**

300 LACROSSE STREET  
WISCONSIN DELLS, WI 53965

**Telephone:** (608) 253 - 2542

**Fax Number:**

**E-mail Address:**

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

**Date of most recent audit report:** 4/27/2004

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

### IDENTIFICATION AND OWNERSHIP

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

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**Name:** MICHAEL T HORKAN

**Title:** DIRECTOR OF PUBLIC WORKS/CITY ENGINEER

**Office Address:**

300 LACROSSE STREET  
WISCONSIN DELLS, WI 53965

**Telephone:** (608) 253 - 2542 EXT 407

**Fax Number:** (608) 254 - 7329

**E-mail Address:**

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**Name of utility commission/committee:** Public Works Committee

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

- BEN BORCHER, MAYOR
  - DAN GAVINSKI, ALDERMAN
  - DAR MOR, ALDERMAN
  - ED WOJNICZ, ALDERMAN
- 

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

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

**Date of Ordinance:**                     

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

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

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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)	564,408	541,336	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	300,896	249,040	2
Depreciation Expense (403)	64,100	74,835	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	88,025	87,820	5
<b>Total Operating Expenses</b>	<b>453,021</b>	<b>411,695</b>	
<b>Net Operating Income</b>	<b>111,387</b>	<b>129,641</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>111,387</b>	<b>129,641</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	2,549	1,293	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	2,937	4,047	10
Miscellaneous Nonoperating Income (421)	53,938	0	11
<b>Total Other Income</b>	<b>59,424</b>	<b>5,340</b>	
<b>Total Income</b>	<b>170,811</b>	<b>134,981</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	12,405	0	13
<b>Total Miscellaneous Income Deductions</b>	<b>12,405</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>158,406</b>	<b>134,981</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	20,335	25,435	14
Amortization of Debt Discount and Expense (428)	571	716	15
Amortization of Premium on Debt--Cr. (429)	0		16
Interest on Debt to Municipality (430)	1,125	1,125	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0		19
<b>Total Interest Charges</b>	<b>22,031</b>	<b>27,276</b>	
<b>Net Income</b>	<b>136,375</b>	<b>107,705</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	822,400	630,060	20
Balance Transferred from Income (433)	136,375	107,705	21
Miscellaneous Credits to Surplus (434)	770,788	84,635	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>1,729,563</b>	<b>822,400</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	564,408		564,408	1
<b>Total (Acct. 400):</b>	<b>564,408</b>	<b>0</b>	<b>564,408</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	300,896		300,896	2
<b>Total (Acct. 401-402):</b>	<b>300,896</b>	<b>0</b>	<b>300,896</b>	
<b>Depreciation Expense (403):</b>				
Derived	64,100		64,100	3
<b>Total (Acct. 403):</b>	<b>64,100</b>	<b>0</b>	<b>64,100</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0		0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	88,025		88,025	5
<b>Total (Acct. 408):</b>	<b>88,025</b>	<b>0</b>	<b>88,025</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>111,387</b>	<b>0</b>	<b>111,387</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	2,549		2,549	8
<b>Total (Acct. 415-416):</b>	<b>2,549</b>	<b>0</b>	<b>2,549</b>	
<b>Income from Nonutility Operations (417):</b>				
NONE	0		0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE	0		0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
INTEREST ON BANK DEPOSITS	2,937	0	2,937 11
<b>Total (Acct. 419):</b>	<b>2,937</b>	<b>0</b>	<b>2,937</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water			0 12
OTHER	53,938	0	53,938 13
<b>Total (Acct. 421):</b>	<b>53,938</b>	<b>0</b>	<b>53,938</b>
<b>TOTAL OTHER INCOME:</b>	<b>59,424</b>	<b>0</b>	<b>59,424</b>
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
NONE	0	0	0 14
<b>Total (Acct. 425):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water		12,405	12,405 15
NONE	0	0	0 16
<b>Total (Acct. 426):</b>	<b>0</b>	<b>12,405</b>	<b>12,405</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>0</b>	<b>12,405</b>	<b>12,405</b>
<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	20,335		20,335 17
<b>Total (Acct. 427):</b>	<b>20,335</b>	<b>0</b>	<b>20,335</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
CIAC	571		571 18
<b>Total (Acct. 428):</b>	<b>571</b>	<b>0</b>	<b>571</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0		0 19
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	1,125		1,125 20
<b>Total (Acct. 430):</b>	<b>1,125</b>	<b>0</b>	<b>1,125</b>
<b>Other Interest Expense (431):</b>			
Derived	0		0 21
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
Interest Charged to Construction--Cr. (432):			
NONE	0		0 22
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>22,031</b>	<b>0</b>	<b>22,031</b>
<b>NET INCOME:</b>	<b>148,780</b>	<b>(12,405)</b>	<b>136,375</b>
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	822,400	0	822,400 23
<b>Total (Acct. 216):</b>	<b>822,400</b>	<b>0</b>	<b>822,400</b>
Balance Transferred from Income (433):			
Derived	148,780	(12,405)	136,375 24
<b>Total (Acct. 433):</b>	<b>148,780</b>	<b>(12,405)</b>	<b>136,375</b>
Miscellaneous Credits to Surplus (434):			
CIAC ADJUSTMENT	0	770,788	770,788 25
<b>Total (Acct. 434):</b>	<b>0</b>	<b>770,788</b>	<b>770,788</b>
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 26
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 27
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 28
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>971,180</b>	<b>758,383</b>	<b>1,729,563</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)	2,631				2,631	1
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll	82				82	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>						
NONE					0	6
<b>Total costs and expenses</b>	<b>82</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>82</b>	
<b>Net income (or loss)</b>	<b>2,549</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,549</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	564,408	0	0	0	<b>564,408</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>564,408</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>564,408</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	113,910		<b>113,910</b>	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	5,328		<b>5,328</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			0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>119,238</b>	<b>0</b>	<b>119,238</b>	

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (100)	4,142,443	4,034,448	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,413,365	1,070,603	2
<b>Net Utility Plant</b>	<b>2,729,078</b>	<b>2,963,845</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	15,977	19,240	6
Special Funds (125)	92,428	92,428	7
<b>Total Other Property and Investments</b>	<b>108,405</b>	<b>111,668</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	84,600	36,672	8
Temporary Cash Investments (132)	29,073	28,579	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	9,662	35,781	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	9,352	6,046	14
Materials and Supplies (150)	22,778	17,639	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
<b>Total Current and Accrued Assets</b>	<b>155,465</b>	<b>124,717</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	702	1,273	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
<b>Total Deferred Debits</b>	<b>702</b>	<b>1,273</b>	
<b>Total Assets and Other Debits</b>	<b>2,993,650</b>	<b>3,201,503</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)	354,861	354,861	21
Appropriated Earned Surplus (215)	235,725	235,725	22
Unappropriated Earned Surplus (216)	1,729,563	822,400	23
<b>Total Proprietary Capital</b>	<b>2,320,149</b>	<b>1,412,986</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	235,000	300,000	24
Advances from Municipality (223)	112,500	135,000	25
Other Long-Term Debt (224)	0	0	26
<b>Total Long-Term Debt</b>	<b>347,500</b>	<b>435,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	27
Accounts Payable (232)	11,729	14,637	28
Payables to Municipality (233)	208,991	181,210	29
Customer Deposits (235)			30
Taxes Accrued (236)	100,522	99,761	31
Interest Accrued (237)	4,759	6,059	32
Other Current and Accrued Liabilities (238)			33
<b>Total Current and Accrued Liabilities</b>	<b>326,001</b>	<b>301,667</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	0	1,051,850	41
<b>Total Liabilities and Other Credits</b>	<b>2,993,650</b>	<b>3,201,503</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	4,034,448	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)	3,090,593	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	1,051,850	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)					9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
<b>Total Utility Plant</b>	<b>4,142,443</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	1,119,898	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	293,467	0	0	0	13
<b>Total Accumulated Provision</b>	<b>1,413,365</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>2,729,078</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	1,070,603				<b>1,070,603</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	64,100				<b>64,100</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	4,495				<b>4,495</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>68,595</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>68,595</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	19,300				<b>19,300</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>19,300</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>19,300</b>	<b>19</b>
<b>Balance end of year (110.1)</b>	<b>1,119,898</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,119,898</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No					<b>21</b>
If yes, what is the rate?						<b>22</b>

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.2)</b>					<b>0</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	12,405				<b>12,405</b>	<b>4</b>
Accruals charged other						<b>5</b>
accounts (specify):						<b>6</b>
					<b>0</b>	<b>7</b>
Salvage					<b>0</b>	<b>8</b>
Other credits (specify):						<b>9</b>
Est. deprec on contrib plnt 1/1/03	281,062				<b>281,062</b>	<b>10</b>
<b>Total credits</b>	<b>293,467</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>293,467</b>	<b>11</b>
<b>Debits during year</b>						<b>12</b>
Book cost of plant retired	0				<b>0</b>	<b>13</b>
Cost of removal					<b>0</b>	<b>14</b>
Other debits (specify):						<b>15</b>
					<b>0</b>	<b>16</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17</b>
<b>Balance end of year (110.2)</b>	<b>293,467</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>293,467</b>	<b>18</b>
<b>Composite Depreciation Rate?</b>	No					<b>19</b>
If yes, what is the rate?						<b>20</b>

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

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

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

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

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

**MATERIALS AND SUPPLIES**

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

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>
Electric utility total	0	0 1
Water utility	22,778	17,639 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
<b>Total Materials and Supplies</b>	<u>22,778</u>	<u>17,639</u>

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
Mortgage Revenue Bond - 1986	571	428	702	1
<b>Total</b>			<u><u>702</u></u>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<u><u>0</u></u>	

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

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

Particulars (a)	Amount (b)	
Balance first of year	354,861	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<u><u>354,861</u></u>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
Mortgage Revenue Bonds	04/01/1986	04/01/2006	8.10%	235,000	1
<b>Total Bonds (Account 221):</b>				<b>235,000</b>	

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

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
Advance from Electric Utility	01/01/1997	12/01/2008	0.50%	112,500	1
<b>Total for Account 223</b>				<b>112,500</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	99,761	1
<b>Accruals:</b>		
Charged water department expense	88,025	2
Charged electric department expense		3
Charged sewer department expense	1,858	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>89,883</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	80,000	6
Social Security taxes	8,482	7
PSC Remainder Assessment	640	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>89,122</b>	
<b>Balance end of year</b>	<b>100,522</b>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
Revenue Bonds	6,059	20,335	21,635	4,759	1
<b>Subtotal</b>	<b>6,059</b>	<b>20,335</b>	<b>21,635</b>	<b>4,759</b>	
<b>Advances from Municipality (223)</b>					
Electric Utility - 1997	0	1,125	1,125	0	2
<b>Subtotal</b>	<b>0</b>	<b>1,125</b>	<b>1,125</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	3
Note - 1991	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>6,059</b>	<b>21,460</b>	<b>22,760</b>	<b>4,759</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>		
DEFERRED SPECIAL ASSESSMENTS	15,977	2
<b>Total (Acct. 124):</b>	<b>15,977</b>	
<b>Special Funds (125):</b>		
BOND RESERVE	92,428	3
<b>Total (Acct. 125):</b>	<b>92,428</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	9,662	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>9,662</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
DUE FROM GENERAL FUND	5,202	12
DUE FROM SEWER UTILITY METER COSTS	4,150	13
<b>Total (Acct. 145):</b>	<b>9,352</b>	
<b>Prepayments (165):</b>		
NONE		14
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		15
<b>Total (Acct. 182):</b>	<b>0</b>	

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

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

<b>Particulars (a)</b>	<b>Balance End of Year (b)</b>	
<b>Other Deferred Debits (183):</b>		
NONE		16
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
DUE TO GENERAL FUND	208,991	17
<b>Total (Acct. 233):</b>	<b>208,991</b>	
<b>Other Deferred Credits (253):</b>		
NONE		18
<b>Total (Acct. 253):</b>	<b>0</b>	

### RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	3,036,595	0	0	0	<b>3,036,595</b>	<b>1</b>
Materials and Supplies	20,208	0	0	0	<b>20,208</b>	<b>2</b>
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	1,095,250	0	0	0	<b>1,095,250</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
					<b>0</b>	<b>6</b>
<b>Average Net Rate Base</b>	<b>1,961,553</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,961,553</b>	
Net Operating Income	111,387	0	0	0	<b>111,387</b>	<b>7</b>
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>5.68%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>5.68%</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.

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## FINANCIAL SECTION FOOTNOTES

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### Signature Page (Page ii)

#### General footnotes

##### COMPILATION REPORT OF CERTIFIED PUBLIC ACCOUNTANTS

City Council  
City of Wisconsin Dells  
Wisconsin Dells, Wisconsin

We have compiled the accompanying prescribed Annual Report of the City of Wisconsin Dells Municipal Water Utility as of December 31, 2003, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements, information that is the representation of management. We have not audited or reviewed the accompanying Annual Report and, accordingly, do not express an opinion or any other form of assurance on this report.

The aforementioned report was prepared for the purpose of complying with statutory requirements of the Wisconsin Public Service Commission, and is not intended to be a complete presentation in conformity with generally accepted accounting principles.

This report is intended solely for the information and use of the management of the City of Wisconsin Dells and the Wisconsin Public Service Commission, and should not be used for any other purpose.

Johnson Block & Company, Inc.  
Madison, Wisconsin

March 28, 2004

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**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,051,850	0	0	0	0	<b>1,051,850</b>	<b>1</b>
<b>Add credits during year:</b>							
NONE						<b>0</b>	<b>2</b>
<b>Deduct charges (specify):</b>							
Closed January 1, 2003 per Docket 05-US-105	1,051,850					<b>1,051,850</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)	546,138	520,816	1
<b>Total Sales of Water</b>	<b>546,138</b>	<b>520,816</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	0	3,600	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	10,575	9,725	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	7,695	7,195	6
Amortization of Construction Grants (475)		0	7
<b>Total Other Operating Revenues</b>	<b>18,270</b>	<b>20,520</b>	
<b>Total Operating Revenues</b>	<b>564,408</b>	<b>541,336</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expenses (600-605)	444	6,650	8
Pumping Expenses (620-625)	38,241	37,806	9
Water Treatment Expenses (630-635)	37,548	44,217	10
Transmission and Distribution Expenses (640-655)	115,776	59,371	11
Customer Accounts Expenses (901-904)	28,241	27,223	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-935)	80,646	73,773	14
<b>Total Operation and Maintenance Expenses</b>	<b>300,896</b>	<b>249,040</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	64,100	74,835	15
Amortization Expense (404-407)		0	16
Taxes (408)	88,025	87,820	17
<b>Total Other Operating Expenses</b>	<b>152,125</b>	<b>162,655</b>	
<b>Total Operating Expenses</b>	<b>453,021</b>	<b>411,695</b>	
<b>NET OPERATING INCOME</b>	<b>111,387</b>	<b>129,641</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	982	54,686	134,401	4
Commercial	423	149,183	240,171	5
Industrial				6
<b>Total Metered Sales to General Customers (461)</b>	<b>1,405</b>	<b>203,869</b>	<b>374,572</b>	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		163,335	8
Other Sales to Public Authorities (464)	16	4,006	8,231	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>1,422</b>	<b>207,875</b>	<b>546,138</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)	163,335	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>163,335</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges		5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>0</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
WATER TOWER	10,575	8
<b>Total Rents from Water Property (472)</b>	<b>10,575</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	4,495	10
<b>Other (specify):</b> RECONNECTION FEES	3,200	11
<b>Total Other Water Revenues (474)</b>	<b>7,695</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Labor (600)		0	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)		0	3
Maintenance of Water Source Plant (605)	444	6,650	4
<b>Total Source of Supply Expenses</b>	<b>444</b>	<b>6,650</b>	
<b>PUMPING EXPENSES</b>			
Operation Labor (620)	1,305	835	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	24,218	20,156	7
Operation Supplies and Expenses (623)	5,951	9,979	8
Maintenance of Pumping Plant (625)	6,767	6,836	9
<b>Total Pumping Expenses</b>	<b>38,241</b>	<b>37,806</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor (630)	9,632	11,859	10
Chemicals (631)	27,916	32,358	11
Operation Supplies and Expenses (632)		0	12
Maintenance of Water Treatment Plant (635)		0	13
<b>Total Water Treatment Expenses</b>	<b>37,548</b>	<b>44,217</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Labor (640)	8,520	7,188	14
Operation Supplies and Expenses (641)	2,147	1,908	15
Maintenance of Distribution Reservoirs and Standpipes (650)	59,848	612	16
Maintenance of Mains (651)	24,625	23,635	17
Maintenance of Services (652)	7,446	6,262	18
Maintenance of Meters (653)	8,778	12,075	19
Maintenance of Hydrants (654)	4,412	7,691	20
Maintenance of Other Plant (655)		0	21
<b>Total Transmission and Distribution Expenses</b>	<b>115,776</b>	<b>59,371</b>	

### WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	2,842	2,815	<b>22</b>
Accounting and Collecting Labor (902)	25,399	24,368	<b>23</b>
Supplies and Expenses (903)		40	<b>24</b>
Uncollectible Accounts (904)		0	<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>28,241</b>	<b>27,223</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	<b>26</b>
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	12,456	11,077	<b>27</b>
Office Supplies and Expenses (921)	11,744	9,544	<b>28</b>
Administrative Expenses Transferred--Credit (922)		0	<b>29</b>
Outside Services Employed (923)	3,463	3,303	<b>30</b>
Property Insurance (924)	5,037	3,803	<b>31</b>
Injuries and Damages (925)		0	<b>32</b>
Employee Pensions and Benefits (926)	41,368	39,696	<b>33</b>
Regulatory Commission Expenses (928)	537	590	<b>34</b>
Miscellaneous General Expenses (930)	527	1,526	<b>35</b>
Transportation Expenses (933)	3,993	3,925	<b>36</b>
Maintenance of General Plant (935)	1,521	309	<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>80,646</b>	<b>73,773</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>300,896</b>	<b>249,040</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		80,761	80,761	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,858	1,858	2
<b>Net property tax equivalent</b>		<b>78,903</b>	<b>78,903</b>	
Social Security		8,482	8,400	3
PSC Remainder Assessment		640	517	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>88,025</b>	<b>87,820</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			Columbia	Sauk			1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.242843	0.246434			3
County tax rate	mills		5.541188	5.500212			4
Local tax rate	mills		9.362436	10.685999			5
School tax rate	mills		10.180465	9.646694			6
Voc. school tax rate	mills		1.655098	1.568323			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
<b>Total tax rate</b>	mills		<b>26.982030</b>	<b>27.647662</b>			<b>10</b>
Less: state credit	mills		1.392284	1.351511			11
<b>Net tax rate</b>	mills		<b>25.589746</b>	<b>26.296151</b>			<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>9.362436</b>	<b>10.685999</b>			<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>11.835563</b>	<b>11.215017</b>			<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>	<b>0.000000</b>			<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>21.197999</b>	<b>21.901016</b>			<b>17</b>
<b>Total Tax Rate</b>	mills		<b>26.982030</b>	<b>27.647662</b>			<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.785634</b>	<b>0.792147</b>			<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>25.589746</b>	<b>26.296151</b>			<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>20.104173</b>	<b>20.830420</b>			<b>21</b>
Utility Plant, Jan. 1	\$	<b>4,034,448</b>	2,699,370	1,335,078			22
Materials & Supplies	\$	<b>17,639</b>	17,639	0			23
<b>Subtotal</b>	\$	<b>4,052,087</b>	<b>2,717,009</b>	<b>1,335,078</b>			<b>24</b>
Less: Plant Outside Limits	\$	<b>0</b>	0	0			25
<b>Taxable Assets</b>	\$	<b>4,052,087</b>	<b>2,717,009</b>	<b>1,335,078</b>			<b>26</b>
Assessment Ratio	dec.		0.823578	0.811595			27
<b>Assessed Value</b>	\$	<b>3,321,211</b>	<b>2,237,669</b>	<b>1,083,543</b>			<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>20.104173</b>	<b>20.830420</b>			<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>67,557</b>	<b>44,986</b>	<b>22,571</b>			<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	80,761					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>80,761</b>					<b>34</b>

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	1,783		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)	170,084		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>171,867</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	26,030		12
Structures and Improvements (321)	285,832		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	139,641	5,977	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	13,835		20
<b>Total Pumping Plant</b>	<b>465,338</b>	<b>5,977</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	25,518		23
<b>Total Water Treatment Plant</b>	<b>25,518</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)			1,783	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)			170,084	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>171,867</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			26,030	12
Structures and Improvements (321)			285,832	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			145,618	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			13,835	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>471,315</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			25,518	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>25,518</b>	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	2,200		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	534,867		26
Transmission and Distribution Mains (343)	1,999,451	94,308	27
Fire Mains (344)	0		28
Services (345)	352,850	350	29
Meters (346)	189,954	16,631	30
Hydrants (348)	188,844	10,029	31
Other Transmission and Distribution Plant (349)	1,181		32
<b>Total Transmission and Distribution Plant</b>	<b>3,269,347</b>	<b>121,318</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	14,885		35
Computer Equipment (391.1)	5,832		36
Transportation Equipment (392)	65,228		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	15,057		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	1,376		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>102,378</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>4,034,448</b>	<b>127,295</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>4,034,448</b>	<b>127,295</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)			2,200 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			534,867 26
Transmission and Distribution Mains (343)	15,000	(827,628)	1,251,131 27
Fire Mains (344)			0 28
Services (345)		(146,054)	207,146 29
Meters (346)	3,300		203,285 30
Hydrants (348)	1,000	(78,168)	119,705 31
Other Transmission and Distribution Plant (349)			1,181 32
<b>Total Transmission and Distribution Plant</b>	<b>19,300</b>	<b>(1,051,850)</b>	<b>2,319,515</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			14,885 35
Computer Equipment (391.1)			5,832 36
Transportation Equipment (392)			65,228 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			15,057 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			1,376 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>102,378</b>
<b>Total utility plant in service directly assignable</b>	<b>19,300</b>	<b>(1,051,850)</b>	<b>3,090,593</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>19,300</b>	<b>(1,051,850)</b>	<b>3,090,593</b>

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<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>	<b>0</b>	<b>0</b>	
<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>	<b>0</b>	<b>0</b>	
<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>	<b>0</b>	<b>0</b>	

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

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

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>		
Land and Land Rights (340)		24
Structures and Improvements (341)		25
Distribution Reservoirs and Standpipes (342)		26
Transmission and Distribution Mains (343)		27
Fire Mains (344)		28
Services (345)		29
Meters (346)		30
Hydrants (348)		31
Other Transmission and Distribution Plant (349)		32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>
<b>GENERAL PLANT</b>		
Land and Land Rights (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>0</b>
Common Utility Plant Allocated to Water Department		46
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)		827,628	827,628 27
Fire Mains (344)			0 28
Services (345)		146,054	146,054 29
Meters (346)			0 30
Hydrants (348)		78,168	78,168 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>1,051,850</b>	<b>1,051,850</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>1,051,850</b>	<b>1,051,850</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>0</b>	<b>1,051,850</b>	<b>1,051,850</b>

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

<b>Sources of Water Supply</b>					
<b>Month</b>	<b>Purchased Water Gallons (000's)</b>	<b>Surface Water Gallons (000's)</b>	<b>Ground Water Gallons (000's)</b>	<b>Total Gallons All Methods (000's)</b>	
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	
January			13,296	<b>13,296</b>	1
February			12,618	<b>12,618</b>	2
March			15,255	<b>15,255</b>	3
April			10,121	<b>10,121</b>	4
May			22,457	<b>22,457</b>	5
June			29,603	<b>29,603</b>	6
July			36,629	<b>36,629</b>	7
August			40,188	<b>40,188</b>	8
September			23,752	<b>23,752</b>	9
October			16,903	<b>16,903</b>	10
November			13,113	<b>13,113</b>	11
December			13,383	<b>13,383</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>247,318</b>	<b>247,318</b>	
Less: Water sold				207,875	13
Volume pumped but not sold				<b>39,443</b>	14
Volume sold as a percent of volume pumped				<b>84%</b>	15
Volume used for water production, water quality and system maintenance				1,700	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				<b>1,700</b>	19
Volume pumped but unaccounted for				<b>37,743</b>	20
Percent of water lost				<b>15%</b>	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,700	23
Date of maximum: 8/12/2003					24
Cause of maximum:					25
Tourism					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				257	26
Date of minimum: 11/19/2003					27
Total KWH used for pumping for the year				405,210	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>	
ILLINOIS AVE	1	395	12	676,800	Yes	<b>1</b>
ILLINOIS AVE	2	390	10	619,200	No	<b>2</b>
WASHINGTON AVE & RACE ST	3	454	15	835,200	Yes	<b>3</b>
HWY H (SAUK COUNTY)	4	200	15	864,000	Yes	<b>4</b>
UNITY AVE (SAUK COUNTY)	5	410	17	1,728,000	Yes	<b>5</b>
MICHIGAN AVE & HWY 13	6	400	18	676,000	Yes	<b>6</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #1	WELL #2	WELL #3	1
Location	COLUMBIA COUNTY	COLUMBIA COUNTY	COLUMBIA COUNTY	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1910	1910	1953	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	460	450	780	8
Pump Motor or Standby Engine Mfr	GE	G.E.	U.S.	10
Year Installed	1910	1910	1953	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	60	75	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #4	WELL #5	WELL #6	14
Location	SAUK COUNTY	SAUK COUNTY	COLUMBIA COUNTY	15
Purpose	P	P	P	16
Destination	D	D	D	17
Pump Manufacturer	LAYNE	LAYNE	LAYNE	18
Year Installed	1972	1987	1990	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	600	950	500	21
Pump Motor or Standby Engine Mfr	G.E.	L.R. WESTERN	NEWMAN	23
Year Installed	1972	1987	1990	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	60	80	75	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	TANK #1	TANK #2	TANK #3	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	3
Year constructed	1922	1930	1972	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	188	188	89	6
Total capacity in gallons (actual)	80,000	200,000	300,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	OTHER	OTHER	OTHER	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000	1.0000	1.0000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	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	TANK #4		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1990		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	184		6
Total capacity in gallons (actual)	300,000		7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	OTHER		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	Y		14

### WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	200	0	0	0	200	1
M	D	3.000	0	0	0	0	0	2
M	D	4.000	7,355	0	0	0	7,355	3
M	D	6.000	59,002	0	1,650	0	57,352	4
M	D	8.000	44,757	1,650	0	0	46,407	5
P	D	8.000	640	0	0	0	640	6
M	D	10.000	18,593	0	0	0	18,593	7
M	D	12.000	13,096	0	0	0	13,096	8
<b>Total Within Municipality</b>			<b>143,643</b>	<b>1,650</b>	<b>1,650</b>	<b>0</b>	<b>143,643</b>	
<b>Total Utility</b>			<b>143,643</b>	<b>1,650</b>	<b>1,650</b>	<b>0</b>	<b>143,643</b>	

### WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	591	0	0	0	591		1
M	1.000	253	25	0	0	278		2
M	1.500	14	0	0	0	14		3
M	2.000	376	0	0	0	376		4
M	3.000	1	0	0	0	1		5
M	4.000	21	0	0	0	21		6
M	6.000	7	0	0	0	7		7
M	8.000	2	0	0	0	2		8
<b>Total Utility</b>		<b>1,265</b>	<b>25</b>	<b>0</b>	<b>0</b>	<b>1,290</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	1,239	61	20		1,280	150	1
0.750	7	1	1	4	11	2	2
1.000	121	4	1		124	57	3
1.250	2	0	1		1	0	4
1.500	35	4	1		38	6	5
2.000	53	5	3		55	10	6
3.000	19	1	2		18	2	7
4.000	7	0	0		7	1	8
6.000	4	1	1	0	4	1	9
8.000	2	2	2	0	2	2	10
<b>Total:</b>	<b>1,489</b>	<b>79</b>	<b>32</b>	<b>4</b>	<b>1,540</b>	<b>231</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	990	258	0	3	0	29	1,280	1
0.750	2	5	0	0	0	4	11	2
1.000	24	88	0	6	0	6	124	3
1.250	0	1	0	0	0	0	1	4
1.500	1	34	0	0	0	3	38	5
2.000	0	48	0	4	0	3	55	6
3.000	0	16	0	1	0	1	18	7
4.000	0	7	0	0	0	0	7	8
6.000	0	0	0	4	0	0	4	9
8.000	0	0	0	2	0	0	2	10
<b>Total:</b>	<b>1,017</b>	<b>457</b>	<b>0</b>	<b>20</b>	<b>0</b>	<b>46</b>	<b>1,540</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	234	5	2		237	2
<b>Total Fire Hydrants</b>	<b>234</b>	<b>5</b>	<b>2</b>	<b>0</b>	<b>237</b>	
<b>Flushing Hydrants</b>						
	2				2	3
<b>Total Flushing Hydrants</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</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:	239
Number of distribution system valves end of year:	461
Number of distribution valves operated during year:	85

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## WATER OPERATING SECTION FOOTNOTES

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

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

(605) Repairs needed in 2002

(650) Paint and repair tank at well #5

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

If Adjustments for any account are nonzero, please explain.

(343) Reclassified 1/1/03 to contributed plant per docket 05-US-105

(345) Reclassified 1/1/03 to contributed plant per docket 05-US-105

(348) Reclassified 1/1/03 to contributed plant per docket 05-US-105

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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.

(343) Reclassified 1/1/03 to contributed plant per docket 05-US-105

(345) Reclassified 1/1/03 to contributed plant per docket 05-US-105

(348) Reclassified 1/1/03 to contributed plant per docket 05-US-105

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### Water Mains (Page W-17)

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

Utility financed main replacement

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### Water Services (Page W-18)

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

Property owners will be assessed for cost of service

If Services Additions are greater than zero AND Additions on both of the Plant in Service schedules (Account 345) are zero, please explain.

construction of services was paid for in 2002

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### Meters (Page W-19)

Explain all reported adjustments.

Adjusted to actual year end count

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