



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: TOWN OF WRIGHTSTOWN SANITARY DISTRICT NO. 1

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Principal Office: P.O. BOX 85  
GREENLEAF, WI 54126

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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.*

### SIGNATURE PAGE

I FAYE WIERSCHKE of  
(Person responsible for accounts)

TOWN OF WRIGHTSTOWN SANITARY DISTRICT NO. 1, certify that I  
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

\_\_\_\_\_  
(Signature of person responsible for accounts)      03/24/2004  
(Date)

CLERK  
(Title)

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### IDENTIFICATION AND OWNERSHIP

**Exact Utility Name:** TOWN OF WRIGHTSTOWN SANITARY DISTRICT NO. 1

**Utility Address:** P.O. BOX 85  
GREENLEAF, WI 54126

**When was utility organized?** 6/1/1962

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MS FAYE WIERSCHKE

**Title:** CLERK

**Office Address:**

P.O. BOX 85  
GREENLEAF, WI 54126

**Telephone:** (920) 336 - 7099

**Fax Number:** (920) 336 - 7099

**E-mail Address:**

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

**Name:** VIRGINIA HINZ

**Title:** CPA

**Office Address:** SCHENCK SC

2200 RIVERSIDE DRIVE  
P.O. BOX 23819  
GREEN BAY, WI 54305-3819

**Telephone:** (920) 436 - 7800

**Fax Number:** (920) 436 - 7808

**E-mail Address:** hinzv@schencksolutions.com

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

**Name:** WILLIAM VERBETEN

**Title:** PRESIDENT

**Office Address:**

7703 BLAKE RD.  
GREENLEAF, WI 54126

**Telephone:** (920) 864 - 7549

**Fax Number:**

**E-mail Address:**

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

### IDENTIFICATION AND OWNERSHIP

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

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**Name:**

**Title:**

**Office Address:** SCHENCK SC  
2200 RIVERSIDE DRIVE  
P.O. BOX 23819  
GREEN BAY, WI 54305-3819

**Telephone:** (920) 436 - 7800

**Fax Number:** (920) 436 - 7808

**E-mail Address:**

**Date of most recent audit report:** 3/23/2004

**Period covered by most recent audit:** 1/1/2003 TO 12/31/2003

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

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**Name:** MR LYLE DEQUAINE

**Title:** COMMISSIONER

**Office Address:**  
P.O. BOX 85  
GREENLEAF, WI 54126

**Telephone:** (920) 864 - 7783

**Fax Number:** ( ) -

**E-mail Address:**

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**Name of utility commission/committee:**

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

- MR LYLE DEQUAINE, COMMISSIONER
- MR BILL VERBETEN, PRESIDENT
- MR DON WEGAND, COMMISSIONER

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**Is sewer service rendered by the utility?** YES

**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)?** YES

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

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:** ROBERT E. LEE & ASSOCIATES, INC.  
4664 GOLDEN POND PARK COURT  
ONEIDA, WI 54155

**Contact Person:** MR BRIAN WEDEN, P.E.  
**Title:** PROJECT MANAGER  
**Telephone:** (920) 662 - 9641  
**Fax Number:** (920) 662 - 9141

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:** 1/1/2003 12/31/2005

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

To provide operations services for the routine operation and maintenance of the District's existing water and wastewater facilities.

### INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	68,654	44,575	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	37,906	43,515	2
Depreciation Expense (403)	20,345	18,663	3
Amortization Expense (404)	0	0	4
Taxes (408)	1,009	845	5
<b>Total Operating Expenses</b>	<b>59,260</b>	<b>63,023</b>	
<b>Net Operating Income</b>	<b>9,394</b>	<b>(18,448)</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>9,394</b>	<b>(18,448)</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	15,405	27,172	8
Interest and Dividend Income (419)	2,140	2,927	9
Miscellaneous Nonoperating Income (421)	224,610	67,033	10
<b>Total Other Income</b>	<b>242,155</b>	<b>97,132</b>	
<b>Total Income</b>	<b>251,549</b>	<b>78,684</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	4,615	0	12
<b>Total Miscellaneous Income Deductions</b>	<b>4,615</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>246,934</b>	<b>78,684</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	15,007	9,699	13
Amortization of Debt Discount and Expense (428)	0	0	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	13,579	14,549	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
<b>Total Interest Charges</b>	<b>28,586</b>	<b>24,248</b>	
<b>Net Income</b>	<b>218,348</b>	<b>54,436</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	284,484	230,048	19
Balance Transferred from Income (433)	218,348	54,436	20
Miscellaneous Credits to Surplus (434)	913,420	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>1,416,252</b>	<b>284,484</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	68,654		68,654	1
<b>Total (Acct. 400):</b>	<b>68,654</b>	<b>0</b>	<b>68,654</b>	
<b>Operation and Maintenance Expense (401):</b>				
Derived	37,906		37,906	2
<b>Total (Acct. 401):</b>	<b>37,906</b>	<b>0</b>	<b>37,906</b>	
<b>Depreciation Expense (403):</b>				
Derived	20,345		20,345	3
<b>Total (Acct. 403):</b>	<b>20,345</b>	<b>0</b>	<b>20,345</b>	
<b>Amortization Expense (404):</b>				
Derived	0		0	4
<b>Total (Acct. 404):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	1,009		1,009	5
<b>Total (Acct. 408):</b>	<b>1,009</b>	<b>0</b>	<b>1,009</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>9,394</b>	<b>0</b>	<b>9,394</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0		0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
RENT OF SEWER LAND FOR CELLULAR TOWER	15,405		15,405	9
<b>Total (Acct. 418):</b>	<b>15,405</b>	<b>0</b>	<b>15,405</b>	
<b>Interest and Dividend Income (419):</b>				
INTEREST EARNED ON BANK ACCOUNTS	2,140	0	2,140	10
<b>Total (Acct. 419):</b>	<b>2,140</b>	<b>0</b>	<b>2,140</b>	
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Water		133,424	133,424	11

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Miscellaneous Nonoperating Income (421):</b>			
CONTRIBUTED PLANT - SEWER	0	66,576	<b>66,576 12</b>
PROPERTY TAXES LEVIED FOR SEWER DEPT. DEBT	36,681	0	<b>36,681 13</b>
STATE - EXEMPT COMPUTER AID	2	0	<b>2 14</b>
NON-REGULATED SEWER DEPT LOSS	(12,073)	0	<b>(12,073) 15</b>
<b>Total (Acct. 421):</b>	<b>24,610</b>	<b>200,000</b>	<b>224,610</b>
<b>TOTAL OTHER INCOME:</b>	<b>42,155</b>	<b>200,000</b>	<b>242,155</b>

<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
NONE	0	0	<b>0 16</b>
<b>Total (Acct. 425):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	4,615	<b>4,615 17</b>
NONE	0	0	<b>0 18</b>
<b>Total (Acct. 426):</b>	<b>0</b>	<b>4,615</b>	<b>4,615</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>0</b>	<b>4,615</b>	<b>4,615</b>

<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	15,007	[REDACTED]	<b>15,007 19</b>
<b>Total (Acct. 427):</b>	<b>15,007</b>	<b>0</b>	<b>15,007</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
NONE	0	[REDACTED]	<b>0 20</b>
<b>Total (Acct. 428):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0	[REDACTED]	<b>0 21</b>
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	13,579	[REDACTED]	<b>13,579 22</b>
<b>Total (Acct. 430):</b>	<b>13,579</b>	<b>0</b>	<b>13,579</b>
<b>Other Interest Expense (431):</b>			
Derived	0	[REDACTED]	<b>0 23</b>
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
<b>Interest Charged to Construction--Cr. (432):</b>			
NONE	0		0 24
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>28,586</b>	<b>0</b>	<b>28,586</b>
<b>NET INCOME:</b>	<b>22,963</b>	<b>195,385</b>	<b>218,348</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	284,484	0	284,484 25
<b>Total (Acct. 216):</b>	<b>284,484</b>	<b>0</b>	<b>284,484</b>
<b>Balance Transferred from Income (433):</b>			
Derived	22,963	195,385	218,348 26
<b>Total (Acct. 433):</b>	<b>22,963</b>	<b>195,385</b>	<b>218,348</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
TO RECORD ELIMINATION OF CIAC PER PSC DOCKET	0	913,420	913,420 27
<b>Total (Acct. 434):</b>	<b>0</b>	<b>913,420</b>	<b>913,420</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
NONE	0	0	0 28
<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 29
<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 30
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>307,447</b>	<b>1,108,805</b>	<b>1,416,252</b>

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	0				0	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold	0				0	2
Payroll	0				0	3
Materials	0				0	4
Taxes	0				0	5
<b>Other (list by major classes):</b>						
NONE					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

### REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	68,654	0	0	0	68,654	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
.					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>68,654</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>68,654</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)	1,275,590	992,936	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	197,130	207,780	2
<b>Net Utility Plant</b>	<b>1,078,460</b>	<b>785,156</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	2,142,471	1,998,717	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	428,178	405,460	4
<b>Net Nonutility Property</b>	<b>1,714,293</b>	<b>1,593,257</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	227,592	174,463	7
<b>Total Other Property and Investments</b>	<b>1,941,885</b>	<b>1,767,720</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	70,858	31,022	8
Temporary Cash Investments (132)		0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	8,165	8,051	11
Other Accounts Receivable (143)	25,083	24,152	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	16,403	14,639	14
Materials and Supplies (150)	437	437	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)		0	17
<b>Total Current and Accrued Assets</b>	<b>120,946</b>	<b>78,301</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
<b>Total Deferred Debits</b>	<b>0</b>	<b>0</b>	
<b>Total Assets and Other Debits</b>	<b>3,141,291</b>	<b>2,631,177</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)	650,435	650,435	21
Appropriated Earned Surplus (215)		0	22
Unappropriated Earned Surplus (216)	1,416,252	284,484	23
<b>Total Proprietary Capital</b>	<b>2,066,687</b>	<b>934,919</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	581,743	625,130	24
Advances from Municipality (223)	93,760	100,752	25
Other long-Term Debt (224)	350,000	0	26
<b>Total Long-Term Debt</b>	<b>1,025,503</b>	<b>725,882</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	27
Accounts Payable (232)	39,469	6,338	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)		0	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	9,632	3,951	32
Other Current and Accrued Liabilities (238)		0	33
<b>Total Current and Accrued Liabilities</b>	<b>49,101</b>	<b>10,289</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)		0	35
Other Deferred Credits (253)	0	0	36
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)		0	37
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	0	960,087	38
<b>Total Liabilities and Other Credits</b>	<b>3,141,291</b>	<b>2,631,177</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	992,936	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (100.1)	1,088,081	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	187,255	0	0	0	3
Utility Plant Purchased or Sold (391)					4
Utility Plant in Process of Reclassification (392)					5
Utility Plant Leased to Others (393)					6
Property Held for Future Use (394)	254				7
Construction Work in Progress (395)					8
Utility Plant Acquisition Adjustments (396)					9
Other Utility Plant Adjustments (397)					10
<b>Total Utility Plant</b>	<b>1,275,590</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)	181,604	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	15,526	0	0	0	12
<b>Total Accumulated Provision</b>	<b>197,130</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>1,078,460</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>	207,780				<b>207,780</b>	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged depreciation expense (403)	20,345				<b>20,345</b>	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	373				<b>373</b>	6
Accruals charged other						7
accounts (specify):						8
					<b>0</b>	9
Salvage					<b>0</b>	10
Other credits (specify):						11
					<b>0</b>	12
<b>Total credits</b>	<b>20,718</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>20,718</b>	13
<b>Debits during year</b>						14
Book cost of plant retired	46,894				<b>46,894</b>	15
Cost of removal					<b>0</b>	16
Other debits (specify):						17
					<b>0</b>	18
<b>Total debits</b>	<b>46,894</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>46,894</b>	19
<b>Balance end of year (110.1)</b>	<b>181,604</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>181,604</b>	20
<b>Composite Depreciation Rate?</b>	Yes					21
If yes, what is the rate?	2.25%					22

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.2)</b>					<b>0</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	4,615				<b>4,615</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	46,667				<b>46,667</b>	<b>10</b>
<b>Total credits</b>	<b>51,282</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>51,282</b>	<b>11</b>
<b>Debits during year</b>						<b>12</b>
Book cost of plant retired	35,756				<b>35,756</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>35,756</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>35,756</b>	<b>17</b>
<b>Balance end of year (110.2)</b>	<b>15,526</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15,526</b>	<b>18</b>
<b>Composite Depreciation Rate?</b>	Yes					<b>19</b>
If yes, what is the rate?	2.25%					<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	1,998,717	183,154	39,400	2,142,471	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>1,998,717</b>	<b>183,154</b>	<b>39,400</b>	<b>2,142,471</b>	
Less accum. prov. depr. & amort. (122)	405,460	62,118	39,400	428,178	3
<b>Net Nonutility Property</b>	<b>1,593,257</b>	<b>121,036</b>	<b>0</b>	<b>1,714,293</b>	

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

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

**MATERIALS AND SUPPLIES**

<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	437	437 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
<b>Total Materials and Supplies</b>	<u>437</u>	<u>437</u>

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
NONE				1
<b>Total</b>			<u>0</u>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<u>0</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	650,435	1
<b>Changes during year (explain):</b>		<b>2</b>
<b>Balance end of year</b>	<u><u>650,435</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)	
REVENUE BONDS	11/29/1994	05/01/2014	1.30%	581,743	1
<b>Total Bonds (Account 221):</b>				<b>581,743</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>					
GENERAL OBLIGATION NOTES	11/29/1994	05/01/2014	13.00%	93,760	1
<b>Total for Account 223</b>				<b>93,760</b>	
<b>Other Long-Term Debt (224)</b>					
STATE TRUST FUND LOAN	07/30/2003	03/15/2023	5.00%	350,000	2
<b>Total for Account 224</b>				<b>350,000</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	1,009	2
Charged electric department expense	0	3
Charged sewer department expense	1,271	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<u>2,280</u>	
<b>Taxes paid during year:</b>		
County, state and local taxes		6
Social Security taxes	2,225	7
PSC Remainder Assessment	55	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<u>2,280</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>					
REVENUE BONDS	1,580	9,052	9,162	1,470	1
<b>Subtotal</b>	<b>1,580</b>	<b>9,052</b>	<b>9,162</b>	<b>1,470</b>	
<b>Advances from Municipality (223)</b>					
GENERAL OBLIGATION NOTES	2,371	13,579	13,743	2,207	2
<b>Subtotal</b>	<b>2,371</b>	<b>13,579</b>	<b>13,743</b>	<b>2,207</b>	
<b>Other long-Term Debt (224)</b>					
STATE TRUST FUND LOANS	0	5,955		5,955	3
<b>Subtotal</b>	<b>0</b>	<b>5,955</b>	<b>0</b>	<b>5,955</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>3,951</b>	<b>28,586</b>	<b>22,905</b>	<b>9,632</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>Special Funds (125):</b>		
DEBT SERVICE - CLEAN WATER FUND	75,916	3
SEWER - EQUIPMENT REPLACEMENT FUND	109,728	4
GRANT FUNDS	762	5
CONSTRUCTION FUNDS	41,186	6
<b>Total (Acct. 125):</b>	<b>227,592</b>	
<b>Notes Receivable (141):</b>		
NONE		7
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	8,165	8
Electric		9
Sewer (Regulated)		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 142):</b>	<b>8,165</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	24,496	12
Merchandising, jobbing and contract work		13
<b>Other (specify):</b>		
FEDERAL GRANTS RECEIVABLE	587	14
<b>Total (Acct. 143):</b>	<b>25,083</b>	
<b>Receivables from Municipality (145):</b>		
DELINQUENT WATER AND SEWER BILLS PLACED ON TAX ROLL	16,403	15
<b>Total (Acct. 145):</b>	<b>16,403</b>	
<b>Prepayments (165):</b>		
NONE		16
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		17
<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>
<hr/>	
<b>Other Deferred Debits (183):</b>	
NONE	18
<b>Total (Acct. 183):</b>	<b>0</b>
<hr/>	
<b>Payables to Municipality (233):</b>	
NONE	19
<b>Total (Acct. 233):</b>	<b>0</b>
<hr/>	
<b>Other Deferred Credits (253):</b>	
NONE	20
<b>Total (Acct. 253):</b>	<b>0</b>
<hr/>	

### RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service (100.1)	928,876	0	0	0	<b>928,876</b>	<b>1</b>
Materials and Supplies	437	0	0	0	<b>437</b>	<b>2</b>
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	194,692	0	0	0	<b>194,692</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>734,621</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>734,621</b>	
Net Operating Income	9,394	0	0	0	<b>9,394</b>	<b>7</b>
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>1.28%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>1.28%</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.**

THE DISTRICT ADDED 4,850 FEET OF WATER MAIN DUE TO REPLACING 3,550 FEET OF OLD MAIN.

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

THE DISTRICT'S METERED SALES TO GENERAL CUSTOMERS INCREASED APPROXIMATELY 16% DUE TO A RATE INCREASE THAT WENT INTO EFFECT 2ND QUARTER. THE PUBLIC FIRE PROTECTION INCREASED APPROXIMATELY 66%. PUBLIC FIRE PROTECTION WAS PRORATED BASED UPON THE OLD RATES FOR ONE QUARTER AND THE NEW RATES FOR THREE QUARTERS.

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

THE DISTRICT ISSUED \$350,000 STATE TRUST FUND LOANS IN 2003, WHICH WERE USED ALONG WITH \$200,000 FEDERAL GRANT FUNDS TO PAY FOR THE REPLACEMENT OF WATER AND SEWER MAINS, SERVICES AND HYDRANTS.

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

THE PSC APPROVED A WATER RATE INCREASE EFFECTIVE 4/1/2003.

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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

#### General footnotes

ISSUED \$350,000 TO PAY FOR WATER AND SEWER IMPROVEMENTS IN 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	223,011	0	0	737,076	0	<b>960,087</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	223,011			737,076		<b>960,087</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)	53,954	40,489	1
<b>Total Sales of Water</b>	<b>53,954</b>	<b>40,489</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	542	586	2
Other Water Revenues (474)	14,158	3,500	3
Amortization of Construction Grants (475)		0	4
<b>Total Other Operating Revenues</b>	<b>14,700</b>	<b>4,086</b>	
<b>Total Operating Revenues</b>	<b>68,654</b>	<b>44,575</b>	
<b>Operation and Maintenance Expenses</b>			
Plant Operation and Maintenance Expenses (600-660)	21,139	30,892	5
General Operating Expenses (680-690)	16,767	12,623	6
<b>Total Operation and Maintenance Expenses</b>	<b>37,906</b>	<b>43,515</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	20,345	18,663	7
Amortization Expense (404)	0	0	8
Taxes (408)	1,009	845	9
<b>Total Other Operating Expenses</b>	<b>21,354</b>	<b>19,508</b>	
<b>Total Operating Expenses</b>	<b>59,260</b>	<b>63,023</b>	
<b>NET OPERATING INCOME</b>	<b>9,394</b>	<b>(18,448)</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	144	6,393	22,265	4
Commercial	17	4,632	10,229	5
Industrial				6
<b>Total Metered Sales to General Customers (461)</b>	<b>161</b>	<b>11,025</b>	<b>32,494</b>	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		19,433	8
Other Sales to Public Authorities (464)	7	595	2,027	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>169</b>	<b>11,620</b>	<b>53,954</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)	19,433	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>19,433</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	542	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>542</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	839	7
<b>Other (specify):</b> RENT OF WATER DEPT. LAND FOR LEASING OF CELLULAR TOWER	13,319	8
<b>Total Other Water Revenues (474)</b>	<b>14,158</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>			
Salaries and Wages (600)	9,022	7,226	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	3,422	3,358	3
Chemicals (630)	491	610	4
Supplies and Expenses (640)	3,316	3,394	5
Repairs of Water Plant (650)	4,888	16,304	6
Transportation Expenses (660)		0	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>21,139</b>	<b>30,892</b>	
<b>GENERAL OPERATING EXPENSES</b>			
Administrative and General Salaries (680)	3,430	3,430	8
Office Supplies and Expenses (681)	2,061	614	9
Outside Services Employed (682)	9,281	7,387	10
Insurance Expense (684)	1,995	1,192	11
Employees Pensions and Benefits (686)		0	12
Regulatory Commission Expenses (688)		0	13
Miscellaneous General Expenses (689)		0	14
Uncollectible Accounts (690)		0	15
<b>Total General Operating Expenses</b>	<b>16,767</b>	<b>12,623</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>37,906</b>	<b>43,515</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		0	0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			0	2
<b>Net property tax equivalent</b>		<b>0</b>	<b>0</b>	
Social Security		954	816	3
PSC Remainder Assessment		55	29	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>1,009</b>	<b>845</b>	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>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)	8,090		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)	61,329		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	2,149		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>71,568</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	239,784		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	33,737		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>273,521</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by 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)			8,090	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)			61,329	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			2,149	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>71,568</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			239,784	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			33,737	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>273,521</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 Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	18		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	105,539		26
Transmission and Distribution Mains (343)	417,019	311,915	27
Fire Mains (344)	0		28
Services (345)	67,637	26,863	29
Meters (346)	13,356	762	30
Hydrants (348)	40,874	23,264	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>644,443</b>	<b>362,804</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0	2,500	37
Other General Equipment (379)	3,150		38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>3,150</b>	<b>2,500</b>	
<b>Total utility plant in service directly assignable</b>	<b>992,682</b>	<b>365,304</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>992,682</b>	<b>365,304</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)			18 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			105,539 26
Transmission and Distribution Mains (343)	40,019	(176,964)	511,951 27
Fire Mains (344)			0 28
Services (345)	3,453	(28,702)	62,345 29
Meters (346)	400		13,718 30
Hydrants (348)	3,022	(17,345)	43,771 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>46,894</b>	<b>(223,011)</b>	<b>737,342</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			2,500 37
Other General Equipment (379)			3,150 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>5,650</b>
<b>Total utility plant in service directly assignable</b>	<b>46,894</b>	<b>(223,011)</b>	<b>1,088,081</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>46,894</b>	<b>(223,011)</b>	<b>1,088,081</b>

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
<b>Total Intangible Plant</b>	<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 \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

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

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)	30,981	176,964	145,983 27
Fire Mains (344)			0 28
Services (345)	2,547	28,702	26,155 29
Meters (346)			0 30
Hydrants (348)	2,228	17,345	15,117 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>35,756</b>	<b>223,011</b>	<b>187,255</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>35,756</b>	<b>223,011</b>	<b>187,255</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>35,756</b>	<b>223,011</b>	<b>187,255</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			1,423	1,423	1
February			904	904	2
March			1,044	1,044	3
April			1,080	1,080	4
May			1,263	1,263	5
June			1,448	1,448	6
July			1,533	1,533	7
August			1,250	1,250	8
September			1,118	1,118	9
October			990	990	10
November			944	944	11
December			951	951	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>13,948</b>	<b>13,948</b>	
Less: Water sold				11,620	13
Volume pumped but not sold				2,328	14
Volume sold as a percent of volume pumped				83%	15
Volume used for water production, water quality and system maintenance				500	16
Volume related to equipment/system malfunction				580	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				1,080	19
Volume pumped but unaccounted for				1,248	20
Percent of water lost				9%	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.)				149	23
Date of maximum: 6/14/2003					24
Cause of maximum:					25
FLUSHING AND FILLING NEW MAINS					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				17	26
Date of minimum: 12/8/2003					27
Total KWH used for pumping for the year				33,421	28
If water is purchased: Vendor Name: NONE					29
Point of Delivery:					30

### SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL #1	1	662	8	288,000	Yes	<b>1</b>
WELL #3	3	196	10	237,600	Yes	<b>2</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	#1	#3	1
Location	WELL #1	WELL #3	2
Purpose	S	P	3
Destination	D	R	4
Pump Manufacturer	JACUSSI	LAYNE	5
Year Installed	1982	1996	6
Type	SUBMERSIBLE	VERTICAL TURBINE	7
Actual Capacity (gpm)	200	210	8
Pump Motor or Standby Engine Mfr	FRANKLIN	G.E.	10
Year Installed	1998	1996	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	25	30	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)
Identification			14
Location			15
Purpose			16
Destination			17
Pump Manufacturer			18
Year Installed			19
Type			20
Actual Capacity (gpm)			21
Pump Motor or Standby Engine Mfr			22
Year Installed			23
Type			24
Horsepower			25
			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	1		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S		3
Year constructed	1986		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	90		6
Total capacity in gallons (actual)	112,000		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)	OTHER		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.4320		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	N		14

### WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
P	D	4.000	947	0	0	0	947	1
M	D	6.000	8,311	0	0	0	8,311	2
P	D	6.000	80	54	0	0	134	3
P	D	8.000	13,778	4,850	3,550	0	15,078	4
<b>Total Within Municipality</b>			<b>23,116</b>	<b>4,904</b>	<b>3,550</b>	<b>0</b>	<b>24,470</b>	
<b>Total Utility</b>			<b>23,116</b>	<b>4,904</b>	<b>3,550</b>	<b>0</b>	<b>24,470</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	80	0	37	0	43	0	1
P	1.000		37	0	0	37		2
M	1.000	128	0	0	0	128	64	3
M	1.500	3	0	0	0	3		4
M	2.000	3	0	0	0	3		5
M	4.000	1	0	0	0	1		6
P	6.000	1	0	0	0	1	0	7
P	8.000	1	0	0	0	1		8
<b>Total Utility</b>		<b>217</b>	<b>37</b>	<b>37</b>	<b>0</b>	<b>217</b>	<b>64</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	172	12	10	3	177	11	1
1.000	2	0	0	(1)	1	0	2
1.500	3	0	0	1	4	0	3
2.000	2	0	0	0	2	0	4
<b>Total:</b>	<b>179</b>	<b>12</b>	<b>10</b>	<b>3</b>	<b>184</b>	<b>11</b>	

#### Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	144	12	0	5	0	16	177	1
1.000	0	0	0	1	0	0	1	2
1.500	0	4	0	0	0	0	4	3
2.000	0	1	0	1	0	0	2	4
<b>Total:</b>	<b>144</b>	<b>17</b>	<b>0</b>	<b>7</b>	<b>0</b>	<b>16</b>	<b>184</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	36	8	6		38	2
<b>Total Fire Hydrants</b>	<b>36</b>	<b>8</b>	<b>6</b>	<b>0</b>	<b>38</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:	30
Number of distribution system valves end of year:	66
Number of distribution valves operated during year:	40

### WATER OPERATING SECTION FOOTNOTES

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#### Other Operating Revenues (Water) (Page W-04)

##### General footnotes

THE DISTRICT RECEIVED A WATER RATE INCREASE EFFECTIVE BEGINNING THE 2ND QUARTER OF 2003. THE DISTRICT DID NOT ADD ANY MAINS OR HYDRANTS IN THE FIRST QUARTER OF 2003, THEREFORE THE PUBLIC FIRE PROTECTION CALCULATION WAS \$11,732 BASED UPON THE OLD RATES. THE NEW RATES HAVE A FIXED CHARGE OF \$22,000. WE PRORATED THE ABOVE CHARGES AS FOLLOWS:

\$11,732 x .25 =	\$2,933
\$22,000 x .75 =	16,500
TOTAL	\$19,433

AN EMAIL WAS SENT TO ELAINE ENGELKE AND SHE CONFIRMED THAT THE PUBLIC FIRE PROTECTION SHOULD BE PRORATED AS ABOVE.

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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 30%, but not less \$2,000, please explain.

WATER REPAIRS - IN 2002 THE DISTRICT HAD MORE WATER MAIN BREAKS AND ALSO HAD A MAJOR REPAIR AT THE WATER TOWER.

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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.

ADJUSTMENTS ARE TO MOVE THE PORTION OF PLANT ACCOUNTS TO UTILITY PLANT FINANCED BY CONTRIBUTIONS PER THE CIAC CALCULATION.

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

##### General footnotes

RETIREMENT OF MAINS, SERVICES AND HYDRANTS WERE FOR THE CONTRIBUTED PORTION OF THESE ASSETS RETIRED USING THE SAME PERCENTAGES USED IN THE CIAC CALCULATION.

If Adjustments for any account are nonzero, please explain.

ADJUSTMENTS ARE TO MOVE A PORTION OF THE BALANCE FROM UTILITY FINANCED BY MUNICIPALITY TO FINANCED BY CONTRIBUTIONS PER THE CIAC CALCULATION.

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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.

MAIN ADDITIONS WERE PAID FOR BY THE DISTRICT USING STATE TRUST FUND LOANS AND FEDERAL GRANTS.

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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.

SERVICES ADDED DURING THE YEAR WERE TO REPLACE 37 OLD SERVICES, AND WERE PAID FOR BY THE DISTRICT USING STATE TRUST FUND LOANS AND FEDERAL GRANT FUNDS.

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## WATER OPERATING SECTION FOOTNOTES

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### Meters (Page W-19)

**Explain all reported adjustments.**

Adustments of meters made to agree meter inventory with meters per the  
billing records.

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