



3013 (02-09-04)

**ANNUAL REPORT**

OF

Name: PLATTEVILLE WATER & SEWER UTILITY

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Principal Office: 75 NORTH BONSON STREET  
P.O. BOX 780  
PLATTEVILLE, WI 53818-0780

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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:** PLATTEVILLE WATER & SEWER UTILITY

**Utility Address:** 75 NORTH BONSON STREET

P.O. BOX 780

PLATTEVILLE, WI 53818-0780

**When was utility organized?** 12/31/1897

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MRS CYNTHIA J. MARTENS

**Title:** UTILITY OFFICE MANAGER

**Office Address:**

75 NORTH BONSON STREET

P.O. BOX 780

PLATTEVILLE, WI 53818-0780

**Telephone:** (608) 348 - 9741 EXT 225

**Fax Number:** (608) 348 - 7812

**E-mail Address:** martensc@platteville.org

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

**Name:**

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

**Name:** MR LYNN SCHLAGER

**Title:** PRESIDENT

**Office Address:**

255 E MADISON STREET

PLATTEVILLE, WI 53818

**Telephone:** (608) 348 - 9575

**Fax Number:**

**E-mail Address:**

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

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**IDENTIFICATION AND OWNERSHIP**

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

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**Name:** AL BREY**Title:****Office Address:** JOHNSON, BLOCK & COMPANY  
229 HIGH STREET  
MINERAL POINT, WI 53565**Telephone:** (608) 987 - 2206**Fax Number:** (608) 987 - 3391**E-mail Address:****Date of most recent audit report:** 5/22/2003**Period covered by most recent audit:** JANUARY 1, 2002 THRU DECEMBER 31, 2002

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

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**Name:** MR HOWARD B. CROFOOT**Title:** DIRECTOR OF PUBLIC WORKS**Office Address:**75 NORTH BONSON STREET  
P.O. BOX 780  
PLATTEVILLE, WI 53818-0780**Telephone:** (608) 348 - 9741 EXT 240**Fax Number:** (608) 348 - 4154**E-mail Address:** crofooth@platteville.org

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**Name:** MR LON PLUCKHAHN**Title:** CITY MANAGER**Office Address:**75 NORTH BONSON STREET  
P.O. BOX 780  
PLATTEVILLE, WI 53818-0780**Telephone:** (608) 348 - 9741 EXT 222**Fax Number:** (608) 348 - 7812**E-mail Address:** pluckhahn@platteville.org

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**Name:** MR MICHAEL W. WILLIS**Title:** UTILITY SUPERINTENDENT**Office Address:**75 NORTH BONSON STREET  
P.O. BOX 780  
PLATTEVILLE, WI 53818**Telephone:** (608) 348 - 9741 EXT 248**Fax Number:** (608) 348 - 7812**E-mail Address:** willism@platteville.org

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**Name of utility commission/committee:** Platteville Water & Sewer Commission

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

MR DUANE FORD

MR KEN KILIAN

### IDENTIFICATION AND OWNERSHIP

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

MRS EILEEN NICKELS  
MR BILL NIEHAUS, SECRETARY  
MR MIKE PENN

**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?** YES

**Date of Ordinance:** 9/27/1983

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

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

**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

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

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	2,577,955	2,553,833	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	1,419,829	1,323,768	2
Depreciation Expense (403)	415,727	572,786	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	225,307	220,565	5
<b>Total Operating Expenses</b>	<b>2,060,863</b>	<b>2,117,119</b>	
<b>Net Operating Income</b>	<b>517,092</b>	<b>436,714</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>517,092</b>	<b>436,714</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	29,487	45,453	10
Miscellaneous Nonoperating Income (421)	393,227	7,702	11
<b>Total Other Income</b>	<b>422,714</b>	<b>53,155</b>	
<b>Total Income</b>	<b>939,806</b>	<b>489,869</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	188,281	0	13
<b>Total Miscellaneous Income Deductions</b>	<b>188,281</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>751,525</b>	<b>489,869</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	78,935	97,880	14
Amortization of Debt Discount and Expense (428)	14,407	13,592	15
Amortization of Premium on Debt--Cr. (429)	0		16
Interest on Debt to Municipality (430)	89,245	96,290	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0		19
<b>Total Interest Charges</b>	<b>182,587</b>	<b>207,762</b>	
<b>Net Income</b>	<b>568,938</b>	<b>282,107</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,784,472	1,502,365	20
Balance Transferred from Income (433)	568,938	282,107	21
Miscellaneous Credits to Surplus (434)	6,401,250	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>8,754,660</b>	<b>1,784,472</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	2,577,955		2,577,955	1
<b>Total (Acct. 400):</b>	<b>2,577,955</b>	<b>0</b>	<b>2,577,955</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	1,419,829		1,419,829	2
<b>Total (Acct. 401-402):</b>	<b>1,419,829</b>	<b>0</b>	<b>1,419,829</b>	
<b>Depreciation Expense (403):</b>				
Derived	415,727		415,727	3
<b>Total (Acct. 403):</b>	<b>415,727</b>	<b>0</b>	<b>415,727</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	225,307		225,307	5
<b>Total (Acct. 408):</b>	<b>225,307</b>	<b>0</b>	<b>225,307</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>517,092</b>	<b>0</b>	<b>517,092</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0		0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>				
NONE	0		0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE	0		0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>				
EARNED FROM WATER OPERATING ACCT	3,145	0	3,145	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 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>			
EARNED FROM SEWER OPERTING ACCT. & REPLACEME	26,342	0	26,342 12
<b>Total (Acct. 419):</b>	<b>29,487</b>	<b>0</b>	<b>29,487</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water	[REDACTED]	182,350	182,350 13
Contributed Plant - Sewer	[REDACTED]	204,153	204,153 14
INTEREST SUBSIDY (WWTP PHOSPHOROUS REMOVAL I	0	6,724	6,724 15
<b>Total (Acct. 421):</b>	<b>0</b>	<b>393,227</b>	<b>393,227</b>
<b>TOTAL OTHER INCOME:</b>	<b>29,487</b>	<b>393,227</b>	<b>422,714</b>

<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
NONE	0	0	0 16
<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]	49,122	49,122 17
Depreciation Expense on Contributed Plant - Sewer	[REDACTED]	139,159	139,159 18
NONE	0	0	0 19
<b>Total (Acct. 426):</b>	<b>0</b>	<b>188,281</b>	<b>188,281</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>0</b>	<b>188,281</b>	<b>188,281</b>

<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	78,935	[REDACTED]	78,935 20
<b>Total (Acct. 427):</b>	<b>78,935</b>	<b>0</b>	<b>78,935</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
BOND AND LOAN EXPENSE	14,407	[REDACTED]	14,407 21
<b>Total (Acct. 428):</b>	<b>14,407</b>	<b>0</b>	<b>14,407</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0	[REDACTED]	0 22
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	89,245	[REDACTED]	89,245 23
<b>Total (Acct. 430):</b>	<b>89,245</b>	<b>0</b>	<b>89,245</b>

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
<b>Other Interest Expense (431):</b>			
Derived	0		0 24
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest Charged to Construction--Cr. (432):</b>			
NONE	0		0 25
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>182,587</b>	<b>0</b>	<b>182,587</b>
<b>NET INCOME:</b>	<b>363,992</b>	<b>204,946</b>	<b>568,938</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	1,784,472	0	1,784,472 26
<b>Total (Acct. 216):</b>	<b>1,784,472</b>	<b>0</b>	<b>1,784,472</b>
<b>Balance Transferred from Income (433):</b>			
Derived	363,992	204,946	568,938 27
<b>Total (Acct. 433):</b>	<b>363,992</b>	<b>204,946</b>	<b>568,938</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
NONE	0	6,401,250	6,401,250 28
<b>Total (Acct. 434):</b>	<b>0</b>	<b>6,401,250</b>	<b>6,401,250</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
NONE	0	0	0 29
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215			0 30
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>			
NONE	0	0	0 31
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>2,148,464</b>	<b>6,606,196</b>	<b>8,754,660</b>

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>					0	6
<b>Total costs and expenses</b>	0	0	0	0	0	
<b>Net income (or loss)</b>	0	0	0	0	0	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,385,721	0	1,192,234	0	<b>2,577,955</b>	<b>1</b>
Less: interdepartmental sales	516		493	0	<b>1,009</b>	<b>2</b>
Less: interdepartmental rents	3,600	0		0	<b>3,600</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	10,119				<b>10,119</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	633	0	630		<b>1,263</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>1,370,853</b>	<b>0</b>	<b>1,191,111</b>	<b>0</b>	<b>2,561,964</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	303,635		303,635	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	359,694		359,694	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	645		645	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts	344		344	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>664,318</b>	<b>0</b>	<b>664,318</b>	

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	22,924,342	21,843,366	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	10,397,493	7,458,204	2
<b>Net Utility Plant</b>	<b>12,526,849</b>	<b>14,385,162</b>	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>12,526,849</b>	<b>14,385,162</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	1,607	2,489	8
Special Funds (125-128)	2,485,644	2,467,051	9
<b>Total Other Property and Investments</b>	<b>2,487,251</b>	<b>2,469,540</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	7,087	18,718	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	325	325	12
Temporary Cash Investments (136)	190,084	274,208	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	417,647	447,894	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	42,763	43,452	18
Materials and Supplies (151-163)	30,891	35,937	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
<b>Total Current and Accrued Assets</b>	<b>688,797</b>	<b>820,534</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	57,894	56,011	24
Other Deferred Debits (182-186)	226,535	207,623	25
<b>Total Deferred Debits</b>	<b>284,429</b>	<b>263,634</b>	
<b>Total Assets and Other Debits</b>	<b>15,987,326</b>	<b>17,938,870</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	2,328,927	2,328,927	<b>26</b>
Appropriated Earned Surplus (215)			<b>27</b>
Unappropriated Earned Surplus (216)	8,754,660	1,784,472	<b>28</b>
<b>Total Proprietary Capital</b>	<b>11,083,587</b>	<b>4,113,399</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	1,385,000	1,800,000	<b>29</b>
Advances from Municipality (223)	2,283,060	2,097,351	<b>30</b>
Other Long-Term Debt (224)	0	0	<b>31</b>
<b>Total Long-Term Debt</b>	<b>3,668,060</b>	<b>3,897,351</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>32</b>
Accounts Payable (232)	437,740	148,296	<b>33</b>
Payables to Municipality (233)	36,343	35,000	<b>34</b>
Customer Deposits (235)			<b>35</b>
Taxes Accrued (236)	171,407	168,155	<b>36</b>
Interest Accrued (237)	62,556	80,663	<b>37</b>
Matured Long-Term Debt (239)			<b>38</b>
Matured Interest (240)			<b>39</b>
Tax Collections Payable (241)			<b>40</b>
Miscellaneous Current and Accrued Liabilities (242)	14,602	0	<b>41</b>
<b>Total Current and Accrued Liabilities</b>	<b>722,648</b>	<b>432,114</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>42</b>
Customer Advances for Construction (252)			<b>43</b>
Other Deferred Credits (253)	513,031	215,806	<b>44</b>
<b>Total Deferred Credits</b>	<b>513,031</b>	<b>215,806</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>45</b>
Injuries and Damages Reserve (262)			<b>46</b>
Pensions and Benefits Reserve (263)			<b>47</b>
Miscellaneous Operating Reserves (265)			<b>48</b>
<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	9,280,200	<b>49</b>
<b>Total Liabilities and Other Credits</b>	<b>15,987,326</b>	<b>17,938,870</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	8,476,849	13,366,517	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)	5,987,526	7,269,297	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	2,736,965	6,628,657	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)	0	301,897			9
<b>Total Utility Plant</b>	<b>8,724,491</b>	<b>14,199,851</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	2,388,880	5,242,064	0	0	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	605,648	2,160,901	0	0	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)					13
Accumulated Provision for Amortization of Utility Plant in Service (114)					14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
<b>Total Accumulated Provision</b>	<b>2,994,528</b>	<b>7,402,965</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>5,729,963</b>	<b>6,796,886</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION AND  
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT  
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY  
(ACCT. 111.1)**

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

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

Particulars (a)	Water (b)	Sewer (c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.1)</b>	2,212,030	5,246,174			<b>7,458,204</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	165,245	250,482			<b>415,727</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	13,768	(13,768)			<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	40				<b>40</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>179,053</b>	<b>236,714</b>	<b>0</b>	<b>0</b>	<b>415,767</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	2,202	240,824			<b>243,026</b>	<b>15</b>
Cost of removal	0				<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>2,202</b>	<b>240,824</b>	<b>0</b>	<b>0</b>	<b>243,026</b>	<b>19</b>
<b>Balance end of year (111.1)</b>	<b>2,388,881</b>	<b>5,242,064</b>	<b>0</b>	<b>0</b>	<b>7,630,945</b>	<b>20</b>

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

Depreciation Accruals (Credits) during the year (111.2):  
 1. Report the amounts charged to Depreciation Expense (426).  
 2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.

Particulars (a)	Water (b)	Sewer (c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.2)</b>	0				0	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged depreciation expense (426)	49,122	139,159			188,281	4
Accruals charged other accounts (specify):						5 6
					0	7
Salvage	0				0	8
Other credits (specify):						9
Est. deprec on contrib plnt 1/1/03	556,527	2,021,742			2,578,269	10
<b>Total credits</b>	<b>605,649</b>	<b>2,160,901</b>	<b>0</b>	<b>0</b>	<b>2,766,550</b>	<b>11</b>
<b>Debits during year</b>						12
Book cost of plant retired	0	0			0	13
Cost of removal	0				0	14
Other debits (specify):						15
					0	16
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17</b>
<b>Balance end of year (111.2)</b>	<b>605,649</b>	<b>2,160,901</b>	<b>0</b>	<b>0</b>	<b>2,766,550</b>	<b>18</b>

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

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
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 (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility (154)	23,714	24,299	2
Sewer utility (154)	7,177	11,638	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
<b>Total Materials and Supplies</b>	<b>30,891</b>	<b>35,937</b>	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1993 BOND ISSUE	9,532	428	998	1
1999 GENERAL OBLIGATION PROMISSORY NOTE	4,004	428	41,044	2
2001 GENERAL OBLIGATION PROMISSORY NOTE	56	428	377	3
2003 GENERAL OBLIGATION PROMISSORY NOTE	815	428	15,475	4
<b>Total</b>			<b>57,894</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				5
<b>Total</b>			<b>0</b>	

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

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

Particulars (a)	Amount (b)	
Balance first of year	2,328,927	1
<b>Changes during year (explain):</b>		<b>2</b>
<b>Balance end of year</b>	<b>2,328,927</b>	

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

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
MUNICIPAL REVENUE BONDS	08/01/1993	08/01/2005	4.30%	1,385,000	<b>1</b>
<b>Total Bonds (Account 221):</b>				<b>1,385,000</b>	
Total Reacquired Bonds (Account 222)				0	<b>2</b>

**Net amount of bonds outstanding December 31: 1,385,000**

**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>					
1999 GENERAL OBLIGATION NOTE - NEW	04/01/1999	12/01/2008	4.10%	213,962	<b>1</b>
1999 GENERAL OBLIGATION NOTE - REFINANCE	04/01/1999	12/01/2014	4.50%	562,750	<b>2</b>
1999 PUBLIC LANDS LOAN	03/15/1999	03/15/2009	5.75%	135,014	<b>3</b>
2001 GENERAL OBLIGATION NOTE	10/15/2001	12/01/2010	3.75%	61,748	<b>4</b>
2002 GENERAL OBLIGATION NOTE	01/18/2002	03/15/2021	6.75%	156,633	<b>5</b>
2002 GENERAL OBLIGATION NOTE	09/27/2002	09/27/2012	3.60%	249,057	<b>6</b>
2003 GENERAL OBLIGATION NOTE	07/01/2003	12/01/2012	2.46%	823,290	<b>7</b>
1998 PUBLIC LANDS LOAN	03/15/1998	03/15/2008	5.75%	80,606	<b>8</b>
<b>Total for Account 223</b>				<b>2,283,060</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	168,155	1
<b>Accruals:</b>		
Charged water department expense	191,810	2
Charged electric department expense		3
Charged sewer department expense	33,497	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>225,307</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	168,155	6
Social Security taxes	50,949	7
PSC Remainder Assessment	2,951	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>222,055</b>	
<b>Balance end of year</b>	<b>171,407</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>					
1993 Municipal Revenue Bond	36,311	78,935	87,148	28,098	1
<b>Subtotal</b>	<b>36,311</b>	<b>78,935</b>	<b>87,148</b>	<b>28,098</b>	
<b>Advances from Municipality (223)</b>					
2000 PUBLIC LANDS LOAN	17,181	4,522	21,703	0	2
1996 GENERAL OBLIGATION NOTE	362	1,825	2,187	0	3
2001 GENERAL OBLIGATION NOTE	225	2,675	2,696	204	4
1998 PUBLIC LANDS LOAN	4,288	4,807	5,416	3,679	5
2002 GENERAL OBLIGATION NOTE	2,482	9,688	9,928	2,242	6
1999 GENERAL OBLIGATION NOTE - NEW	866	10,265	10,390	741	7
1999 PUBLIC LANDS LOAN	6,985	8,001	8,823	6,163	8
1999 GENERAL OBLIGATION NOTE - REFINANCE	2,131	25,472	25,577	2,026	9
2002 GENERAL OBLIGATION NOTE - PRIOR SERVICE	9,832	10,980	12,419	8,393	10
2003 GENERAL OBLIGATION NOTE		11,010		11,010	11
<b>Subtotal</b>	<b>44,352</b>	<b>89,245</b>	<b>99,139</b>	<b>34,458</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	12
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	13
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>80,663</b>	<b>168,180</b>	<b>186,287</b>	<b>62,556</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>		
SEWER - SPECIAL ASSESSMENTS	1,607	2
<b>Total (Acct. 124):</b>	<b>1,607</b>	
<b>Sinking Funds (125):</b>		
REDEMPTION FUND INVESTMENT	208,534	3
<b>Total (Acct. 125):</b>	<b>208,534</b>	
<b>Depreciation Fund (126):</b>		
DEPRECIATION FUND INVESTMENT	75,921	4
<b>Total (Acct. 126):</b>	<b>75,921</b>	
<b>Other Special Funds (128):</b>		
DEBT RESERVE FUND	569,399	5
SEWER REPLACEMENT FUND	1,631,790	6
<b>Total (Acct. 128):</b>	<b>2,201,189</b>	
<b>Interest Special Deposits (132):</b>		
NONE		7
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
NONE		8
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		9
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	179,789	10
Electric		11
Sewer (Regulated)	237,858	12
<b>Other (specify):</b>		
NONE		13
<b>Total (Acct. 142):</b>	<b>417,647</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		14
Merchandising, jobbing and contract work		15
<b>Other (specify):</b>		

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

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

Particulars (a)	Balance End of Year (b)	
<b>Other Accounts Receivable (143):</b>		
NONE		16
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
BALANCE - 2003 PUBLIC FIRE PROTECTION	36,920	17
TAX ROLL & MISCELLANEOUS	5,843	18
<b>Total (Acct. 145):</b>	<b>42,763</b>	
<b>Prepayments (165):</b>		
NONE		19
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		20
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
SCADA PROJECT	1,540	21
<b>Total (Acct. 183):</b>	<b>1,540</b>	
<b>Clearing Accounts (184):</b>		
NONE		22
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		23
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
WRF PRIOR SERVICE LOAN (PSC AUTHORIZATION LETTER 12-30-02)	127,613	24
SLUDGE DISPOSAL (PSC AUTHORIZATION LETTER 12-18-03)	97,382	25
<b>Total (Acct. 186):</b>	<b>224,995</b>	
<b>Payables to Municipality (233):</b>		
BALANCE OF SHARED ADMIN. COSTS FOR 2003 & MISC.	36,343	26
<b>Total (Acct. 233):</b>	<b>36,343</b>	
<b>Other Deferred Credits (253):</b>		
WATER - ACCUMULATED VACATION, SICK LEAVE - VESTED PORTION	90,012	27
SEWER - ACCUMULATED VACATION, SICK LEAVE - VESTED PORTION	122,338	28
REGULATED RETIRED PLANT - CONTRIBUTED	300,681	29
<b>Total (Acct. 253):</b>	<b>513,031</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)	5,954,780	0	0	0	5,954,780	1
Materials and Supplies	24,006	0	9,407	0	33,413	2
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	2,300,455	0	5,244,119	0	7,544,574	4
Customer Advances for Construction					0	5
					0	6
<b>Average Net Rate Base</b>	<b>3,678,331</b>	<b>0</b>	<b>(5,234,712)</b>	<b>0</b>	<b>(1,556,381)</b>	
Net Operating Income	355,246	0	161,846	0	517,092	7
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>9.66%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</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.**

During 2003, water and sewer utilities were extended to Evergreen Village Mobile Home Trailer Park. This was the first extension of services outside of the Municipal Boundaries. All costs were paid by the developer and recorded as Contributions in Aid of Construction.

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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.**

In the fall of 2003, the Utility changed software for billing and general ledger. Staff is adapting to the changes and working to assure that we are receiving necessary information to complete reports, etc.

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## FINANCIAL SECTION FOOTNOTES

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

#### General footnotes

Account 186 - Miscellaneous Deferred Debt:

Wisconsin Retirement Fund - Prior Service Loan - PSC Authorization Letter dated December 30, 2002 - File # 4700

Sludge Disposal -PSC Authoriztion Letter dated December 18, 2003 - File # 4700

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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	2,554,815	0	0	6,725,385	0	<b>9,280,200</b>	1
<b>Add credits during year:</b>							
NONE						<b>0</b>	2
<b>Deduct charges (specify):</b>							
Closed January 1, 2003 per Docket 05-US-105	2,554,815			6,725,385		<b>9,280,200</b>	3
<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)	1,314,388	1,262,910	1
<b>Total Sales of Water</b>	<b>1,314,388</b>	<b>1,262,910</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	3,889	3,370	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	37,679	32,458	4
Interdepartmental Rents (473)	3,600	3,600	5
Other Water Revenues (474)	26,165	33,166	6
Amortization of Construction Grants (475)		0	7
<b>Total Other Operating Revenues</b>	<b>71,333</b>	<b>72,594</b>	
<b>Total Operating Revenues</b>	<b>1,385,721</b>	<b>1,335,504</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expense (600-617)	0	0	8
Pumping Expenses (620-633)	178,710	168,527	9
Water Treatment Expenses (640-652)	63,479	66,082	10
Transmission and Distribution Expenses (660-678)	150,760	153,001	11
Customer Accounts Expenses (901-905)	57,208	56,139	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-932)	223,263	202,403	14
<b>Total Operation and Maintenance Expenses</b>	<b>673,420</b>	<b>646,152</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	165,245	196,932	15
Amortization Expense (404-407)		0	16
Taxes (408)	191,810	187,933	17
<b>Total Other Operating Expenses</b>	<b>357,055</b>	<b>384,865</b>	
<b>Total Operating Expenses</b>	<b>1,030,475</b>	<b>1,031,017</b>	
<b>NET OPERATING INCOME</b>	<b>355,246</b>	<b>304,487</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	2,704	131,797	495,461	4
Commercial	352	78,150	218,128	5
Industrial	6	10,144	23,308	6
<b>Total Metered Sales to General Customers (461)</b>	<b>3,062</b>	<b>220,091</b>	<b>736,897</b>	
Private Fire Protection Service (462)	56		37,316	7
Public Fire Protection Service (463)	1		399,145	8
Other Sales to Public Authorities (464)	71	54,337	140,514	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	1	48	516	12
<b>Total Sales of Water</b>	<b>3,191</b>	<b>274,476</b>	<b>1,314,388</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)	399,099	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)	46	3
<b>Other (specify):</b> NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>399,145</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	3,889	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>3,889</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>		
LEASES FOR ANTENNAS PLACED ON WATER TOWERS	37,679	8
<b>Total Rents from Water Property (472)</b>	<b>37,679</b>	
<b>Interdepartmental Rents (473):</b>		
SEWER PORTION OF RENT FOR MAINTENANCE SHOP	3,600	9
<b>Total Interdepartmental Rents (473)</b>	<b>3,600</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	10,119	10
<b>Other (specify):</b> MISC. FEES (NSF CHECKS, LAWN METERS, SERVICE FEES, ETC.)	16,046	11
<b>Total Other Water Revenues (474)</b>	<b>26,165</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Supervision and Engineering (600)	0	0	1
Operation Labor and Expenses (601)	0	0	2
Purchased Water (602)	0	0	3
Miscellaneous Expenses (603)	0	0	4
Rents (604)	0	0	5
Maintenance Supervision and Engineering (610)	0	0	6
Maintenance of Structures and Improvements (611)	0	0	7
Maintenance of Collecting and Impounding Reservoirs (612)	0	0	8
Maintenance of Lake, River and Other Intakes (613)	0	0	9
Maintenance of Wells and Springs (614)	0	0	10
Maintenance of Infiltration Galleries and Tunnels (615)	0	0	11
Maintenance of Supply Mains (616)	0	0	12
Maintenance of Miscellaneous Water Source Plant (617)	0	0	13
<b>Total Source of Supply Expenses</b>	<b>0</b>	<b>0</b>	
<b>PUMPING EXPENSES</b>			
Operation Supervision and Engineering (620)	7,761	6,805	14
Fuel for Power Production (621)	0	0	15
Power Production Labor and Expenses (622)	0	0	16
Fuel or Power Purchased for Pumping (623)	66,421	61,183	17
Pumping Labor and Expenses (624)	69,255	64,949	18
Expenses Transferred--Credit (625)	0	0	19
Miscellaneous Expenses (626)	22,341	18,689	20
Rents (627)	0	0	21
Maintenance Supervision and Engineering (630)	6,572	6,695	22
Maintenance of Structures and Improvements (631)	6,170	8,100	23
Maintenance of Power Production Equipment (632)	0	236	24
Maintenance of Pumping Equipment (633)	190	1,870	25
<b>Total Pumping Expenses</b>	<b>178,710</b>	<b>168,527</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Supervision and Engineering (640)	6,572	6,695	26
Chemicals (641)	20,289	18,699	27

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor and Expenses (642)	24,410	26,538	<b>28</b>
Miscellaneous Expenses (643)	1,848	3,748	<b>29</b>
Rents (644)		0	<b>30</b>
Maintenance Supervision and Engineering (650)	6,572	6,695	<b>31</b>
Maintenance of Structures and Improvements (651)	2,161	3,587	<b>32</b>
Maintenance of Water Treatment Equipment (652)	1,627	120	<b>33</b>
<b>Total Water Treatment Expenses</b>	<b>63,479</b>	<b>66,082</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (660)	6,572	6,695	<b>34</b>
Storage Facilities Expenses (661)		427	<b>35</b>
Transmission and Distribution Lines Expenses (662)		24	<b>36</b>
Meter Expenses (663)	6,690	6,460	<b>37</b>
Customer Installations Expenses (664)		0	<b>38</b>
Miscellaneous Expenses (665)	16,348	15,178	<b>39</b>
Rents (666)		0	<b>40</b>
Maintenance Supervision and Engineering (670)	8,199	7,601	<b>41</b>
Maintenance of Structures and Improvements (671)		0	<b>42</b>
Maintenance of Distribution Reservoirs and Standpipes (672)	64,499	68,064	<b>43</b>
Maintenance of Transmission and Distribution Mains (673)	30,622	31,307	<b>44</b>
Maintenance of Fire Mains (674)		0	<b>45</b>
Maintenance of Services (675)	7,815	9,843	<b>46</b>
Maintenance of Meters (676)	1,729	1,750	<b>47</b>
Maintenance of Hydrants (677)	8,286	5,652	<b>48</b>
Maintenance of Miscellaneous Plant (678)		0	<b>49</b>
<b>Total Transmission and Distribution Expenses</b>	<b>150,760</b>	<b>153,001</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)	6,572	6,695	<b>50</b>
Meter Reading Labor (902)	13,120	13,087	<b>51</b>
Customer Records and Collection Expenses (903)	36,883	36,352	<b>52</b>
Uncollectible Accounts (904)	633	5	<b>53</b>

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Miscellaneous Customer Accounts Expenses (905)		0	54
<b>Total Customer Accounts Expenses</b>	<b>57,208</b>	<b>56,139</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	55
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	70,209	69,519	56
Office Supplies and Expenses (921)	6,705	5,792	57
Administrative Expenses Transferred--Credit (922)		0	58
Outside Services Employed (923)	2,982	3,372	59
Property Insurance (924)	7,193	6,192	60
Injuries and Damages (925)	5,289	3,165	61
Employee Pensions and Benefits (926)	122,985	106,249	62
Regulatory Commission Expenses (928)		2,344	63
Duplicate Charges--Credit (929)		0	64
Miscellaneous General Expenses (930)	2,708	1,436	65
Rents (931)	1,080	1,080	66
Maintenance of General Plant (932)	4,112	3,254	67
<b>Total Administrative and General Expenses</b>	<b>223,263</b>	<b>202,403</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>673,420</b>	<b>646,152</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		171,407	168,155	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		4,950	4,930	2
<b>Net property tax equivalent</b>		<b>166,457</b>	<b>163,225</b>	
Social Security		23,878	23,416	3
PSC Remainder Assessment		1,475	1,292	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>191,810</b>	<b>187,933</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			Grant				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.281701				3
County tax rate	mills		5.797479				4
Local tax rate	mills		13.201193				5
School tax rate	mills		14.230393				6
Voc. school tax rate	mills		2.676962				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>36.187728</b>				<b>10</b>
Less: state credit	mills		2.054271				11
<b>Net tax rate</b>	mills		<b>34.133457</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>13.201193</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>16.907355</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>30.108548</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>36.187728</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.832010</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>34.133457</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>28.399374</b>				<b>21</b>
Utility Plant, Jan. 1	\$	8,476,849	8,476,849				22
Materials & Supplies	\$	24,299	24,299				23
<b>Subtotal</b>	\$	<b>8,501,148</b>	<b>8,501,148</b>				<b>24</b>
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>8,501,148</b>	<b>8,501,148</b>				<b>26</b>
Assessment Ratio	dec.		0.709972				27
<b>Assessed Value</b>	\$	<b>6,035,577</b>	<b>6,035,577</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>28.399374</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>171,407</b>	<b>171,407</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	144,545					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>171,407</b>					<b>34</b>

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	583		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	8,395		3
<b>Total Intangible Plant</b>	<b>8,978</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	902		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)	160,267		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	26,795		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>187,964</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	266,197		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	442,157		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	13,005		20
<b>Total Pumping Plant</b>	<b>721,359</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	2,085		21
Structures and Improvements (331)	95,326		22
Water Treatment Equipment (332)	23,922		23
<b>Total Water Treatment Plant</b>	<b>121,333</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)			583	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			8,395	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>8,978</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			902	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)			160,267	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			26,795	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>187,964</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)		(105,153)	161,044	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)		(110,687)	331,470	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			13,005	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>(215,840)</b>	<b>505,519</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			2,085	21
Structures and Improvements (331)			95,326	22
Water Treatment Equipment (332)			23,922	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>121,333</b>	

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	5,660	11,570	24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	809,703		26
Transmission and Distribution Mains (343)	4,533,687	14,371	27
Fire Mains (344)	0		28
Services (345)	740,378	199	29
Meters (346)	490,984	3,318	30
Hydrants (348)	374,518		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>6,954,930</b>	<b>29,458</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	150		33
Structures and Improvements (390)	33,977		34
Office Furniture and Equipment (391)	23,478	11,600	35
Computer Equipment (391.1)	41,710	21,620	36
Transportation Equipment (392)	152,993		37
Stores Equipment (393)	32		38
Tools, Shop and Garage Equipment (394)	7,134	3,325	39
Laboratory Equipment (395)	2,395	1,891	40
Power Operated Equipment (396)	50,378		41
Communication Equipment (397)	4,828		42
SCADA Equipment (397.1)	137,902		43
Miscellaneous Equipment (398)	27,308		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>482,285</b>	<b>38,436</b>	
<b>Total utility plant in service directly assignable</b>	<b>8,476,849</b>	<b>67,894</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>8,476,849</b>	<b>67,894</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)			17,230 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)		(337,597)	472,106 26
Transmission and Distribution Mains (343)		(1,522,236)	3,025,822 27
Fire Mains (344)			0 28
Services (345)		(361,003)	379,574 29
Meters (346)			494,302 30
Hydrants (348)		(118,339)	256,179 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>(2,339,175)</b>	<b>4,645,213</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			150 33
Structures and Improvements (390)			33,977 34
Office Furniture and Equipment (391)			35,078 35
Computer Equipment (391.1)	1,302		62,028 36
Transportation Equipment (392)			152,993 37
Stores Equipment (393)			32 38
Tools, Shop and Garage Equipment (394)			10,459 39
Laboratory Equipment (395)	900		3,386 40
Power Operated Equipment (396)			50,378 41
Communication Equipment (397)			4,828 42
SCADA Equipment (397.1)			137,902 43
Miscellaneous Equipment (398)			27,308 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>2,202</b>	<b>0</b>	<b>518,519</b>
<b>Total utility plant in service directly assignable</b>	<b>2,202</b>	<b>(2,555,015)</b>	<b>5,987,526</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>2,202</b>	<b>(2,555,015)</b>	<b>5,987,526</b>

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
<b>Total Intangible Plant</b>	<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)		105,153	<b>105,153</b> 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)		110,687	<b>110,687</b> 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>215,840</b>	<b>215,840</b>
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			24
Structures and Improvements (341)			25
Distribution Reservoirs and Standpipes (342)			26
Transmission and Distribution Mains (343)		147,994	27
Fire Mains (344)			28
Services (345)		3,256	29
Meters (346)		16,000	30
Hydrants (348)		14,700	31
Other Transmission and Distribution Plant (349)			32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>181,950</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>181,950</b>	
Common Utility Plant Allocated to Water Department			46
<b>Total utility plant in service</b>	<b>0</b>	<b>181,950</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)		337,597	337,597 26
Transmission and Distribution Mains (343)		1,522,236	1,670,230 27
Fire Mains (344)			0 28
Services (345)		361,003	364,259 29
Meters (346)			16,000 30
Hydrants (348)		118,339	133,039 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>2,339,175</b>	<b>2,521,125</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>2,555,015</b>	<b>2,736,965</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>0</b>	<b>2,555,015</b>	<b>2,736,965</b>

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	82,024	2.90%	4,648	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	4,384	1.80%	482	6
Other Water Source Plant (317)	0			7
<b>Total Source of Supply Plant</b>	<b>86,408</b>		<b>5,130</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	144,763	3.20%	5,153	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	294,815	4.40%	14,585	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	13,004	4.40%		15
<b>Total Pumping Plant</b>	<b>452,582</b>		<b>19,738</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	94,302	3.20%	1,024	16
Water Treatment Equipment (332)	9,576	6.00%	1,435	17
<b>Total Water Treatment Plant</b>	<b>103,878</b>		<b>2,459</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	265,228	1.90%	8,970	19
Transmission and Distribution Mains (343)	597,141	1.30%	39,242	20
Fire Mains (344)	0			21
Services (345)	187,520	2.90%	11,005	22
Meters (346)	217,029	5.50%	27,096	23
Hydrants (348)	82,865	2.20%	5,636	24

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

<b>Account (e)</b>	<b>Book Cost of Plant Retired (f)</b>	<b>Cost of Removal (g)</b>	<b>Salvage (h)</b>	<b>Adjustments Increase or (Decrease) (i)</b>	<b>Balance End of Year (j)</b>	
311					0	1
312					0	2
313					0	3
314				724	87,396	4
315					0	5
316					4,866	6
317					0	7
	<b>0</b>	<b>0</b>	<b>0</b>	<b>724</b>	<b>92,262</b>	
321					149,916	8
322					0	9
323					0	10
324					0	11
325					309,400	12
326					0	13
327					0	14
328					13,004	15
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>472,320</b>	
331					95,326	16
332					11,011	17
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>106,337</b>	
341					0	18
342					274,198	19
343				1,700	638,083	20
344					0	21
345				1,176	199,701	22
346			40	222	244,387	23
348				198	88,699	24

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Other Transmission and Distribution Plant (349)	0			25
<b>Total Transmission and Distribution Plant</b>	<b>1,349,783</b>		<b>91,949</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	10,314	2.90%	985	26
Office Furniture and Equipment (391)	4,323	5.80%		27
Computer Equipment (391.1)	37,498	26.70%	13,849	28
Transportation Equipment (392)	49,969	13.30%	20,348	29
Stores Equipment (393)	32	5.80%		30
Tools, Shop and Garage Equipment (394)	7,134	5.80%	510	31
Laboratory Equipment (395)	1,936	5.80%	168	32
Power Operated Equipment (396)	42,581	7.50%	2,922	33
Communication Equipment (397)	4,828	15.00%		34
SCADA Equipment (397.1)	41,647	9.20%	12,687	35
Miscellaneous Equipment (398)	19,117	5.80%	1,584	36
Other Tangible Property (399)	0			37
<b>Total General Plant</b>	<b>219,379</b>		<b>53,053</b>	
<b>Total accum. prov. directly assignable</b>	<b>2,212,030</b>		<b>172,329</b>	
Common Utility Plant Allocated to Water Department	0			38
<b>Total accum. prov. for depreciation</b>	<b>2,212,030</b>		<b>172,329</b>	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349	0	0	40	3,296	1,445,068
390					11,299
391				30,755	35,078
391.1	1,302			(28,042)	22,003
392					70,317
393					32
394					7,644
395	900				1,204
396					45,503
397					4,828
397.1				(50)	54,284
398					20,701
399					0
	2,202	0	0	2,663	272,893
	2,202	0	40	6,683	2,388,880
					0
	2,202	0	40	6,683	2,388,880

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Contributions--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)				1
Collecting and Impounding Reservoirs (312)				2
Lake, River and Other Intakes (313)				3
Wells and Springs (314)				4
Infiltration Galleries and Tunnels (315)				5
Supply Mains (316)				6
Other Water Source Plant (317)				7
<b>Total Source of Supply Plant</b>	<u>0</u>		<u>0</u>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)		3.20%	3,365	8
Boiler Plant Equipment (322)				9
Other Power Production Equipment (323)				10
Steam Pumping Equipment (324)				11
Electric Pumping Equipment (325)		4.40%	4,870	12
Diesel Pumping Equipment (326)				13
Hydraulic Pumping Equipment (327)				14
Other Pumping Equipment (328)				15
<b>Total Pumping Plant</b>	<u>0</u>		<u>8,235</u>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)				16
Water Treatment Equipment (332)				17
<b>Total Water Treatment Plant</b>	<u>0</u>		<u>0</u>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)				18
Distribution Reservoirs and Standpipes (342)		1.90%	6,414	19
Transmission and Distribution Mains (343)		1.30%	20,751	20
Fire Mains (344)				21
Services (345)		2.90%	10,516	22
Meters (346)		5.50%	440	23
Hydrants (348)		2.20%	2,765	24

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
317					0 7
	0	0	0	0	0
321				56,783	60,148 8
322					0 9
323					0 10
324					0 11
325				74,160	79,030 12
326					0 13
327					0 14
328					0 15
	0	0	0	130,943	139,178
331					0 16
332					0 17
	0	0	0	0	0
341					0 18
342				111,407	117,821 19
343				197,891	218,642 20
344					0 21
345				90,251	100,767 22
346					440 23
348				26,035	28,800 24

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Other Transmission and Distribution Plant (349)			25
<b>Total Transmission and Distribution Plant</b>	<u>0</u>		<u>40,886</u>
<b>GENERAL PLANT</b>			
Structures and Improvements (390)			26
Office Furniture and Equipment (391)			27
Computer Equipment (391.1)			28
Transportation Equipment (392)			29
Stores Equipment (393)			30
Tools, Shop and Garage Equipment (394)			31
Laboratory Equipment (395)			32
Power Operated Equipment (396)			33
Communication Equipment (397)			34
SCADA Equipment (397.1)			35
Miscellaneous Equipment (398)			36
Other Tangible Property (399)			37
<b>Total General Plant</b>	<u>0</u>		<u>0</u>
<b>Total accum. prov. directly assignable</b>	<u>0</u>		<u>49,121</u>
Common Utility Plant Allocated to Water Department			38
<b>Total accum. prov. for depreciation</b>	<u><u>0</u></u>		<u><u>49,121</u></u>

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	0	0	0	425,584	466,470
390					0 26
391					0 27
391.1					0 28
392					0 29
393					0 30
394					0 31
395					0 32
396					0 33
397					0 34
397.1					0 35
398					0 36
399					0 37
	0	0	0	0	0
	0	0	0	556,527	605,648
					0 38
	0	0	0	556,527	605,648

## 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			24,512	<b>24,512</b>	1
February			25,429	<b>25,429</b>	2
March			26,307	<b>26,307</b>	3
April			25,993	<b>25,993</b>	4
May			25,924	<b>25,924</b>	5
June			24,442	<b>24,442</b>	6
July			26,061	<b>26,061</b>	7
August			28,921	<b>28,921</b>	8
September			28,766	<b>28,766</b>	9
October			26,900	<b>26,900</b>	10
November			24,716	<b>24,716</b>	11
December			24,893	<b>24,893</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>312,864</b>	<b>312,864</b>	
Less: Water sold				274,476	13
Volume pumped but not sold				<b>38,388</b>	14
Volume sold as a percent of volume pumped				<b>88%</b>	15
Volume used for water production, water quality and system maintenance				1,050	16
Volume related to equipment/system malfunction				300	17
Non-utility volume NOT included in water sales				150	18
Total volume not sold but accounted for				<b>1,500</b>	19
Volume pumped but unaccounted for				<b>36,888</b>	20
Percent of water lost				<b>12%</b>	21
If more than 15%, 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.)				1,206	23
Date of maximum: 3/2/2003					24
Cause of maximum:					25
Water Main Break occurred on Sunday, March 2nd - not discovered and repaired until Monday, March 3rd.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				604	26
Date of minimum: 12/25/2003					27
Total KWH used for pumping for the year				915,586	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>	
WELL - 1909 - VALLEY ROAD	No. 2	1,000	9	800	Yes	<b>1</b>
WELL - 1932 - VALLEY ROAD	No. 3	927	12	1,520	Yes	<b>2</b>
WELL - 1968 - CAMP STREET	No. 4	966	12	1,200	Yes	<b>3</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL # 2	WELL # 4-A	WELL # 4-B	1
Location	VALLEY ROAD	CAMP STREET	CAMP STREET	2
Purpose	P	P	P	3
Destination	R	D	D	4
Pump Manufacturer	FRANKLIN	FAIRBANKS	FAIRBANKS	5
Year Installed	1999	1968	1968	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	825	950	950	8
Pump Motor or Standby Engine Mfr	J-LINE	G.E.	WAUKESHA	10
Year Installed	1999	1968	1968	11
Type	ELECTRIC	ELECTRIC	NATURAL GAS	12
Horsepower	100	200	300	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #3			14
Location	VALLEY ROAD			15
Purpose	P			16
Destination	R			17
Pump Manufacturer	WORTHINGTON			18
Year Installed	1936			19
Type	CENTRIFUGAL			20
Actual Capacity (gpm)	900			21
Pump Motor or Standby Engine Mfr	G.E.			23
Year Installed	1936			24
Type	ELECTRIC			25
Horsepower	125			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	FURNACE STREET	INDUSTRY PARK	VALLEY ROAD	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	R	3
Year constructed	1950	1993	1988	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	208	183	50	6
Total capacity in gallons (actual)	500,000	400,000	500,000	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)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.0000	2.0000	2.0000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	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.

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)				
M	D	4.000	34,751	0	0	0	34,751	1	
P	D	4.000	24	0	0	0	24	2	
M	D	6.000	62,975	0	0	0	62,975	3	
P	D	6.000	11,918	0	0	0	11,918	4	
M	D	8.000	37,954	0	0	0	37,954	5	
P	D	8.000	26,054	0	0	0	26,054	6	
M	D	10.000	22,568	0	0	0	22,568	7	
M	S	10.000	690	0	0	0	690	8	
M	T	10.000	4,380	0	0	0	4,380	9	
P	D	10.000	5,661	0	0	0	5,661	10	
M	D	12.000	25,151	0	0	0	25,151	11	
P	D	12.000	23,172	0	0	0	23,172	12	
P	T	12.000	2,280	0	0	0	2,280	13	
P	S	16.000	36	0	0	0	36	14	
<b>Total Within Municipality</b>			<b>257,614</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>257,614</b>		
P	D	10.000	0	4,398			4,398	15	
<b>Total Outside of Municipality</b>			<b>0</b>	<b>4,398</b>	<b>0</b>	<b>0</b>	<b>4,398</b>		
<b>Total Utility</b>			<b>257,614</b>	<b>4,398</b>	<b>0</b>	<b>0</b>	<b>262,012</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)	
L	0.625	822	0	0	0	822		1
M	0.750	1,670	0	0	0	1,670	5	2
M	1.000	262	1	0	0	263	51	3
M	1.250	20	0	0	0	20		4
M	1.500	14	0	0	0	14		5
M	2.000	16	0	0	0	16		6
M	4.000	20	0	0	0	20		7
M	6.000	21	0	0	0	21		8
M	8.000	23	1	0	0	24	15	9
<b>Total Utility</b>		<b>2,868</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>2,870</b>	<b>71</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	3,446	24	0	0	3,470	38	1
0.750	43	0	0	0	43	0	2
1.000	67	0	0	0	67	2	3
1.250	0	0	0	0	0	0	4
1.500	49	2	0	0	51	0	5
2.000	52	1	0	0	53	0	6
3.000	38	0	0	0	38	0	7
4.000	8	0	0	0	8	0	8
<b>Total:</b>	<b>3,703</b>	<b>27</b>	<b>0</b>	<b>0</b>	<b>3,730</b>	<b>40</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	2,696	224	0	11	0	539	3,470	1
0.750	26	14	0	0	0	3	43	2
1.000	11	37	0	12	0	7	67	3
1.250	0	0	0	0	0	0	0	4
1.500	0	30	2	4	0	15	51	5
2.000	0	34	3	11	0	5	53	6
3.000	0	9	1	25	0	3	38	7
4.000	0	1	0	6	0	1	8	8
<b>Total:</b>	<b>2,733</b>	<b>349</b>	<b>6</b>	<b>69</b>	<b>0</b>	<b>573</b>	<b>3,730</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	7			7	1
Within Municipality	452				452	2
<b>Total Fire Hydrants</b>	<b>452</b>	<b>7</b>	<b>0</b>	<b>0</b>	<b>459</b>	
<b>Flushing Hydrants</b>						
	1				1	3
<b>Total Flushing Hydrants</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	

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

Number of hydrants operated during year:	459
Number of distribution system valves end of year:	775
Number of distribution valves operated during year:	393

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## WATER OPERATING SECTION FOOTNOTES

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

#### General footnotes

Total adjustments of \$2,555,015 on this schedule reflect the transfer of contributed plant at 1-1-03.

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

#### General footnotes

Total adjustments of \$2,555,015 reflected on this schedule is the transfer of contributed plant at 1-1-03.

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### Water Mains (Page W-21)

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

Addition of 4398' of 10" PVC pipe was financed by contributions in aid of construction for extension to Evergreen Village Mobile Home Park which is entirely outside of the Municipality.

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### Water Services (Page W-22)

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

1 - 1" service was financed by application of schedule Cz-1.

1 - 8" service was financed by contributions in aid of construction for Evergreen Village Mobile Home Park. This is located outside of the Municipality.

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### Meters (Page W-23)

#### General footnotes

The 2" meter added to the system is a dual meter (2"/8") installed at Evergreen Village Mobile Home Park and was financed by contributions in aid of construction.

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

#### General footnotes

The seven (7) hydrants added to the system were financed by contributions in aid of construction for Evergreen Village Mobile Home Park. These are all located outside of the Municipality.

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**SEWER OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sewage Operating Revenues</b>			
Sewage Operating Revenues (621-626)	1,166,712	1,195,767	1
<b>Total Sewage Operating Revenues</b>	<b>1,166,712</b>	<b>1,195,767</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (631)	5,455	4,787	2
Servicing of Customers Laterals (632)	0	0	3
Sale of Fertilizer (633)	0	0	4
Rent from Sewerage Properties (634)	0	0	5
Miscellaneous Operating Revenues (635)	20,067	17,775	6
Amortization of Construction Grants (636)	0	0	7
<b>Total Other Operating Revenues</b>	<b>25,522</b>	<b>22,562</b>	
<b>Total Operating Revenues</b>	<b>1,192,234</b>	<b>1,218,329</b>	
<b>Operation and Maintenance Expenses</b>			
Operation Expenses (820-829)	346,766	304,419	8
Maintenance Expenses (831-834)	75,634	66,983	9
Customer Accounting & Collection Expenses (840-843)	44,481	43,690	10
Administrative and General Expenses (850-857)	279,528	262,524	11
<b>Total Operation and Maintenance Expenses</b>	<b>746,409</b>	<b>677,616</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	250,482	375,854	12
Amortization Expense (404)		0	13
Taxes (408)	33,497	32,632	14
<b>Total Other Operating Expenses</b>	<b>283,979</b>	<b>408,486</b>	
<b>Total Operating Expenses</b>	<b>1,030,388</b>	<b>1,086,102</b>	
<b>NET OPERATING INCOME</b>	<b>161,846</b>	<b>132,227</b>	

### SEWAGE OPERATING REVENUES

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sewage Operating Revenues</b>				
Flat Rate Service to General Customers (621)				
Residential Revenues				1
Commercial Revenues				2
Industrial Revenues				3
Revenues from Public Authorities				4
<b>Total Flat Rate Service to General Customers (621)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Measured Service to General Customers (622)				
Residential Revenues	2,704	126,875	689,095	5
Commercial Revenues	352	73,194	291,188	6
Industrial Revenues	6	12,878	48,367	7
Revenues from Public Authorities	71	39,608	137,569	8
<b>Total Measured Service to General Customers (622)</b>	<b>3,133</b>	<b>252,555</b>	<b>1,166,219</b>	
Service to Public Authorities (623)				
Service to Other Systems (624)				
Other Sewerage Service (625)				
Interdepartmental Service (626)	1	96	493	12
<b>Total Sewage Operating Revenues</b>	<b>3,134</b>	<b>252,651</b>	<b>1,166,712</b>	

### HIGH STRENGTH CONTRIBUTORS

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
DAIRY (SWISS VALLEY FARMS)	7,783	1,041	400	0 1

### OTHER OPERATING REVENUES (SEWER)

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 \$2,000 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>Customers Forfeited Discounts (631):</b>		
Customer late payment charges	5,455	1
<b>Other (specify):</b>		
NONE		2
<b>Total Customers Forfeited Discounts (631)</b>	<b>5,455</b>	
<b>Servicing of Customers Laterals (632):</b>		
NONE		3
<b>Total Servicing of Customers Laterals (632)</b>	<b>0</b>	
<b>Sale of Fertilizer (633):</b>		
NONE		4
<b>Total Sale of Fertilizer (633)</b>	<b>0</b>	
<b>Rent from Sewerage Property (634):</b>		
NONE		5
<b>Total Rent from Sewerage Property (634)</b>	<b>0</b>	
<b>Miscellaneous Operating Revenues (635):</b>		
MISC. FEES (NSF CHECKS, SERVICE FEES, ETC.)	20,067	6
<b>Total Miscellaneous Operating Revenues (635)</b>	<b>20,067</b>	
<b>Amortization of Construction Grants (636):</b>		
NONE		7
<b>Total Amortization of Construction Grants (636)</b>	<b>0</b>	

**SEWER OPERATION & MAINTENANCE EXPENSES**

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>OPERATION EXPENSES</b>			
Supervision and Labor (820)	205,647	197,048	1
Power and Fuel for Pumping (821)	47,193	38,232	2
Power and Fuel for Aeration Equipment (822)	18,037	15,743	3
Chlorine (823)	2,380	662	4
Phosphorous Removal Chemicals (824)	23,880	18,996	5
Sludge Conditioning Chemicals (825)	5,758	5,265	6
Other Chemicals for Sewage Treatment (826)		403	7
Other Operating Supplies and Expenses (827)	31,444	9,670	8
Transportation Expenses (828)	12,427	18,400	9
Rents (829)		0	10
<b>Total Operation Expenses</b>	<b>346,766</b>	<b>304,419</b>	
<b>MAINTENANCE EXPENSES</b>			
Maintenance of Sewage Collection System (831)	38,551	26,572	11
Maintenance of Collection System Pumping Equipment (832)	3,401	4,455	12
Maintenance of Treatment and Disposal Plant Equipment (833)	20,959	23,375	13
Maintenance of General Plant Structures and Equipment (834)	12,723	12,581	14
<b>Total Maintenance Expenses</b>	<b>75,634</b>	<b>66,983</b>	
<b>CUSTOMER ACCOUNTING &amp; COLLECTION EXPENSES</b>			
Billing, Collecting and Accounting (840)	31,220	31,517	15
Flat Rate Inspections (841)		0	16
Meter Reading (842)	12,631	12,162	17
Uncollectible Accounts (843)	630	11	18
<b>Total Customer Accounting &amp; Collection Expenses</b>	<b>44,481</b>	<b>43,690</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (850)	70,140	69,519	19
Office Supplies and Expenses (851)	6,932	5,991	20
Outside Services Employed (852)	3,179	11,922	21
Insurance Expense (853)	22,250	18,021	22
Employees Pensions and Benefits (854)	136,469	117,142	23

**SEWER OPERATION & MAINTENANCE EXPENSES**

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Regulatory Commission Expenses (855)		2,344	<b>24</b>
Miscellaneous General Expenses (856)	35,878	32,905	<b>25</b>
Rents (857)	4,680	4,680	<b>26</b>
<b>Total Administrative and General Expenses</b>	<b>279,528</b>	<b>262,524</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>746,409</b>	<b>677,616</b>	

**TAXES (ACCT. 408 - SEWER)**

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)	
Social Security		27,072	26,410	1
Local and School Tax Equivalent on Meters Charged by Water Department		4,950	4,930	2
PSC Remainder Assessment		1,475	1,292	3
Other (specify): NONE			0	4
<b>Total tax expense</b>		<b>33,497</b>	<b>32,632</b>	

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts, 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>COLLECTION SYSTEM</b>			
Land and Land Rights (310)	8,068		4
Structures and Improvements (311)	0		5
Service Connections, Traps, and Accessories (312)	293,074	995	6
Collecting Mains and Accessories (313)	4,427,867	17,182	7
Interceptor Mains and Accessories (314)	251,983		8
Force Mains (315)	62,792		9
Other Collecting System Equipment (316)	0		10
<b>Total Collection System</b>	<b>5,043,784</b>	<b>18,177</b>	
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	9,500		12
Receiving Wells (322)	57,537		13
Electric Pumping Equipment (323)	74,965		14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	0		16
<b>Total Collection System Pumping Installations</b>	<b>142,002</b>	<b>0</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>			
Land and Land Rights (330)	11,671		17
Structures and Improvements (331)	1,874,714		18
Preliminary Treatment Equipment (332)	111,206		19
Primary Treatment Equipment (333)	536,939		20
Secondary Treatment Equipment (334)	1,820,842	4,751	21
Advanced Treatment Equipment (335)	1,490,150		22
Chlorination Equipment (336)	176,428		23
Sludge Treatment and Disposal Equipment (337)	963,917	518,782	24
Plant Site Piping (338)	812,169	2,394	25
Flow Metering and Monitoring Equipment (339)	35,977		26

**SEWER 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>COLLECTION SYSTEM</b>				
Land and Land Rights (310)			8,068	4
Structures and Improvements (311)			0	5
Service Connections, Traps, and Accessories (312)		(293,344)	725	6
Collecting Mains and Accessories (313)	414	(2,998,539)	1,446,096	7
Interceptor Mains and Accessories (314)		(113,042)	138,941	8
Force Mains (315)			62,792	9
Other Collecting System Equipment (316)			0	10
<b>Total Collection System</b>	<b>414</b>	<b>(3,404,925)</b>	<b>1,656,622</b>	
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>				
Land and Land Rights (320)			0	11
Structures and Improvements (321)			9,500	12
Receiving Wells (322)			57,537	13
Electric Pumping Equipment (323)			74,965	14
Other Power Pumping Equipment (324)			0	15
Miscellaneous Pumping Equipment (325)			0	16
<b>Total Collection System Pumping Installations</b>	<b>0</b>	<b>0</b>	<b>142,002</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>				
Land and Land Rights (330)			11,671	17
Structures and Improvements (331)		(785,450)	1,089,264	18
Preliminary Treatment Equipment (332)			111,206	19
Primary Treatment Equipment (333)		(229,000)	307,939	20
Secondary Treatment Equipment (334)	4,751	(810,000)	1,010,842	21
Advanced Treatment Equipment (335)		(556,440)	933,710	22
Chlorination Equipment (336)		(21,710)	154,718	23
Sludge Treatment and Disposal Equipment (337)	232,891	(242,000)	1,007,808	24
Plant Site Piping (338)		(344,080)	470,483	25
Flow Metering and Monitoring Equipment (339)		(2,803)	33,174	26

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts, 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>TREATMENT AND DISPOSAL PLANT</b>			
Outfall Sewer Pipes (340)	15,865		27
Other Treatment and Disposal Plant Equipment (341)	21,330		28
<b>Total Treatment and Disposal Plant</b>	<b>7,871,208</b>	<b>525,927</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	13,096		30
Office Furniture and Equipment (372)	47,811		31
Computer Equipment (372.1)	40,005	22,158	32
Transportation Equipment (373)	30,036		33
Other General Equipment (379)	178,575	2,646	34
Other Tangible Property (390)	0		35
<b>Total General Plant</b>	<b>309,523</b>	<b>24,804</b>	
<b>Total utility plant in service directly assignable</b>	<b>13,366,517</b>	<b>568,908</b>	
Common Utility Plant Allocated to Sewer Department	0		36
<b>Total utility plant in service</b>	<b>13,366,517</b>	<b>568,908</b>	

**SEWER 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>TREATMENT AND DISPOSAL PLANT</b>			
Outfall Sewer Pipes (340)			15,865 27
Other Treatment and Disposal Plant Equipment (341)		(7,486)	13,844 28
<b>Total Treatment and Disposal Plant</b>	<b>237,642</b>	<b>(2,998,969)</b>	<b>5,160,524</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 29
Structures and Improvements (371)		(6,270)	6,826 30
Office Furniture and Equipment (372)		(9,520)	38,291 31
Computer Equipment (372.1)	925		61,238 32
Transportation Equipment (373)			30,036 33
Other General Equipment (379)	1,843	(5,620)	173,758 34
Other Tangible Property (390)			0 35
<b>Total General Plant</b>	<b>2,768</b>	<b>(21,410)</b>	<b>310,149</b>
<b>Total utility plant in service directly assignable</b>	<b>240,824</b>	<b>(6,425,304)</b>	<b>7,269,297</b>
Common Utility Plant Allocated to Sewer Department			0 36
<b>Total utility plant in service</b>	<b>240,824</b>	<b>(6,425,304)</b>	<b>7,269,297</b>

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts, 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>COLLECTION SYSTEM</b>			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Service Connections, Traps, and Accessories (312)			6
Collecting Mains and Accessories (313)		203,353	7
Interceptor Mains and Accessories (314)			8
Force Mains (315)			9
Other Collecting System Equipment (316)			10
<b>Total Collection System</b>	<b>0</b>	<b>203,353</b>	
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>			
Land and Land Rights (320)			11
Structures and Improvements (321)			12
Receiving Wells (322)			13
Electric Pumping Equipment (323)			14
Other Power Pumping Equipment (324)			15
Miscellaneous Pumping Equipment (325)			16
<b>Total Collection System Pumping Installations</b>	<b>0</b>	<b>0</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>			
Land and Land Rights (330)			17
Structures and Improvements (331)			18
Preliminary Treatment Equipment (332)			19
Primary Treatment Equipment (333)			20
Secondary Treatment Equipment (334)			21
Advanced Treatment Equipment (335)			22
Chlorination Equipment (336)			23
Sludge Treatment and Disposal Equipment (337)			24
Plant Site Piping (338)			25
Flow Metering and Monitoring Equipment (339)			26

**SEWER 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>COLLECTION SYSTEM</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Service Connections, Traps, and Accessories (312)		293,344	<b>293,344</b>	6
Collecting Mains and Accessories (313)		2,998,539	<b>3,201,892</b>	7
Interceptor Mains and Accessories (314)		113,042	<b>113,042</b>	8
Force Mains (315)			0	9
Other Collecting System Equipment (316)			0	10
<b>Total Collection System</b>	<b>0</b>	<b>3,404,925</b>	<b>3,608,278</b>	
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>				
Land and Land Rights (320)			0	11
Structures and Improvements (321)			0	12
Receiving Wells (322)			0	13
Electric Pumping Equipment (323)			0	14
Other Power Pumping Equipment (324)			0	15
Miscellaneous Pumping Equipment (325)			0	16
<b>Total Collection System Pumping Installations</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>				
Land and Land Rights (330)			0	17
Structures and Improvements (331)		785,450	<b>785,450</b>	18
Preliminary Treatment Equipment (332)			0	19
Primary Treatment Equipment (333)		229,000	<b>229,000</b>	20
Secondary Treatment Equipment (334)		810,000	<b>810,000</b>	21
Advanced Treatment Equipment (335)		556,440	<b>556,440</b>	22
Chlorination Equipment (336)		21,710	<b>21,710</b>	23
Sludge Treatment and Disposal Equipment (337)		242,000	<b>242,000</b>	24
Plant Site Piping (338)		344,080	<b>344,080</b>	25
Flow Metering and Monitoring Equipment (339)		2,803	<b>2,803</b>	26

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts, 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>TREATMENT AND DISPOSAL PLANT</b>			
Outfall Sewer Pipes (340)			27
Other Treatment and Disposal Plant Equipment (341)			28
<b>Total Treatment and Disposal Plant</b>	<u>0</u>	<u>0</u>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			29
Structures and Improvements (371)			30
Office Furniture and Equipment (372)			31
Computer Equipment (372.1)			32
Transportation Equipment (373)			33
Other General Equipment (379)			34
Other Tangible Property (390)			35
<b>Total General Plant</b>	<u>0</u>	<u>0</u>	
<b>Total utility plant in service directly assignable</b>	<u>0</u>	<u>203,353</u>	
Common Utility Plant Allocated to Sewer Department			36
<b>Total utility plant in service</b>	<u>0</u>	<u>203,353</u>	

**SEWER 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>TREATMENT AND DISPOSAL PLANT</b>			
Outfall Sewer Pipes (340)			0 27
Other Treatment and Disposal Plant Equipment (341)		7,486	7,486 28
<b>Total Treatment and Disposal Plant</b>	<b>0</b>	<b>2,998,969</b>	<b>2,998,969</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 29
Structures and Improvements (371)		6,270	6,270 30
Office Furniture and Equipment (372)		9,520	9,520 31
Computer Equipment (372.1)			0 32
Transportation Equipment (373)			0 33
Other General Equipment (379)		5,620	5,620 34
Other Tangible Property (390)			0 35
<b>Total General Plant</b>	<b>0</b>	<b>21,410</b>	<b>21,410</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>6,425,304</b>	<b>6,628,657</b>
Common Utility Plant Allocated to Sewer Department			0 36
<b>Total utility plant in service</b>	<b>0</b>	<b>6,425,304</b>	<b>6,628,657</b>

### SEWER 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 disconnected 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 diameter; pipe materials do not need to be specified.

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)	
Sewer	4.000	2,671	2	0	0	2,673	0	1
Sewer	6.000	148	0	0	0	148	0	2
Sewer	8.000	1	0	0	0	1	0	3
<b>Total Utility</b>		<b>2,820</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>2,822</b>	<b>0</b>	

### SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), 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						
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	
4.000	710	0	0	0	<b>710</b>	<b>1</b>
6.000	73,265	0	235	0	<b>73,030</b>	<b>2</b>
8.000	137,285	4,390	0	0	<b>141,675</b>	<b>3</b>
10.000	10,625	0	0	0	<b>10,625</b>	<b>4</b>
12.000	6,645	0	0	0	<b>6,645</b>	<b>5</b>
15.000	15,506	0	0	0	<b>15,506</b>	<b>6</b>
18.000	220	0	0	0	<b>220</b>	<b>7</b>
24.000	1,391	0	0	0	<b>1,391</b>	<b>8</b>
<b>Total Utility</b>	<b>245,647</b>	<b>4,390</b>	<b>235</b>	<b>0</b>	<b>249,802</b>	

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## SEWER OPERATING SECTION FOOTNOTES

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### Sewer Operation & Maintenance Expenses (Page S-05)

#### General footnotes

Account 827 - increase due to additional sludge hauling expenses during the rehabilitation of the digesters at the Wastewater Treatment Plant. Per letter of authorization from PSC dated 12-18-03, this is being amortized over five (5) years.

Account 831 - increase includes sewer televising expense of \$4000.00 more than 2002; also additional maintenance work/supplies to resolve problem areas identified by televising.

Account 854 - increase due to additional health insurance costs.

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### Sewer Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page S-07)

#### General footnotes

Total adjustments of \$6,425,304 on this schedule reflects the transfer of contributed plant at 1-1-03.

#### If Additions for any Accounts exceed \$100,000, please explain.

Acct. 313 - Plant financed by contributions, \$203,353 is for the extension of sewer mains to Evergreen Village Mobile Home Park.

Acct. 337 - Plant financed by Utility, \$518,782 is for the rehabilitation of the digesters at the Wastewater Treatment Plant; \$232,891 is for the retirement of the old digesters.

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### Sewer Utility Plant in Service --Plant Financed by Contributions-- (Page S-09)

#### General footnotes

Total adjustments of \$6,425,304 reflects the transfer of contributed plant at 1-1-03.

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### Sewer Services (Page S-11)

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

2 - 4" laterals were financed by application of schedule Cz-1.

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### Sewer Mains (Page S-12)

If Added During Year is greater than zero, please explain financing (see schedule headnote No. 3 regarding financing of mains).

4390' - 8" sewer main was financed by contributions in aid of construction for Evergreen Village Mobile Home Park which is all located outside of the Municipality.

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