



3014 (02-09-04)

ANNUAL REPORT

OF

Name: TOMAH WATER UTILITY

Principal Office: 819 SUPERIOR AVE
TOMAH, WI 54660

For the Year Ended: DECEMBER 31, 2003

**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: TOMAH WATER UTILITY

Utility Address: 819 SUPERIOR AVE
TOMAH, WI 54660

When was utility organized? 4/1/1895

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS LINDA J NIEBUHR

Title: ADMINISTRATIVE ASSISTANT

Office Address:

819 SUPERIOR AVE
TOMAH, WI 54660

Telephone: (608) 734 - 7452

Fax Number: (608) 374 - 7444

E-mail Address: lniebuhr@ci.tomah.wi.us

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

Name: MR. DAN LUDEKING

Title: PUBLIC WORKS AND UTILITIES COMMITTEE PRESIDENT

Office Address:

514 HOLLISTER AVENUE
TOMAH, WI 54660

Telephone: (608) 372 - 5909

Fax Number:

E-mail Address:

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

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

Name: MS. KIM SHULT

Title: AUDITOR

Office Address: VIRCHOW KRAUSE & COMPANY

2411 N. HILLCREST PARKWAY, SUITE 6
P.O. BOX 1148
EAU CLAIRE, WI 54702-1148

Telephone: (715) 833 - 1717

Fax Number: (715) 836 - 7877

E-mail Address:

Date of most recent audit report: 2/27/2004

Period covered by most recent audit: FYE 12-31-03

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR KEN PATTERSON

Title: DIRECTOR OF PUBLIC WORKS

Office Address:

819 SUPERIOR AVE
TOMAH, WI 54660

Telephone: (608) 374 - 7431

Fax Number: (608) 374 - 7444

E-mail Address:

Name of utility commission/committee: PUBLIC WORKS & UTILITIES COMMISSION

Names of members of utility commission/committee:

- MR JIM GRABON, MEMBER
- HON CHARLES LUDEKING, MAYOR
- MR DAN LUDEKING, PRESIDENT
- MR KEN PATTERSON, SECRETARY
- MR TED SCHLEICHER, MEMBER
- MR LARRY SIEKERT, MEMBER
- MR RONALD TRALMER, MEMBER
- MR GEORGE WRIGHT, MEMBER

Is sewer service rendered by the utility? YES

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

Date of Ordinance:

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

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

Firm Name: N/A

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)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,288,595	1,262,954	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	671,015	455,242	2
Depreciation Expense (403)	190,200	223,552	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	185,308	182,620	5
Total Operating Expenses	1,046,523	861,414	
Net Operating Income	242,072	401,540	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	242,072	401,540	
OTHER INCOME			
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)	22,958	41,420	10
Miscellaneous Nonoperating Income (421)	219,573	0	11
Total Other Income	242,531	41,420	
Total Income	484,603	442,960	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	51,970	0	13
Total Miscellaneous Income Deductions	51,970	0	
Income Before Interest Charges	432,633	442,960	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	65,400	74,885	14
Amortization of Debt Discount and Expense (428)	18,663	18,932	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	5,934	7,801	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	3,200	19
Total Interest Charges	89,997	98,418	
Net Income	342,636	344,542	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,262,622	2,918,080	20
Balance Transferred from Income (433)	342,636	344,542	21
Miscellaneous Credits to Surplus (434)	3,454,392	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
Total Unappropriated Earned Surplus End of Year (216)	7,059,650	3,262,622	

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)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	1,288,595		1,288,595	1
Total (Acct. 400):	1,288,595	0	1,288,595	
Operation and Maintenance Expense (401-402):				
Derived	671,015		671,015	2
Total (Acct. 401-402):	671,015	0	671,015	
Depreciation Expense (403):				
Derived	190,200		190,200	3
Total (Acct. 403):	190,200	0	190,200	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	185,308		185,308	5
Total (Acct. 408):	185,308	0	185,308	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	242,072	0	242,072	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE	0		0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
CAPITAL CREDIT INCOME	25	0	25	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)
OTHER INCOME			
Interest and Dividend Income (419):			
CASH AND INVESTMENTS	19,805	0	19,805 12
SPECIAL ASSESSMENTS	3,128	0	3,128 13
Total (Acct. 419):	22,958	0	22,958
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water		219,573	219,573 14
Total (Acct. 421):	0	219,573	219,573
TOTAL OTHER INCOME:	22,958	219,573	242,531
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
NONE	0	0	0 15
Total (Acct. 425):	0	0	0
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		51,970	51,970 16
NONE	0	0	0 17
Total (Acct. 426):	0	51,970	51,970
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	0	51,970	51,970
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	65,400		65,400 18
Total (Acct. 427):	65,400	0	65,400
Amortization of Debt Discount and Expense (428):			
	18,663		18,663 19
Total (Acct. 428):	18,663	0	18,663
Amortization of Premium on Debt--Cr. (429):			
NONE	0		0 20
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	5,934		5,934 21
Total (Acct. 430):	5,934	0	5,934
Other Interest Expense (431):			
Derived	0		0 22
Total (Acct. 431):	0	0	0

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)
INTEREST CHARGES			
Interest Charged to Construction--Cr. (432):			
NONE	0	0	0 23
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	89,997	0	89,997
NET INCOME:	175,033	167,603	342,636
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	3,262,622	0	3,262,622 24
Total (Acct. 216):	3,262,622	0	3,262,622
Balance Transferred from Income (433):			
Derived	175,033	167,603	342,636 25
Total (Acct. 433):	175,033	167,603	342,636
Miscellaneous Credits to Surplus (434):			
CIAC ELIMINATION	0	3,454,392	3,454,392 26
Total (Acct. 434):	0	3,454,392	3,454,392
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 27
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 28
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 29
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	3,437,655	3,621,995	7,059,650

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,288,595	0	0	0	1,288,595	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,288,595	0	0	0	1,288,595	

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	234,944		234,944	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	952		952	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	235,896	0	235,896	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	12,624,182	12,075,605	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	3,071,509	2,217,995	2
Net Utility Plant	9,552,673	9,857,610	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	21,894	35,369	6
Special Funds (125)	602,238	321,750	7
Total Other Property and Investments	624,132	357,119	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	56,144	6,220	8
Temporary Cash Investments (132)	786,842	575,522	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	121,637	122,978	11
Other Accounts Receivable (143)	786	96,533	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	85,934	20,751	14
Materials and Supplies (150)	24,416	24,905	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	2,350	1,936	17
Total Current and Accrued Assets	1,078,109	848,845	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	78,615	97,278	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	78,615	97,278	
Total Assets and Other Debits	11,333,529	11,160,852	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	2,041,552	2,041,552	21
Appropriated Earned Surplus (215)	0	0	22
Unappropriated Earned Surplus (216)	7,059,650	3,262,622	23
Total Proprietary Capital	9,101,202	5,304,174	
LONG-TERM DEBT			
Bonds (221)	1,562,109	1,070,000	24
Advances from Municipality (223)	62,140	90,820	25
Other Long-Term Debt (224)	210,000	245,000	26
Total Long-Term Debt	1,834,249	1,405,820	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	74,242	117,570	28
Payables to Municipality (233)	78,156	43,933	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	175,000	175,000	31
Interest Accrued (237)	16,020	17,751	32
Other Current and Accrued Liabilities (238)	34,660	29,302	33
Total Current and Accrued Liabilities	378,078	383,556	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	20,000	20,000	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	20,000	20,000	
OPERATING RESERVES			
Property Insurance Reserve (261)	0	0	37
Injuries and Damages Reserve (262)	0	0	38
Pensions and Benefits Reserve (263)	0	0	39
Miscellaneous Operating Reserves (265)	0	0	40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	0	4,047,302	41
Total Liabilities and Other Credits	11,333,529	11,160,852	

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)	
First of Year:					
Total Utility Plant - First of Year	12,075,605	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	8,275,942	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	4,263,116	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	85,124				9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	12,624,182	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	2,426,629	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	644,880	0	0	0	13
Total Accumulated Provision	3,071,509	0	0	0	
Net Utility Plant	9,552,673	0	0	0	

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	2,217,995				2,217,995	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	190,200				190,200	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	24,505				24,505	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	214,705	0	0	0	214,705	13
Debits during year						14
Book cost of plant retired	6,071				6,071	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	6,071	0	0	0	6,071	19
Balance end of year (110.1)	2,426,629	0	0	0	2,426,629	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.2)					0	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	51,970				51,970	4
Accruals charged other						5
accounts (specify):						6
					0	7
Salvage					0	8
Other credits (specify):						9
Est. deprec on contrib plnt 1/1/03	592,910				592,910	10
Total credits	644,880	0	0	0	644,880	11
Debits during year						12
Book cost of plant retired	0				0	13
Cost of removal					0	14
Other debits (specify):						15
					0	16
Total debits	0	0	0	0	0	17
Balance end of year (110.2)	644,880	0	0	0	644,880	18
Composite Depreciation Rate?	No					19
If yes, what is the rate?						20

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	0	0	1
Other (specify):					
NONE	0	0	0	0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0	0	0	0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	24,416	24,905
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	<u>24,416</u>	<u>24,905</u>

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
93 B-REFUNDING BOND	4,699	428	17,803	1
95 A-BOND DISCOUNT	407	428	748	2
95 BOND -ISSUANCE	939	428	1,013	3
LOSS OF EARLY EXTINQUISHMENT OF PRIOR YEAR DEBT	12,618	428	59,051	4
Total			78,615	
Unamortized premium on debt (251)				
NONE			0	5
Total			0	

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	2,041,552	1
Changes during year (explain):		
NONE	0	2
Balance end of year	<u><u>2,041,552</u></u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
93B REFUNDING	02/23/1993	10/01/2010	4.70%	765,000	1
95 WATER SYSTEM BONDS	08/01/1995	10/01/2004	4.75%	105,000	2
CWF LOAN	12/23/2003	05/01/2023	1.65%	692,109	3
Total Bonds (Account 221):				1,562,109	

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)	
Advances (223)					
RESERVOIR	12/01/1991	12/01/2005	6.53%	62,140	1
Total for Account 223				62,140	
Other Long-Term Debt (224)					
RESERVOIR PAINTING	09/27/1999	03/27/2003	5.25%	210,000	2
Total for Account 224				210,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	175,000	1
Accruals:		
Charged water department expense	185,308	2
Charged electric department expense		3
Charged sewer department expense	8,743	4
Other (explain):		
NONE		5
Total Accruals and other credits	194,051	
Taxes paid during year:		
County, state and local taxes	175,000	6
Social Security taxes	17,669	7
PSC Remainder Assessment	1,382	8
Other (explain):		
NONE		9
Total payments and other debits	194,051	
Balance end of year	175,000	

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)	
Bonds (221)					
2003 CLEAN WATER FUND LOAN	0	1,353	0	1,353	1
1993B REFUNDING	11,577	44,467	46,308	9,736	2
1995 REVENUE BONDS	1,952	7,236	7,810	1,378	3
Subtotal	13,529	53,056	54,118	12,467	
Advances from Municipality (223)					
ADV.-WELLS	0			0	4
ADV.-TOWER	501	5,934	6,090	345	5
Subtotal	501	5,934	6,090	345	
Other Long-Term Debt (224)					
RESERVOIR PAINTING- F&M BANK	3,721	12,344	12,857	3,208	6
Subtotal	3,721	12,344	12,857	3,208	
Notes Payable (231)					
NONE	0			0	7
Subtotal	0	0	0	0	
Total	17,751	71,334	73,065	16,020	

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)	
Investment in Municipality (123):		
NONE	0	1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE	21,894	2
Total (Acct. 124):	21,894	
Special Funds (125):		
RESERVE FUND-WATER SYSTEM BOND	65,225	3
RESERVE FUND-1993B REFUNDING	256,525	4
RESERVE FUND-CWF LOAN	280,488	5
Total (Acct. 125):	602,238	
Notes Receivable (141):		
NONE	0	6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	121,637	7
Electric	0	8
Sewer (Regulated)	0	9
Other (specify):		
NONE	0	10
Total (Acct. 142):	121,637	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	0	11
Merchandising, jobbing and contract work	786	12
Other (specify):		
NONE	0	13
Total (Acct. 143):	786	
Receivables from Municipality (145):		
TAX ROLL	19,847	14
DUE FROM SEWER	66,087	15
Total (Acct. 145):	85,934	
Prepayments (165):		
NONE	0	16
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE	0	17
Total (Acct. 182):	0	

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)	
Other Deferred Debits (183):		
NONE	0	18
Total (Acct. 183):	0	
Payables to Municipality (233):		
PAYABLE TO SEWER UTILITY	78,156	19
Total (Acct. 233):	78,156	
Other Deferred Credits (253):		
NONE	0	20
Total (Acct. 253):	0	

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)	
Add Average:						
Utility Plant in Service (101.1)	8,149,278	0	0	0	8,149,278	1
Materials and Supplies	24,660	0	0	0	24,660	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	2,322,312	0	0	0	2,322,312	4
Customer Advances for Construction	20,000				20,000	5
NONE					0	6
Average Net Rate Base	5,831,626	0	0	0	5,831,626	
Net Operating Income	242,072	0	0	0	242,072	7
Net Operating Income as a percent of						
Average Net Rate Base	4.15%	N/A	N/A	N/A	4.15%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

NONE

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	4,047,302	0	0	0	0	4,047,302	1
Add credits during year:							
NONE	0					0	2
Deduct charges (specify):							
TO CLOSE OUT ACCOUNT PER PSC RULE CHANGES	3,766,283					3,766,283	3
TO CLOSE OUT ACCOUNT PER PSC	281,019					281,019	4
Balance End of Year	0	0	0	0	0	0	

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	1,249,802	1,226,892	1
Total Sales of Water	1,249,802	1,226,892	
Other Operating Revenues			
Forfeited Discounts (470)	6,043	5,620	2
Miscellaneous Service Revenues (471)	4,024	2,670	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	28,726	27,772	6
Amortization of Construction Grants (475)		0	7
Total Other Operating Revenues	38,793	36,062	
Total Operating Revenues	1,288,595	1,262,954	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	0	0	8
Pumping Expenses (620-625)	186,634	119,437	9
Water Treatment Expenses (630-635)	157,822	84,409	10
Transmission and Distribution Expenses (640-655)	119,825	112,378	11
Customer Accounts Expenses (901-904)	8,524	7,793	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-935)	198,210	131,225	14
Total Operation and Maintenance Expenses	671,015	455,242	
Other Operating Expenses			
Depreciation Expense (403)	190,200	223,552	15
Amortization Expense (404-407)	0	0	16
Taxes (408)	185,308	182,620	17
Total Other Operating Expenses	375,508	406,172	
Total Operating Expenses	1,046,523	861,414	
NET OPERATING INCOME	242,072	401,540	

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)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	2,730	132,440	477,140	4
Commercial	423	100,472	251,792	5
Industrial	31	82,468	124,515	6
Total Metered Sales to General Customers (461)	3,184	315,380	853,447	
Private Fire Protection Service (462)	40		27,080	7
Public Fire Protection Service (463)	3,246		287,574	8
Other Sales to Public Authorities (464)	62	41,264	81,701	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	6,532	356,644	1,249,802	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
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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)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	287,574	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE	0	4
Total Public Fire Protection Service (463)	287,574	
Forfeited Discounts (470):		
Customer late payment charges	6,043	5
Other (specify):		
NONE	0	6
Total Forfeited Discounts (470)	6,043	
Miscellaneous Service Revenues (471):		
WATER SERVICE APPS	4,024	7
Total Miscellaneous Service Revenues (471)	4,024	
Rents from Water Property (472):		
NONE	0	8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE	0	9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	28,726	10
Other (specify):		
NONE	0	11
Total Other Water Revenues (474)	28,726	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)	0	0	1
Purchased Water (601)	0	0	2
Operation Supplies and Expenses (602)	0	0	3
Maintenance of Water Source Plant (605)	0	0	4
Total Source of Supply Expenses	0	0	
PUMPING EXPENSES			
Operation Labor (620)	68,516	64,409	5
Fuel for Power Production (621)	0	0	6
Fuel or Power Purchased for Pumping (622)	52,975	48,980	7
Operation Supplies and Expenses (623)	10,120	3,534	8
Maintenance of Pumping Plant (625)	55,023	2,514	9
Total Pumping Expenses	186,634	119,437	
WATER TREATMENT EXPENSES			
Operation Labor (630)	49,072	46,614	10
Chemicals (631)	31,603	31,968	11
Operation Supplies and Expenses (632)	76,214	5,771	12
Maintenance of Water Treatment Plant (635)	933	56	13
Total Water Treatment Expenses	157,822	84,409	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	42,508	44,186	14
Operation Supplies and Expenses (641)	34,605	37,330	15
Maintenance of Distribution Reservoirs and Standpipes (650)	0	1,190	16
Maintenance of Mains (651)	9,404	12,091	17
Maintenance of Services (652)	25,191	9,549	18
Maintenance of Meters (653)	6,306	6,466	19
Maintenance of Hydrants (654)	1,811	1,566	20
Maintenance of Other Plant (655)	0	0	21
Total Transmission and Distribution Expenses	119,825	112,378	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	0	0	22
Accounting and Collecting Labor (902)	3,861	3,648	23
Supplies and Expenses (903)	4,663	4,145	24
Uncollectible Accounts (904)	0	0	25
Total Customer Accounts Expenses	8,524	7,793	
SALES EXPENSES			
Sales Expenses (910)		0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	57,582	51,705	27
Office Supplies and Expenses (921)	9,652	8,422	28
Administrative Expenses Transferred--Credit (922)	0	0	29
Outside Services Employed (923)	43,223	7,175	30
Property Insurance (924)	2,677	0	31
Injuries and Damages (925)	7,892	8,625	32
Employee Pensions and Benefits (926)	59,859	40,738	33
Regulatory Commission Expenses (928)	0	0	34
Miscellaneous General Expenses (930)	7,247	7,490	35
Transportation Expenses (933)	10,078	7,070	36
Maintenance of General Plant (935)	0	0	37
Total Administrative and General Expenses	198,210	131,225	
Total Operation and Maintenance Expenses	671,015	455,242	

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		175,000	175,000	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		8,743	10,646	2
Net property tax equivalent		166,257	164,354	
Social Security		17,669	16,960	3
PSC Remainder Assessment		1,382	1,306	4
Other (specify): NONE			0	5
Total tax expense		185,308	182,620	

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			Monroe				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.213940				3
County tax rate	mills		6.619950				4
Local tax rate	mills		9.003700				5
School tax rate	mills		8.100790				6
Voc. school tax rate	mills		2.520240				7
Other tax rate - Local	mills		1.092320				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		27.550940				10
Less: state credit	mills		0.940000				11
Net tax rate	mills		26.610940				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.003700				14
Combined School Tax Rate	mills		10.621030				15
Other Tax Rate - Local	mills		1.092320				16
Total Local & School Tax	mills		20.717050				17
Total Tax Rate	mills		27.550940				18
Ratio of Local and School Tax to Total	dec.		0.751954				19
Total tax net of state credit	mills		26.610940				20
Net Local and School Tax Rate	mills		20.010213				21
Utility Plant, Jan. 1	\$	12,075,605	12,075,605				22
Materials & Supplies	\$	24,905	24,905				23
Subtotal	\$	12,100,510	12,100,510				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	12,100,510	12,100,510				26
Assessment Ratio	dec.		0.934861				27
Assessed Value	\$	11,312,295	11,312,295				28
Net Local & School Rate	mills		20.010213				29
Tax Equiv. Computed for Current Year	\$	226,361	226,361				30
Tax Equivalent per 1994 PSC Report	\$	203,611					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	175,000					32 33
Tax equiv. for current year (see note 6)	\$	175,000					34

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0	0	4
Structures and Improvements (311)	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	567,906	0	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	0	0	10
Other Water Source Plant (317)	0	0	11
Total Source of Supply Plant	567,906	0	
PUMPING PLANT			
Land and Land Rights (320)	125,505	6,925	12
Structures and Improvements (321)	464,161	73,763	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	0	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	452,910	57,551	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	164,444	2,632	20
Total Pumping Plant	1,207,020	140,871	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	0	0	22
Water Treatment Equipment (332)	292,592	0	23
Total Water Treatment Plant	292,592	0	

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)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
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)			567,906 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	567,906
PUMPING PLANT			
Land and Land Rights (320)			132,430 12
Structures and Improvements (321)			537,924 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			510,461 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			167,076 20
Total Pumping Plant	0	0	1,347,891
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			292,592 23
Total Water Treatment Plant	0	0	292,592

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	20,028	0	24
Structures and Improvements (341)	0	0	25
Distribution Reservoirs and Standpipes (342)	746,190	0	26
Transmission and Distribution Mains (343)	5,976,380	46,001	27
Fire Mains (344)	0	0	28
Services (345)	1,357,394	52,788	29
Meters (346)	887,273	7,657	30
Hydrants (348)	560,880	5,782	31
Other Transmission and Distribution Plant (349)	0	0	32
Total Transmission and Distribution Plant	9,548,145	112,228	
GENERAL PLANT			
Land and Land Rights (389)	724	0	33
Structures and Improvements (390)	265,814	6,300	34
Office Furniture and Equipment (391)	2,298	0	35
Computer Equipment (391.1)	61,643	0	36
Transportation Equipment (392)	50,859	0	37
Stores Equipment (393)	0	0	38
Tools, Shop and Garage Equipment (394)	72,915	0	39
Laboratory Equipment (395)	0	0	40
Power Operated Equipment (396)	0	0	41
Communication Equipment (397)	0	0	42
SCADA Equipment (397.1)	0	0	43
Miscellaneous Equipment (398)	0	0	44
Other Tangible Property (399)	0	0	45
Total General Plant	454,253	6,300	
Total utility plant in service directly assignable	12,069,916	259,399	
Common Utility Plant Allocated to Water Department	0	0	46
Total utility plant in service	12,069,916	259,399	

**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)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			20,028 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			746,190 26
Transmission and Distribution Mains (343)	2,785	(3,404,535)	2,615,061 27
Fire Mains (344)			0 28
Services (345)	3,174	(474,841)	932,167 29
Meters (346)			894,930 30
Hydrants (348)	112	(167,926)	398,624 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	6,071	(4,047,302)	5,607,000
GENERAL PLANT			
Land and Land Rights (389)			724 33
Structures and Improvements (390)			272,114 34
Office Furniture and Equipment (391)			2,298 35
Computer Equipment (391.1)			61,643 36
Transportation Equipment (392)			50,859 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			72,915 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
Total General Plant	0	0	460,553
Total utility plant in service directly assignable	6,071	(4,047,302)	8,275,942
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	6,071	(4,047,302)	8,275,942

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)		0	1
Franchises and Consents (302)		0	2
Miscellaneous Intangible Plant (303)		0	3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
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
Total Source of Supply Plant	0	0	
PUMPING PLANT			
Land and Land Rights (320)		0	12
Structures and Improvements (321)		0	13
Boiler Plant Equipment (322)		0	14
Other Power Production Equipment (323)		0	15
Steam Pumping Equipment (324)		0	16
Electric Pumping Equipment (325)		0	17
Diesel Pumping Equipment (326)		0	18
Hydraulic Pumping Equipment (327)		0	19
Other Pumping Equipment (328)		0	20
Total Pumping Plant	0	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)		0	21
Structures and Improvements (331)		0	22
Water Treatment Equipment (332)		0	23
Total Water Treatment Plant	0	0	

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)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
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
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)		150,957	27
Fire Mains (344)	0		28
Services (345)		50,171	29
Meters (346)	0		30
Hydrants (348)		14,686	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	0	215,814	
GENERAL PLANT			
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
Total General Plant	0	0	
Total utility plant in service directly assignable	0	215,814	
Common Utility Plant Allocated to Water Department		0	46
Total utility plant in service	0	215,814	

**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)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)		3,404,535	3,555,492 27
Fire Mains (344)			0 28
Services (345)	0	474,841	525,012 29
Meters (346)			0 30
Hydrants (348)		167,926	182,612 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	4,047,302	4,263,116
GENERAL PLANT			
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
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	4,047,302	4,263,116
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	4,047,302	4,263,116

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.

Sources of Water Supply					
Month	Purchased Water Gallons (000's)	Surface Water Gallons (000's)	Ground Water Gallons (000's)	Total Gallons All Methods (000's)	
(a)	(b)	(c)	(d)	(e)	
January			30,468	30,468	1
February			28,961	28,961	2
March			32,254	32,254	3
April			31,627	31,627	4
May			34,348	34,348	5
June			36,165	36,165	6
July			37,037	37,037	7
August			39,656	39,656	8
September			33,262	33,262	9
October			33,163	33,163	10
November			28,785	28,785	11
December			29,875	29,875	12
Total annual pumpage	0	0	395,601	395,601	
Less: Water sold				356,644	13
Volume pumped but not sold				38,957	14
Volume sold as a percent of volume pumped				90%	15
Volume used for water production, water quality and system maintenance				9,797	16
Volume related to equipment/system malfunction				3,500	17
Non-utility volume NOT included in water sales				507	18
Total volume not sold but accounted for				13,804	19
Volume pumped but unaccounted for				25,153	20
Percent of water lost				6%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,968	23
Date of maximum: 5/29/2003					24
Cause of maximum:					25
Normal usage					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				466	26
Date of minimum: 11/13/2003					27
Total KWH used for pumping for the year				660,499	28
If water is purchased: Vendor Name: N/A					29
Point of Delivery: N/A					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
1708 ACADEMY AVENUE	EAST - 11	250	30	2,016,000	Yes	1
23082 FLARE AVE. (EGGLESON ST)	NORTH - 10	250	30	994,000	Yes	2
300 MCADAMS	SOUTH - 8	250	24	1,296,000	No	3
24033 GOOSE AVE. (CENTER DRIV	SOUTH - 9	175	24	576,000	Yes	4
517 PACKARD STREET	WEST - 6	325	24	648,000	Yes	5

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	EAST - 11	NORTH - 10	SOUTH - 8	1
Location	1708 ACADEMY AVENUE; 2 FLARE AVE. (EGGLESON)		300 MCADAMS DR.	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	AMERICAN TURBINE	LAYNE	LAYNE	5
Year Installed	2002	1995	1987	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,400	600	800	8
Pump Motor or Standby Engine Mfr	GE	U.S.	G.E.	10
Year Installed	2002	1995	1990	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	125	75	100	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	SOUTH - 9	WEST - 6		14
Location	JOSE AVE (CENTER DRIVE)	517 PACKARD ST.		15
Purpose	P	P		16
Destination	D	D		17
Pump Manufacturer	LAYNE	AMERICAN TURBINE		18
Year Installed	1991	2001		19
Type	VERTICAL TURBINE	VERTICAL TURBINE		20
Actual Capacity (gpm)	400	500		21
Pump Motor or Standby Engine Mfr	G.E.	G.E.		23
Year Installed	1991	2001		24
Type	ELECTRIC	ELECTRIC		25
Horsepower	50	60		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	IRTH TOMAH DISTRIBUTION	IRTH TOMAH DISTRIBUTION		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET		3
Year constructed	1991	1971		4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		5
Elevation difference in feet (See Headnote 3.)	164	158		6
Total capacity in gallons (actual)	500,000	1,000,000		7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID			9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE			10
Filters, type (gravity, pressure, other, none)	PRESSURE			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.8640			12
Is a corrosion control chemical used (yes, no)?	Y			13
Is water fluoridated (yes, no)?	N			14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	2,324	0	385	0	1,939	1
M	D	4.000	24,855	0	1,053	0	23,802	2
M	D	6.000	94,480	402	0	0	94,882	3
M	D	8.000	72,535	2,232	0	0	74,767	4
M	D	10.000	42,230	0	0	0	42,230	5
M	D	12.000	65,963	227	0	0	66,190	6
P	D	12.000	1,289	0	0	0	1,289	7
Total Within Municipality			303,676	2,861	1,438	0	305,099	
M	D	6.000	2,587	0	0	0	2,587	8
M	D	8.000	0	1,096			1,096	9
Total Outside of Municipality			2,587	1,096	0	0	3,683	
Total Utility			306,263	3,957	1,438	0	308,782	

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	18	0	2	0	16	0	1
M	0.750	1,359	0	40	0	1,319	0	2
M	1.000	1,272	59	1	0	1,330	0	3
M	1.500	80	2	0	0	82	0	4
M	2.000	80	0	0	0	80	0	5
M	3.000	1	0	0	0	1	0	6
M	4.000	19	0	0	0	19	0	7
M	6.000	12	0	0	0	12	0	8
M	8.000	14	0	0	0	14	0	9
M	10.000	2	0	0	0	2	0	10
M	12.000	1	0	0	0	1	0	11
Total Utility		2,858	61	43	0	2,876	0	

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	2,886	54	0	(11)	2,929	112	1
0.750	2	0	0	0	2	0	2
1.000	188	0	0	0	188	10	3
1.500	63	0	0	0	63	9	4
2.000	59	0	0	0	59	4	5
3.000	18	0	0	0	18	0	6
4.000	5	0	0	0	5	1	7
10.000	1	0	0	0	1	1	8
Total:	3,222	54	0	(11)	3,265	137	

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	2,672	198	9	8	0	42	2,929	1
0.750	2	0	0	0	0	0	2	2
1.000	64	102	5	14	0	3	188	3
1.500	2	44	2	12	0	3	63	4
2.000	0	37	6	15	0	1	59	5
3.000	0	6	7	5	0	0	18	6
4.000	0	2	1	1	0	1	5	7
10.000	0	0	0	1	0	0	1	8
Total:	2,740	389	30	56	0	50	3,265	

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)	
Fire Hydrants						
Outside of Municipality	4				4	1
Within Municipality	452	6			458	2
Total Fire Hydrants	456	6	0	0	462	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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:	450
Number of distribution system valves end of year:	763
Number of distribution valves operated during year:	150

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

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

A/c 622: Cost of power by the power companies have increased significantly.

A/c 623: Replaced a motor in the pump for well #6.

A/c 625: Repaired pumps in well #6 and #9.

A/c 632: Cleaning and installation of flow restrictors to address the treatment of radium in well #10.

A/c 651: Didn't have as many breaks throughout this year unlike previous years.

A/c 652: Had quite a few breaks due to the depth of the frost this year.

A/c 923: Engineering bill for the radium treatment for well #10 was charged to this account.

A/c 926: Insurance premiums and pension increased this year, and one employee who opted out of the insurance the previous year, enrolled back in the insurance plan.

Property Tax Equivalent (Water) (Page W-07)

General footnotes

The "Other Tax Rate - Local" is the tax for the Lake District.

If Lower Tax Equivalent authorized by municipality is greater than or equal to zero, please explain.

The tax equivalent was set at \$175,000 by the City of Tomah Common Council. The Resolution was passed on October 14, 1997, however, the Common Council is looking into revising that Resolution in 2004.

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

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$50,000, please explain. If applicable, provide construction authorization.

A/c 321 and 325: Constructed new well that went online in November 2002, but completed in 2003 resulting in the additional assets.

If Adjustments for any account are nonzero, please explain.

Adjustments in all accounts are due to PSC rule changes to CIAC accounts.

If Plant in Service Retirements, Account 348, are greater than zero AND Retirements on the Hydrants and Distribution System Valves schedule are zero, please explain.

The \$112 retirement is a result of replacing/retiring parts, not an entire hydrant.

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

If Adjustments for any account are nonzero, please explain.

Adjustments in all accounts are due to PSC rule changes to CIAC accounts.

WATER OPERATING SECTION FOOTNOTES

Water Mains (Page W-17)

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

2,232 feet of mains were added by developers and all other additions were paid for by the Utility.

Water Services (Page W-18)

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

20 services were added by developers - \$50,171.
All others were paid for by the Utility.

Meters (Page W-19)

Explain all reported adjustments.

Adjustments are due to property record corrections.

Hydrants and Distribution System Valves (Page W-20)

General footnotes

Due to the increasing number of system valves added each year, the few number of Water Utility employees, and budget restrictions, it has been very difficult to meet the required valve operating schedule.
