



3013 (02-09-04)

ANNUAL REPORT

OF

Name: CITY OF WEST BEND WATER UTILITY

Principal Office: 1115 S. MAIN STREET
WEST BEND, WI 53095

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: CITY OF WEST BEND WATER UTILITY

Utility Address: 1115 S. MAIN STREET
WEST BEND, WI 53095

When was utility organized? 12/1/1908

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR TERRANCE H. KIEKHAEFER

Title: PUBLIC WORKS DIRECTOR

Office Address:

1115 SOUTH MAIN STREET
WEST BEND, WI 53095

Telephone: (262) 335 - 5040

Fax Number: (262) 335 - 5032

E-mail Address: wbwu@ci.west-bend.wi.us

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. DOUGLAS BADE

Title: COUNCIL PRESIDENT

Office Address:

1115 S. MAIN STREET
WEST BEND, WI 53095

Telephone: (262) 335 - 5100

Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: TIM HERLITZKA

Title:

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP
TEN TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707

Telephone: (608) 240 - 6622

Fax Number: (608) 249 - 8532

E-mail Address: therlitzka@virchowkrause.com

Date of most recent audit report: 4/7/2004

Period covered by most recent audit: 12/31/2003

Names and titles of utility management including manager or superintendent:

Name: MR TERRANCE H KIEKHAEFER

Title: PUBLIC WORKS DIRECTOR

Office Address:

1115 SOUTH MAIN STREET
WEST BEND, WI 53095

Telephone: (262) 335 - 5040

Fax Number: (262) 335 - 5032

E-mail Address: wbwu@ci.west-bend.wi.us

Name of utility commission/committee: N/A - City Council is governing body

Names of members of utility commission/committee:

MR DOUG BADE, COUNCIL PRESIDENT

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

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)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	3,759,802	3,667,549	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	2,085,291	2,003,838	2
Depreciation Expense (403)	509,109	641,025	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	487,292	463,713	5
Total Operating Expenses	3,081,692	3,108,576	
Net Operating Income	678,110	558,973	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	678,110	558,973	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	2,486	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	16,180	40,508	10
Miscellaneous Nonoperating Income (421)	631,308	0	11
Total Other Income	649,974	40,508	
Total Income	1,328,084	599,481	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	184,544	(14,726)	13
Total Miscellaneous Income Deductions	184,544	(14,726)	
Income Before Interest Charges	1,143,540	614,207	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	95,328	103,704	14
Amortization of Debt Discount and Expense (428)	14,169	35,339	15
Amortization of Premium on Debt--Cr. (429)	0		16
Interest on Debt to Municipality (430)	110,896	138,541	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0		19
Total Interest Charges	220,393	277,584	
Net Income	923,147	336,623	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	6,300,470	6,026,347	20
Balance Transferred from Income (433)	923,147	336,623	21
Miscellaneous Credits to Surplus (434)	7,747,486	0	22
Miscellaneous Debits to Surplus--Debit (435)	23,700	62,500	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)	14,947,403	6,300,470	

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	3,759,802		3,759,802	1
Total (Acct. 400):	3,759,802	0	3,759,802	
Operation and Maintenance Expense (401-402):				
Derived	2,085,291		2,085,291	2
Total (Acct. 401-402):	2,085,291	0	2,085,291	
Depreciation Expense (403):				
Derived	509,109		509,109	3
Total (Acct. 403):	509,109	0	509,109	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	487,292		487,292	5
Total (Acct. 408):	487,292	0	487,292	
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:	678,110	0	678,110	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	2,486		2,486	8
Total (Acct. 415-416):	2,486	0	2,486	
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	

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):			
INVESTMENT INCOME	16,180	0	16,180 11
Total (Acct. 419):	16,180	0	16,180
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water		631,308	631,308 12
NONE	0	0	0 13
Total (Acct. 421):	0	631,308	631,308
TOTAL OTHER INCOME:	18,666	631,308	649,974
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
NONE	0	0	0 14
Total (Acct. 425):	0	0	0
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		184,544	184,544 15
NONE	0	0	0 16
Total (Acct. 426):	0	184,544	184,544
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	0	184,544	184,544
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	95,328		95,328 17
Total (Acct. 427):	95,328	0	95,328
Amortization of Debt Discount and Expense (428):			
AMORTIZATION OF DEBT ISSUANCE COSTS	14,169		14,169 18
Total (Acct. 428):	14,169	0	14,169
Amortization of Premium on Debt--Cr. (429):			
NONE	0		0 19
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	110,896		110,896 20
Total (Acct. 430):	110,896	0	110,896
Other Interest Expense (431):			
Derived	0		0 21
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 22
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	220,393	0	220,393
NET INCOME:	476,383	446,764	923,147
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	6,300,470	0	6,300,470 23
Total (Acct. 216):	6,300,470	0	6,300,470
Balance Transferred from Income (433):			
Derived	476,383	446,764	923,147 24
Total (Acct. 433):	476,383	446,764	923,147
Miscellaneous Credits to Surplus (434):			
TRANSFER OF CONTRIBUTED PLANT	0	7,747,486	7,747,486 25
Total (Acct. 434):	0	7,747,486	7,747,486
Miscellaneous Debits to Surplus--Debit (435):			
FORGIVENESS OF PUBLIC FIRE PROTECTION	23,700	0	23,700 26
Total (Acct. 435)--Debit:	23,700	0	23,700
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 27
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 28
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	6,753,153	8,194,250	14,947,403

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	2,486				2,486	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	2,486	0	0	0	2,486	

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	3,759,802	0	0	0	3,759,802	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	3,759,802	0	0	0	3,759,802	

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	804,856		804,856	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	82,336		82,336	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	887,192	0	887,192	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	28,497,097	27,074,833	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	8,170,867	5,513,488	2
Net Utility Plant	20,326,230	21,561,345	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	20,326,230	21,561,345	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	1,690,000	1,745,000	7
Other Investments (124)	514,889	503,295	8
Special Funds (125-128)	698,800	672,263	9
Total Other Property and Investments	2,903,689	2,920,558	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	25,182	1,298	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)	1,001,458	1,256,966	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	711,474	891,166	15
Other Accounts Receivable (143)	2,740	9,026	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	176,616	391,941	18
Materials and Supplies (151-163)	39,201	38,390	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	1,956,671	2,588,787	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	75,581	90,163	24
Other Deferred Debits (182-186)	284,070	242,701	25
Total Deferred Debits	359,651	332,864	
Total Assets and Other Debits	25,546,241	27,403,554	

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)	3,100,739	3,079,381	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	14,947,403	6,300,470	28
Total Proprietary Capital	18,048,142	9,379,851	
LONG-TERM DEBT			
Bonds (221-222)	4,425,000	4,755,000	29
Advances from Municipality (223)	1,929,193	2,294,238	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	6,354,193	7,049,238	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	128,766	190,335	33
Payables to Municipality (233)	217,822	251,577	34
Customer Deposits (235)			35
Taxes Accrued (236)	448,803	430,741	36
Interest Accrued (237)	69,050	80,745	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	155,431	149,013	41
Total Current and Accrued Liabilities	1,019,872	1,102,411	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	124,034	94,652	44
Total Deferred Credits	124,034	94,652	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	0	9,777,402	49
Total Liabilities and Other Credits	25,546,241	27,403,554	

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	27,074,833	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)	17,660,841	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	10,225,943	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)	5,516				7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	604,797				9
Total Utility Plant	28,497,097	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 (111.1)	5,956,406	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	2,214,461	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)					13
Accumulated Provision for Amortization of Utility Plant in Service (114)					14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
Total Accumulated Provision	8,170,867	0	0	0	
Net Utility Plant	20,326,230	0	0	0	

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	5,513,488				5,513,488	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	509,109				509,109	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	49,267				49,267	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	13,908				13,908	10
Other credits (specify):						11
Adjustments	16,290				16,290	12
Total credits	588,574	0	0	0	588,574	13
Debits during year						14
Book cost of plant retired	145,656				145,656	15
Cost of removal	0				0	16
Other debits (specify):						17
					0	18
Total debits	145,656	0	0	0	145,656	19
Balance end of year (111.1)	5,956,406	0	0	0	5,956,406	20

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.2)	0				0	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	184,544				184,544	4
Accruals charged other accounts (specify):						5 6
					0	7
Salvage	0				0	8
Other credits (specify):						9
Est. deprec on contrib plnt 1/1/03	2,029,917				2,029,917	10
Total credits	2,214,461	0	0	0	2,214,461	11
Debits during year						12
Book cost of plant retired	0				0	13
Cost of removal	0				0	14
Other debits (specify):						15
					0	16
Total debits	0	0	0	0	0	17
Balance end of year (111.2)	2,214,461	0	0	0	2,214,461	18

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
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	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	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
Total Additions	<u>0</u>
Deductions:	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
Total accounts written off	<u>0</u>
Balance end of year	<u><u>0</u></u>

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility (154)	39,201	38,390 2
Sewer utility (154)		0 3
Heating utility (154)		0 4
Gas utility (154)		0 5
Merchandise (155)		0 6
Other materials & supplies (156)		0 7
Stores expense (163)		0 8
Total Materials and Supplies	<u>39,201</u>	<u>38,390</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)				
1998 DEBT ISSUE	3,990	428	9,124	1
1999 DEBT ISSUE	1,200	428	10,706	2
2000 DEBT ISSUE	3,970	428	13,067	3
2001 DEBT ISSUE	3,830	428	42,684	4
Total			75,581	
Unamortized premium on debt (251)				
NONE				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	3,079,381	1
Changes during year (explain):		
LANG STREET CONSTRUCTION	21,358	2
Balance end of year	<u><u>3,100,739</u></u>	

BONDS (ACCTS. 221 AND 222)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1998 Revenue Bonds	03/01/1998	03/01/2008	4.40%	820,000	1
1999 REVENUE BONDS	03/01/1999	03/01/2019	4.54%	2,295,000	2
2000 REVENUE BONDS	04/01/2000	03/01/2010	4.83%	650,000	3
2001 REVENUE BONDS	04/01/2001	03/01/2012	4.30%	660,000	4
Total Bonds (Account 221):				4,425,000	
Total Reacquired Bonds (Account 222)				0	5

Net amount of bonds outstanding December 31: 4,425,000

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)	
Advances (223)					
2001 G.O. REFUNDING	12/31/2001	02/01/2010	4.05%	1,108,455	1
2002 G.O. NOTES	12/31/2002	04/01/2007	3.38%	632,866	2
2003 G.O. REFUNDING	04/01/2003	04/01/2012	3.00%	181,495	3
1998 G.O. NOTES	03/01/1998	09/01/2004	4.15%	6,377	4
Total for Account 223				1,929,193	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	430,741	1
Accruals:		
Charged water department expense	431,259	2
Charged electric department expense		3
Charged sewer department expense	10,474	4
Other (explain):		
NONE		5
Total Accruals and other credits	441,733	
Taxes paid during year:		
County, state and local taxes	366,208	6
Social Security taxes	53,350	7
PSC Remainder Assessment	4,113	8
Other (explain):		
NONE		9
Total payments and other debits	423,671	
Balance end of year	448,803	

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)					
1998 Revenue Bonds	14,232	37,983	39,868	12,347	1
2001 REVENUE BONDS	10,313	29,440	30,040	9,713	2
1999 REVENUE BONDS	9,593	27,905	28,255	9,243	3
Subtotal	34,138	95,328	98,163	31,303	
Advances from Municipality (223)					
NONE	0			0	4
1992 G.O. Advance	0			0	5
1994 G.O. refunding	5,254	3,502	8,756	0	6
1997 Promissory Note	0			0	7
2000 REVENUE BONDS	12,037	33,110	34,310	10,837	8
1998 GO Notes	256	356	521	91	9
1992 G.O. (86 REFIN)	0			0	10
2001 G.O. REFUNDING	23,511	50,101	52,885	20,727	11
2003 G.O. NOTES		4,349	2,900	1,449	12
2002 GO NOTES	5,549	19,478	20,384	4,643	13
Subtotal	46,607	110,896	119,756	37,747	
Other Long-Term Debt (224)					
NONE	0			0	14
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	15
Subtotal	0	0	0	0	
Total	80,745	206,224	217,919	69,050	

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):		
ADVANCE TO TIF	1,690,000	1
Total (Acct. 123):	1,690,000	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE	514,889	2
Total (Acct. 124):	514,889	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
DEPRECIATION ACCOUNT	147,500	4
Total (Acct. 126):	147,500	
Other Special Funds (128):		
REDEMPTION ACCOUNT	243,723	5
RESERVE ACCOUNT	255,963	6
CONSTRUCTION ACCOUNT	51,614	7
Total (Acct. 128):	551,300	
Interest Special Deposits (132):		
NONE		8
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		9
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		10
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	711,474	11
Electric		12
Sewer (Regulated)		13
Other (specify):		
NONE		14
Total (Acct. 142):	711,474	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		15
Merchandising, jobbing and contract work		16
Other (specify):		

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 Accounts Receivable (143):		
MISCELLANEOUS BILLINGS	2,740	17
Total (Acct. 143):	2,740	
Receivables from Municipality (145):		
RECEIVABLE FROM MUNICIPAL (TAX ROLL, ADD'L PUBLIC FIRE, ENG. LABOR, MISC)	141,537	18
RECEIVABLE FROM CAPITAL PROJECTS FUND (CONSTRUCTION ITEMS)	2,560	19
RECEIVABLE FROM SEWER UTILITY (LABOR CHARGES, MISC.)	17,596	20
RECEIVABLE FROM DEBT SERVICE (DEBT SERVICE PAYMENT)	14,923	21
Total (Acct. 145):	176,616	
Prepayments (165):		
NONE		22
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		23
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
PRELIMINARY SURVEY AND INVESTIGATION	284,070	24
Total (Acct. 183):	284,070	
Clearing Accounts (184):		
NONE		25
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		26
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		27
Total (Acct. 186):	0	
Payables to Municipality (233):		
PAYABLE TO MUNICIPAL (INSURANCE, PAYROLL RELATED ITEMS)	175,417	28
PAYABLE TO SEWER UTILITY	181	29
PAYABLE TO CAPITAL PROJECTS FUND	16,779	30
PAYABLE TO DEBT SERVICE FUND (DEBT SERVICE PAYMENTS)	25,445	31
Total (Acct. 233):	217,822	
Other Deferred Credits (253):		
ACCRUED COMPENSATED ABSENCES	124,034	32
Total (Acct. 253):	124,034	

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)	17,219,992	0	0	0	17,219,992	1
Materials and Supplies	38,795	0	0	0	38,795	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	5,734,947	0	0	0	5,734,947	4
Customer Advances for Construction					0	5
NONE					0	6
Average Net Rate Base	11,523,840	0	0	0	11,523,840	
Net Operating Income	678,110	0	0	0	678,110	7
Net Operating Income as a percent of						
Average Net Rate Base	5.88%	N/A	N/A	N/A	5.88%	

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.

New utility rates were placed into effect on 03/01/2003 as authorized by the 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	9,777,402	0	0	0	0	9,777,402	1
Add credits during year:							
NONE						0	2
Deduct charges (specify):							
Closed January 1, 2003 per Docket 05-US-105	9,777,402					9,777,402	3
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)	3,600,771	3,484,179	1
Total Sales of Water	3,600,771	3,484,179	
Other Operating Revenues			
Forfeited Discounts (470)	35,283	29,329	2
Miscellaneous Service Revenues (471)	233	416	3
Rents from Water Property (472)	85,332	101,797	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	38,183	51,828	6
Amortization of Construction Grants (475)		0	7
Total Other Operating Revenues	159,031	183,370	
Total Operating Revenues	3,759,802	3,667,549	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	105,404	31,993	8
Pumping Expenses (620-633)	240,775	235,820	9
Water Treatment Expenses (640-652)	118,184	102,645	10
Transmission and Distribution Expenses (660-678)	763,098	760,523	11
Customer Accounts Expenses (901-905)	79,375	96,942	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-932)	778,455	775,915	14
Total Operation and Maintenance Expenses	2,085,291	2,003,838	
Other Operating Expenses			
Depreciation Expense (403)	509,109	641,025	15
Amortization Expense (404-407)		0	16
Taxes (408)	487,292	463,713	17
Total Other Operating Expenses	996,401	1,104,738	
Total Operating Expenses	3,081,692	3,108,576	
NET OPERATING INCOME	678,110	558,973	

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	9,599	586,391	1,842,264	4
Commercial	763	254,927	643,780	5
Industrial	86	115,702	184,347	6
Total Metered Sales to General Customers (461)	10,448	957,020	2,670,391	
Private Fire Protection Service (462)	236		83,605	7
Public Fire Protection Service (463)	10,684		730,562	8
Other Sales to Public Authorities (464)	64	50,072	116,213	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	21,432	1,007,092	3,600,771	

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)
------------------------------	----------------------------------	----------------------------------------------	-------------------------

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)	730,562	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	730,562	
Forfeited Discounts (470):		
Customer late payment charges	35,283	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	35,283	
Miscellaneous Service Revenues (471):		
SERVICE REVENUES	233	7
Total Miscellaneous Service Revenues (471)	233	
Rents from Water Property (472):		
TOWER RENT	85,332	8
Total Rents from Water Property (472)	85,332	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	34,568	10
Other (specify):		
BULK WATER SALES	3,615	11
Total Other Water Revenues (474)	38,183	

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)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)	353	120	1
Operation Labor and Expenses (601)		0	2
Purchased Water (602)		0	3
Miscellaneous Expenses (603)		0	4
Rents (604)		0	5
Maintenance Supervision and Engineering (610)		0	6
Maintenance of Structures and Improvements (611)		0	7
Maintenance of Collecting and Impounding Reservoirs (612)		0	8
Maintenance of Lake, River and Other Intakes (613)		0	9
Maintenance of Wells and Springs (614)	105,051	31,873	10
Maintenance of Infiltration Galleries and Tunnels (615)		0	11
Maintenance of Supply Mains (616)		0	12
Maintenance of Miscellaneous Water Source Plant (617)		0	13
Total Source of Supply Expenses	105,404	31,993	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	2,247	3,422	14
Fuel for Power Production (621)		0	15
Power Production Labor and Expenses (622)		0	16
Fuel or Power Purchased for Pumping (623)	127,477	118,256	17
Pumping Labor and Expenses (624)	18,175	17,711	18
Expenses Transferred--Credit (625)		0	19
Miscellaneous Expenses (626)	26,466	28,085	20
Rents (627)		0	21
Maintenance Supervision and Engineering (630)	2,089	2,189	22
Maintenance of Structures and Improvements (631)	15,168	17,395	23
Maintenance of Power Production Equipment (632)		0	24
Maintenance of Pumping Equipment (633)	49,153	48,762	25
Total Pumping Expenses	240,775	235,820	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	425	511	26
Chemicals (641)	73,167	64,141	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)	
WATER TREATMENT EXPENSES			
Operation Labor and Expenses (642)	18,861	19,982	28
Miscellaneous Expenses (643)	119	120	29
Rents (644)		0	30
Maintenance Supervision and Engineering (650)	106	238	31
Maintenance of Structures and Improvements (651)		0	32
Maintenance of Water Treatment Equipment (652)	25,506	17,653	33
Total Water Treatment Expenses	118,184	102,645	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	28	0	34
Storage Facilities Expenses (661)	3,351	4,754	35
Transmission and Distribution Lines Expenses (662)		0	36
Meter Expenses (663)	17,699	9,831	37
Customer Installations Expenses (664)	1,708	2,116	38
Miscellaneous Expenses (665)		0	39
Rents (666)		0	40
Maintenance Supervision and Engineering (670)	64,591	15,696	41
Maintenance of Structures and Improvements (671)		0	42
Maintenance of Distribution Reservoirs and Standpipes (672)	26,000	242,728	43
Maintenance of Transmission and Distribution Mains (673)	414,911	304,275	44
Maintenance of Fire Mains (674)		0	45
Maintenance of Services (675)	158,345	110,288	46
Maintenance of Meters (676)	46,186	34,567	47
Maintenance of Hydrants (677)	30,279	36,268	48
Maintenance of Miscellaneous Plant (678)		0	49
Total Transmission and Distribution Expenses	763,098	760,523	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	1,314	1,290	50
Meter Reading Labor (902)	14,474	17,928	51
Customer Records and Collection Expenses (903)	63,587	77,724	52
Uncollectible Accounts (904)		0	53

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)	
CUSTOMER ACCOUNTS EXPENSES			
Miscellaneous Customer Accounts Expenses (905)		0	54
Total Customer Accounts Expenses	79,375	96,942	
SALES EXPENSES			
Sales Expenses (910)		0	55
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	290,600	274,679	56
Office Supplies and Expenses (921)	44,387	30,598	57
Administrative Expenses Transferred--Credit (922)		0	58
Outside Services Employed (923)	20,030	20,921	59
Property Insurance (924)		0	60
Injuries and Damages (925)	46,494	50,034	61
Employee Pensions and Benefits (926)	285,123	280,337	62
Regulatory Commission Expenses (928)	4,703	19,131	63
Duplicate Charges--Credit (929)		0	64
Miscellaneous General Expenses (930)	32,928	26,406	65
Rents (931)	3,984	27,813	66
Maintenance of General Plant (932)	50,206	45,996	67
Total Administrative and General Expenses	778,455	775,915	
Total Operation and Maintenance Expenses	2,085,291	2,003,838	

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		441,733	430,740	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		10,474	9,341	2
Net property tax equivalent		431,259	421,399	
Social Security		53,350	51,336	3
PSC Remainder Assessment		4,113	3,778	4
Other (specify): CAPITALIZED TAXES		(8,500)	(12,800)	5
ADDITIONAL AMOUNT PER PSC ORDER REGARDING 2002 REPORT		7,070	0	6
Total tax expense		487,292	463,713	

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			Washington				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.198140				3
County tax rate	mills		3.406899				4
Local tax rate	mills		8.451271				5
School tax rate	mills		7.217817				6
Voc. school tax rate	mills		1.511414				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		20.785541				10
Less: state credit	mills		0.970105				11
Net tax rate	mills		19.815436				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.451271				14
Combined School Tax Rate	mills		8.729231				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.180502				17
Total Tax Rate	mills		20.785541				18
Ratio of Local and School Tax to Total	dec.		0.826560				19
Total tax net of state credit	mills		19.815436				20
Net Local and School Tax Rate	mills		16.378652				21
Utility Plant, Jan. 1	\$	27,074,833	27,074,833				22
Materials & Supplies	\$	38,390	38,390				23
Subtotal	\$	27,113,223	27,113,223				24
Less: Plant Outside Limits	\$	392,475	392,475				25
Taxable Assets	\$	26,720,748	26,720,748				26
Assessment Ratio	dec.		1.009329				27
Assessed Value	\$	26,970,026	26,970,026				28
Net Local & School Rate	mills		16.378652				29
Tax Equiv. Computed for Current Year	\$	441,733	441,733				30
Tax Equivalent per 1994 PSC Report	\$	346,040					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	441,733					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 \$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)	
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)	103,417	1,000	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)	341,616	5,434	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	445,033	6,434	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	549,938	37,214	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	724,697	373,354	17
Diesel Pumping Equipment (326)	613,229		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	1,887,864	410,568	
WATER TREATMENT PLANT			
Land and Land Rights (330)	76,102		21
Structures and Improvements (331)	701,615	5,317	22
Water Treatment Equipment (332)	811,677	29,973	23
Total Water Treatment Plant	1,589,394	35,290	

**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)			104,417	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)			347,050	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	451,467	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)	8,213	(20,275)	558,664	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	5,825	159,926	1,252,152	17
Diesel Pumping Equipment (326)		(177,926)	435,303	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	14,038	(38,275)	2,246,119	
WATER TREATMENT PLANT				
Land and Land Rights (330)			76,102	21
Structures and Improvements (331)	550	19,869	726,251	22
Water Treatment Equipment (332)	21,957	(762,220)	57,473	23
Total Water Treatment Plant	22,507	(742,351)	859,826	

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)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	52,719		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	2,306,647	13,822	26
Transmission and Distribution Mains (343)	12,746,348	146,832	27
Fire Mains (344)	0		28
Services (345)	2,290,876	9,317	29
Meters (346)	1,131,499	58,054	30
Hydrants (348)	1,835,098	55,275	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	20,363,187	283,300	
GENERAL PLANT			
Land and Land Rights (389)	20,950		33
Structures and Improvements (390)	682,150	2,329	34
Office Furniture and Equipment (391)	44,744	2,237	35
Computer Equipment (391.1)	170,601	40,449	36
Transportation Equipment (392)	456,279	120,810	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	162,830	6,299	39
Laboratory Equipment (395)	2,946		40
Power Operated Equipment (396)	113,630	15,700	41
Communication Equipment (397)	4,146	87,648	42
SCADA Equipment (397.1)	430,207		43
Miscellaneous Equipment (398)	182,584		44
Other Tangible Property (399)	0		45
Total General Plant	2,271,067	275,472	
Total utility plant in service directly assignable	26,556,545	1,011,064	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	26,556,545	1,011,064	

**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)			52,719 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)		(44,272)	2,276,197 26
Transmission and Distribution Mains (343)	1,172	(6,238,697)	6,653,311 27
Fire Mains (344)			0 28
Services (345)	547	(1,935,192)	364,454 29
Meters (346)	54,786		1,134,767 30
Hydrants (348)	5,959	(776,096)	1,108,318 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	62,464	(8,994,257)	11,589,766
GENERAL PLANT			
Land and Land Rights (389)			20,950 33
Structures and Improvements (390)		406	684,885 34
Office Furniture and Equipment (391)	7,458	599	40,122 35
Computer Equipment (391.1)		10,546	221,596 36
Transportation Equipment (392)	38,959		538,130 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)	230		168,899 39
Laboratory Equipment (395)		2,220	5,166 40
Power Operated Equipment (396)			129,330 41
Communication Equipment (397)			91,794 42
SCADA Equipment (397.1)			430,207 43
Miscellaneous Equipment (398)			182,584 44
Other Tangible Property (399)			0 45
Total General Plant	46,647	13,771	2,513,663
Total utility plant in service directly assignable	145,656	(9,761,112)	17,660,841
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	145,656	(9,761,112)	17,660,841

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)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
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
Total Source of Supply Plant	0	0	
PUMPING PLANT			
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
Total Pumping Plant	0	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)			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)		18,000	18,000 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	18,000	18,000
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)		760,000	760,000 23
Total Water Treatment Plant	0	760,000	760,000

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)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			24
Structures and Improvements (341)			25
Distribution Reservoirs and Standpipes (342)			26
Transmission and Distribution Mains (343)		270,995	27
Fire Mains (344)			28
Services (345)		126,399	29
Meters (346)			30
Hydrants (348)		51,146	31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	0	448,540	
GENERAL PLANT			
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
Total General Plant	0	0	
Total utility plant in service directly assignable	0	448,540	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	0	448,540	

**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)		32,658	32,658 26
Transmission and Distribution Mains (343)		6,324,942	6,595,937 27
Fire Mains (344)			0 28
Services (345)		1,935,782	2,062,181 29
Meters (346)			0 30
Hydrants (348)		706,021	757,167 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	8,999,403	9,447,943
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	9,777,403	10,225,943
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	9,777,403	10,225,943

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)	
SOURCE OF SUPPLY PLANT				
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)	274,594	2.90%	9,986	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	274,594		9,986	
PUMPING PLANT				
Structures and Improvements (321)	232,059	3.20%	17,740	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	247,450	4.40%	43,095	12
Diesel Pumping Equipment (326)	124,355	4.40%	23,067	13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
Total Pumping Plant	603,864		83,902	
WATER TREATMENT PLANT				
Structures and Improvements (331)	162,937	3.20%	22,845	16
Water Treatment Equipment (332)	158,256	3.30%	1,802	17
Total Water Treatment Plant	321,193		24,647	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	743,516	1.90%	43,227	19
Transmission and Distribution Mains (343)	1,436,833	1.30%	84,931	20
Fire Mains (344)	0			21
Services (345)	595,450	2.90%	10,433	22
Meters (346)	141,700	5.50%	62,322	23
Hydrants (348)	266,405	2.20%	24,612	24

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					284,580	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	284,580	
321	8,213			0	241,586	8
322					0	9
323					0	10
324					0	11
325	5,825				284,720	12
326					147,422	13
327					0	14
328					0	15
	14,038	0	0	0	673,728	
331	550				185,232	16
332	21,957				138,101	17
	22,507	0	0	0	323,333	
341					0	18
342					786,743	19
343	1,172				1,520,592	20
344					0	21
345	547			591	605,927	22
346	54,786				149,236	23
348	5,959			4,556	289,614	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)	
TRANSMISSION AND DISTRIBUTION PLANT				
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	3,183,904		225,525	
GENERAL PLANT				
Structures and Improvements (390)	211,420	2.90%	19,823	26
Office Furniture and Equipment (391)	30,144	5.80%	2,461	27
Computer Equipment (391.1)	60,887	26.70%	52,358	28
Transportation Equipment (392)	423,782	13.30%	66,128	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	89,188	5.80%	9,620	31
Laboratory Equipment (395)	2,572	5.80%	235	32
Power Operated Equipment (396)	31,889	7.50%	9,111	33
Communication Equipment (397)	99,779	9.20%	43,992	34
SCADA Equipment (397.1)	149,531	9.20%		35
Miscellaneous Equipment (398)	30,741	5.80%	10,588	36
Other Tangible Property (399)	0			37
Total General Plant	1,129,933		214,316	
Total accum. prov. directly assignable	5,513,488		558,376	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	5,513,488		558,376	

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	62,464	0	0	5,147	3,352,112
390					231,243
391	7,458				25,147
391.1				11,143	124,388
392	38,959		13,908		464,859
393					0
394	230				98,578
395					2,807
396					41,000
397					143,771
397.1					149,531
398					41,329
399	46,647	0	13,908	11,143	1,322,653
	145,656	0	13,908	16,290	5,956,406
					0
	145,656	0	13,908	16,290	5,956,406

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)	
SOURCE OF SUPPLY PLANT				
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
Total Source of Supply Plant	<u>0</u>		<u>0</u>	
PUMPING PLANT				
Structures and Improvements (321)				8
Boiler Plant Equipment (322)				9
Other Power Production Equipment (323)				10
Steam Pumping Equipment (324)				11
Electric Pumping Equipment (325)		4.40%	792	12
Diesel Pumping Equipment (326)				13
Hydraulic Pumping Equipment (327)				14
Other Pumping Equipment (328)				15
Total Pumping Plant	<u>0</u>		<u>792</u>	
WATER TREATMENT PLANT				
Structures and Improvements (331)				16
Water Treatment Equipment (332)		3.30%	25,080	17
Total Water Treatment Plant	<u>0</u>		<u>25,080</u>	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)				18
Distribution Reservoirs and Standpipes (342)		1.90%	620	19
Transmission and Distribution Mains (343)		1.30%	83,986	20
Fire Mains (344)				21
Services (345)		2.90%	57,971	22
Meters (346)				23
Hydrants (348)		2.20%	16,095	24

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
317					0 7
	0	0	0	0	0
321				0	0 8
322					0 9
323					0 10
324					0 11
325				3,737	4,529 12
326					0 13
327					0 14
328					0 15
	0	0	0	3,737	4,529
331					0 16
332				157,786	182,866 17
	0	0	0	157,786	182,866
341					0 18
342				6,780	7,400 19
343				1,313,141	1,397,127 20
344				0	0 21
345				401,894	459,865 22
346					0 23
348				146,579	162,674 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)
TRANSMISSION AND DISTRIBUTION PLANT			
Other Transmission and Distribution Plant (349)			25
Total Transmission and Distribution Plant	<u>0</u>		<u>158,672</u>
GENERAL PLANT			
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
Total General Plant	<u>0</u>		<u>0</u>
Total accum. prov. directly assignable	<u>0</u>		<u>184,544</u>
Common Utility Plant Allocated to Water Department			38
Total accum. prov. for depreciation	<u><u>0</u></u>		<u><u>184,544</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	1,868,394	2,027,066
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	2,029,917	2,214,461
					0 38
	0	0	0	2,029,917	2,214,461

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			86,193	86,193	1
February			80,102	80,102	2
March			87,205	87,205	3
April			80,574	80,574	4
May			84,246	84,246	5
June			98,250	98,250	6
July			109,741	109,741	7
August			104,867	104,867	8
September			96,616	96,616	9
October			90,455	90,455	10
November			78,443	78,443	11
December			83,196	83,196	12
Total annual pumpage	0	0	1,079,888	1,079,888	
Less: Water sold				1,007,092	13
Volume pumped but not sold				72,796	14
Volume sold as a percent of volume pumped				93%	15
Volume used for water production, water quality and system maintenance				0	16
Volume related to equipment/system malfunction				0	17
Non-utility volume NOT included in water sales				0	18
Total volume not sold but accounted for				0	19
Volume pumped but unaccounted for				72,796	20
Percent of water lost				7%	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.)				4,690	23
Date of maximum: 8/22/2003					24
Cause of maximum:					25
Sprinkling					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				2,147	26
Date of minimum: 12/25/2003					27
Total KWH used for pumping for the year				1,280,199	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
850 SILVERBROOK DRIVE	10	70	30	1,000,000	Yes	1
700 N. KUESTER LANE	11	80	30	700,000	Yes	2
1214 N 9TH AVENUE	12	109	30	1,000,000	Yes	3
2000 W. DECORAH	13	102	30	1,500,000	Yes	4
925 S. KUESTER LANE	4	275	18	2,300,000	Yes	5
1115 EVERGREEN STREET	5	398	21	375,000	Yes	6
1507 HIGHLAND VIEW DRIVE	7	88	30	1,000,000	Yes	7
1404 OAK STREET	8	93	30	1,200,000	Yes	8
1215 VOGT DRIVE	9	95	30	2,200,000	Yes	9

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	10	11	12	1
Location	850 SILVERBROOK	700 N. KUESTER LANE	1214 N 9TH AVENUE	2
Purpose	P	P	P	3
Destination	R	T	T	4
Pump Manufacturer	LAYNE-BOWLER	LAYNE-BOWLER	LAYNE-BOWLER	5
Year Installed	1997	2000	2003	6
Type	SUBMERSIBLE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	670	380	600	8
Pump Motor or Standby Engine Mfr	PLUEGER	GENERAL ELECTRIC	GENERAL ELECTRIC	9 10
Year Installed	1991	1991	1991	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	15	75	125	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	13	4	5	14
Location	2000 W. DECORAH	925 KUESTER LANE S	1115 EVERGREEN STREET	15
Purpose	P	P	P	16
Destination	D	T	D	17
Pump Manufacturer	LAYNE-BOWLER	LAYNE-BOWLER	LAYNE-BOWLER	18
Year Installed	2002	1991	1982	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	850	1,550	330	21
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	U.S. MOTOR	U S MOTOR	22 23
Year Installed	1978	1991	2001	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	125	100	25	26

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	7	8	9	1
Location	1507 HIGHLAND VIEW	1404 OAK STREET	1215 VOGT	2
Purpose	P	P	P	3
Destination	R	D	D	4
Pump Manufacturer	LAYNE-BOWLER	LAYNE-BOWLER	LAYNE-BOWLER	5
Year Installed	2002	1997	1989	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	740	870	1,490	8
Pump Motor or Standby Engine Mfr	U S MOTOR	U S MOTOR	U S MOTOR	10
Year Installed	1966	1966	2001	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	25	60	125	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	BOOSTER #1	BOOSTER #2	BOOSTER #3	14
Location	1153 N MAIN STREET	1153 N MAIN STREET	1153 NORTH MAIN STREET	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	LAYNE-WESTERN	LAYNE-WESTERN	LAYNE-WESTERN	18
Year Installed	1990	1990	1990	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	700	400	1,600	21
Pump Motor or Standby Engine Mfr	U S MOTOR	U S MOTOR	U S MOTOR	23
Year Installed	1990	1990	1990	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	50	40	125	26

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	BOOSTER #6	BOOSTER #6-1	1
Location	850 SILVERBROOK DRIVE	850 SILVERBROOK DR	2
Purpose	B	B	3
Destination	D	D	4
Pump Manufacturer	LAYNE-BOWLER	LAYNE-BOWLER	5
Year Installed	1991	1991	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,000	1,000	8
Pump Motor or Standby Engine Mfr	U S MOTOR	U S MOTOR	10
Year Installed	1997	1962	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	40	50	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)
Identification			14
Location			15
Purpose			16
Destination			17
Pump Manufacturer			18
Year Installed			19
Type			20
Actual Capacity (gpm)			21
Pump Motor or Standby Engine Mfr			22
Year Installed			23
Type			24
Horsepower			25
			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	1	10TH AVENUE	2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	R	3
Year constructed	1959	1978	1967	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	10	234	6	6
Total capacity in gallons (actual)	197,000	1,000,000	298,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)				9
Points of application (wellhouse, central facilities, booster station, other)				10
Filters, type (gravity, pressure, other, none)				11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				12
Is a corrosion control chemical used (yes, no)?				13
Is water fluoridated (yes, no)?				14

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	AIRSTRIPPER	BARTON	HOSPITAL	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	ET	3
Year constructed	1990	1967	1997	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	10	234	90	6
Total capacity in gallons (actual)	120,000	300,000	300,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER			9
Points of application (wellhouse, central facilities, booster station, other)	BOOSTER STATION			10
Filters, type (gravity, pressure, other, none)	NONE			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	5.4000			12
Is a corrosion control chemical used (yes, no)?	Y			13
Is water fluoridated (yes, no)?	Y			14

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	1
Identification number or name	NORTHWEST	UNIVERSITY	WELL #8	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S	S		3
Year constructed	1997	1978		4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		5
Elevation difference in feet (See Headnote 3.)	315	154		6
Total capacity in gallons (actual)	400,000	2,000,000		7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)			OTHER	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.)			2.0160	12
Is a corrosion control chemical used (yes, no)?			N	13
Is water fluoridated (yes, no)?			Y	14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	13,100	0	0	0	13,100	1
M	D	6.000	311,577	0	0	0	311,577	2
M	D	8.000	162,764	7,012	0	0	169,776	3
M	D	10.000	66,948	0	0	0	66,948	4
M	T	10.000	6,630	0	0	0	6,630	5
M	D	12.000	114,809	3,762	0	0	118,571	6
M	T	12.000	17,144	0	0	0	17,144	7
M	T	14.000	81	0	0	0	81	8
M	T	16.000	3,817	0	0	0	3,817	9
M	T	18.000	694	0	0	0	694	10
Total Within Municipality			697,564	10,774	0	0	708,338	
M	D	8.000	3,973	0	0	0	3,973	11
M	D	12.000	5,162	0	0	0	5,162	12
Total Outside of Municipality			9,135	0	0	0	9,135	
Total Utility			706,699	10,774	0	0	717,473	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	3,556	0	0	0	3,556		1
L	0.750	934	0	0	0	934		2
M	1.000	2,133	0	0	0	2,133		3
L	1.000	12	0	0	0	12		4
L	1.250	2	0	0	0	2		5
M	1.250	977	182	0	0	1,159		6
M	1.500	111	0	0	0	111		7
L	1.500	7	0	0	0	7		8
L	2.000	4	0	0	0	4		9
M	2.000	161	1	0	0	162		10
M	3.000	4	0	0	0	4		11
M	4.000	95	0	0	0	95		12
M	6.000	93	2	0	0	95		13
M	8.000	78	3	0	0	81		14
M	10.000	1	0	0	0	1		15
Total Utility		8,168	188	0	0	8,356	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	9,659	450	433	0	9,676	25	1
0.750	523	65	26	(6)	556	1	2
1.000	267	20	21	(1)	265	2	3
1.250	0	0	0	0	0	0	4
1.500	176	40	27	0	189	35	5
2.000	128	16	17	0	127	28	6
3.000	30	0	0	0	30	11	7
4.000	18	0	0	0	18	7	8
6.000	5	0	0	0	5	3	9
Total:	10,806	591	524	(7)	10,866	112	

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	9,150	351	43	12	6	114	9,676	1
0.750	432	71	11	1	0	41	556	2
1.000	106	128	16	7	0	8	265	3
1.250	0	0	0	0	0	0	0	4
1.500	1	125	7	13	0	43	189	5
2.000	0	75	5	21	0	26	127	6
3.000	0	20	1	4	1	4	30	7
4.000	0	7	3	6	0	2	18	8
6.000	0	1	0	1	0	3	5	9
Total:	9,689	778	86	65	7	241	10,866	

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	19				19	1
Within Municipality	1,243	40	14		1,269	2
Total Fire Hydrants	1,262	40	14	0	1,288	
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: 404
 Number of distribution system valves end of year: 2,231
 Number of distribution valves operated during year: 668

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 15%, but not less \$10,000, please explain.

- Account 614 - Increase due to refurbishing Wells #7, #12, and #13.
 - Account 670 - Increase due to expensing of the Comprehensive Water Study.
 - Account 672 - Decrease due to fewer projects being completed than in previous year. 2002 expenses included painting of a water tower; this year no major projects were completed.
 - Account 673 - Increase due to a System Leak Study, 2 large main breaks, and increased labor costs.
 - Account 675 - Increase due to increased labor costs.
 - Account 676 - Increase due to purchase of electronic meter reading equipment.
 - Account 903 - Decrease due to lower labor costs.
 - Account 921 - Increase due to increase in charges from the General City.
 - Account 928 - Decrease due to fewer services being required than in previous year.
 - Account 931 - Amount transferred to debt service decreased (City Hall Internally Allocated Debt).
-

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

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

- Account 325 - Addition to this account was for a generator purchased and installed at well #12.
- Account 392 - Additions to this account were for a 2004 International Truck, a Package Truck with a plow and spreader, and a hoist.

If Adjustments for any account are nonzero, please explain.

- Account 321, 325, 326, 331, 332, 342, 343, 345, 348, 390, 391, 391.1, 395- Adjustments due to the implementation of the 2003 PSC CIAC order.

If Plant in Service Retirements, Account 345, are greater than zero AND Retirements on the Water Services schedule are zero, please explain.

In 2001, the PSC Analytical Review of the Annual Report requested the retirement of 2 services. This retirement entry was not made in 2002. We have now made the entry and shown it in 2003.

If Plant in Service Retirements, Accounts 316 or 343, are greater than zero AND Retirements on the Mains schedule are zero, please explain.

- Account 343 - This is to correct retirements that were done in 2001 but not recorded in the books.
-

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

If Adjustments for any account are nonzero, please explain.

- Accounts 348, 332, 343, 342, 325, 345- Adjustments due to the implementation of the 2003 PSC CIAC order.
-

WATER OPERATING SECTION FOOTNOTES

Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality-- (Page W-12)

If Accumulated Depreciation End of Year Balance is greater than the equivalent Plant in Service (Financed by Utility or Municipality) EOY Balance, please explain.

Account 332 - The accumulated depreciation balance in account 332 is greater than the plant balance due to the PSC order related to accounting for contributions. Assets were moved to the contributed plant accounts, however, the corresponding accumulated depreciation taken on these assets over the years was not transferred.

Account 345 - The accumulated depreciation balance in account 345 is greater than the plant balance due to the PSC order related to accounting for contributions. Assets were moved to the contributed plant accounts, however, the corresponding accumulated depreciation taken on these assets over the years was not transferred.

Account 397 - An adjustment will be made to correct this. The depreciation expense was recorded in account 397, but it should have been recorded in account 397.1.

Pumping and Purchased Water Statistics (Page W-16)

General footnotes

We do not make an estimation of water used for main flushing and water treatment.

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.

Additions were paid for by developers, the municipality, and the utility.

Water Services (Page W-22)

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

Additions were paid for by developers, the municipality, and the utility.

Meters (Page W-23)

Explain all reported adjustments.

Adjustments were made to adjust actual end-of-year balance.

Hydrants and Distribution System Valves (Page W-24)

General footnotes

The Public Service Commission no longer regulates valve and hydrant testing. We follow the recommendation of the Wisconsin DNR which states that we should test them every three years. Therefore, we test approximately one-third annually.
