



3014 (02-09-04)

ANNUAL REPORT

OF

Name: DARBOY JOINT SANITARY DISTRICT NO. 1

Principal Office: N398 CTH "N"
APPLETON, WI 54915

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: DARBOY JOINT SANITARY DISTRICT NO. 1

Utility Address: N398 CTH "N"
APPLETON, WI 54915

When was utility organized? 12/31/1985

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS JOANN M ASHAUER

Title: BUSINESS MANAGER

Office Address: DARBOY SANITARY DISTRICT
N398 CTH "N"
APPLETON, WI 54915

Telephone: (920) 788 - 6048

Fax Number: (920) 788 - 6130

E-mail Address: dsd@athenet.netM

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

Name: MR JAMES J SALM

Title: PRESIDENT

Office Address:
N398 CTH "N"
APPLETON, WI 54915

Telephone: (920) 788 - 6048

Fax Number: (920) 788 - 6130

E-mail Address: dsd@athenet.net

Are records of utility audited by individuals or firms, other than utility employee? NO

Date of most recent audit report:

Period covered by most recent audit:

Names and titles of utility management including manager or superintendent:

Name: MR PATRICK HENNESSEY

Title: OPERATOR

Office Address:
N398 CTH " N"
APPLETON, WI 54915

Telephone: (920) 788 - 6048

Fax Number: (920) 788 - 6130

E-mail Address: dsd@athenet.net

Name of utility commission/committee: DARBOY JOINT SANITARY DISTRICT #1 COMMISSION

Names of members of utility commission/committee:
MR MAURICE BROCKMAN, SECRETARY

IDENTIFICATION AND OWNERSHIP

Names of members of utility commission/committee:

Is sewer service rendered by the utility? YES
MAYOR SALM, PRESIDENT

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: NONE

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)	966,765	891,586	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	471,787	498,653	2
Depreciation Expense (403)	137,834	244,273	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	3,292	3,284	5
Total Operating Expenses	612,913	746,210	
Net Operating Income	353,852	145,376	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	353,852	145,376	
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)	568	1,293	10
Miscellaneous Nonoperating Income (421)	73,617	0	11
Total Other Income	74,185	1,293	
Total Income	428,037	146,669	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	146,206	0	13
Total Miscellaneous Income Deductions	146,206	0	
Income Before Interest Charges	281,831	146,669	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	31,193	24,260	14
Amortization of Debt Discount and Expense (428)	1,102		15
Amortization of Premium on Debt--Cr. (429)	0		16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0		19
Total Interest Charges	32,295	24,260	
Net Income	249,536	122,409	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,168,226	1,076,331	20
Balance Transferred from Income (433)	249,536	122,409	21
Miscellaneous Credits to Surplus (434)	8,060,838	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	30,514	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)	9,478,600	1,168,226	

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	966,765	█	966,765	1
Total (Acct. 400):	966,765	0	966,765	
Operation and Maintenance Expense (401-402):				
Derived	471,787	█	471,787	2
Total (Acct. 401-402):	471,787	0	471,787	
Depreciation Expense (403):				
Derived	137,834	█	137,834	3
Total (Acct. 403):	137,834	0	137,834	
Amortization Expense (404-407):				
Derived	0	█	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	3,292	█	3,292	5
Total (Acct. 408):	3,292	0	3,292	
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:	353,852	0	353,852	
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	

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):			
INTEREST ON SPECIAL ASSESSMENTS	568	0	568 11
Total (Acct. 419):	568	0	568
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	[REDACTED]	73,617	73,617 12
NONE	0	0	0 13
Total (Acct. 421):	0	73,617	73,617
TOTAL OTHER INCOME:	568	73,617	74,185
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	[REDACTED]	146,206	146,206 15
NONE	0	0	0 16
Total (Acct. 426):	0	146,206	146,206
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	0	146,206	146,206
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	31,193	[REDACTED]	31,193 17
Total (Acct. 427):	31,193	0	31,193
Amortization of Debt Discount and Expense (428):			
2003 GO PROMISSORY NOTES	1,102	[REDACTED]	1,102 18
Total (Acct. 428):	1,102	0	1,102
Amortization of Premium on Debt--Cr. (429):			
NONE	0	[REDACTED]	0 19
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0	[REDACTED]	0 20
Total (Acct. 430):	0	0	0
Other Interest Expense (431):			
Derived	0	[REDACTED]	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:	32,295	0	32,295
NET INCOME:	322,125	(72,589)	249,536
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	1,168,226	0	1,168,226 23
Total (Acct. 216):	1,168,226	0	1,168,226
Balance Transferred from Income (433):			
Derived	322,125	(72,589)	249,536 24
Total (Acct. 433):	322,125	(72,589)	249,536
Miscellaneous Credits to Surplus (434):			
CHANGE IN WATER SALES ACCRUAL	61,604	0	61,604 25
PSC DOCKET 05-US-105	0	7,999,234	7,999,234 26
Total (Acct. 434):	61,604	7,999,234	8,060,838
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):	1,551,955	7,926,645	9,478,600

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & 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):					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	966,765	0	0	0	966,765	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	16				16	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	966,749	0	0	0	966,749	

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	148,524		148,524	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			0	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	148,524	0	148,524	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	13,113,856	12,870,839	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,493,461	1,313,222	2
Net Utility Plant	10,620,395	11,557,617	
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)	79,633	82,856	6
Special Funds (125)	0	0	7
Total Other Property and Investments	79,633	82,856	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)		0	8
Temporary Cash Investments (132)		0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	80,161	7,287	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	12	14,309	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)		0	17
Total Current and Accrued Assets	80,173	21,596	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	18,188	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	18,188	0	
Total Assets and Other Debits	10,798,389	11,662,069	

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)	0	0	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	9,478,600	1,168,226	23
Total Proprietary Capital	9,478,600	1,168,226	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	970,000	932,120	26
Total Long-Term Debt	970,000	932,120	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	42,441	66,363	28
Payables to Municipality (233)	7,475	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	11,213	15,655	32
Other Current and Accrued Liabilities (238)	288,660	569,888	33
Total Current and Accrued Liabilities	349,789	651,906	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	0	8,909,817	41
Total Liabilities and Other Credits	10,798,389	11,662,069	

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	12,870,839	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)	4,082,122	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	8,982,934	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)	48,800				9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	13,113,856	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)	1,437,172	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	1,056,289	0	0	0	13
Total Accumulated Provision	2,493,461	0	0	0	
Net Utility Plant	10,620,395	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)	1,313,222				1,313,222	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	137,834				137,834	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	36,167				36,167	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	1,100				1,100	10
Other credits (specify):						11
					0	12
Total credits	175,101	0	0	0	175,101	13
Debits during year						14
Book cost of plant retired	51,151				51,151	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	51,151	0	0	0	51,151	19
Balance end of year (110.1)	1,437,172	0	0	0	1,437,172	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)	146,206				146,206	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	910,583				910,583	10
Total credits	1,056,789	0	0	0	1,056,789	11
Debits during year						12
Book cost of plant retired	500				500	13
Cost of removal					0	14
Other debits (specify):						15
					0	16
Total debits	500	0	0	0	500	17
Balance end of year (110.2)	1,056,289	0	0	0	1,056,289	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	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 for generation					0	0 1
Other					0	0 2
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		0 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	<u>0</u>	<u>0</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)				
2003 GO PROMISSORY NOTES DISCOUNT AND EXPENSES	1,102	428	18,188	1
Total			<u><u>18,188</u></u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u><u>0</u></u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)
Balance first of year	0 1
Changes during year (explain):	2
Balance end of year	0

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

NONE

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)	
Other Long-Term Debt (224)					
STATE TRUST #1705369.02002137.01	07/31/2002	03/15/2012	4.50%	0	1
STATE TRUST #1705369.02002137.02	08/21/2002	03/15/2012	4.50%	0	2
2003 GO PROMISSORY NOTES	07/01/2003	03/01/2008	2.28%	970,000	3
Total for Account 224				970,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	3,292	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>3,292</u>	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	2,113	7
PSC Remainder Assessment	1,179	8
Other (explain):		
NONE		9
Total payments and other debits	<u>3,292</u>	
Balance end of year	<u><u>0</u></u>	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
2003 GO PROMISSORY NOTES	0	11,213		11,213	3
STATE TRUST FUND #1705369.02002137.01	5,315	5,126	10,441	0	4
STATE TRUST FUND #1705369.02002137.02	10,340	14,854	25,194	0	5
Subtotal	15,655	31,193	35,635	11,213	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	15,655	31,193	35,635	11,213	

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		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS	79,633	2
Total (Acct. 124):	79,633	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	80,161	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	80,161	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
TAX ROLL - DELINQUENTS	12	12
Total (Acct. 145):	12	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	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)	
<hr/>		
Payables to Municipality (233):		
PUBLIC FIRE PROTECTION	7,475	16
Total (Acct. 233):	7,475	
<hr/>		
Other Deferred Credits (253):		
NONE		17
Total (Acct. 253):		0
<hr/>		

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	4,011,372	0	0	0	4,011,372	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						0
						3
Less Average:						
Reserve for Depreciation (110.1)	1,375,197	0	0	0	1,375,197	4
Customer Advances for Construction					0	5
						0
						6
Average Net Rate Base	2,636,175	0	0	0	2,636,175	
Net Operating Income	353,852	0	0	0	353,852	7
Net Operating Income as a percent of						
Average Net Rate Base	13.42%	N/A	N/A	N/A	13.42%	

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.

During 2003, the District refinanced all outstanding debt with the issuance of the 2003 General Obligation Promissory Notes.

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	8,909,817	0	0	0	0	8,909,817	1
Add credits during year:							
NONE						0	2
Deduct charges (specify):							
Closed January 1, 2003 per Docket 05-US-105	8,909,817					8,909,817	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)	906,935	832,564	1
Total Sales of Water	906,935	832,564	
Other Operating Revenues			
Forfeited Discounts (470)	1,519	836	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	20,200	18,413	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	38,111	39,773	6
Amortization of Construction Grants (475)		0	7
Total Other Operating Revenues	59,830	59,022	
Total Operating Revenues	966,765	891,586	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	97,539	134,005	8
Pumping Expenses (620-625)	90,964	93,149	9
Water Treatment Expenses (630-635)	86,054	82,043	10
Transmission and Distribution Expenses (640-655)	83,552	63,647	11
Customer Accounts Expenses (901-904)	14,719	12,583	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-935)	98,959	113,226	14
Total Operation and Maintenance Expenses	471,787	498,653	
Other Operating Expenses			
Depreciation Expense (403)	137,834	244,273	15
Amortization Expense (404-407)		0	16
Taxes (408)	3,292	3,284	17
Total Other Operating Expenses	141,126	247,557	
Total Operating Expenses	612,913	746,210	
NET OPERATING INCOME	353,852	145,376	

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	3,624	218,149	613,263	4
Commercial	128	34,305	73,547	5
Industrial				6
Total Metered Sales to General Customers (461)	3,752	252,454	686,810	
Private Fire Protection Service (462)	11		3,743	7
Public Fire Protection Service (463)	3		212,522	8
Other Sales to Public Authorities (464)	6	1,842	3,860	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	3,772	254,296	906,935	

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	None		1
Total		0	0
		0	0

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)	212,522	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)	212,522	
Forfeited Discounts (470):		
Customer late payment charges	1,519	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	1,519	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
ANTENNAE SPACE ON WATER TOWER	20,200	8
Total Rents from Water Property (472)	20,200	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	28,792	10
Other (specify): WATER INSPECTIONS	2,250	11
AS BUILTS	1,463	12
MISC (PERMITS, LABELS, REAL ESTATE INQUIRIES, ETC.)	5,606	13
Total Other Water Revenues (474)	38,111	

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)	24,805	25,036	1
Purchased Water (601)	68,715	89,295	2
Operation Supplies and Expenses (602)	3,919	4,440	3
Maintenance of Water Source Plant (605)	100	15,234	4
Total Source of Supply Expenses	97,539	134,005	
PUMPING EXPENSES			
Operation Labor (620)	24,805	25,036	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	63,157	60,183	7
Operation Supplies and Expenses (623)	7	194	8
Maintenance of Pumping Plant (625)	2,995	7,736	9
Total Pumping Expenses	90,964	93,149	
WATER TREATMENT EXPENSES			
Operation Labor (630)	24,805	25,036	10
Chemicals (631)	55,385	49,425	11
Operation Supplies and Expenses (632)	951	3,886	12
Maintenance of Water Treatment Plant (635)	4,913	3,696	13
Total Water Treatment Expenses	86,054	82,043	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	24,804	25,037	14
Operation Supplies and Expenses (641)	4,494	7,122	15
Maintenance of Distribution Reservoirs and Standpipes (650)	461	2,700	16
Maintenance of Mains (651)	16,734	20,673	17
Maintenance of Services (652)		0	18
Maintenance of Meters (653)	3,990	4,394	19
Maintenance of Hydrants (654)	32,142	2,763	20
Maintenance of Other Plant (655)	927	958	21
Total Transmission and Distribution Expenses	83,552	63,647	

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)	12,326	10,724	22
Accounting and Collecting Labor (902)	24	0	23
Supplies and Expenses (903)	2,353	1,859	24
Uncollectible Accounts (904)	16	0	25
Total Customer Accounts Expenses	14,719	12,583	
SALES EXPENSES			
Sales Expenses (910)		0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	36,979	32,171	27
Office Supplies and Expenses (921)	13,404	12,271	28
Administrative Expenses Transferred--Credit (922)		0	29
Outside Services Employed (923)	6,278	19,216	30
Property Insurance (924)	12,376	11,538	31
Injuries and Damages (925)		0	32
Employee Pensions and Benefits (926)	20,020	27,256	33
Regulatory Commission Expenses (928)		43	34
Miscellaneous General Expenses (930)	944	1,290	35
Transportation Expenses (933)	3,913	4,514	36
Maintenance of General Plant (935)	5,045	4,927	37
Total Administrative and General Expenses	98,959	113,226	
Total Operation and Maintenance Expenses	471,787	498,653	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)
Property Tax Equivalent		0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		0	2
Net property tax equivalent		0	0
Social Security		2,113	2,271
PSC Remainder Assessment		1,179	1,013
Other (specify): NONE			0
Total tax expense		<u>3,292</u>	<u>3,284</u>

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		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)	23,974		4
Structures and Improvements (311)	52,117		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	422,221		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	498,312	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	471,842		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	197,709	89,337	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	669,551	89,337	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	139,520		22
Water Treatment Equipment (332)	282,268	1,918	23
Total Water Treatment Plant	421,788	1,918	

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)			23,974	4
Structures and Improvements (311)			52,117	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			422,221	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	498,312	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			471,842	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	48,026		239,020	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	48,026	0	710,862	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			139,520	22
Water Treatment Equipment (332)			284,186	23
Total Water Treatment Plant	0	0	423,706	

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)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	1,021,623		26
Transmission and Distribution Mains (343)	6,971,921	3,105	27
Fire Mains (344)	0		28
Services (345)	1,494,756		29
Meters (346)	857,902	66,228	30
Hydrants (348)	769,905	1,080	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	11,116,107	70,413	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	44,325	7,557	34
Office Furniture and Equipment (391)	2,430	2,241	35
Computer Equipment (391.1)	23,724	2,047	36
Transportation Equipment (392)	31,781		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	28,363	3,363	39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0	15,775	41
Communication Equipment (397)	14,058		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	144,681	30,983	
Total utility plant in service directly assignable	12,850,439	192,651	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	12,850,439	192,651	

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)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			1,021,623 26
Transmission and Distribution Mains (343)		(6,725,130)	249,896 27
Fire Mains (344)			0 28
Services (345)		(1,441,608)	53,148 29
Meters (346)	125		924,005 30
Hydrants (348)		(743,079)	27,906 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	125	(8,909,817)	2,276,578
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			51,882 34
Office Furniture and Equipment (391)		(2,430)	2,241 35
Computer Equipment (391.1)			25,771 36
Transportation Equipment (392)			31,781 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			31,726 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)	3,000	2,430	15,205 41
Communication Equipment (397)			14,058 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	3,000	0	172,664
Total utility plant in service directly assignable	51,151	(8,909,817)	4,082,122
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	51,151	(8,909,817)	4,082,122

**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)			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)			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)			24
Structures and Improvements (341)			25
Distribution Reservoirs and Standpipes (342)			26
Transmission and Distribution Mains (343)		51,204	27
Fire Mains (344)			28
Services (345)		14,493	29
Meters (346)			30
Hydrants (348)		7,920	31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	0	73,617	
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	73,617	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	0	73,617	

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)		6,725,130	6,776,334 27
Fire Mains (344)			0 28
Services (345)		1,441,608	1,456,101 29
Meters (346)			0 30
Hydrants (348)	500	743,079	750,499 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	500	8,909,817	8,982,934
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	500	8,909,817	8,982,934
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	500	8,909,817	8,982,934

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	4,001		17,015	21,016	1
February	3,535		15,416	18,951	2
March	6,225		14,978	21,203	3
April	3,371		17,871	21,242	4
May	4,328		21,560	25,888	5
June	3,764		24,163	27,927	6
July	4,143		26,673	30,816	7
August	4,305		24,628	28,933	8
September	4,337		24,179	28,516	9
October	3,876		19,147	23,023	10
November	3,716		17,004	20,720	11
December	3,840		18,104	21,944	12
Total annual pumpage	49,441	0	240,738	290,179	
Less: Water sold				254,296	13
Volume pumped but not sold				35,883	14
Volume sold as a percent of volume pumped				88%	15
Volume used for water production, water quality and system maintenance				18,747	16
Volume related to equipment/system malfunction				0	17
Non-utility volume NOT included in water sales				32	18
Total volume not sold but accounted for				18,779	19
Volume pumped but unaccounted for				17,104	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.)				1,483	23
Date of maximum: 9/2/2003					24
Cause of maximum:					25
Lawn Watering					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				349	26
Date of minimum: 12/17/2003					27
Total KWH used for pumping for the year				772,240	28
If water is purchased: Vendor Name: VILLAGE OF KIMBERLY					29
Point of Delivery: N325 PINECREST BLVD - WELL #3					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL - N398 CTH "N"	1	500	10	720,000	Yes	1
WELL - N398 CTH "N"	2	535	10	1,044,000	Yes	2
WELL - N325 PINECREST	3	535	12	1,058,400	Yes	3

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	NO. 1	NO. 2	NO. 3	1
Location	N398 CTH "N"	N398 CTH "N"	N325 PINECREST	2
Purpose	P	P	P	3
Destination	D	D	R	4
Pump Manufacturer	GOULDS	AMERICAN MARSH	AMERICAN MARSH	5
Year Installed	2000	2001	2002	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	500	725	735	8
Pump Motor or Standby Engine Mfr	GE	GE	GE	10
Year Installed	2000	2001	2002	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	125	150	100	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	RESERVOIR NO. 1	TOWER NO. 1	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	3
Year constructed	1995	1996	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	0	165	6
Total capacity in gallons (actual)	480,000	300,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	OTHER	OTHER	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.3680	1.1520	12
Is a corrosion control chemical used (yes, no)?	Y	Y	13
Is water fluoridated (yes, no)?	N	N	14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
P	D	3.000	13	0	0	0	13	1
P	D	4.000	55	0	0	0	55	2
P	D	6.000	81,748	219	0	0	81,967	3
P	D	8.000	235,866	2,918	0	0	238,784	4
P	D	10.000	7,278	0	0	0	7,278	5
P	D	12.000	16,082	0	0	0	16,082	6
Total Within Municipality			341,042	3,137	0	0	344,179	
Total Utility			341,042	3,137	0	0	344,179	

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	1.000	3,614	31	0	0	3,645		1
P	1.500	5	0	0	0	5		2
M	1.500	3	0	0	0	3		3
M	2.000	14	0	0	0	14		4
P	3.000	1	0	0	0	1		5
M	4.000	1	0	0	0	1		6
Total Utility		3,638	31	0	0	3,669	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	3,557	253	0	0	3,810	52	1
0.750	31	4	0	0	35	0	2
1.000	31	9	0	0	40	0	3
1.500	28	13	0	0	41	8	4
2.000	13	1	0	0	14	6	5
3.000	4	0	0	0	4	4	6
Total:	3,664	280	0	0	3,944	70	

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	3,725	62	0	3	0	20	3,810	1
0.750	31	4	0	0	0	0	35	2
1.000	0	28	0	1	0	11	40	3
1.500	0	35	0	0	0	6	41	4
2.000	0	6	0	1	0	7	14	5
3.000	0	3	0	1	0	0	4	6
Total:	3,756	138	0	6	0	44	3,944	

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	0				0	1
Within Municipality	677	7	1		683	2
Total Fire Hydrants	677	7	1	0	683	
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:	683
Number of distribution system valves end of year:	963
Number of distribution valves operated during year:	963

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

General footnotes

Account #601 - Purchased Water - Decrease is due to the reduction of water purchased in 2003. Due to the work on Well #1 in 2002, the District was able to supply more water to the system.

Account #605 - Maintenance of Water Source Plant - Decrease is due to substantial repairs being done on Well #1 in 2002. These costs did not recur in 2003.

Account #654 - Maintenance of Hydrants - Increase is due to painting and performing any required maintenance on all the hydrants in 2003. The District targeted all hydrants and valves in their 2003 maintenance plan.

Account #923 - Outside Services Employed - Decrease is due to a greater concentration on the sewer system in 2003. Engineering services charged to this account in 2002 did not recur in 2003.

Account #926 - Employee Pension & Benefits - Decrease is due to a more equitable allocation of benefit costs to sewer in 2003 based on labor activities. Benefits are now allocated using the new payroll system.

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

General footnotes

Account #332 - Water Treatment Equipment - New water softening equipment was added in 2002. An unforeseen final invoice was received in 2003 pertaining to this equipment.

Account #346 - Meters - Per PSC recommendation, this plant account includes a subaccount (346.1) for Telemeters and related equipment.

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

Account #325 - Electric Pumping Equipment - During 2003, the District invested in new pumping equipment at Well #3.

If Retirements for Accounts OTHER than 316, 343, 345, 346 or 348 exceed \$50,000, please explain.

Account #325 - Electric Pumping Equipment - During 2003, the District installed new pumping equipment at Well #3. The old pump was retired.

If Adjustments for any account are nonzero, please explain.

An adjustment was made to reclassify Equipment from Office Equipment to Power Operated Equipment in 2003.

The adjustments to 343, 345, & 348 result from reclassifying plant to Contributed Plant in accordance with 05-US-105.

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

Account 343 - Mains - A large main relay project was finished in 2002. A final invoice was submitted in 2003 pertaining to this project. Because the project was already analyzed in 2002 including total units, the invoice was charged to Account #343 with no changes to total units on the Mains schedule.

WATER OPERATING SECTION FOOTNOTES

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

If Plant in Service Retirements, Account 346, are greater than zero AND Retirements on the Meters schedule are zero, please explain.

During 2003, a MXU used as part of the radio read system was destroyed in a fire. The meter itself was repaired.

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

If Adjustments for any account are nonzero, please explain.

All adjustments relating to Contributed Plant are due to reclassifying plant in accordance with 05-US-105.

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.

Due to the significant increase in development of the surrounding area, the majority of the main additions were paid by the developers and contributed to the District.

Main additions financed by the District are financed from borrowings and/or special assessments levied upon the properties involved based on the actual construction costs and feet of frontage.

Deferred assessments are charged interest at 2% over the bonding rate.

Water Services (Page W-18)

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

Due to the significant development of the surrounding area, the service additions were paid by the developers and contributed to the District.

When the District finances the additions, special assessments are levied upon the properties involved based on actual construction costs and feet of frontage.

Deferred assessments are charged interest at 2% over the bonding rate.
