



3014 (02-09-04)

ANNUAL REPORT

OF

Name: FONTANA MUNICIPAL WATER UTILITY

Principal Office: HIGHWAY 67
P.O. BOX 313
FONTANA, WI 53125

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: FONTANA MUNICIPAL WATER UTILITY

Utility Address: HIGHWAY 67
P.O. BOX 313
FONTANA, WI 53125

When was utility organized? 1/1/1949

Report any change in name:

Effective Date:

Utility Web Site: www.villageoffontana.com

Utility employee in charge of correspondence concerning this report:

Name: KELLY HAYDEN
Title: VILLAGE ADMINISTRATOR

Office Address:
HIGHWAY 67
P.O. BOX 313
FONTANA, WI 53125

Telephone: (262) 275 - 6137
Fax Number: (262) 275 - 8088

E-mail Address:

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

Name: ARTHUR C. TILLMAN
Title: CPA

Office Address: DEIGNAN & ASSOCIATES, S.C.
326 CENTER STREET
LAKE GENEVA, WI 53147

Telephone: (262) 248 - 6281
Fax Number: (262) 248 - 6088

E-mail Address: atillman@deignancpa.com

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

Name: PETE PETERSEN
Title: CHAIRMAN

Office Address:
P.O. BOX 313
FONTANA, WI 53125

Telephone: (262) 275 - 6137
Fax Number: (262) 275 - 8088

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:

Title:

Office Address: DEIGNAN & ASSOCIATES, S.C.
326 CENTER STREET
LAKE GENEVA, WI 53147

Telephone: (262) 248 - 6281

Fax Number: (262) 248 - 6088

E-mail Address: atillman@deignanpcpa.com

Date of most recent audit report: 12/31/2003

Period covered by most recent audit: JANUARY 1, 2003 THROUGH DECEMBER 31, 2003

Names and titles of utility management including manager or superintendent:

Name: CRAIG WORKMAN

Title: SUPERINTENDENT PUBLIC WORKS

Office Address:

300 WILD DUCK RD
P.O. BOX 313
FONTANA, WI 53125

Telephone: (262) 275 - 3481

Fax Number: (262) 275 - 5120

E-mail Address:

Name of utility commission/committee: WATER & SEWER COMMITTEE

Names of members of utility commission/committee:

- MR BRUCE ADREANI
- MR MARK KENNEDY
- MR PETE PETERSEN, CHAIRMAN
- MR BILL REICHOLD
- MR RICK ROSENOW
- MR BOB STEWART
- MR JOHN TIERNEY

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: [REDACTED]

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)	792,593	731,182	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	394,865	432,476	2
Depreciation Expense (403)	157,776	160,166	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	89,379	88,821	5
Total Operating Expenses	642,020	681,463	
Net Operating Income	150,573	49,719	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	150,573	49,719	
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)	791	1,640	10
Miscellaneous Nonoperating Income (421)	8,800	0	11
Total Other Income	9,591	1,640	
Total Income	160,164	51,359	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	7,185	0	13
Total Miscellaneous Income Deductions	7,185	0	
Income Before Interest Charges	152,979	51,359	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	2,802	2,802	15
Amortization of Premium on Debt--Cr. (429)	0		16
Interest on Debt to Municipality (430)	74,355	78,029	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0		19
Total Interest Charges	77,157	80,831	
Net Income	75,822	(29,472)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	579,250	533,722	20
Balance Transferred from Income (433)	75,822	(29,472)	21
Miscellaneous Credits to Surplus (434)	1,113,248	75,000	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	1,768,320	579,250	

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	792,593		792,593	1
Total (Acct. 400):	792,593	0	792,593	
Operation and Maintenance Expense (401-402):				
Derived	394,865		394,865	2
Total (Acct. 401-402):	394,865	0	394,865	
Depreciation Expense (403):				
Derived	157,776		157,776	3
Total (Acct. 403):	157,776	0	157,776	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	89,379		89,379	5
Total (Acct. 408):	89,379	0	89,379	
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:	150,573	0	150,573	
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 INCOME	791	0	791 11
Total (Acct. 419):	791	0	791
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	██████████	8,800	8,800 12
NONE	0	0	0 13
Total (Acct. 421):	0	8,800	8,800
TOTAL OTHER INCOME:	791	8,800	9,591
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	██████████	7,185	7,185 15
NONE	0	0	0 16
Total (Acct. 426):	0	7,185	7,185
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	0	7,185	7,185
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	0	██████████	0 17
Total (Acct. 427):	0	0	0
Amortization of Debt Discount and Expense (428):			
AMORTIZATION	2,802	██████████	2,802 18
Total (Acct. 428):	2,802	0	2,802
Amortization of Premium on Debt--Cr. (429):			
NONE	0	██████████	0 19
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	74,355	██████████	74,355 20
Total (Acct. 430):	74,355	0	74,355
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:	77,157	0	77,157
NET INCOME:	74,207	1,615	75,822
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	579,250	0	579,250 23
Total (Acct. 216):	579,250	0	579,250
Balance Transferred from Income (433):			
Derived	74,207	1,615	75,822 24
Total (Acct. 433):	74,207	1,615	75,822
Miscellaneous Credits to Surplus (434):			
TRANSFER OF CIA PER DOCKET 05-US-105	0	1,113,248	1,113,248 25
Total (Acct. 434):	0	1,113,248	1,113,248
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 26
Total (Acct. 435)--Debit:	0	0	0
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):	653,457	1,114,863	1,768,320

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

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	792,593	0	0	0	792,593	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:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	792,593	0	0	0	792,593	

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	127,489		127,489	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	127,489	0	127,489	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	6,553,552	6,464,088	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,466,834	1,305,266	2
Net Utility Plant	5,086,718	5,158,822	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	568	568	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	568	568	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	568	568	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	(218,453)	56,296	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	108,767	121,086	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	8,705	7,025	14
Materials and Supplies (150)	35,995	20,669	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	(64,986)	205,076	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	16,395	19,198	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	16,395	19,198	
Total Assets and Other Debits	5,038,695	5,383,664	

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)	664,401	664,401	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,768,320	579,250	23
Total Proprietary Capital	2,432,721	1,243,651	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	2,519,468	2,383,111	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	2,519,468	2,383,111	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	57,180	28,714	28
Payables to Municipality (233)	0	583,422	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	14,191	19,477	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	71,371	631,613	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	15,135	12,041	36
Total Deferred Credits	15,135	12,041	
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	1,113,248	41
Total Liabilities and Other Credits	5,038,695	5,383,664	

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	6,464,088	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)	5,431,504	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	1,122,048	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)					9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	6,553,552	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)	1,236,187	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	230,647	0	0	0	13
Total Accumulated Provision	1,466,834	0	0	0	
Net Utility Plant	5,086,718	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)	1,305,266				1,305,266	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	157,776				157,776	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	6,027				6,027	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	163,803	0	0	0	163,803	13
Debits during year						14
Book cost of plant retired	9,420				9,420	15
Cost of removal					0	16
Other debits (specify):						17
Est. deprec on contrib plnt 1/1/03	223,462				223,462	18
Total debits	232,882	0	0	0	232,882	19
Balance end of year (110.1)	1,236,187	0	0	0	1,236,187	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)	7,185				7,185	4
Accruals charged other accounts (specify):						5 6
					0	7
Salvage					0	8
Other credits (specify):						9
Est. deprec on contrib plnt 1/1/03	223,462				223,462	10
Total credits	230,647	0	0	0	230,647	11
Debits during year						12
Book cost of plant retired	0				0	13
Cost of removal					0	14
Other debits (specify):						15
					0	16
Total debits	0	0	0	0	0	17
Balance end of year (110.2)	230,647	0	0	0	230,647	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):					
LAND NOT IN USE	568			568	2
Total Nonutility Property (121)	568	0	0	568	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	568	0	0	568	

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
Other					0	0
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	35,995	20,669
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	35,995	20,669

**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)				
1988 BOND ISSUE	1,556	428	6,222	1
1999 BOND ISSUE	722	428	6,498	2
2002 BOND ISSUE	525	428	3,675	3
Total			16,395	
Unamortized premium on debt (251)				
NONE				4
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	664,401	1
Changes during year (explain):		2
Balance end of year	<u>664,401</u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	------------------------------	------------------------------------	------------------------------	---

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)	
Advances (223)					
1999 GO BONDS	10/08/1999	05/01/2018	2.64%	1,321,902	1
2002 REFUNDING BONDS	06/01/2002	09/01/2011	2.15%	324,158	2
PAYABLE TO MUNICIPALITY	00/00/0000	00/00/0000	5.50%	330,723	3
1999 GO BONDS	07/27/1999	10/01/2012	5.10%	542,685	4
Total for Account 223				2,519,468	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	89,379	2
Charged electric department expense		3
Charged sewer department expense	1,268	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>90,647</u>	
Taxes paid during year:		
County, state and local taxes	79,493	6
Social Security taxes	10,289	7
PSC Remainder Assessment	865	8
Other (explain):		
NONE		9
Total payments and other debits	<u>90,647</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)					
DUE TO GENERAL FUND	0			0	2
1999 GO BOND	6,129	35,524	35,837	5,816	3
1999 GO BONDS	7,284	28,411	29,135	6,560	4
2002 REFUNDING	6,064	10,420	14,669	1,815	5
Subtotal	19,477	74,355	79,641	14,191	
Other Long-Term Debt (224)					
NONE	0			0	6
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	7
Subtotal	0	0	0	0	
Total	19,477	74,355	79,641	14,191	

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):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	108,767	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	108,767	
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):		
DELINQUENT UTILITY BILLS ON TAX ROLL	8,705	12
Total (Acct. 145):	8,705	
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):		
NONE		16
Total (Acct. 233):	0	
<hr/>		
Other Deferred Credits (253):		
DEFERRED EMPLOYEE FRINGE BENEFITS	15,135	17
Total (Acct. 253):	15,135	

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)	5,391,172	0	0	0	5,391,172	1
Materials and Supplies	28,332	0	0	0	28,332	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation (110.1)	1,270,726	0	0	0	1,270,726	4
Customer Advances for Construction					0	5
					0	6
Average Net Rate Base	4,148,778	0	0	0	4,148,778	
Net Operating Income	150,573	0	0	0	150,573	7
Net Operating Income as a percent of Average Net Rate Base	3.63%	N/A	N/A	N/A	3.63%	

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.

The Village of Fontana was approved for a rate increase during 2003 per PSC Docket 2020-WR-104.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

If the utility clerk (or other utility/municipal person responsible for municipal utility recordkeeping) is new (or will be new in the next year), please indicate here.

Person responsible for utility recordkeeping is new in 2003.

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	1,113,248	0	0	0	0	1,113,248	1
Add credits during year:							
NONE						0	2
Deduct charges (specify):							
Closed January 1, 2003 per Docket 05-US-105	1,113,248					1,113,248	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)	776,361	717,263	1
Total Sales of Water	776,361	717,263	
Other Operating Revenues			
Forfeited Discounts (470)	5,227	6,654	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	11,005	7,265	6
Amortization of Construction Grants (475)		0	7
Total Other Operating Revenues	16,232	13,919	
Total Operating Revenues	792,593	731,182	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	40,555	37,159	8
Pumping Expenses (620-625)	79,817	53,805	9
Water Treatment Expenses (630-635)	8,646	16,880	10
Transmission and Distribution Expenses (640-655)	86,588	183,382	11
Customer Accounts Expenses (901-904)	36,772	30,306	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-935)	142,487	110,944	14
Total Operation and Maintenance Expenses	394,865	432,476	
Other Operating Expenses			
Depreciation Expense (403)	157,776	160,166	15
Amortization Expense (404-407)		0	16
Taxes (408)	89,379	88,821	17
Total Other Operating Expenses	247,155	248,987	
Total Operating Expenses	642,020	681,463	
NET OPERATING INCOME	150,573	49,719	

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	80	155	1
Commercial	1	80	155	2
Industrial				3
Total Unmetered Sales to General Customers (460)	2	160	310	
Metered Sales to General Customers (461)				
Residential	1,980	78,642	351,498	4
Commercial	79	72,838	187,455	5
Industrial				6
Total Metered Sales to General Customers (461)	2,059	151,480	538,953	
Private Fire Protection Service (462)	1		174	7
Public Fire Protection Service (463)	1		229,777	8
Other Sales to Public Authorities (464)	12	1,900	7,147	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	2,075	153,540	776,361	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
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NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
 3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	229,777	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)	229,777	
Forfeited Discounts (470):		
Customer late payment charges	5,227	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	5,227	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	7,687	10
Other (specify): MISCELLANEOUS REVENUE	3,318	11
Total Other Water Revenues (474)	11,005	

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)	23,564	17,743	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)	16,991	19,416	3
Maintenance of Water Source Plant (605)		0	4
Total Source of Supply Expenses	40,555	37,159	
PUMPING EXPENSES			
Operation Labor (620)	16,832	9,521	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	43,555	37,204	7
Operation Supplies and Expenses (623)	19,430	7,080	8
Maintenance of Pumping Plant (625)		0	9
Total Pumping Expenses	79,817	53,805	
WATER TREATMENT EXPENSES			
Operation Labor (630)		66	10
Chemicals (631)	8,155	16,524	11
Operation Supplies and Expenses (632)	491	290	12
Maintenance of Water Treatment Plant (635)		0	13
Total Water Treatment Expenses	8,646	16,880	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	26,931	16,012	14
Operation Supplies and Expenses (641)	61	0	15
Maintenance of Distribution Reservoirs and Standpipes (650)	567	70,748	16
Maintenance of Mains (651)	48,911	44,329	17
Maintenance of Services (652)	7,115	7,716	18
Maintenance of Meters (653)	1,566	32,587	19
Maintenance of Hydrants (654)	880	9,657	20
Maintenance of Other Plant (655)	557	2,333	21
Total Transmission and Distribution Expenses	86,588	183,382	

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)	5,180	5,001	22
Accounting and Collecting Labor (902)	20,993	19,374	23
Supplies and Expenses (903)	10,599	5,931	24
Uncollectible Accounts (904)		0	25
Total Customer Accounts Expenses	36,772	30,306	
SALES EXPENSES			
Sales Expenses (910)		0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	26,955	17,660	27
Office Supplies and Expenses (921)	3,011	3,623	28
Administrative Expenses Transferred--Credit (922)		0	29
Outside Services Employed (923)	51,443	32,816	30
Property Insurance (924)	13,007	9,355	31
Injuries and Damages (925)		0	32
Employee Pensions and Benefits (926)	40,625	42,281	33
Regulatory Commission Expenses (928)		0	34
Miscellaneous General Expenses (930)	2,481	710	35
Transportation Expenses (933)	2,637	1,380	36
Maintenance of General Plant (935)	2,328	3,119	37
Total Administrative and General Expenses	142,487	110,944	
Total Operation and Maintenance Expenses	394,865	432,476	

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		79,493	78,893	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,268	1,177	2
Net property tax equivalent		78,225	77,716	
Social Security		10,289	10,371	3
PSC Remainder Assessment		865	734	4
Other (specify): NONE			0	5
Total tax expense		89,379	88,821	

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			Walworth				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.240798				3
County tax rate	mills		5.815275				4
Local tax rate	mills		3.804610				5
School tax rate	mills		10.053322				6
Voc. school tax rate	mills		1.781906				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		21.695911				10
Less: state credit	mills		1.466234				11
Net tax rate	mills		20.229677				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		3.804610				14
Combined School Tax Rate	mills		11.835228				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		15.639838				17
Total Tax Rate	mills		21.695911				18
Ratio of Local and School Tax to Total	dec.		0.720866				19
Total tax net of state credit	mills		20.229677				20
Net Local and School Tax Rate	mills		14.582880				21
Utility Plant, Jan. 1	\$	6,464,088	6,464,088				22
Materials & Supplies	\$	20,669	20,669				23
Subtotal	\$	6,484,757	6,484,757				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	6,484,757	6,484,757				26
Assessment Ratio	dec.		0.840600				27
Assessed Value	\$	5,451,087	5,451,087				28
Net Local & School Rate	mills		14.582880				29
Tax Equiv. Computed for Current Year	\$	79,493	79,493				30
Tax Equivalent per 1994 PSC Report	\$	44,166					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	79,493					34

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		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)	66,195		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)	797,268		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	863,463	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	937,164	5,568	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	433,899		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	15,090		20
Total Pumping Plant	1,386,153	5,568	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	349,946		22
Water Treatment Equipment (332)	351,496		23
Total Water Treatment Plant	701,442	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			66,195	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)			797,268	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	863,463	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			942,732	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			433,899	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			15,090	20
Total Pumping Plant	0	0	1,391,721	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			349,946	22
Water Treatment Equipment (332)			351,496	23
Total Water Treatment Plant	0	0	701,442	

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)	2,649		24
Structures and Improvements (341)	22,572		25
Distribution Reservoirs and Standpipes (342)	539,571		26
Transmission and Distribution Mains (343)	2,017,731	26,513	27
Fire Mains (344)	13,845		28
Services (345)	287,660		29
Meters (346)	206,851	33,232	30
Hydrants (348)	206,666	5,502	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	3,297,545	65,247	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	30,633	1,200	34
Office Furniture and Equipment (391)	24,574	1,848	35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	81,891	13,136	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	2,331		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	112		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	75,944	3,085	44
Other Tangible Property (399)	0		45
Total General Plant	215,485	19,269	
Total utility plant in service directly assignable	6,464,088	90,084	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	6,464,088	90,084	

**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)			2,649 24
Structures and Improvements (341)			22,572 25
Distribution Reservoirs and Standpipes (342)			539,571 26
Transmission and Distribution Mains (343)		(894,829)	1,149,415 27
Fire Mains (344)			13,845 28
Services (345)		(125,908)	161,752 29
Meters (346)	8,620		231,463 30
Hydrants (348)	800	(92,511)	118,857 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	9,420	(1,113,248)	2,240,124
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			31,833 34
Office Furniture and Equipment (391)			26,422 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			95,027 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			2,331 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			112 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			79,029 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	234,754
Total utility plant in service directly assignable	9,420	(1,113,248)	5,431,504
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	9,420	(1,113,248)	5,431,504

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)			27
Fire Mains (344)			28
Services (345)		8,800	29
Meters (346)			30
Hydrants (348)			31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	0	8,800	
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	8,800	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	0	8,800	

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)		894,829	894,829 27
Fire Mains (344)			0 28
Services (345)		125,908	134,708 29
Meters (346)			0 30
Hydrants (348)		92,511	92,511 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	1,113,248	1,122,048
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	1,113,248	1,122,048
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	1,113,248	1,122,048

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			15,782	15,782	1
February			12,428	12,428	2
March			12,946	12,946	3
April			9,800	9,800	4
May			13,866	13,866	5
June			23,982	23,982	6
July			30,101	30,101	7
August			31,611	31,611	8
September			24,978	24,978	9
October			17,993	17,993	10
November			15,354	15,354	11
December			15,791	15,791	12
Total annual pumpage	0	0	224,632	224,632	
Less: Water sold				153,540	13
Volume pumped but not sold				71,092	14
Volume sold as a percent of volume pumped				68%	15
Volume used for water production, water quality and system maintenance				815	16
Volume related to equipment/system malfunction				16,700	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				17,515	19
Volume pumped but unaccounted for				53,577	20
Percent of water lost				24%	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.)				1,453	23
Date of maximum: 7/6/2003					24
Cause of maximum:					25
Hot summer day					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				48	26
Date of minimum: 3/3/2003					27
Total KWH used for pumping for the year				406,505	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)	
#1	#1	189	12	250	Yes	1
#2	#2	130	12	500	No	2
#3	#3	130	24	720	Yes	3
#4	#4	1,600	12	750	Yes	4

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	STANDBY 3	BOOSTER #2	BOOSTER #3	1
Location	WELL #3	STEARNS DR	BORCKLEY CT	2
Purpose	S	B	B	3
Destination	D	D	D	4
Pump Manufacturer	BYRON JACKSON	FAIRBANKS	CRANE DEMING	5
Year Installed	1990	1991	1994	6
Type	OTHER	VERTICAL TURBINE	CENTRIFUGAL	7
Actual Capacity (gpm)	1	200	550	8
Pump Motor or Standby Engine Mfr	WAUKESHA GAS	FAIRBANKS	MARATHON ELEC	9 10
Year Installed	1990	1991	1994	11
Type	NATURAL GAS	ELECTRIC	ELECTRIC	12
Horsepower	100	7	30	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	BOOSTER #4	BOOSTER #5	WELL #1	14
Location	MAYFLOWER	MAYFLOWER		1 15
Purpose	B	B	P	16
Destination	D	D	D	17
Pump Manufacturer	CRANE DEMING	CRANE DEMING	LAYNE	18
Year Installed	1999	1999	1991	19
Type	CENTRIFUGAL	CENTRIFUGAL	VERTICAL TURBINE	20
Actual Capacity (gpm)	500	1,000	400	21
Pump Motor or Standby Engine Mfr	US ELECTRIC	US ELECTRIC	TM TURBINE	22 23
Year Installed	1999	1999	1991	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	30	60	15	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	WELL #2	WELL #4	1
Location	2	MAYFLOWER	2
Purpose	P	P	3
Destination	R T	R T	4
Pump Manufacturer	LAYNE NW	SUBMERSIBLE	5
Year Installed	1997	1999	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	448	750	8
Pump Motor or Standby Engine Mfr	LAYNE NW	BYRON JACKSON	10
Year Installed	1987	1999	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	50	125	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	#2	#3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	1967	1988	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	110	110	6
Total capacity in gallons (actual)	200,000	960,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	510.0000	450.0000	12
Is a corrosion control chemical used (yes, no)?	N	N	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)	
M	D	4.000	14,024	0	0	0	14,024	1
M	D	6.000	57,182	0	0	0	57,182	2
P	D	6.000	772	0	0	0	772	3
M	D	8.000	29,159	0	0	0	29,159	4
P	D	8.000	14,000	100	0	0	14,100	5
M	D	10.000	14,194	0	0	0	14,194	6
M	S	10.000	1,500	0	0	0	1,500	7
M	T	12.000	1,203	0	0	0	1,203	8
P	D	12.000	9,465	0	0	0	9,465	9
M	D	24.000	47	0	0	0	47	10
Total Within Municipality			141,546	100	0	0	141,646	
Total Utility			141,546	100	0	0	141,646	

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	1,198	0	0	0	1,198	36	1
M	1.000	230	11	0	0	241	6	2
M	1.250	2	0	0	0	2		3
M	1.500	29	0	0	0	29		4
M	2.000	9	0	0	0	9		5
M	4.000	6	0	0	0	6		6
Total Utility		1,474	11	0	0	1,485	42	

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	1,754	229	176	0	1,807	6	1
0.750	264	19	0	0	283	0	2
1.000	56	4	7	0	53	0	3
1.500	28	2	1	0	29	0	4
2.000	9	0	0	0	9	0	5
3.000	3	0	0	0	3	0	6
4.000	3	0	0	0	3	0	7
Total:	2,117	254	184	0	2,187	6	

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	1,703	41	0	5	0	58	1,807	1
0.750	272	1	0	0	0	10	283	2
1.000	40	8	0	3	0	2	53	3
1.500	5	20	0	2	0	2	29	4
2.000	3	4	0	2	0	0	9	5
3.000	0	3	0	0	0	0	3	6
4.000	0	3	0	0	0	0	3	7
Total:	2,023	80	0	12	0	72	2,187	

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	331	3	2		332	2
Total Fire Hydrants	331	3	2	0	332	
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:	157
Number of distribution system valves end of year:	513
Number of distribution valves operated during year:	278

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

General footnotes

The increase in Outside Services Employed (923) is due to repairs to main breaks and general repairs of \$11,603.

The decrease in maintenance of meters (653) is due to a large amount of meter supplies added to fixed assets.

The decrease in maintenance of distribution reservoirs and standpipes was due to repainting of the towers in 2002, an expense not incurred in 2003.

The decrease in Chemicals (631) was due to intensive chlorine treatment of a well in 2002 due to startup, not necessary in 2003.

The decrease in maintenance of hydrants (654) was due to an intensive hydrant repair program in 2002, not needed in 2003.

The defferences in the following accounts was due to the different allocation methods used by the new treasurer in 2003:

- (920) administrative and general salaries
- (620) Operation labor
- (623) Operation supplies and expenses
- (600) Operation labor
- (640) Operation labor

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

If Adjustments for any account are nonzero, please explain.

The adjustments to hydrants, mains, and services are to reclass contributions in aid of construction in accordance with docket 05-us-105, issued by the PSC.

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

If Adjustments for any account are nonzero, please explain.

The adjustments to hydrants, mains, and services are to reclass contributions in aid of construction in accordance with docket 05-US-105.

Water Mains (Page W-17)

General footnotes

Water main additions were financed by utility cash.

Water Services (Page W-18)

General footnotes

Water services added were financed by contributions in aid of construction from residential customers.

Meters (Page W-19)

General footnotes

The residential meters 2" or greater are for a condo association that supplies more than one customer.

WATER OPERATING SECTION FOOTNOTES

Hydrants and Distribution System Valves (Page W-20)

General footnotes

The Village was 9 hydrants short of operating half for the year, but plan to meet this goal in the future.
