



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: BAYFIELD WATER AND SEWER UTILITY

Principal Office: 125 SOUTH FIRST STREET  
P.O. BOX 1170  
BAYFIELD, WI 54814-1170

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:** BAYFIELD WATER AND SEWER UTILITY

**Utility Address:** 125 SOUTH FIRST STREET

P.O. BOX 1170

BAYFIELD, WI 54814-1170

**When was utility organized?** 1/1/1981

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** LINDA M GOODLET

**Title:** TREASURER

**Office Address:**

CITY OF BAYFIELD

P.O. BOX 1170

BAYFIELD, WI 54814

**Telephone:** (715) 779 - 5712

**Fax Number:** (715) 779 - 5094

**E-mail Address:** citytreasurer@charter.net

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

**Name:** MR JOEL WEBER

**Title:** WATER/SEWER SUPERVISOR

**Office Address:**

125 SOUTH FIRST STREET

P.O. BOX 1170

BAYFIELD, WI 54814

**Telephone:** (715) 779 - 5731

**Fax Number:** (715) 779 - 5094

**E-mail Address:** CITYPUBLICWORKS@CHARTER.NET

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

**Name:** MARK A. VAN VLACK

**Title:** CPA

**Office Address:** MAITLAND, SINGLER & VAN VLACK, S.C.

306 W 3RD ST

ASHLAND, WI 54806

**Telephone:** (715) 682 - 5544

**Fax Number:** (715) 682 - 5545

**E-mail Address:** MVANVLACK@NCIS.NET

### IDENTIFICATION AND OWNERSHIP

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

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**Name:** ERIC FREDENBERG

**Title:** CHAIRMAN

**Office Address:**

RT 1 BOX 257  
BAYFIELD, WI 54814

**Telephone:** (715) 779 - 5752

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

**Fax Number:**

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

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**Name:** MARK A. VAN VLACK

**Title:** CPA

**Office Address:** MAITLAND, SINGLER & VAN VLACK, S.C.

306 W 3RD ST  
ASHLAND, WI 54806

**Telephone:** (715) 682 - 5544

**Fax Number:** (715) 682 - 5545

**E-mail Address:** MVANVLACK@NCIS.NET

**Date of most recent audit report:** 3/23/2003

**Period covered by most recent audit:** DECEMBER 31, 2003

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

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**Name:** BILLIE L HOOPMAN

**Title:** CLERK

**Office Address:**

CITY OF BAYFIELD  
P.O. BOX 1170  
BAYFIELD, WI 54814

**Telephone:** (715) 779 - 5712

**Fax Number:** (715) 779 - 5094

**E-mail Address:** CITYCLERK@CHARTER.NET

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**Name:** JOEL WEBER

**Title:** WATER/SEWER SUPERVISOR

**Office Address:**

CITY OF BAYFIELD  
P.O. BOX 1170  
BAYFIELD, WI 54814

**Telephone:** (715) 779 - 5731

**Fax Number:** (715) 779 - 5094

**E-mail Address:** CITYPUBLICWORKS@CHARTER.NET

### IDENTIFICATION AND OWNERSHIP

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

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**Name:** MR TOM KOVACHEVICH

**Title:** PUBLIC WORKS DIRECTOR

**Office Address:**

CITY OF BAYFIELD  
P.O. BOX 1170  
BAYFIELD, WI 54814

**Telephone:** (715) 779 - 5731

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**Name of utility commission/committee:** CITY OF BAYFIELD PUBLIC WORKS COMMITTEE

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

- MR DONALD ALBRECHT
- MR ERIC FREDENBERG
- MR VINCENT KELLY
- MR JOHN POST
- MR CLIFTON TRUED

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**Is sewer service rendered by the utility?** YES

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

**Date of Ordinance:**

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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

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

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

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

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	206,399	206,799	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	95,245	80,873	2
Depreciation Expense (403)	41,709	47,397	3
Amortization Expense (404)	0	0	4
Taxes (408)	53,683	53,335	5
<b>Total Operating Expenses</b>	<b>190,637</b>	<b>181,605</b>	
<b>Net Operating Income</b>	<b>15,762</b>	<b>25,194</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>15,762</b>	<b>25,194</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	11,136	11,577	9
Miscellaneous Nonoperating Income (421)	33,574	928	10
<b>Total Other Income</b>	<b>44,710</b>	<b>12,505</b>	
<b>Total Income</b>	<b>60,472</b>	<b>37,699</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	5,976	0	12
<b>Total Miscellaneous Income Deductions</b>	<b>5,976</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>54,496</b>	<b>37,699</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	43,511	42,102	13
Amortization of Debt Discount and Expense (428)	300	75	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	0	272	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
<b>Total Interest Charges</b>	<b>43,811</b>	<b>42,449</b>	
<b>Net Income</b>	<b>10,685</b>	<b>(4,750)</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	(249,255)	(231,780)	19
Balance Transferred from Income (433)	10,685	(4,750)	20
Miscellaneous Credits to Surplus (434)	721,117	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	(18,895)	12,725	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>501,442</b>	<b>(249,255)</b>	

### INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.  
 2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	206,399		206,399	1
<b>Total (Acct. 400):</b>	<b>206,399</b>	<b>0</b>	<b>206,399</b>	
<b>Operation and Maintenance Expense (401):</b>				
Derived	95,245		95,245	2
<b>Total (Acct. 401):</b>	<b>95,245</b>	<b>0</b>	<b>95,245</b>	
<b>Depreciation Expense (403):</b>				
Derived	41,709		41,709	3
<b>Total (Acct. 403):</b>	<b>41,709</b>	<b>0</b>	<b>41,709</b>	
<b>Amortization Expense (404):</b>				
Derived	0		0	4
<b>Total (Acct. 404):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	53,683		53,683	5
<b>Total (Acct. 408):</b>	<b>53,683</b>	<b>0</b>	<b>53,683</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>15,762</b>	<b>0</b>	<b>15,762</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0		0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE	0		0	9
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>				
INTEREST EARNED ON INVESTMENTS	7,738	3,398	11,136	10
<b>Total (Acct. 419):</b>	<b>7,738</b>	<b>3,398</b>	<b>11,136</b>	
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Water		0	0	11

### INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.  
 2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Miscellaneous Nonoperating Income (421):</b>			
NON REGULATED SEWER UTILITY	15,719	17,855	33,574 12
<b>Total (Acct. 421):</b>	<b>15,719</b>	<b>17,855</b>	<b>33,574</b>
<b>TOTAL OTHER INCOME:</b>	<b>23,457</b>	<b>21,253</b>	<b>44,710</b>

<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
NONE	0	0	0 13
<b>Total (Acct. 425):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	5,976	5,976 14
NONE	0	0	0 15
<b>Total (Acct. 426):</b>	<b>0</b>	<b>5,976</b>	<b>5,976</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>0</b>	<b>5,976</b>	<b>5,976</b>

<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	43,511	[REDACTED]	43,511 16
<b>Total (Acct. 427):</b>	<b>43,511</b>	<b>0</b>	<b>43,511</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
2001 WATER & SEWER REVENUE REFUNDING BONDS	300	[REDACTED]	300 17
<b>Total (Acct. 428):</b>	<b>300</b>	<b>0</b>	<b>300</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0	[REDACTED]	0 18
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	0	[REDACTED]	0 19
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Interest Expense (431):</b>			
Derived	0	[REDACTED]	0 20
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>

### INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.  
 2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
<b>Interest Charged to Construction--Cr. (432):</b>			
NONE	0		0 21
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>43,811</b>	<b>0</b>	<b>43,811</b>
<b>NET INCOME:</b>	<b>(4,592)</b>	<b>15,277</b>	<b>10,685</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	(249,255)	0	(249,255) 22
<b>Total (Acct. 216):</b>	<b>(249,255)</b>	<b>0</b>	<b>(249,255)</b>
<b>Balance Transferred from Income (433):</b>			
Derived	(4,592)	15,277	10,685 23
<b>Total (Acct. 433):</b>	<b>(4,592)</b>	<b>15,277</b>	<b>10,685</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
1/1/2003 CONTRIBUTED CAPITAL	290,973	430,144	721,117 24
<b>Total (Acct. 434):</b>	<b>290,973</b>	<b>430,144</b>	<b>721,117</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
NONE	0	0	0 25
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215	(18,895)		(18,895) 26
<b>Total (Acct. 436)--Debit:</b>	<b>(18,895)</b>	<b>0</b>	<b>(18,895)</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>56,021</b>	<b>445,421</b>	<b>501,442</b>

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

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

**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	206,399	0	0	0	<b>206,399</b>	<b>1</b>
Less: interdepartmental sales	0	0	0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0	0		<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0	0	0	0	<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE	0	0	0	0	<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>206,399</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>206,399</b>	

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (100)	1,971,520	1,970,695	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	541,014	494,828	2
<b>Net Utility Plant</b>	<b>1,430,506</b>	<b>1,475,867</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	2,083,597	1,655,101	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	781,452	737,352	4
<b>Net Nonutility Property</b>	<b>1,302,145</b>	<b>917,749</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	53,272	56,963	6
Special Funds (125)	121,501	140,396	7
<b>Total Other Property and Investments</b>	<b>1,476,918</b>	<b>1,115,108</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	85,201	275,127	8
Temporary Cash Investments (132)	0	0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	5,938	8,980	11
Other Accounts Receivable (143)	14,166	11,683	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	315	14
Materials and Supplies (150)	41,590	41,642	15
Prepayments (165)	2,263	5,184	16
Other Current and Accrued Assets (170)	0	0	17
<b>Total Current and Accrued Assets</b>	<b>149,158</b>	<b>342,931</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	7,425	7,725	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
<b>Total Deferred Debits</b>	<b>7,425</b>	<b>7,725</b>	
<b>Total Assets and Other Debits</b>	<b>3,064,007</b>	<b>2,941,631</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	1,215,709	443,101	<b>21</b>
Appropriated Earned Surplus (215)	121,501	140,396	<b>22</b>
Unappropriated Earned Surplus (216)	501,442	(249,255)	<b>23</b>
<b>Total Proprietary Capital</b>	<b>1,838,652</b>	<b>334,242</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	853,370	883,672	<b>24</b>
Advances from Municipality (223)	0	0	<b>25</b>
Other long-Term Debt (224)	46,597	52,251	<b>26</b>
<b>Total Long-Term Debt</b>	<b>899,967</b>	<b>935,923</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	33,770	62,924	<b>28</b>
Payables to Municipality (233)	232,128	84,257	<b>29</b>
Customer Deposits (235)	0	0	<b>30</b>
Taxes Accrued (236)	51,161	102,322	<b>31</b>
Interest Accrued (237)	8,329	8,623	<b>32</b>
Other Current and Accrued Liabilities (238)	0	0	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>325,388</b>	<b>258,126</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)	0	0	<b>35</b>
Other Deferred Credits (253)	0	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)	0	0	<b>37</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	0	1,413,340	<b>38</b>
<b>Total Liabilities and Other Credits</b>	<b>3,064,007</b>	<b>2,941,631</b>	

### NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>First of Year:</b>					
Total Utility Plant - First of Year	1,970,695	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (100.1)	1,730,537	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	240,983	0	0	0	3
Utility Plant Purchased or Sold (391)					4
Utility Plant in Process of Reclassification (392)					5
Utility Plant Leased to Others (393)					6
Property Held for Future Use (394)					7
Construction Work in Progress (395)					8
Utility Plant Acquisition Adjustments (396)					9
Other Utility Plant Adjustments (397)					10
<b>Total Utility Plant</b>	<b>1,971,520</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	472,382	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	68,632	0	0	0	12
<b>Total Accumulated Provision</b>	<b>541,014</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>1,430,506</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION AND  
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT  
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY  
(ACCT. 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)	
<b>Balance first of year (110.1)</b>	494,828				<b>494,828</b>	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged depreciation expense (403)	41,709				<b>41,709</b>	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,198				<b>1,198</b>	6
Accruals charged other						7
accounts (specify):						8
					<b>0</b>	9
Salvage					<b>0</b>	10
Other credits (specify):						11
					<b>0</b>	12
<b>Total credits</b>	<b>42,907</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>42,907</b>	13
<b>Debits during year</b>						14
Book cost of plant retired	2,697				<b>2,697</b>	15
Cost of removal					<b>0</b>	16
Other debits (specify):						17
CONTRIBUTIONS 1/1/03	62,656				<b>62,656</b>	18
<b>Total debits</b>	<b>65,353</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>65,353</b>	19
<b>Balance end of year (110.1)</b>	<b>472,382</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>472,382</b>	20
<b>Composite Depreciation Rate?</b>	Yes					21
If yes, what is the rate?	2.48%					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)	
<b>Balance first of year (110.2)</b>					0	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged depreciation expense (426)	5,976				5,976	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	62,656				62,656	10
<b>Total credits</b>	<b>68,632</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>68,632</b>	<b>11</b>
<b>Debits during year</b>						12
Book cost of plant retired	0				0	13
Cost of removal					0	14
Other debits (specify):						15
					0	16
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17</b>
<b>Balance end of year (110.2)</b>	<b>68,632</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>68,632</b>	<b>18</b>
<b>Composite Depreciation Rate?</b>	Yes					19
If yes, what is the rate?	2.48%					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	1,655,101	430,387	1,891	<b>2,083,597</b>	<b>1</b>
<b>Other (specify):</b>					
NONE	0			<b>0</b>	<b>2</b>
<b>Total Nonutility Property (121)</b>	<b>1,655,101</b>	<b>430,387</b>	<b>1,891</b>	<b>2,083,597</b>	
Less accum. prov. depr. & amort. (122)	737,352	45,991	1,891	<b>781,452</b>	<b>3</b>
<b>Net Nonutility Property</b>	<b>917,749</b>	<b>384,396</b>	<b>0</b>	<b>1,302,145</b>	

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

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

### MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	31,023	31,131
Sewer utility	10,567	10,511
Gas utility	0	0
Merchandise	0	0
Other materials & supplies	0	0
<b>Total Materials and Supplies</b>	<b>41,590</b>	<b>41,642</b>

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
2001 WATER & SEWER REVENUE REFUNDING BONDS	300	428	7,425	1
<b>Total</b>			<u>7,425</u>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<u>0</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	443,101	1
<b>Changes during year (explain):</b>		
RECLASS CONTRIBUTIONS PER PSC 05-US-105	692,224	2
TOWN OF BAYFIELD - SEWER PROJECT	80,384	3
<b>Balance end of year</b>	<b><u>1,215,709</u></b>	

**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)	
RURAL SERVICES WATER SYSTEM	01/01/1992	01/01/2032	5.88%	163,100	<b>1</b>
2001 WATER & SEWER REFUNDING BONDS	03/16/2001	09/01/2020	5.00%	495,000	<b>2</b>
CLEAN WATER FUND BONDS	06/13/2001	05/01/2021	2.75%	195,270	<b>3</b>
<b>Total Bonds (Account 221):</b>				<b>853,370</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Other Long-Term Debt (224)</b>					
WATER & SEWER ASSESSMENT	06/08/2001	12/01/2010	5.68%	46,597	1
<b>Total for Account 224</b>				<b>46,597</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	102,322	1
<b>Accruals:</b>		
Charged water department expense	53,683	2
Charged electric department expense		3
Charged sewer department expense	4,040	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<u>57,723</u>	
<b>Taxes paid during year:</b>		
County, state and local taxes		6
Social Security taxes	6,199	7
PSC Remainder Assessment	363	8
<b>Other (explain):</b>		
TAX EQUIVALENT	102,322	9
<b>Total payments and other debits</b>	<u>108,884</u>	
<b>Balance end of year</b>	<u><u>51,161</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)	
<b>Bonds (221)</b>					
	0			0	1
RURAL SERVICES	0	9,436	9,436	0	2
2001 WATER & SEWER REFUNDING BONDS	8,623	25,574	25,868	8,329	3
2001 CLEAN WATER FUND BONDS	0	5,484	5,484	0	4
<b>Subtotal</b>	<b>8,623</b>	<b>40,494</b>	<b>40,788</b>	<b>8,329</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other long-Term Debt (224)</b>					
WATER & SEWER ASSESSMENT NOTE PAYABLE	0	3,017	3,017	0	6
<b>Subtotal</b>	<b>0</b>	<b>3,017</b>	<b>3,017</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	7
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>8,623</b>	<b>43,511</b>	<b>43,805</b>	<b>8,329</b>	

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

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENTS RECEIVABLE - SEWER	7,390	2
SPECIAL ASSESSMENT RECEIVABLE	45,882	3
<b>Total (Acct. 124):</b>	<b>53,272</b>	
<b>Special Funds (125):</b>		
DEPRECIATION FUND	17,165	4
EQUIPMENT REPLACEMENT FUND	30,000	5
VARIOUS BOND REPLACEMENT FUNDS	74,336	6
<b>Total (Acct. 125):</b>	<b>121,501</b>	
<b>Notes Receivable (141):</b>		
NONE		7
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	5,938	8
Electric		9
Sewer (Regulated)		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 142):</b>	<b>5,938</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	6,784	12
Merchandising, jobbing and contract work		13
<b>Other (specify):</b>		
SUNDRY ACCOUNTS RECEIVABLE	7,382	14
<b>Total (Acct. 143):</b>	<b>14,166</b>	
<b>Receivables from Municipality (145):</b>		
NONE		15
<b>Total (Acct. 145):</b>	<b>0</b>	
<b>Prepayments (165):</b>		
INSURANCE	675	16
PSC RATE INCREASE COSTS	1,588	17
<b>Total (Acct. 165):</b>	<b>2,263</b>	

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

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

Particulars (a)	Balance End of Year (b)	
<b>Extraordinary Property Losses (182):</b>		
NONE	18	18
<b>Total (Acct. 182):</b>	0	
<b>Other Deferred Debits (183):</b>		
NONE	19	19
<b>Total (Acct. 183):</b>	0	
<b>Payables to Municipality (233):</b>		
SEWER CONSTRUCTION ADVANCE	230,000	20
NON UTILITY SPECIAL ASSESSMENT DEPOSITED IN UTILITY BY ERROR	2,128	21
<b>Total (Acct. 233):</b>	232,128	
<b>Other Deferred Credits (253):</b>		
NONE	22	22
<b>Total (Acct. 253):</b>	0	

### RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service (100.1)	1,396,896	0	0	0	<b>1,396,896</b>	<b>1</b>
Materials and Supplies	31,077	0	0	0	<b>31,077</b>	<b>2</b>
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	483,605	0	0	0	<b>483,605</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
					<b>0</b>	<b>6</b>
<b>Average Net Rate Base</b>	<b>944,368</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>944,368</b>	
Net Operating Income	15,762	0	0	0	<b>15,762</b>	<b>7</b>
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>1.67%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>1.67%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

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**1. Acquisitions.**

NONE

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**2. Leaseholder changes.**

NONE

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**3. Extensions of service.**

NONE

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**4. Estimated changes in revenues due to rate changes.**

3 % INCREASE IN 2004

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**5. Obligations incurred or assumed, excluding commercial paper.**

NONE

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**6. Formal proceedings with the Public Service Commission.**

NONE

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**7. Any additional matters.**

NONE

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## FINANCIAL SECTION FOOTNOTES

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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	907,439	0	0	505,901	0	<b>1,413,340</b>	<b>1</b>
<b>Add credits during year:</b>							
NONE						<b>0</b>	<b>2</b>
<b>Deduct charges (specify):</b>							
Closed January 1, 2003 per Docket 05-US-105	907,439			505,901		<b>1,413,340</b>	<b>3</b>
<b>Balance End of Year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	203,440	203,395	1
<b>Total Sales of Water</b>	<b>203,440</b>	<b>203,395</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	714	579	2
Other Water Revenues (474)	2,245	2,825	3
Amortization of Construction Grants (475)		0	4
<b>Total Other Operating Revenues</b>	<b>2,959</b>	<b>3,404</b>	
<b>Total Operating Revenues</b>	<b>206,399</b>	<b>206,799</b>	
<b>Operation and Maintenance Expenses</b>			
Plant Operation and Maintenance Expenses (600-660)	65,567	46,258	5
General Operating Expenses (680-690)	29,678	34,615	6
<b>Total Operation and Maintenance Expenses</b>	<b>95,245</b>	<b>80,873</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	41,709	47,397	7
Amortization Expense (404)	0	0	8
Taxes (408)	53,683	53,335	9
<b>Total Other Operating Expenses</b>	<b>95,392</b>	<b>100,732</b>	
<b>Total Operating Expenses</b>	<b>190,637</b>	<b>181,605</b>	
<b>NET OPERATING INCOME</b>	<b>15,762</b>	<b>25,194</b>	

## WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	297	11,365	72,184	4
Commercial	139	13,588	59,179	5
Industrial				6
<b>Total Metered Sales to General Customers (461)</b>	<b>436</b>	<b>24,953</b>	<b>131,363</b>	
Private Fire Protection Service (462)	3		1,170	7
Public Fire Protection Service (463)	1		55,698	8
Other Sales to Public Authorities (464)	28	3,360	15,209	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>468</b>	<b>28,313</b>	<b>203,440</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

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

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	55,698	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
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>55,698</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	714	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>714</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	1,113	7
<b>Other (specify):</b>		
WATER TURN ON CHARGES, PARTS SALES & MISCELLANEOUS	1,132	8
<b>Total Other Water Revenues (474)</b>	<b>2,245</b>	

### WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>			
Salaries and Wages (600)	21,924	18,277	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	6,384	5,357	3
Chemicals (630)		0	4
Supplies and Expenses (640)	4,714	5,518	5
Repairs of Water Plant (650)	22,291	8,504	6
Transportation Expenses (660)	10,254	8,602	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>65,567</b>	<b>46,258</b>	
<b>GENERAL OPERATING EXPENSES</b>			
Administrative and General Salaries (680)	10,582	12,902	8
Office Supplies and Expenses (681)	4,625	5,002	9
Outside Services Employed (682)	3,124	4,567	10
Insurance Expense (684)	4,451	4,451	11
Employees Pensions and Benefits (686)	6,355	5,378	12
Regulatory Commission Expenses (688)		0	13
Miscellaneous General Expenses (689)	541	2,315	14
Uncollectible Accounts (690)		0	15
<b>Total General Operating Expenses</b>	<b>29,678</b>	<b>34,615</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>95,245</b>	<b>80,873</b>	

### TAXES (ACCT. 408 - WATER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		51,161	51,161	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		327	338	2
<b>Net property tax equivalent</b>		<b>50,834</b>	<b>50,823</b>	
Social Security	LABOR	2,486	2,364	3
PSC Remainder Assessment		363	148	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>53,683</b>	<b>53,335</b>	

### PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Bayfield				1
<b>SUMMARY OF TAX RATES</b>							
State tax rate	mills		0.246119				2
County tax rate	mills		4.988687				3
Local tax rate	mills		7.456072				4
School tax rate	mills		9.774457				5
Voc. school tax rate	mills		1.408997				6
Other tax rate - Local	mills		0.000000				7
Other tax rate - Non-Local	mills		0.000000				8
<b>Total tax rate</b>	mills		<b>23.874332</b>				9
Less: state credit	mills		1.300555				10
<b>Net tax rate</b>	mills		<b>22.573777</b>				11
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							
Local Tax Rate	mills		7.456072				12
Combined School Tax Rate	mills		11.183454				13
Other Tax Rate - Local	mills		0.000000				14
<b>Total Local &amp; School Tax</b>	mills		<b>18.639526</b>				15
<b>Total Tax Rate</b>	mills		<b>23.874332</b>				16
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.780735</b>				17
<b>Total tax net of state credit</b>	mills		<b>22.573777</b>				18
<b>Net Local and School Tax Rate</b>	mills		<b>17.624137</b>				19
Utility Plant, Jan. 1	\$	1,970,695	1,970,695				20
Materials & Supplies	\$	31,131	31,131				21
<b>Subtotal</b>	\$	<b>2,001,826</b>	<b>2,001,826</b>				22
Less: Plant Outside Limits	\$	0	0				23
<b>Taxable Assets</b>	\$	<b>2,001,826</b>	<b>2,001,826</b>				24
Assessment Ratio	dec.		0.812614				25
<b>Assessed Value</b>	\$	<b>1,626,712</b>	<b>1,626,712</b>				26
<b>Net Local &amp; School Rate</b>	mills		<b>17.624137</b>				27
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>28,669</b>	<b>28,669</b>				28
Tax Equivalent per 1994 PSC Report	\$	51,161					29
Any lower tax equivalent as authorized by municipality (see note 6)	\$						30
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>51,161</b>					31

## 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 \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	279,419		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>279,419</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	100		12
Structures and Improvements (321)	316,613		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	125,977		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	11,443		20
<b>Total Pumping Plant</b>	<b>454,133</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	409		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
<b>Total Water Treatment Plant</b>	<b>409</b>	<b>0</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			279,419 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>279,419</b>
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			100 12
Structures and Improvements (321)			316,613 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			125,977 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			11,443 20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>454,133</b>
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			409 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>409</b>

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	104,473		26
Transmission and Distribution Mains (343)	699,797		27
Fire Mains (344)	0		28
Services (345)	238,129		29
Meters (346)	43,239	1,474	30
Hydrants (348)	72,581		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>1,158,219</b>	<b>1,474</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	44,132		34
Office Furniture and Equipment (372)	2,063		35
Computer Equipment (372.1)	1,891	2,048	36
Transportation Equipment (373)	15,585		37
Other General Equipment (379)	14,844		38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>78,515</b>	<b>2,048</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,970,695</b>	<b>3,522</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>1,970,695</b>	<b>3,522</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			104,473 26
Transmission and Distribution Mains (343)		(166,886)	532,911 27
Fire Mains (344)			0 28
Services (345)		(56,788)	181,341 29
Meters (346)	806		43,907 30
Hydrants (348)		(17,309)	55,272 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>806</b>	<b>(240,983)</b>	<b>917,904</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			44,132 34
Office Furniture and Equipment (372)			2,063 35
Computer Equipment (372.1)	1,891		2,048 36
Transportation Equipment (373)			15,585 37
Other General Equipment (379)			14,844 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>1,891</b>	<b>0</b>	<b>78,672</b>
<b>Total utility plant in service directly assignable</b>	<b>2,697</b>	<b>(240,983)</b>	<b>1,730,537</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>2,697</b>	<b>(240,983)</b>	<b>1,730,537</b>

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

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

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			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
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			24
Structures and Improvements (341)			25
Distribution Reservoirs and Standpipes (342)			26
Transmission and Distribution Mains (343)			27
Fire Mains (344)			28
Services (345)			29
Meters (346)			30
Hydrants (348)			31
Other Transmission and Distribution Plant (349)			32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			33
Structures and Improvements (371)			34
Office Furniture and Equipment (372)			35
Computer Equipment (372.1)			36
Transportation Equipment (373)			37
Other General Equipment (379)			38
Other Tangible Property (390)			39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	
Common Utility Plant Allocated to Water Department			40
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
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)		166,886	166,886 27
Fire Mains (344)			0 28
Services (345)		56,788	56,788 29
Meters (346)			0 30
Hydrants (348)		17,309	17,309 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>240,983</b>	<b>240,983</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>240,983</b>	<b>240,983</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>0</b>	<b>240,983</b>	<b>240,983</b>

## 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.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			3,409	3,409	1
February			3,458	3,458	2
March			3,692	3,692	3
April			4,082	4,082	4
May			4,540	4,540	5
June			4,937	4,937	6
July			5,706	5,706	7
August			6,831	6,831	8
September			5,771	5,771	9
October			4,695	4,695	10
November			3,309	3,309	11
December			3,361	3,361	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>53,791</b>	<b>53,791</b>	
Less: Water sold				28,313	13
Volume pumped but not sold				25,478	14
Volume sold as a percent of volume pumped				53%	15
Volume used for water production, water quality and system maintenance				317	16
Volume related to equipment/system malfunction				8,789	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				9,106	19
Volume pumped but unaccounted for				16,372	20
Percent of water lost				30%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
EXCESSIVE WATER LOSS DUE TO BAD LEAK BY SHORELINE. HAVING LEAK DETECTION COMPANY PINPOINT PROBLEM IN THE SPRING TO FIX AND CHECK OTHER POSSIBLE LEAKING AREAS.					
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				279	23
Date of maximum: 9/1/2003					24
Cause of maximum:					25
HIGH SESONAL USE - HOLIDAY					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				37	26
Date of minimum: 12/16/2003					27
Total KWH used for pumping for the year				75,787	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
1100 MANYPENNY AVENUE	3	710	12	796,000	Yes	<b>1</b>
NORTH SIXTH STREET	4	800	12	720,000	Yes	<b>2</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	3	4	1
Location	1100 MANYPENNY AVENUE	NORTH SIXTH STREET	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	BRYON JOHNSON	NONE	5
Year Installed	1982	1993	6
Type	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	553	560	8
Pump Motor or Standby Engine Mfr	US MOTORS	GE	9 10
Year Installed	1982	1993	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	40	50	13

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

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1	2	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2 3</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	4 5
Year constructed	1950	1982	6
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	7 8
Elevation difference in feet (See Headnote 3.)	290	290	9 10
Total capacity in gallons (actual)	160,000	47,000	11
<b>WATER TREATMENT PLANT</b>			<b>12</b>
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER		13 14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		15 16 17
Filters, type (gravity, pressure, other, none)	NONE		18 19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		20 21 22
Is a corrosion control chemical used (yes, no)?	N		23 24
Is water fluoridated (yes, no)?	N		25

### 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	0.500	325	0	0	0	325	1
M	D	0.750	1,430	0	0	0	1,430	2
M	D	1.000	1,660	0	0	0	1,660	3
M	D	1.250	2,800	0	0	0	2,800	4
M	D	1.500	2,150	0	0	0	2,150	5
M	D	2.000	3,850	0	0	0	3,850	6
M	D	2.500	200	0	0	0	200	7
M	D	3.000	2,500	0	0	0	2,500	8
M	D	4.000	9,597	0	0	0	9,597	9
M	D	6.000	22,172	0	0	0	22,172	10
M	D	8.000	4,928	0	0	0	4,928	11
<b>Total Within Municipality</b>			<b>51,612</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>51,612</b>	
<b>Total Utility</b>			<b>51,612</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>51,612</b>	

### WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.625	401	0	0	0	401	50	1
M	1.000	47	0	0	0	47		2
P	1.000	1	0	0	0	1		3
M	1.250	3	0	0	0	3		4
M	1.500	14	0	0	0	14		5
M	2.000	12	0	0	0	12		6
M	3.000	1	0	0	0	1		7
M	4.000	2	0	0	0	2		8
<b>Total Utility</b>		<b>481</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>481</b>	<b>50</b>	

### METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	312	0	9	0	303	2	1
0.750	95	9	0	0	104	9	2
1.000	43	0	0	0	43	0	3
1.250	5	0	0	0	5	0	4
1.500	13	0	0	0	13	0	5
2.000	13	0	0	0	13	0	6
3.000	0	0	0	0	0	0	7
<b>Total:</b>	<b>481</b>	<b>9</b>	<b>9</b>	<b>0</b>	<b>481</b>	<b>11</b>	

#### Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	221	65	0	11	0	6	303	1
0.750	66	22	0	7	0	9	104	2
1.000	16	25	0	0	0	2	43	3
1.250	0	5	0	0	0	0	5	4
1.500	0	6	0	6	0	1	13	5
2.000	0	9	0	3	0	1	13	6
3.000	0	0	0	0	0	0	0	7
<b>Total:</b>	<b>303</b>	<b>132</b>	<b>0</b>	<b>27</b>	<b>0</b>	<b>19</b>	<b>481</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	63				63	2
<b>Total Fire Hydrants</b>	<b>63</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>63</b>	
<b>Flushing Hydrants</b>						
	5				5	3
<b>Total Flushing Hydrants</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5</b>	

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

Number of hydrants operated during year: 63  
 Number of distribution system valves end of year: 166  
 Number of distribution valves operated during year: 83

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

#### General footnotes

ACCOUNT 650 - THE UTILITY INCURRED SIGNIFICANT REPAIR COSTS IN 2003 - THESE WERE REPAIR COST AND NOT CAPITAL IMPROVEMENTS.

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

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

ADJUSTMENTS WERE MADE TO TRANSFER PLANT ACCOUNTS WHICH WERE FUNDED BY CONTRIBUTED CAPITAL.

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

#### General footnotes

SEE EXPLANATION FOR FORM W-8.

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