



3015 (02-09-04)

ANNUAL REPORT

OF

Name: REESEVILLE WATER UTILITY

Principal Office: P.O. BOX 426
REESEVILLE, WI 53579

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: REESEVILLE WATER UTILITY

Utility Address: P.O. BOX 426
REESEVILLE, WI 53579

When was utility organized? 5/12/1924

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MRS JOAN R. DYKSTRA

Title: TREASURER

Office Address:

P.O. BOX 426
REESEVILLE, WI 53579

Telephone: (920) 927 - 3308

Fax Number: (920) 927 - 5243

E-mail Address:

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

Name: DEAN S. TILLEMA

Title: CERTIFIED PUBLIC ACCOUNTANT

Office Address: WESTRA, TILLEMA & O'CONNOR, LLC

111 E. MAIN STREET
WAUPUN, WI 53963

Telephone: (920) 324 - 9711

Fax Number: (920) 324 - 8868

E-mail Address: wtollc@charterinternet.net

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

Name: MR KENNETH SCHIMMEL

Title: PRESIDENT

Office Address:

P.O. BOX 426
REESEVILLE, WI 53579

Telephone: (920) 927 - 5243

Fax Number: (920) 927 - 5245

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: DEAN S. TILLEMA

Title: CERTIFIED PUBLIC ACCOUNTANT

Office Address: WESTRA, TILLEMA & O'CONNOR, LLC
111 E. MAIN STREET
WAUPUN, WI 53963

Telephone: (920) 324 - 9711

Fax Number: (920) 324 - 8868

E-mail Address: wtollc@charterinternet.net

Date of most recent audit report:

Period covered by most recent audit:

Names and titles of utility management including manager or superintendent:

Name: MR DEAN ZIEGAL

Title: SUPERINTENDENT

Office Address:
P.O. BOX 426
REESEVILLE, WI 53579

Telephone: (920) 927 - 5243

Fax Number: (920) 927 - 5245

E-mail Address:

Name of utility commission/committee: UTILITY COMMITTEE

Names of members of utility commission/committee:

- MS GINNY APPENFELDT, COMMISSIONER
 - MS MARGARET SCHMIDT, CHAIR
 - MR DAVID SNOW, COMMISSIONER
-

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	143,373	144,218	1
Operating Expenses:			
Operation and Maintenance Expense (401)	40,309	33,008	2
Depreciation Expense (403)	25,744	33,043	3
Amortization Expense (404)	0	0	4
Taxes (408)	24,284	25,800	5
Total Operating Expenses	90,337	91,851	
Net Operating Income	53,036	52,367	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	53,036	52,367	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	9,600	0	8
Interest and Dividend Income (419)	2,325	1,390	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	11,925	1,390	
Total Income	64,961	53,757	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	7,650	0	12
Total Miscellaneous Income Deductions	7,650	0	
Income Before Interest Charges	57,311	53,757	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	32,429	24,344	13
Amortization of Debt Discount and Expense (428)	464	2,240	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	0	1,600	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	32,893	28,184	
Net Income	24,418	25,573	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	90,219	64,646	19
Balance Transferred from Income (433)	24,418	25,573	20
Miscellaneous Credits to Surplus (434)	504,111	0	21
Miscellaneous Debits to Surplus--Debit (435)	28,440	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	590,308	90,219	

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)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	143,373		143,373	1
Total (Acct. 400):	143,373	0	143,373	
Operation and Maintenance Expense (401):				
Derived	40,309		40,309	2
Total (Acct. 401):	40,309	0	40,309	
Depreciation Expense (403):				
Derived	25,744		25,744	3
Total (Acct. 403):	25,744	0	25,744	
Amortization Expense (404):				
Derived	0		0	4
Total (Acct. 404):	0	0	0	
Taxes (408):				
Derived	24,284		24,284	5
Total (Acct. 408):	24,284	0	24,284	
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:	53,036	0	53,036	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Nonoperating Rental Income (418):				
TOWER RENT FROM CEULLAR COMPANY	9,600		9,600	9
Total (Acct. 418):	9,600	0	9,600	
Interest and Dividend Income (419):				
INTEREST ON TEMPORARY INVESTMENTS	2,325	0	2,325	10
Total (Acct. 419):	2,325	0	2,325	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water			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)
OTHER INCOME			
Miscellaneous Nonoperating Income (421):			
NONE	0	0	0 12
Total (Acct. 421):	0	0	0
TOTAL OTHER INCOME:	11,925	0	11,925

MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
NONE	0	0	0 13
Total (Acct. 425):	0	0	0
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	7,650	7,650 14
NONE	0	0	0 15
Total (Acct. 426):	0	7,650	7,650
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	0	7,650	7,650

INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	32,429	[REDACTED]	32,429 16
Total (Acct. 427):	32,429	0	32,429
Amortization of Debt Discount and Expense (428):			
AMORTIZATION OF DEBT DISCOUNT EXPENSE	464	[REDACTED]	464 17
Total (Acct. 428):	464	0	464
Amortization of Premium on Debt--Cr. (429):			
NONE	0	[REDACTED]	0 18
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0	[REDACTED]	0 19
Total (Acct. 430):	0	0	0
Other Interest Expense (431):			
Derived	0	[REDACTED]	0 20
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 Miscellaneous Nonoperating Income, Account 421.

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 21
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	32,893	0	32,893
NET INCOME:	32,068	(7,650)	24,418
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	90,219	0	90,219 22
Total (Acct. 216):	90,219	0	90,219
Balance Transferred from Income (433):			
Derived	32,068	(7,650)	24,418 23
Total (Acct. 433):	32,068	(7,650)	24,418
Miscellaneous Credits to Surplus (434):			
RECLASSIFICATION OF CONTRIBUTED ASSETS	28,440	475,671	504,111 24
Total (Acct. 434):	28,440	475,671	504,111
Miscellaneous Debits to Surplus--Debit (435):			
RECLASSIFICATION OF CONTRIBUTED ASSETS	0	28,440	28,440 25
Total (Acct. 435)--Debit:	0	28,440	28,440
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 26
Total (Acct. 436)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	150,727	439,581	590,308

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 and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	143,373	0	0	0	143,373	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	143,373	0	0	0	143,373	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,368,157	1,366,408	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	273,471	239,699	2
Net Utility Plant	1,094,686	1,126,709	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	142,928	67,599	8
Temporary Cash Investments (132)	45,195	28,301	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	19,757	21,165	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	14,169	14,412	14
Materials and Supplies (150)	2,880	3,178	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0	0	17
Total Current and Accrued Assets	224,929	134,655	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	18,086	4,480	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	18,086	4,480	
Total Assets and Other Debits	1,337,701	1,265,844	

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)	185,798	185,798	21
Appropriated Earned Surplus (215)	0	0	22
Unappropriated Earned Surplus (216)	590,308	90,219	23
Total Proprietary Capital	776,106	276,017	
LONG-TERM DEBT			
Bonds (221)	540,000	475,000	24
Advances from Municipality (223)	0	20,000	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	540,000	495,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	2,678	1,977	28
Payables to Municipality (233)	481	481	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	7,823	10,841	31
Interest Accrued (237)	10,613	4,072	32
Other Current and Accrued Liabilities (238)	0	0	33
Total Current and Accrued Liabilities	21,595	17,371	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)	0	0	37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	0	477,456	38
Total Liabilities and Other Credits	1,337,701	1,265,844	

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	1,366,408	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 (100.1)	892,486	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	475,671	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
Total Utility Plant	1,368,157	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)	237,381	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	36,090	0	0	0	12
Total Accumulated Provision	273,471	0	0	0	
Net Utility Plant	1,094,686	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)	239,699				239,699	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	25,744				25,744	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	378				378	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	26,122	0	0	0	26,122	13
Debits during year						14
Book cost of plant retired	0				0	15
Cost of removal					0	16
Other debits (specify):						17
ACCUM. DEPR. - CONTR. CAPITAL	28,440				28,440	18
Total debits	28,440	0	0	0	28,440	19
Balance end of year (110.1)	237,381	0	0	0	237,381	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.47%					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)	7,650				7,650	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	28,440				28,440	10
Total credits	36,090	0	0	0	36,090	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)	36,090	0	0	0	36,090	18
Composite Depreciation Rate?	No					19
If yes, what is the rate?						20

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	2,880	3,178
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	2,880	3,178

**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)				
REVENUE BONDS	464	428	18,086	1
Total			18,086	
Unamortized premium on debt (251)				
NONE				2
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	185,798	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>185,798</u></u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
WATER REVENUE BONDS	08/01/2003	05/01/2023	4.70%	540,000	1
Total Bonds (Account 221):				540,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
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NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	10,841	1
Accruals:		
Charged water department expense	24,284	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>24,284</u>	
Taxes paid during year:		
County, state and local taxes	25,926	6
Social Security taxes	1,145	7
PSC Remainder Assessment	231	8
Other (explain):		
NONE		9
Total payments and other debits	<u>27,302</u>	
Balance end of year	<u><u>7,823</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)					
REVENUE BONDS	4,072	32,429	25,888	10,613	1
Subtotal	4,072	32,429	25,888	10,613	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	4,072	32,429	25,888	10,613	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE	0	1
Total (Acct. 123):	0	
Other Investments (124):		
NONE	0	2
Total (Acct. 124):	0	
Special Funds (125):		
NONE	0	3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE	0	4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	19,757	5
Electric	0	6
Sewer (Regulated)	0	7
Other (specify):		
NONE	0	8
Total (Acct. 142):	19,757	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	0	9
Merchandising, jobbing and contract work	0	10
Other (specify):		
NONE	0	11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
DUE FROM VILLAGE AND SEWER FOR INTERFUND CHARGES	14,169	12
Total (Acct. 145):	14,169	
Prepayments (165):		
NONE	0	13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE	0	14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE	0	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)	
Payables to Municipality (233):		
MISC. PAYABLE	481	16
Total (Acct. 233):	481	
Other Deferred Credits (253):		
NONE	0	17
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (100.1)	890,719	0	0	0	890,719	1
Materials and Supplies	3,029	0	0	0	3,029	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	238,540	0	0	0	238,540	4
Customer Advances for Construction					0	5
NONE					0	6
Average Net Rate Base	655,208	0	0	0	655,208	
Net Operating Income	53,036	0	0	0	53,036	7
Net Operating Income as a percent of						
Average Net Rate Base	8.09%	N/A	N/A	N/A	8.09%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

NONE

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	477,456	0	0	0	0	477,456	1
Add credits during year:							
NONE						0	2
Deduct charges (specify):							
CLOSED JANUARY 1, 2003 PER DOCKET 05-US-105	477,456					477,456	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)	142,637	143,019	1
Total Sales of Water	142,637	143,019	
Other Operating Revenues			
Forfeited Discounts (470)	158	175	2
Other Water Revenues (474)	578	1,024	3
Amortization of Construction Grants (475)		0	4
Total Other Operating Revenues	736	1,199	
Total Operating Revenues	143,373	144,218	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	29,632	21,563	5
General Operating Expenses (680-690)	10,677	11,445	6
Total Operation and Maintenance Expenses	40,309	33,008	
Other Operating Expenses			
Depreciation Expense (403)	25,744	33,043	7
Amortization Expense (404)	0	0	8
Taxes (408)	24,284	25,800	9
Total Other Operating Expenses	50,028	58,843	
Total Operating Expenses	90,337	91,851	
NET OPERATING INCOME	53,036	52,367	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	216	9,757	59,102	4
Commercial	28	3,181	15,354	5
Industrial	6	503	2,777	6
Total Metered Sales to General Customers (461)	250	13,441	77,233	
Private Fire Protection Service (462)	2		335	7
Public Fire Protection Service (463)	1		61,643	8
Other Sales to Public Authorities (464)	7	336	3,426	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0	0	0	12
Total Sales of Water	260	13,777	142,637	

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)	61,643	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)	61,643	
Forfeited Discounts (470):		
Customer late payment charges	158	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	158	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	161	7
Other (specify): RECONNECT FEES	417	8
Total Other Water Revenues (474)	578	

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)	
PLANT OPERATION AND MAINTENANCE EXPENSES			
Salaries and Wages (600)	11,038	11,445	1
Purchased Water (610)	0	0	2
Fuel or Power Purchased for Pumping (620)	4,086	4,066	3
Chemicals (630)	2,684	2,208	4
Supplies and Expenses (640)	1,186	417	5
Repairs of Water Plant (650)	10,288	3,077	6
Transportation Expenses (660)	350	350	7
Total Plant Operation and Maintenance Expenses	29,632	21,563	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	3,603	3,498	8
Office Supplies and Expenses (681)	1,037	697	9
Outside Services Employed (682)	5,075	6,376	10
Insurance Expense (684)	962	874	11
Employees Pensions and Benefits (686)	0	0	12
Regulatory Commission Expenses (688)		0	13
Miscellaneous General Expenses (689)		0	14
Uncollectible Accounts (690)		0	15
Total General Operating Expenses	10,677	11,445	
Total Operation and Maintenance Expenses	40,309	33,008	

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		22,989	24,762	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		81	175	2
Net property tax equivalent		22,908	24,587	
Social Security		1,145	1,108	3
PSC Remainder Assessment		231	105	4
Other (specify): NONE			0	5
Total tax expense		24,284	25,800	

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			Dodge				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.234153				3
County tax rate	mills		7.117409				4
Local tax rate	mills		3.720273				5
School tax rate	mills		15.923484				6
Voc. school tax rate	mills		1.786112				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		28.781431				10
Less: state credit	mills		2.387615				11
Net tax rate	mills		26.393816				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		3.720273				14
Combined School Tax Rate	mills		17.709596				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.429869				17
Total Tax Rate	mills		28.781431				18
Ratio of Local and School Tax to Total	dec.		0.744573				19
Total tax net of state credit	mills		26.393816				20
Net Local and School Tax Rate	mills		19.652116				21
Utility Plant, Jan. 1	\$	1,366,408	1,366,408				22
Materials & Supplies	\$	3,178	3,178				23
Subtotal	\$	1,369,586	1,369,586				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,369,586	1,369,586				26
Assessment Ratio	dec.		0.854142				27
Assessed Value	\$	1,169,821	1,169,821				28
Net Local & School Rate	mills		19.652116				29
Tax Equiv. Computed for Current Year	\$	22,989	22,989				30
Tax Equivalent per 1994 PSC Report	\$	9,152					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	22,989					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 \$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)	
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)	550		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)	64,743		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	4,843		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	70,136	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	29,649		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	62,088		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	1,552		20
Total Pumping Plant	93,289	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	5,808		23
Total Water Treatment Plant	5,808	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)			550 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)			64,743 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			4,843 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	70,136
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			29,649 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			62,088 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			1,552 20
Total Pumping Plant	0	0	93,289
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			5,808 23
Total Water Treatment Plant	0	0	5,808

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)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	250		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	687,698		26
Transmission and Distribution Mains (343)	361,935		27
Fire Mains (344)	0		28
Services (345)	78,172		29
Meters (346)	18,770	1,749	30
Hydrants (348)	47,391		31
Other Transmission and Distribution Plant (349)	170		32
Total Transmission and Distribution Plant	1,194,386	1,749	
GENERAL PLANT			
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)	2,789		38
Other Tangible Property (390)	0		39
Total General Plant	2,789	0	
Total utility plant in service directly assignable	1,366,408	1,749	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,366,408	1,749	

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)			250 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)		(343,139)	344,559 26
Transmission and Distribution Mains (343)		(132,532)	229,403 27
Fire Mains (344)			0 28
Services (345)			78,172 29
Meters (346)			20,519 30
Hydrants (348)			47,391 31
Other Transmission and Distribution Plant (349)			170 32
Total Transmission and Distribution Plant	0	(475,671)	720,464
GENERAL PLANT			
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)			2,789 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	2,789
Total utility plant in service directly assignable	0	(475,671)	892,486
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	(475,671)	892,486

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)	
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 \$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)	
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)			29
Meters (346)			30
Hydrants (348)			31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	0	0	
GENERAL PLANT			
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
Total General Plant	0	0	
Total utility plant in service directly assignable	0	0	
Common Utility Plant Allocated to Water Department			40
Total utility plant in service	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)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)		343,139	343,139 26
Transmission and Distribution Mains (343)		132,532	132,532 27
Fire Mains (344)			0 28
Services (345)			0 29
Meters (346)			0 30
Hydrants (348)			0 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	475,671	475,671
GENERAL PLANT			
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
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	475,671	475,671
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	475,671	475,671

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			1,554	1,554	1
February			1,252	1,252	2
March			1,293	1,293	3
April			1,623	1,623	4
May			1,743	1,743	5
June			1,512	1,512	6
July			1,597	1,597	7
August			1,468	1,468	8
September			1,546	1,546	9
October			1,418	1,418	10
November			1,351	1,351	11
December			1,431	1,431	12
Total annual pumpage	0	0	17,788	17,788	
Less: Water sold				13,777	13
Volume pumped but not sold				4,011	14
Volume sold as a percent of volume pumped				77%	15
Volume used for water production, water quality and system maintenance				502	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales				500	18
Total volume not sold but accounted for				1,002	19
Volume pumped but unaccounted for				3,009	20
Percent of water lost				17%	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.)				150	23
Date of maximum: 5/21/2003					24
Cause of maximum:					25
FLUSHING HYDRANT					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				28	26
Date of minimum: 1/11/2003					27
Total KWH used for pumping for the year				44,461	28
If water is purchased: Vendor Name: N/A					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)	
WELL 1924	1	219	12	40,000	Yes	1
WELL 1977	2	350	12	40,000	Yes	2

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	1	2	1
Location	WELL #1	WELL #2	2
Purpose	P	P	3
Destination	R	R	4
Pump Manufacturer	FAIRBANKS-MORSE	PEERLESS	5
Year Installed	1990	1988	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	310	260	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GENERAL ELECTRIC	9 10
Year Installed	1924	1977	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	30	30	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	WATER TOWER		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	2001		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	155		6
Total capacity in gallons (actual)	200,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	N		14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	4,187	0	0	0	4,187	1
M	D	6.000	11,449	0	0	0	11,449	2
M	S	6.000	480	0	0	0	480	3
M	D	8.000	130	0	0	0	130	4
P	D	8.000	7,567	0	0	0	7,567	5
M	D	10.000	620	0	0	0	620	6
Total Within Municipality			24,433	0	0	0	24,433	
M	D	6.000	0	0	0	0	0	7
Total Outside of Municipality			0	0	0	0	0	
Total Utility			24,433	0	0	0	24,433	

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	63	0	0	1	64	6	1
M	0.750	1	0	0	0	1		2
L	0.750	93	0	0	0	93		3
M	1.000	73	0	0	0	73		4
M	1.500	4	0	0	0	4		5
M	2.000	2	0	0	0	2		6
M	3.000	3	0	0	0	3		7
Total Utility		239	0	0	1	240	6	

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	261	20	0	0	281	25	1
1.000	3	0	0	0	3	0	2
1.500	3	0	0	0	3	0	3
2.000	4	0	0	0	4	1	4
3.000	1	0	0	0	1	0	5
Total:	272	20	0	0	292	26	

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	216	28	6	7	5	19	281	1
1.000	0	3	0	0	0	0	3	2
1.500	0	2	1	0	0	0	3	3
2.000	0	2	0	2	0	0	4	4
3.000	0	0	0	1	0	0	1	5
Total:	216	35	7	10	5	19	292	

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	48				48	2
Total Fire Hydrants	48	0	0	0	48	
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:	48
Number of distribution system valves end of year:	52
Number of distribution valves operated during year:	52

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 30%, but not less \$2,000, please explain.

ACCOUNT 650 - REPAIRS - NUMEROUS MAIN BREAKS

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

If Adjustments for any account are nonzero, please explain.

ACCOUNT 342 - RECLASSIFICATION OF CONTRIBUTED ASSETS - \$(343,139)

ACCOUNT 343 - RECLASSIFICATION OF CONTRIBUTED ASSETS - \$(132,532)

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

If Adjustments for any account are nonzero, please explain.

ACCOUNT 342 - RECLASSIFICATION OF CONTRIBUTED ASSETS - \$343,139

ACCOUNT 343 - RECLASSIFICATION OF CONTRIBUTED ASSETS - \$132,532

Water Services (Page W-18)

Explain all reported Adjustments.

ADDED ONE SERVICE PER MORE ACCURATE COUNT.
