



3014 (02-09-04)

ANNUAL REPORT

OF

Name: SEYMOUR MUNICIPAL WATER UTILITY

Principal Office: 328 N MAIN STREET
SEYMOUR, WI 54165

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: SEYMOUR MUNICIPAL WATER UTILITY

Utility Address: 328 N MAIN STREET
SEYMOUR, WI 54165

When was utility organized? 1/1/1934

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: SUE GARSOW

Title: CLERK-TREASURER

Office Address:

328 N MAIN STREET
SEYMOUR, WI 54165

Telephone: (920) 833 - 2209

Fax Number: (920) 833 - 7221

E-mail Address:

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

Name: PAUL G DENIS

Title: SHAREHOLDER

Office Address: SCHENCK SC

2200 RIVERSIDE DRIVE
P.O. BOX 23819
GREEN BAY, WI 54305-3819

Telephone: (920) 455 - 4117

Fax Number: (920) 436 - 7808

E-mail Address: DENISP@SCHENCKSOLUTIONS.COM

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

Name: HAROLD PINGEL

Title: MAYOR

Office Address:

328 N. MAIN STREET
SEYMOUR, WI 54165

Telephone: (920) 833 - 2209

Fax Number: (920) 833 - 7221

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: PAUL G DENIS

Title: SHAREHOLDER

Office Address: SCHENCK SC
2200 RIVERSIDE DRIVE
P.O. BOX 23819
GREEN BAY, WI 54305-3819

Telephone: (920) 455 - 4117

Fax Number: (920) 436 - 7808

E-mail Address: DENISP@SCHENCKSOLUTIONS.COM

Date of most recent audit report: 2/18/2004

Period covered by most recent audit: CALENDAR YEAR 2003

Names and titles of utility management including manager or superintendent:

Name: MIKE PEPIN

Title: DIRECTOR OF PUBLIC WORKS

Office Address:
328 N. MAIN ST.
SEYMOUR, WI 54165

Telephone: (920) 833 - 2209

Fax Number: (920) 833 - 7221

E-mail Address:

Name of utility commission/committee:

Names of members of utility commission/committee:

- MARY GREUEL
- DAN JOHNSON
- JODY MOORE
- MIKE PEPIN, DIRECTOR OF PUBLIC WORKS
- HAROLD PINGEL
- JEFF SCHROEDER
- JUDY SCHUETTE
- RONALD SEIDL

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)	543,929	544,609	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	294,301	287,816	2
Depreciation Expense (403)	56,117	63,476	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	53,364	52,870	5
Total Operating Expenses	403,782	404,162	
Net Operating Income	140,147	140,447	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	140,147	140,447	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	1,692	568	10
Miscellaneous Nonoperating Income (421)	278,100	0	11
Total Other Income	279,792	568	
Total Income	419,939	141,015	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	12,451	0	13
Total Miscellaneous Income Deductions	12,451	0	
Income Before Interest Charges	407,488	141,015	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	39	14
Amortization of Debt Discount and Expense (428)	0		15
Amortization of Premium on Debt--Cr. (429)	0		16
Interest on Debt to Municipality (430)	11,014	15,240	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0		19
Total Interest Charges	11,014	15,279	
Net Income	396,474	125,736	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	498,973	373,237	20
Balance Transferred from Income (433)	396,474	125,736	21
Miscellaneous Credits to Surplus (434)	486,958	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	1,382,405	498,973	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
 2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	543,929		543,929	1
Total (Acct. 400):	543,929	0	543,929	
Operation and Maintenance Expense (401-402):				
Derived	294,301		294,301	2
Total (Acct. 401-402):	294,301	0	294,301	
Depreciation Expense (403):				
Derived	56,117		56,117	3
Total (Acct. 403):	56,117	0	56,117	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	53,364		53,364	5
Total (Acct. 408):	53,364	0	53,364	
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:	140,147	0	140,147	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE	0		0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	10
Total (Acct. 418):	0	0	0	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
 2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INTEREST INCOME	1,692	0	1,692 11
Total (Acct. 419):	1,692	0	1,692
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water		278,100	278,100 12
NONE	0	0	0 13
Total (Acct. 421):	0	278,100	278,100
TOTAL OTHER INCOME:	1,692	278,100	279,792
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
NONE	0	0	0 14
Total (Acct. 425):	0	0	0
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		12,451	12,451 15
NONE	0	0	0 16
Total (Acct. 426):	0	12,451	12,451
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	0	12,451	12,451
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	0		0 17
Total (Acct. 427):	0	0	0
Amortization of Debt Discount and Expense (428):			
NONE	0		0 18
Total (Acct. 428):	0	0	0
Amortization of Premium on Debt--Cr. (429):			
NONE	0		0 19
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	11,014		11,014 20
Total (Acct. 430):	11,014	0	11,014
Other Interest Expense (431):			
Derived	0		0 21
Total (Acct. 431):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
 2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Interest Charged to Construction--Cr. (432):			
NONE	0		0 22
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	11,014	0	11,014
NET INCOME:	130,825	265,649	396,474
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	498,973	0	498,973 23
Total (Acct. 216):	498,973	0	498,973
Balance Transferred from Income (433):			
Derived	130,825	265,649	396,474 24
Total (Acct. 433):	130,825	265,649	396,474
Miscellaneous Credits to Surplus (434):			
ELIMIATION AND TRANSFER OF CONTRIBUTED CAPITAL	0	486,958	486,958 25
Total (Acct. 434):	0	486,958	486,958
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 26
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 27
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 28
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	629,798	752,607	1,382,405

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	543,929	0	0	0	543,929	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	543,929	0	0	0	543,929	

DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	121,816		121,816	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	13,437		13,437	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	135,253	0	135,253	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,721,281	2,388,808	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	823,432	598,904	2
Net Utility Plant	1,897,849	1,789,904	
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)	6,183	6,183	6
Special Funds (125)	0	0	7
Total Other Property and Investments	6,183	6,183	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	206,498	280,511	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	60,579	59,324	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	7,004	9,408	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	274,081	349,243	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	2,178,113	2,145,330	

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)	476,892	422,420	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,382,405	498,973	23
Total Proprietary Capital	1,859,297	921,393	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	251,353	495,150	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	251,353	495,150	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)		8,715	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	43,284	42,417	31
Interest Accrued (237)	2,659	8,100	32
Other Current and Accrued Liabilities (238)	21,520	19,660	33
Total Current and Accrued Liabilities	67,463	78,892	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	0	649,895	41
Total Liabilities and Other Credits	2,178,113	2,145,330	

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	2,388,808	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	1,793,286	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	927,995	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)					9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	2,721,281	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)	648,044	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	175,388	0	0	0	13
Total Accumulated Provision	823,432	0	0	0	
Net Utility Plant	1,897,849	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)	598,904				598,904	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	56,117				56,117	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	2,773				2,773	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	58,890	0	0	0	58,890	13
Debits during year						14
Book cost of plant retired	9,750				9,750	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	9,750	0	0	0	9,750	19
Balance end of year (110.1)	648,044	0	0	0	648,044	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)

Depreciation Accruals (Credits) during the year (110.2):
 1. Report the amounts charged to Depreciation Expense (426).
 2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.2)					0	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	12,451				12,451	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	162,937				162,937	10
Total credits	175,388	0	0	0	175,388	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)	175,388	0	0	0	175,388	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):	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					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	7,004	9,408
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	<u>7,004</u>	<u>9,408</u>

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				1
Total			0	
Unamortized premium on debt (251)				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	422,420	1
Changes during year (explain):		
TID #3 MAINS CONTRIBUTED	54,472	2
Balance end of year	<u>476,892</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)
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NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
STATE TRUST FUND LOAN	02/01/2000	02/01/2005	4.75%	56,353	1
GENERAL OBLIGATION CORPORATE PURPOSE BOND	12/30/2002	12/01/2020	4.10%	195,000	2
Total for Account 223				251,353	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	42,417	1
Accruals:		
Charged water department expense	53,364	2
Charged electric department expense		3
Charged sewer department expense	916	4
Other (explain):		
NONE		5
Total Accruals and other credits	54,280	
Taxes paid during year:		
County, state and local taxes	42,417	6
Social Security taxes	10,347	7
PSC Remainder Assessment	649	8
Other (explain):		
NONE		9
Total payments and other debits	53,413	
Balance end of year	43,284	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
State Trust Fund Loan	4,142	3,209	5,232	2,119	2
GO NOTES		5,290	4,750	540	3
BOND ANTICIPATION NOTE	3,958	2,515	6,473	0	4
Subtotal	8,100	11,014	16,455	2,659	
Other Long-Term Debt (224)					
NONE	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	8,100	11,014	16,455	2,659	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENT RECEIVABLE	6,183	2
Total (Acct. 124):	6,183	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	60,579	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	60,579	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
NONE		12
Total (Acct. 145):	0	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)
Payables to Municipality (233):	
NONE	16
Total (Acct. 233):	0
Other Deferred Credits (253):	
NONE	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 (101.1)	1,766,099	0	0	0	1,766,099	1
Materials and Supplies	8,206	0	0	0	8,206	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation (110.1)	623,474	0	0	0	623,474	4
Customer Advances for Construction					0	5
					0	6
Average Net Rate Base	1,150,831	0	0	0	1,150,831	
Net Operating Income	140,147	0	0	0	140,147	7
Net Operating Income as a percent of Average Net Rate Base	12.18%	N/A	N/A	N/A	12.18%	

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	649,895	0	0	0	0	649,895	1
Add credits during year:							
NONE						0	2
Deduct charges (specify):							
Closed January 1, 2003 per Docket 05-US-105	649,895					649,895	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)	502,466	500,723	1
Total Sales of Water	502,466	500,723	
Other Operating Revenues			
Forfeited Discounts (470)	4,683	4,588	2
Miscellaneous Service Revenues (471)	9,076	8,516	3
Rents from Water Property (472)	24,200	27,228	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	3,504	3,554	6
Amortization of Construction Grants (475)		0	7
Total Other Operating Revenues	41,463	43,886	
Total Operating Revenues	543,929	544,609	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	37,184	17,396	8
Pumping Expenses (620-625)	37,883	35,804	9
Water Treatment Expenses (630-635)	36,193	50,272	10
Transmission and Distribution Expenses (640-655)	44,829	45,651	11
Customer Accounts Expenses (901-904)	35,625	32,676	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-935)	102,587	106,017	14
Total Operation and Maintenance Expenses	294,301	287,816	
Other Operating Expenses			
Depreciation Expense (403)	56,117	63,476	15
Amortization Expense (404-407)		0	16
Taxes (408)	53,364	52,870	17
Total Other Operating Expenses	109,481	116,346	
Total Operating Expenses	403,782	404,162	
NET OPERATING INCOME	140,147	140,447	

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	1,192	50,533	271,578	4
Commercial	223	24,040	97,041	5
Industrial	14	2,075	8,157	6
Total Metered Sales to General Customers (461)	1,429	76,648	376,776	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		96,500	8
Other Sales to Public Authorities (464)	24	9,185	29,190	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
 Total Sales of Water	 1,454	 85,833	 502,466	

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)	96,500	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)	96,500	
Forfeited Discounts (470):		
Customer late payment charges	4,683	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	4,683	
Miscellaneous Service Revenues (471):		
SECOND HAND METER HARDWARE SALE	7,216	7
SUNDRY	1,860	8
Total Miscellaneous Service Revenues (471)	9,076	
Rents from Water Property (472):		
WATER TOWER RENTALS	24,200	9
Total Rents from Water Property (472)	24,200	
Interdepartmental Rents (473):		
NONE		10
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	3,504	11
Other (specify):		
NONE		12
Total Other Water Revenues (474)	3,504	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)	34,913	16,544	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)	2,271	852	3
Maintenance of Water Source Plant (605)		0	4
Total Source of Supply Expenses	37,184	17,396	
PUMPING EXPENSES			
Operation Labor (620)	14,839	15,929	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	19,167	15,784	7
Operation Supplies and Expenses (623)	3,529	4,091	8
Maintenance of Pumping Plant (625)	348	0	9
Total Pumping Expenses	37,883	35,804	
WATER TREATMENT EXPENSES			
Operation Labor (630)	8,903	26,253	10
Chemicals (631)	27,290	23,319	11
Operation Supplies and Expenses (632)		506	12
Maintenance of Water Treatment Plant (635)		194	13
Total Water Treatment Expenses	36,193	50,272	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	15,030	15,860	14
Operation Supplies and Expenses (641)	690	336	15
Maintenance of Distribution Reservoirs and Standpipes (650)	6,586	7,325	16
Maintenance of Mains (651)	13,500	12,150	17
Maintenance of Services (652)	2,729	2,130	18
Maintenance of Meters (653)	1,593	1,208	19
Maintenance of Hydrants (654)	4,701	6,557	20
Maintenance of Other Plant (655)		85	21
Total Transmission and Distribution Expenses	44,829	45,651	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	2,893	3,814	22
Accounting and Collecting Labor (902)	30,316	28,862	23
Supplies and Expenses (903)	2,416	0	24
Uncollectible Accounts (904)		0	25
Total Customer Accounts Expenses	35,625	32,676	
SALES EXPENSES			
Sales Expenses (910)		0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	14,923	13,809	27
Office Supplies and Expenses (921)	9,554	11,503	28
Administrative Expenses Transferred--Credit (922)		0	29
Outside Services Employed (923)	4,385	7,879	30
Property Insurance (924)	4,500	4,400	31
Injuries and Damages (925)		0	32
Employee Pensions and Benefits (926)	58,125	59,126	33
Regulatory Commission Expenses (928)	1,424	1,190	34
Miscellaneous General Expenses (930)	5,723	4,585	35
Transportation Expenses (933)	3,808	3,525	36
Maintenance of General Plant (935)	145	0	37
Total Administrative and General Expenses	102,587	106,017	
Total Operation and Maintenance Expenses	294,301	287,816	

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		43,284	42,417	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		916	931	2
Net property tax equivalent		42,368	41,486	
Social Security		10,347	10,818	3
PSC Remainder Assessment		649	566	4
Other (specify): NONE			0	5
Total tax expense		53,364	52,870	

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			Outagamie				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.207468				3
County tax rate	mills		4.870204				4
Local tax rate	mills		9.042924				5
School tax rate	mills		8.779178				6
Voc. school tax rate	mills		1.866132				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		24.765906				10
Less: state credit	mills		1.214994				11
Net tax rate	mills		23.550912				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.042924				14
Combined School Tax Rate	mills		10.645310				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.688234				17
Total Tax Rate	mills		24.765906				18
Ratio of Local and School Tax to Total	dec.		0.794973				19
Total tax net of state credit	mills		23.550912				20
Net Local and School Tax Rate	mills		18.722346				21
Utility Plant, Jan. 1	\$	2,388,808	2,388,808				22
Materials & Supplies	\$	9,408	9,408				23
Subtotal	\$	2,398,216	2,398,216				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,398,216	2,398,216				26
Assessment Ratio	dec.		0.964004				27
Assessed Value	\$	2,311,890	2,311,890				28
Net Local & School Rate	mills		18.722346				29
Tax Equiv. Computed for Current Year	\$	43,284	43,284				30
Tax Equivalent per 1994 PSC Report	\$	36,231					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	43,284					34

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	991		4
Structures and Improvements (311)	101,380		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	142,248		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	244,619	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)	68,375		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	8,216		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	76,591	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	35,639		23
Total Water Treatment Plant	35,639	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)			991	4
Structures and Improvements (311)			101,380	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			142,248	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	244,619	
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)			68,375	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			8,216	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	76,591	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			35,639	23
Total Water Treatment Plant	0	0	35,639	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	2,882		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	146,519		26
Transmission and Distribution Mains (343)	1,299,452	55,660	27
Fire Mains (344)	0		28
Services (345)	189,036		29
Meters (346)	101,541	8,327	30
Hydrants (348)	98,669		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,838,099	63,987	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	5,029		35
Computer Equipment (391.1)	17,830		36
Transportation Equipment (392)	80,511		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	8,439	136	39
Laboratory Equipment (395)	922		40
Power Operated Equipment (396)	56,964		41
Communication Equipment (397)	24,165		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	193,860	136	
Total utility plant in service directly assignable	2,388,808	64,123	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	2,388,808	64,123	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			2,882 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			146,519 26
Transmission and Distribution Mains (343)		(532,088)	823,024 27
Fire Mains (344)			0 28
Services (345)		(77,405)	111,631 29
Meters (346)	9,750		100,118 30
Hydrants (348)		(40,402)	58,267 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	9,750	(649,895)	1,242,441
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			5,029 35
Computer Equipment (391.1)			17,830 36
Transportation Equipment (392)			80,511 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			8,575 39
Laboratory Equipment (395)			922 40
Power Operated Equipment (396)			56,964 41
Communication Equipment (397)			24,165 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	193,996
Total utility plant in service directly assignable	9,750	(649,895)	1,793,286
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	9,750	(649,895)	1,793,286

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

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

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

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

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

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			24
Structures and Improvements (341)			25
Distribution Reservoirs and Standpipes (342)			26
Transmission and Distribution Mains (343)		190,263	27
Fire Mains (344)			28
Services (345)		56,312	29
Meters (346)			30
Hydrants (348)		31,525	31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	0	278,100	
GENERAL PLANT			
Land and Land Rights (389)			33
Structures and Improvements (390)			34
Office Furniture and Equipment (391)			35
Computer Equipment (391.1)			36
Transportation Equipment (392)			37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)			39
Laboratory Equipment (395)			40
Power Operated Equipment (396)			41
Communication Equipment (397)			42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)			44
Other Tangible Property (399)			45
Total General Plant	0	0	
Total utility plant in service directly assignable	0	278,100	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	0	278,100	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)		532,088	722,351 27
Fire Mains (344)			0 28
Services (345)		77,405	133,717 29
Meters (346)			0 30
Hydrants (348)		40,402	71,927 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	649,895	927,995
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	649,895	927,995
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	649,895	927,995

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			9,871	9,871	1
February			9,392	9,392	2
March			11,093	11,093	3
April			10,517	10,517	4
May			10,403	10,403	5
June			10,880	10,880	6
July			12,076	12,076	7
August			10,985	10,985	8
September			11,332	11,332	9
October			11,900	11,900	10
November			10,491	10,491	11
December			12,417	12,417	12
Total annual pumpage	0	0	131,357	131,357	
Less: Water sold				85,833	13
Volume pumped but not sold				45,524	14
Volume sold as a percent of volume pumped				65%	15
Volume used for water production, water quality and system maintenance				19,945	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				19,945	19
Volume pumped but unaccounted for				25,579	20
Percent of water lost				19%	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.)				867	23
Date of maximum: 4/8/2003					24
Cause of maximum:					25
Flushing water mains					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				205	26
Date of minimum: 11/21/2003					27
Total KWH used for pumping for the year				257,745	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL #1 638 N MAIN ST	Well #1	406	10	864,000	Yes	1
WELL #2 328 ELIZABETH ST	Well #2	390	10	820,800	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)	1
Identification	BOOSTER PUMP 3	BOOSTER PUMP, PUMP 2	WELL PUMP, PUMP 1	1
Location	STATION 1 STATION #1, 638 N MAIN ST		STATION #1, 638 N MAIN ST	2
Purpose	S	B	P	3
Destination	D	D	R	4
Pump Manufacturer	AURORAJRORA, 3X4X14 SERIES 410		GOULDES, MODEL 8DHHO	5
Year Installed	1974	1994	1993	6
Type	OTHER	OTHER	VERTICAL TURBINE	7
Actual Capacity (gpm)	900	550	600	8
Pump Motor or Standby Engine Mfr	GE	G. E.	G. E.	10
Year Installed	1974	1994	1993	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	40	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	14
Identification	WELL PUMP, PUMP 4			14
Location	STATION #2, 328 ELIZABETH ST			15
Purpose	P			16
Destination	R			17
Pump Manufacturer	GOULDES			18
Year Installed	1999			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	625			21
Pump Motor or Standby Engine Mfr	U. S. MOTOR			23
Year Installed	1999			24
Type	ELECTRIC			25
Horsepower	100			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)	1
Identification number or name	ELEVATED TOWER #1	ELEVATED TOWER #2	STATION #1	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	R	3
Year constructed	1973	1935	1935	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	158	158	12	6
Total capacity in gallons (actual)	300,000	50,000	80,000	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.)			0.8640	12
Is a corrosion control chemical used (yes, no)?			Y	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	1,232	0	0	0	1,232	1
P	D	4.000	103	0	0	0	103	2
M	D	6.000	35,140	0	0	0	35,140	3
P	D	6.000	1,846	0	0	0	1,846	4
M	D	8.000	14,511	0	0	0	14,511	5
P	D	8.000	11,854	3,138	0	0	14,992	6
M	D	10.000	2,260	0	0	0	2,260	7
P	D	10.000	5,440	0	0	0	5,440	8
M	D	12.000	1,010	0	0	0	1,010	9
P	D	12.000	9,540	3,285	0	0	12,825	10
M	T	16.000	6,100	0	0	0	6,100	11
Total Within Municipality			89,036	6,423	0	0	95,459	
Total Utility			89,036	6,423	0	0	95,459	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	910	0	0	0	910		1
M	1.000	279	84	0	0	363	5	2
M	1.250	2	0	0	0	2		3
M	1.500	17	0	0	0	17		4
M	2.000	23	1	0	0	24		5
M	4.000	1	0	0	0	1		6
P	4.000	3	0	0	0	3		7
M	6.000	5	0	0	0	5		8
M	8.000	2	0	0	0	2		9
Total Utility		1,242	85	0	0	1,327	5	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,488	152	136	0	1,504	98	1
1.000	55	0	6	0	49	3	2
1.500	19	1	3	0	17	0	3
2.000	6	0	0	0	6	0	4
3.000	6	1	1	0	6	0	5
4.000	2	0	1	0	1	0	6
Total:	1,576	154	147	0	1,583	101	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,192	166	8	12	0	126	1,504	1
1.000	0	38	3	5	0	3	49	2
1.500	0	12	1	4	0	0	17	3
2.000	0	5	1	0	0	0	6	4
3.000	0	2	1	3	0	0	6	5
4.000	0	0	0	1	0	0	1	6
Total:	1,192	223	14	25	0	129	1,583	

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	156	13		1	170	2
Total Fire Hydrants	156	13	0	1	170	
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:	170
Number of distribution system valves end of year:	356
Number of distribution valves operated during year:	122

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 25%, but not less \$5,000, please explain.

Account 600 - Operation labor increased due to decrease in account 630.

Account 630 - Operation labor decreased due to increase in account 600.

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

If Adjustments for any account are nonzero, please explain.

Adjustments are to transfer contributed capital in accordance with PSC Order in Docket 05-US-105 dated April 2, 2001.

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

If Adjustments for any account are nonzero, please explain.

Adjustments are to transfer contributed capital in accordance with PSC Order in Docket 05-US-105 dated April 2, 2001.

Water Mains (Page W-17)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

Water mains in amount of \$55,660 were financed by the utility/TID #3 and the remaining \$190,263 was financed by a developer.

Water Services (Page W-18)

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

Water service additions in the amount of \$56,312 were financed by a developer.

Hydrants and Distribution System Valves (Page W-20)

General footnotes

Due to the new development in the City, it was not considered necessary to test at least half of the distribution system valves.

Explain all reported Adjustments.

Per physical count, the hydrants were increased by one.
