



3015 (02-09-04)

ANNUAL REPORT

OF

Name: BONDUEL WATER AND SEWER UTILITY

Principal Office: 117 WEST GREEN BAY STREET
P.O. BOX 67
BONDUEL, WI 54107

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: BONDUEL WATER AND SEWER UTILITY

Utility Address: 117 WEST GREEN BAY STREET

P.O. BOX 67

BONDUEL, WI 54107

When was utility organized? 1/1/1939

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR STEVE BERNDT

Title: DIRECTOR OF MUNICIPAL OPERATIONS

Office Address:

117 W. GREEN BAY STREET

P.O. BOX 67

BONDUEL, WI 54107

Telephone: (715) 758 - 8779

Fax Number: (715) 758 - 6841

E-mail Address: publicworks@villageofbonduel.com

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

Name: MR THOMAS KARMAN, CPA

Title: SHAREHOLDER

Office Address: SCHENCK BUSINESS SOLUTIONS

2200 RIVERSIDE DRIVE

P.O. BOX 23819

GREEN BAY, WI 54305-9933

Telephone: (920) 455 - 4111

Fax Number: (920) 436 - 7808

E-mail Address: karmant@schencksolutions.com

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

Name: MR THOMAS L. ZERNICKE

Title: VILLAGE PRESIDENT

Office Address:

117 WEST GREEN BAY STREET

P.O. BOX 67

BONDUEL, WI 54107

Telephone: (715) 758 - 2402

Fax Number: (715) 758 - 6841

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: MR THOMAS KARMAN, CPA

Title: SHAREHOLDER

Office Address: SCHENCK BUSINESS SOLUTIONS

2200 RIVERSIDE DRIVE

P.O. BOX 23819

GREEN BAY, WI 54305-9933

Telephone: (920) 455 - 4111

Fax Number: (920) 436 - 7808

E-mail Address: karmant@schencksolutions.com

Date of most recent audit report: 2/5/2004

Period covered by most recent audit: 01/01/2003-12/31/2003

Names and titles of utility management including manager or superintendent:

Name: MR STEVE BERNDT

Title: DIRECTOR OF MUNICIPAL OPERATIONS

Office Address:

117 W.GREEN BAY STREET

P.O. BOX 67

BONDUEL, WI 54107

Telephone: (715) 758 - 8779

Fax Number: (715) 758 - 6841

E-mail Address: publicworks@villageofbonduel.com

Name: MR THOMAS L. ZERNICKE

Title: VILLAGE PRESIDENT

Office Address:

117 WEST GREEN BAY STREET

P.O. BOX 67

BONDUEL, WI 54107

Telephone: (715) 758 - 2402

Fax Number: (715) 758 - 6841

E-mail Address:

Name: MS BARBARA WICKMAN

Title: VILLAGE CLERK/TREASURER

Office Address:

117 WEST GREEN BAY STREET

P.O. BOX 67

BONDUEL, WI 54107

Telephone: (715) 758 - 2402

Fax Number: (715) 758 - 6841

E-mail Address: villagehall@villageofbonduel.com

Name of utility commission/committee: UTILITY COMMITTEE

Names of members of utility commission/committee:

MS DONNA RUECKERT

MR SHAWN THORNE

IDENTIFICATION AND OWNERSHIP

Is sewer service rendered by the utility?

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

Date of Ordinance:

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

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

Firm Name:

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)	239,427	231,342	1
Operating Expenses:			
Operation and Maintenance Expense (401)	108,505	187,683	2
Depreciation Expense (403)	36,768	38,078	3
Amortization Expense (404)	0	0	4
Taxes (408)	32,881	34,355	5
Total Operating Expenses	178,154	260,116	
Net Operating Income	61,273	(28,774)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	61,273	(28,774)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	7,657	18,061	9
Miscellaneous Nonoperating Income (421)	13,728	0	10
Total Other Income	21,385	18,061	
Total Income	82,658	(10,713)	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	14,497	0	12
Total Miscellaneous Income Deductions	14,497	0	
Income Before Interest Charges	68,161	(10,713)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	77,943	87,322	13
Amortization of Debt Discount and Expense (428)	2,820	4,874	14
Amortization of Premium on Debt--Cr. (429)	0		15
Interest on Debt to Municipality (430)	1,985	2,588	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0		18
Total Interest Charges	82,748	94,784	
Net Income	(14,587)	(105,497)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(283,570)	(178,073)	19
Balance Transferred from Income (433)	(14,587)	(105,497)	20
Miscellaneous Credits to Surplus (434)	777,959	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	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)	479,802	(283,570)	

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	239,427		239,427	1
Total (Acct. 400):	239,427	0	239,427	
Operation and Maintenance Expense (401):				
Derived	108,505		108,505	2
Total (Acct. 401):	108,505	0	108,505	
Depreciation Expense (403):				
Derived	36,768		36,768	3
Total (Acct. 403):	36,768	0	36,768	
Amortization Expense (404):				
Derived	0		0	4
Total (Acct. 404):	0	0	0	
Taxes (408):				
Derived	32,881		32,881	5
Total (Acct. 408):	32,881	0	32,881	
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:	61,273	0	61,273	
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):				
NONE	0		0	9
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST ON INVESTMENTS	7,657	0	7,657	10
Total (Acct. 419):	7,657	0	7,657	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		13,728	13,728	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	13,728	13,728
TOTAL OTHER INCOME:	7,657	13,728	21,385

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]	14,497	14,497 14
NONE	0	0	0 15
Total (Acct. 426):	0	14,497	14,497
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	0	14,497	14,497

INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	77,943	[REDACTED]	77,943 16
Total (Acct. 427):	77,943	0	77,943
Amortization of Debt Discount and Expense (428):			
AMORTIZATION OF DEBT DISCOUNT	2,820	[REDACTED]	2,820 17
Total (Acct. 428):	2,820	0	2,820
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	1,985	[REDACTED]	1,985 19
Total (Acct. 430):	1,985	0	1,985
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:	82,748	0	82,748
NET INCOME:	(13,818)	(769)	(14,587)
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	(283,570)	0	(283,570) 22
Total (Acct. 216):	(283,570)	0	(283,570)
Balance Transferred from Income (433):			
Derived	(13,818)	(769)	(14,587) 23
Total (Acct. 433):	(13,818)	(769)	(14,587)
Miscellaneous Credits to Surplus (434):			
ELIMINATION AND TRANSFER OF CONTRIBUTED CAPIT/	0	777,959	777,959 24
Total (Acct. 434):	0	777,959	777,959
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 25
Total (Acct. 435)--Debit:	0	0	0
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):	(297,388)	777,190	479,802

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

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	239,427	0	0	0	239,427	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	239,427	0	0	0	239,427	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,404,384	2,395,661	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	677,028	450,756	2
Net Utility Plant	1,727,356	1,944,905	
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)	97,538	97,538	5
Other Investments (124)	89,960	110,959	6
Special Funds (125)	139,870	139,870	7
Total Other Property and Investments	327,368	348,367	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	281,055	304,012	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	11,956	12,468	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)	4,920	4,920	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	297,931	321,400	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	43,239	46,059	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	43,239	46,059	
Total Assets and Other Debits	2,395,894	2,660,731	

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)	313,264	313,264	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	479,802	(283,570)	23
Total Proprietary Capital	793,066	29,694	
LONG-TERM DEBT			
Bonds (221)	1,550,000	1,600,000	24
Advances from Municipality (223)	31,577	43,654	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	1,581,577	1,643,654	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	7,883	14,869	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	0		30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	13,368	13,897	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	21,251	28,766	
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			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	0	958,617	38
Total Liabilities and Other Credits	2,395,894	2,660,731	

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	2,395,661	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)	1,432,039	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	972,345	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	2,404,384	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)	481,873	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	195,155	0	0	0	12
Total Accumulated Provision	677,028	0	0	0	
Net Utility Plant	1,727,356	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)	450,756				450,756	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	36,768				36,768	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,382				1,382	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	38,150	0	0	0	38,150	13
Debits during year						14
Book cost of plant retired	7,033				7,033	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	7,033	0	0	0	7,033	19
Balance end of year (110.1)	481,873	0	0	0	481,873	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)	14,497				14,497	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	180,658				180,658	10
Total credits	195,155	0	0	0	195,155	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)	195,155	0	0	0	195,155	18
Composite Depreciation Rate?	No					19
If yes, what is the rate?						20

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0 1
Other					0	0 2
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	4,920	4,920 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	4,920	4,920

**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)				
2000 GENERAL OBLIGATION NOTES	434	428	913	1
2000 SPECIAL ASSESSMENT B BONDS	33	428	227	2
2001 REVENUE BONDS	2,353	428	42,099	3
Total			43,239	
Unamortized premium on debt (251)				
NONE				4
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	313,264	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>313,264</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)	
REVENUE BOND	01/01/2002	05/01/2021	5.70%	1,550,000	1
Total Bonds (Account 221):				1,550,000	

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)	
Advances (223)					
2000 SPECIAL ASSESSMENT B BONDS	08/01/2000	08/01/2005	5.12%	19,448	1
2000 GENERAL OBLIGATION NOTES	12/01/2000	12/01/2010	5.15%	12,129	2
Total for Account 223				31,577	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	32,881	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>32,881</u>	
Taxes paid during year:		
County, state and local taxes	29,620	6
Social Security taxes	2,890	7
PSC Remainder Assessment	371	8
Other (explain):		
NONE		9
Total payments and other debits	<u>32,881</u>	
Balance end of year	<u><u>0</u></u>	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
2002 REVENUE BONDS	13,180	77,943	78,227	12,896	1
Subtotal	13,180	77,943	78,227	12,896	
Advances from Municipality (223)					
2000 SPECIAL ASSESSMENT B	664	1,344	1,586	422	2
2000 GENERAL OBLIGATION NOTES	53	641	644	50	3
Subtotal	717	1,985	2,230	472	
Other long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	13,897	79,928	80,457	13,368	

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):		
INVESTMENT IN MUNICIPALITY	97,538	1
Total (Acct. 123):	97,538	
Other Investments (124):		
SPECIAL ASSESSMENTS	89,960	2
Total (Acct. 124):	89,960	
Special Funds (125):		
RESTRICTED CASH FOR DEBT	139,870	3
Total (Acct. 125):	139,870	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	11,956	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	11,956	
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)
<hr/>	
Payables to Municipality (233):	
NONE	16
Total (Acct. 233):	0
<hr/>	
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 (100.1)	1,434,541	0	0	0	1,434,541	1
Materials and Supplies	4,920	0	0	0	4,920	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	466,314	0	0	0	466,314	4
Customer Advances for Construction					0	5
NONE					0	6
Average Net Rate Base	973,147	0	0	0	973,147	
Net Operating Income	61,273	0	0	0	61,273	7
Net Operating Income as a percent of						
Average Net Rate Base	6.30%	N/A	N/A	N/A	6.30%	

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	958,617	0	0	0	0	958,617	1
Add credits during year:							
NONE						0	2
Deduct charges (specify):							
Closed January 1, 2003 per Docket 05-US-105	958,617					958,617	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)	236,797	228,680	1
Total Sales of Water	236,797	228,680	
Other Operating Revenues			
Forfeited Discounts (470)	648	411	2
Other Water Revenues (474)	1,982	2,251	3
Amortization of Construction Grants (475)		0	4
Total Other Operating Revenues	2,630	2,662	
Total Operating Revenues	239,427	231,342	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	67,547	145,591	5
General Operating Expenses (680-690)	40,958	42,092	6
Total Operation and Maintenance Expenses	108,505	187,683	
Other Operating Expenses			
Depreciation Expense (403)	36,768	38,078	7
Amortization Expense (404)		0	8
Taxes (408)	32,881	34,355	9
Total Other Operating Expenses	69,649	72,433	
Total Operating Expenses	178,154	260,116	
NET OPERATING INCOME	61,273	(28,774)	

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	454	21,733	95,824	4
Commercial	92	9,254	32,210	5
Industrial	10	1,149	3,946	6
Total Metered Sales to General Customers (461)	556	32,136	131,980	
Private Fire Protection Service (462)	1		416	7
Public Fire Protection Service (463)	561		95,897	8
Other Sales to Public Authorities (464)	17	2,070	8,504	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,135	34,206	236,797	

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)	95,897	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)	95,897	
Forfeited Discounts (470):		
Customer late payment charges	648	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	648	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,982	7
Other (specify): NONE		8
Total Other Water Revenues (474)	1,982	

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)	19,689	20,610	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	8,022	10,816	3
Chemicals (630)	7,289	6,004	4
Supplies and Expenses (640)	2,077	3,558	5
Repairs of Water Plant (650)	30,470	104,603	6
Transportation Expenses (660)		0	7
Total Plant Operation and Maintenance Expenses	67,547	145,591	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	18,481	17,345	8
Office Supplies and Expenses (681)	3,636	3,188	9
Outside Services Employed (682)	4,562	8,394	10
Insurance Expense (684)	2,642	3,560	11
Employees Pensions and Benefits (686)	10,859	8,870	12
Regulatory Commission Expenses (688)		0	13
Miscellaneous General Expenses (689)	778	735	14
Uncollectible Accounts (690)		0	15
Total General Operating Expenses	40,958	42,092	
Total Operation and Maintenance Expenses	108,505	187,683	

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		30,016	31,770	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		396	411	2
Net property tax equivalent		29,620	31,359	
Social Security		2,890	2,903	3
PSC Remainder Assessment		371	93	4
Other (specify): NONE			0	5
Total tax expense		32,881	34,355	

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			Shawano				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.187600				3
County tax rate	mills		4.937830				4
Local tax rate	mills		7.193710				5
School tax rate	mills		7.001090				6
Voc. school tax rate	mills		1.465990				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		20.786220				10
Less: state credit	mills		1.138020				11
Net tax rate	mills		19.648200				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.193710				14
Combined School Tax Rate	mills		8.467080				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		15.660790				17
Total Tax Rate	mills		20.786220				18
Ratio of Local and School Tax to Total	dec.		0.753422				19
Total tax net of state credit	mills		19.648200				20
Net Local and School Tax Rate	mills		14.803381				21
Utility Plant, Jan. 1	\$	2,395,661	2,395,661				22
Materials & Supplies	\$	4,920	4,920				23
Subtotal	\$	2,400,581	2,400,581				24
Less: Plant Outside Limits	\$	503,411	503,411				25
Taxable Assets	\$	1,897,170	1,897,170				26
Assessment Ratio	dec.		1.068759				27
Assessed Value	\$	2,027,618	2,027,618				28
Net Local & School Rate	mills		14.803381				29
Tax Equiv. Computed for Current Year	\$	30,016	30,016				30
Tax Equivalent per 1994 PSC Report	\$	18,443					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	30,016					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)	3,834		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)	90,258		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	94,092	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	309,878		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	27,450		17
Diesel Pumping Equipment (326)	24,815		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	10,795		20
Total Pumping Plant	372,938	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	21,446		23
Total Water Treatment Plant	21,446	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)			3,834	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)	6,950		83,308	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	6,950	0	87,142	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			309,878	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			27,450	17
Diesel Pumping Equipment (326)			24,815	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			10,795	20
Total Pumping Plant	0	0	372,938	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			21,446	23
Total Water Treatment Plant	0	0	21,446	

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)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	244,918		26
Transmission and Distribution Mains (343)	1,306,233		27
Fire Mains (344)	0		28
Services (345)	138,020		29
Meters (346)	50,068	468	30
Hydrants (348)	103,856	1,560	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,843,095	2,028	
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)	2,347		36
Transportation Equipment (373)	15,141		37
Other General Equipment (379)	46,602		38
Other Tangible Property (390)	0		39
Total General Plant	64,090	0	
Total utility plant in service directly assignable	2,395,661	2,028	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	2,395,661	2,028	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			244,918 26
Transmission and Distribution Mains (343)		(808,843)	497,390 27
Fire Mains (344)			0 28
Services (345)		(85,464)	52,556 29
Meters (346)	83		50,453 30
Hydrants (348)		(64,310)	41,106 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	83	(958,617)	886,423
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)			2,347 36
Transportation Equipment (373)			15,141 37
Other General Equipment (379)			46,602 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	64,090
Total utility plant in service directly assignable	7,033	(958,617)	1,432,039
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	7,033	(958,617)	1,432,039

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)		10,928	27
Fire Mains (344)			28
Services (345)		1,200	29
Meters (346)			30
Hydrants (348)		1,600	31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	0	13,728	
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	13,728	
Common Utility Plant Allocated to Water Department			40
Total utility plant in service	0	13,728	

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)		808,843	819,771 27
Fire Mains (344)			0 28
Services (345)		85,464	86,664 29
Meters (346)			0 30
Hydrants (348)		64,310	65,910 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	958,617	972,345
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	958,617	972,345
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	958,617	972,345

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			3,053	3,053	1
February			2,833	2,833	2
March			3,259	3,259	3
April			3,219	3,219	4
May			3,090	3,090	5
June			3,100	3,100	6
July			3,074	3,074	7
August			3,124	3,124	8
September			2,991	2,991	9
October			3,076	3,076	10
November			2,821	2,821	11
December			3,100	3,100	12
Total annual pumpage	0	0	36,740	36,740	
Less: Water sold				34,206	13
Volume pumped but not sold				2,534	14
Volume sold as a percent of volume pumped				93%	15
Volume used for water production, water quality and system maintenance				388	16
Volume related to equipment/system malfunction				180	17
Non-utility volume NOT included in water sales				48	18
Total volume not sold but accounted for				616	19
Volume pumped but unaccounted for				1,918	20
Percent of water lost				5%	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.)				190	23
Date of maximum: 10/6/2003					24
Cause of maximum:					25
Routine maintenance hydrant flushing					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				71	26
Date of minimum: 12/7/2003					27
Total KWH used for pumping for the year				84,680	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)	
117 WEST GREEN BAY STREET	1	227	8	288,000	No	1
WASHINGTON STREET	2	450	13	684,000	Yes	2
4327 PORTER ROAD	3	420	15	720,000	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	1	2	3	1
Location	WEST GREEN BAY STREET	WASHINGTON STREET	PORTER ROAD	2
Purpose	P	P	P	3
Destination	R	D	D	4
Pump Manufacturer	PEERLESS	LAYNE	FAIRBANKS MORSE	5
Year Installed	1939	1959	1996	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	175	370	500	8
Pump Motor or Standby Engine Mfr	US	US	US	10
Year Installed	1939	1995	1996	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	10	40	75	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	BOOSTER 1			14
Location	WEST GREEN BAY STREET			15
Purpose	B			16
Destination	D			17
Pump Manufacturer	AURORA			18
Year Installed	1979			19
Type	CENTRIFUGAL			20
Actual Capacity (gpm)	150			21
Pump Motor or Standby Engine Mfr	US			23
Year Installed	1979			24
Type	ELECTRIC			25
Horsepower	5			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	1	2	3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET		3
Year constructed	1939	1979		4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		5
Elevation difference in feet (See Headnote 3.)	103	143		6
Total capacity in gallons (actual)	50,000	250,000		7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	LIQUID	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.2880	0.6840	0.7200	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	Y	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	1,670	0	0	0	1,670	1
M	D	6.000	32,379	0	0	0	32,379	2
P	D	6.000	2,912	0	0	0	2,912	3
M	D	8.000	5,008	0	0	0	5,008	4
P	D	8.000	4,094	683	0	0	4,777	5
M	D	10.000	5,310	0	0	0	5,310	6
P	D	10.000	1,251	0	0	0	1,251	7
M	D	12.000	6,015	0	0	0	6,015	8
P	D	12.000	6,625	0	0	0	6,625	9
Total Within Municipality			65,264	683	0	0	65,947	
M	D	10.000	1,356	0	0	0	1,356	10
Total Outside of Municipality			1,356	0	0	0	1,356	
Total Utility			66,620	683	0	0	67,303	

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	422	0	0	0	422	7	1
P	1.000	29	3	0	0	32	28	2
M	1.000	146	0	0	0	146	82	3
M	1.500	13	0	0	0	13	3	4
M	2.000	42	0	0	0	42	25	5
M	3.000	3	0	0	0	3		6
M	4.000	4	0	0	0	4	3	7
P	4.000	1	0	0	0	1		8
M	6.000	5	0	0	0	5	3	9
M	8.000	2	0	0	0	2		10
Total Utility		667	3	0	0	670	151	

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	553	0	1	0	552	13	1
0.750	4	0	0	0	4	0	2
1.000	21	0	0	0	21	0	3
1.500	14	0	0	0	14	1	4
2.000	9	1	0	0	10	0	5
2.500	1	0	0	0	1	0	6
3.000	3	0	0	0	3	0	7
4.000	1	0	0	0	1	0	8
Total:	606	1	1	0	606	14	

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	454	61	7	9	2	19	552	1
0.750	0	4	0	0	0	0	4	2
1.000	0	15	0	2	1	3	21	3
1.500	0	9	0	1	0	4	14	4
2.000	0	5	1	2	0	2	10	5
2.500	0	0	0	0	1	0	1	6
3.000	0	0	1	2	0	0	3	7
4.000	0	0	0	1	0	0	1	8
Total:	454	94	9	17	4	28	606	

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	1				1	1
Within Municipality	102	2			104	2
Total Fire Hydrants	103	2	0	0	105	
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: 200

Number of distribution valves operated during year: 87

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 of Water Plant - Expense decreased due to \$85,105 spent in 2002 for tower painting.

Account #682 - Outside Services Employed - Expenses decreased due to less consulting required since there are no major water projects.

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

General footnotes

Account #314 - Well #1 was considered abandoned during 2003.

If Adjustments for any account are nonzero, please explain.

To record the elimination and transfer of historical Account 271, Contributions in Aid of Construction 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.

To record elimination and transfer of historical Account 271, Contributions in Aid of Construction 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.

All main additions were financed by developers. The dollar amounts recorded are actual cost.

Water Services (Page W-18)

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

All service additions were financed by developers. The dollar amounts recorded are actual cost.

Hydrants and Distribution System Valves (Page W-20)

If Hydrants Additions are greater than zero AND Additions on both of the Plant in Service schedules (Account 348) are zero, please explain.

One hydrant was financed by developers and is recorded at actual cost. The other hydrant was financed by the utility.
