



3015 (02-09-04)

ANNUAL REPORT

OF

Name: WAUSAUKEE WATER AND SEWER UTILITY

Principal Office: 428 HARRISON AVENUE
WAUSAUKEE, WI 54177

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.

SIGNATURE PAGE

I MR RAY GORDON of
(Person responsible for accounts)

WAUSAUKEE WATER AND SEWER UTILITY, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts) 04/20/2004
(Date)

VILLAGE PRESIDENT
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: WAUSAUKEE WATER AND SEWER UTILITY

Utility Address: 428 HARRISON AVENUE
WAUSAUKEE, WI 54177

When was utility organized? 7/1/1965

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: KAY MENOR

Title: UTILITY CLERK

Office Address:

428 HARRISON AVENUE
WAUSAUKEE, WI 54177

Telephone: (715) 856 - 5341

Fax Number: (715) 856 - 6166

E-mail Address:

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

Name: DEL W HENQUINET

Title: CPA

Office Address: HENQUINET UNGER & WALTERS SC

1727 STEPHENSON STREET
P.O. BOX 75
MARINETTE, WI 54143

Telephone: (715) 735 - 9321

Fax Number: (715) 735 - 5899

E-mail Address: del@huwcpa.com

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

Name: RAY GORDON

Title: VILLAGE PRESIDENT

Office Address:

428 HARRISON AVENUE
WAUSAUKEE, WI 54177

Telephone: (715) 856 - 5341

Fax Number: (715) 856 - 6166

E-mail Address:

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

Date of most recent audit report: 1/21/2004

Period covered by most recent audit: DECEMBER 31, 2003

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: RAY GORDON

Title: VILLAGE PRESIDENT

Office Address:

428 HARRISON
WAUSAUKEE, WI 54177

Telephone: (715) 856 - 5341

Fax Number: (715) 856 - 6166

E-mail Address:

Name of utility commission/committee: WAUSAUKEE WATER & SEWER UTILITY COMMISSION

Names of members of utility commission/committee:

- MR RAY GORDON, VILLAGE PRESIDENT
- MR MACK MCKIM, COMMITTEE MEMBER
- MR HILBERT RADTKE, COMMITTEE MEMBER
- MR RANDY SCHMIDT, CHAIRPERSON
- MR PAT TRACY, COMMITTEE MEMBER
- MR THOMAS VANCASTER, COMMITTEE MEMBER
- MR GERALD WOJCIK, COMMITTEE MEMBER

Is sewer service rendered by the utility? YES

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? YES

Date of Ordinance: 7/1/1965

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: HENQUINET UNGER & WALTERS, S.C.
1727 STEPHENSON STREET
P.O. BOX 75
MARINETTE, WI 54143

Contact Person: DEL W HENQUINET

Title: CPA

Telephone: (715) 735 - 9321

Fax Number: (715) 735 - 5899

E-mail Address: del@huwcpa.com

Contract/Agreement beginning-ending dates: 1/1/2003 12/31/2003

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

FINANCIAL AUDIT

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	154,537	157,266	1
Operating Expenses:			
Operation and Maintenance Expense (401)	50,518	48,242	2
Depreciation Expense (403)	29,731	42,881	3
Amortization Expense (404)	0	0	4
Taxes (408)	11,036	11,151	5
Total Operating Expenses	91,285	102,274	
Net Operating Income	63,252	54,992	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	63,252	54,992	
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)	838	2,228	9
Miscellaneous Nonoperating Income (421)	26,919	48,424	10
Total Other Income	27,757	50,652	
Total Income	91,009	105,644	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	52,246	0	12
Total Miscellaneous Income Deductions	52,246	0	
Income Before Interest Charges	38,763	105,644	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	38,983	28,374	13
Amortization of Debt Discount and Expense (428)	853	853	14
Amortization of Premium on Debt--Cr. (429)	0		15
Interest on Debt to Municipality (430)	1,006	1,352	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0		18
Total Interest Charges	40,842	30,579	
Net Income	(2,079)	75,065	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	611,169	536,104	19
Balance Transferred from Income (433)	(2,079)	75,065	20
Miscellaneous Credits to Surplus (434)	1,904,776	0	21
Miscellaneous Debits to Surplus--Debit (435)	61,367	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)	2,452,499	611,169	

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	154,537		154,537	1
Total (Acct. 400):	154,537	0	154,537	
Operation and Maintenance Expense (401):				
Derived	50,518		50,518	2
Total (Acct. 401):	50,518	0	50,518	
Depreciation Expense (403):				
Derived	29,731		29,731	3
Total (Acct. 403):	29,731	0	29,731	
Amortization Expense (404):				
Derived	0		0	4
Total (Acct. 404):	0	0	0	
Taxes (408):				
Derived	11,036		11,036	5
Total (Acct. 408):	11,036	0	11,036	
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:	63,252	0	63,252	
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):				
INVESTMENT INCOME	838	0	838	10
Total (Acct. 419):	838	0	838	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		26,919	26,919	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	26,919	26,919
TOTAL OTHER INCOME:	838	26,919	27,757

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]	14,335	14,335 14
UNREGULATED SEWER OPERATING LOSS	37,911	0	37,911 15
Total (Acct. 426):	37,911	14,335	52,246
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	37,911	14,335	52,246

INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	38,983	[REDACTED]	38,983 16
Total (Acct. 427):	38,983	0	38,983
Amortization of Debt Discount and Expense (428):			
AMORTIZATION OF DEBT DISC AND ISSUANCE COST	853	[REDACTED]	853 17
Total (Acct. 428):	853	0	853
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	1,006	[REDACTED]	1,006 19
Total (Acct. 430):	1,006	0	1,006
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:	40,842	0	40,842
NET INCOME:	(14,663)	12,584	(2,079)
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	611,169	0	611,169 22
Total (Acct. 216):	611,169	0	611,169
Balance Transferred from Income (433):			
Derived	(14,663)	12,584	(2,079) 23
Total (Acct. 433):	(14,663)	12,584	(2,079)
Miscellaneous Credits to Surplus (434):			
CONTRIBUTED CAPITAL LATERAL	0	559,763	559,763 24
CONTRIBUTED CAPITAL SEWER	1,283,646	0	1,283,646 25
DEPRECIATION PRIOR YEAR	61,367	0	61,367 26
Total (Acct. 434):	1,345,013	559,763	1,904,776
Miscellaneous Debits to Surplus--Debit (435):			
DEPRECIATION PRIOR YEAR	0	61,367	61,367 27
Total (Acct. 435)--Debit:	0	61,367	61,367
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 28
Total (Acct. 436)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	1,941,519	510,980	2,452,499

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	154,537	0	0	0	154,537	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:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	154,537	0	0	0	154,537	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,610,719	1,582,631	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	337,314	292,963	2
Net Utility Plant	1,273,405	1,289,668	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	3,514,476	3,514,476	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	839,878	725,956	4
Net Nonutility Property	2,674,598	2,788,520	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	195,930	169,895	7
Total Other Property and Investments	2,870,528	2,958,415	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	12,960	12,528	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	38,856	40,183	11
Other Accounts Receivable (143)	48,727	80,495	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	100,543	133,206	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	14,059	14,912	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	14,059	14,912	
Total Assets and Other Debits	4,258,535	4,396,201	

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)	14,181	14,181	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	2,452,499	611,169	23
Total Proprietary Capital	2,466,680	625,350	
LONG-TERM DEBT			
Bonds (221)	1,714,133	1,815,390	24
Advances from Municipality (223)	23,092	27,149	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	1,737,225	1,842,539	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	6,445	37,817	28
Payables to Municipality (233)	25,897	26,897	29
Customer Deposits (235)			30
Taxes Accrued (236)	10,000	10,000	31
Interest Accrued (237)	9,905	10,189	32
Other Current and Accrued Liabilities (238)	2,383		33
Total Current and Accrued Liabilities	54,630	84,903	
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	1,843,409	38
Total Liabilities and Other Credits	4,258,535	4,396,201	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	1,582,631	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)	1,023,975	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	586,744	0	0	0	3
Utility Plant Purchased or Sold (391)					4
Utility Plant in Process of Reclassification (392)					5
Utility Plant Leased to Others (393)					6
Property Held for Future Use (394)					7
Construction Work in Progress (395)					8
Utility Plant Acquisition Adjustments (396)					9
Other Utility Plant Adjustments (397)					10
Total Utility Plant	1,610,719	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)	261,612	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	75,702	0	0	0	12
Total Accumulated Provision	337,314	0	0	0	
Net Utility Plant	1,273,405	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)	292,963				292,963	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	29,731				29,731	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	785				785	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	30,516	0	0	0	30,516	13
Debits during year						14
Book cost of plant retired	500				500	15
Cost of removal					0	16
Other debits (specify):						17
DEPRECIATION PRIOR YEAR	61,367				61,367	18
Total debits	61,867	0	0	0	61,867	19
Balance end of year (110.1)	261,612	0	0	0	261,612	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)	14,335				14,335	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	61,367				61,367	10
Total credits	75,702	0	0	0	75,702	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)	75,702	0	0	0	75,702	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	3,514,476			3,514,476	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	3,514,476	0	0	3,514,476	
Less accum. prov. depr. & amort. (122)	725,956	113,922		839,878	3
Net Nonutility Property	2,788,520	(113,922)	0	2,674,598	

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					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility		0 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	<u>0</u>	<u>0</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)				
1993 FMHA LOAN WATER	477	428	9,563	1
1994 CLEAN WATER FUND SEWER	197	428	789	2
FMHA LOAN WATER	179	428	3,707	3
Total			14,059	
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	14,181	1
Changes during year (explain):		2
Balance end of year	<u><u>14,181</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)	
CLEAN WATER FUND LOAN	04/13/1993	05/01/2013	0.12%	926,598	1
FMHA	09/30/1993	09/30/2033	5.25%	170,811	2
1993 FMHA LOAN	09/07/1995	09/01/2035	5.00%	208,000	3
2001 FMHA (NO 2)	11/08/2001	11/01/2041	4.50%	331,293	4
2001 FMHA	11/08/2001	11/01/2041	4.50%	77,431	5
Total Bonds (Account 221):				1,714,133	

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)					
G.O. DEBT - BANK NORTH	09/30/1993	09/29/2003	4.25%	23,092	1
Total for Account 223				23,092	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	10,000	1
Accruals:		
Charged water department expense	11,036	2
Charged electric department expense		3
Charged sewer department expense	2,359	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>13,395</u>	
Taxes paid during year:		
County, state and local taxes	10,000	6
Social Security taxes	3,252	7
PSC Remainder Assessment	143	8
Other (explain):		
NONE		9
Total payments and other debits	<u>13,395</u>	
Balance end of year	<u><u>10,000</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)					
1993 FMHA LOAN	3,687	11,014	11,061	3,640	1
CLEAN WATER FUND LOAN	151	852	866	137	2
1995 FMHA LOAN	2,885	8,617	8,655	2,847	3
2001 FMHA	2,512	15,004	15,065	2,451	4
2001 FMHA (NO2)	587	3,496	3,510	573	5
Subtotal	9,822	38,983	39,157	9,648	
Advances from Municipality (223)					
1993 G.O. DEBT	367	1,006	1,116	257	6
Subtotal	367	1,006	1,116	257	
Other long-Term Debt (224)					
NONE	0			0	7
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	8
Subtotal	0	0	0	0	
Total	10,189	39,989	40,273	9,905	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
WATER TOWER PROJECT	77	3
REDEMPTION ACCOUNT	48,593	4
RESERVE ACCOUNT	72,691	5
DEPRECIATION ACCOUNT	22,346	6
DNR REPLACEMENT ACCOUNT	52,223	7
Total (Acct. 125):	195,930	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	38,856	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	38,856	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	42,987	13
Merchandising, jobbing and contract work		14
Other (specify):		
DUE FROM WATER TOWER GRANT	5,740	15
Total (Acct. 143):	48,727	
Receivables from Municipality (145):		
NONE		16
Total (Acct. 145):	0	
Prepayments (165):		
NONE		17
Total (Acct. 165):	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)	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		19
Total (Acct. 183):	0	
Payables to Municipality (233):		
DUE TO GENERAL FUND	25,897	20
Total (Acct. 233):	25,897	
Other Deferred Credits (253):		
NONE		21
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)	1,023,421	0	0	0	1,023,421	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	277,287	0	0	0	277,287	4
Customer Advances for Construction					0	5
					0	6
Average Net Rate Base	746,134	0	0	0	746,134	
Net Operating Income	63,252	0	0	0	63,252	7
Net Operating Income as a percent of						
Average Net Rate Base	8.48%	N/A	N/A	N/A	8.48%	

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	559,763	0	0	1,283,646	0	1,843,409	1
Add credits during year:							
NONE						0	2
Deduct charges (specify):							
Closed January 1, 2003 per Docket 05-US-105	559,763			1,283,646		1,843,409	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)	152,733	155,449	1
Total Sales of Water	152,733	155,449	
Other Operating Revenues			
Forfeited Discounts (470)	489	547	2
Other Water Revenues (474)	1,315	1,270	3
Amortization of Construction Grants (475)		0	4
Total Other Operating Revenues	1,804	1,817	
Total Operating Revenues	154,537	157,266	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	35,072	34,230	5
General Operating Expenses (680-690)	15,446	14,012	6
Total Operation and Maintenance Expenses	50,518	48,242	
Other Operating Expenses			
Depreciation Expense (403)	29,731	42,881	7
Amortization Expense (404)		0	8
Taxes (408)	11,036	11,151	9
Total Other Operating Expenses	40,767	54,032	
Total Operating Expenses	91,285	102,274	
NET OPERATING INCOME	63,252	54,992	

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	227	8,866	49,782	4
Commercial	70	6,216	24,811	5
Industrial	3	915	2,692	6
Total Metered Sales to General Customers (461)	300	15,997	77,285	
Private Fire Protection Service (462)	1		2,820	7
Public Fire Protection Service (463)	1		65,953	8
Other Sales to Public Authorities (464)	14	1,801	6,675	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	316	17,798	152,733	

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)	65,953	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)	65,953	
Forfeited Discounts (470):		
Customer late payment charges	489	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	489	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	564	7
Other (specify):		
OTHER	751	8
Total Other Water Revenues (474)	1,315	

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)	18,215	15,310	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	3,265	3,400	3
Chemicals (630)	52	374	4
Supplies and Expenses (640)	5,220	4,985	5
Repairs of Water Plant (650)	7,291	9,147	6
Transportation Expenses (660)	1,029	1,014	7
Total Plant Operation and Maintenance Expenses	35,072	34,230	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	3,716	4,516	8
Office Supplies and Expenses (681)	431	540	9
Outside Services Employed (682)	3,417	1,625	10
Insurance Expense (684)	2,240	1,733	11
Employees Pensions and Benefits (686)	4,857	4,124	12
Regulatory Commission Expenses (688)	209	1,092	13
Miscellaneous General Expenses (689)	576	382	14
Uncollectible Accounts (690)		0	15
Total General Operating Expenses	15,446	14,012	
Total Operation and Maintenance Expenses	50,518	48,242	

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		10,000	10,000	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		491	491	2
Net property tax equivalent		9,509	9,509	
Social Security		1,318	1,499	3
PSC Remainder Assessment		209	143	4
Other (specify): NONE			0	5
Total tax expense		11,036	11,151	

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			Marinette				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.213490				3
County tax rate	mills		4.632993				4
Local tax rate	mills		9.823762				5
School tax rate	mills		10.175059				6
Voc. school tax rate	mills		1.668282				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		26.513586				10
Less: state credit	mills		1.508414				11
Net tax rate	mills		25.005172				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.823762				14
Combined School Tax Rate	mills		11.843341				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.667103				17
Total Tax Rate	mills		26.513586				18
Ratio of Local and School Tax to Total	dec.		0.817208				19
Total tax net of state credit	mills		25.005172				20
Net Local and School Tax Rate	mills		20.434416				21
Utility Plant, Jan. 1	\$	1,582,631	1,582,631				22
Materials & Supplies	\$	0	0				23
Subtotal	\$	1,582,631	1,582,631				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,582,631	1,582,631				26
Assessment Ratio	dec.		0.936800				27
Assessed Value	\$	1,482,609	1,482,609				28
Net Local & School Rate	mills		20.434416				29
Tax Equiv. Computed for Current Year	\$	30,296	30,296				30
Tax Equivalent per 1994 PSC Report	\$	17,259					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	10,000					32 33
Tax equiv. for current year (see note 6)	\$	10,000					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)	8,425		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	23,095		6
Lake, River and Other Intakes (313)	87,800		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	119,320	0	
PUMPING PLANT			
Land and Land Rights (320)	2		12
Structures and Improvements (321)	249,865		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	59,537		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	8,478		20
Total Pumping Plant	317,882	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	6,708		23
Total Water Treatment Plant	6,708	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)		(376)	8,049	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)		(20,000)	3,095	6
Lake, River and Other Intakes (313)		(68,684)	19,116	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	(89,060)	30,260	
PUMPING PLANT				
Land and Land Rights (320)			2	12
Structures and Improvements (321)		(20,000)	229,865	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)		(50,000)	9,537	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			8,478	20
Total Pumping Plant	0	(70,000)	247,882	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)		(755)	5,953	23
Total Water Treatment Plant	0	(755)	5,953	

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)	547		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	455,718		26
Transmission and Distribution Mains (343)	465,828		27
Fire Mains (344)	17,165		28
Services (345)	44,277		29
Meters (346)	33,578	1,294	30
Hydrants (348)	54,241		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,071,354	1,294	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	8,063		35
Computer Equipment (372.1)	27,134		36
Transportation Equipment (373)	9,631		37
Other General Equipment (379)	22,539	375	38
Other Tangible Property (390)	0		39
Total General Plant	67,367	375	
Total utility plant in service directly assignable	1,582,631	1,669	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,582,631	1,669	

**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)			547 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)		(167,303)	288,415 26
Transmission and Distribution Mains (343)		(183,325)	282,503 27
Fire Mains (344)		(4,641)	12,524 28
Services (345)		(12,000)	32,277 29
Meters (346)	500	(10,000)	24,372 30
Hydrants (348)		(15,790)	38,451 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	500	(393,059)	679,089
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			8,063 35
Computer Equipment (372.1)		(4,630)	22,504 36
Transportation Equipment (373)			9,631 37
Other General Equipment (379)		(2,321)	20,593 38
Other Tangible Property (390)			0 39
Total General Plant	0	(6,951)	60,791
Total utility plant in service directly assignable	500	(559,825)	1,023,975
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	500	(559,825)	1,023,975

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)		376	376	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)		88,684	88,684	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	89,060	89,060	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)		20,000	20,000	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)		50,000	50,000	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	70,000	70,000	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)		755	755	23
Total Water Treatment Plant	0	755	755	

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)		23,600	26
Transmission and Distribution Mains (343)			27
Fire Mains (344)			28
Services (345)			29
Meters (346)			30
Hydrants (348)			31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	0	23,600	
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)		3,319	38
Other Tangible Property (390)			39
Total General Plant	0	3,319	
Total utility plant in service directly assignable	0	26,919	
Common Utility Plant Allocated to Water Department			40
Total utility plant in service	0	26,919	

**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)		167,303	190,903 26
Transmission and Distribution Mains (343)		183,325	183,325 27
Fire Mains (344)		4,641	4,641 28
Services (345)		12,000	12,000 29
Meters (346)		10,000	10,000 30
Hydrants (348)		15,790	15,790 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	393,059	416,659
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)		4,630	4,630 36
Transportation Equipment (373)			0 37
Other General Equipment (379)		2,321	5,640 38
Other Tangible Property (390)			0 39
Total General Plant	0	6,951	10,270
Total utility plant in service directly assignable	0	559,825	586,744
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	559,825	586,744

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Sources of Water Supply					
Month	Purchased Water Gallons (000's)	Surface Water Gallons (000's)	Ground Water Gallons (000's)	Total Gallons All Methods (000's)	
(a)	(b)	(c)	(d)	(e)	
January			1,980	1,980	1
February			2,012	2,012	2
March			1,814	1,814	3
April			1,591	1,591	4
May			1,755	1,755	5
June			1,822	1,822	6
July			2,066	2,066	7
August			2,158	2,158	8
September			2,027	2,027	9
October			1,919	1,919	10
November			1,741	1,741	11
December			1,816	1,816	12
Total annual pumpage	0	0	22,701	22,701	
Less: Water sold				17,798	13
Volume pumped but not sold				4,903	14
Volume sold as a percent of volume pumped				78%	15
Volume used for water production, water quality and system maintenance				400	16
Volume related to equipment/system malfunction				2,952	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				3,352	19
Volume pumped but unaccounted for				1,551	20
Percent of water lost				7%	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.)				2,788	23
Date of maximum: 1/5/2003					24
Cause of maximum:					25
WATERMAIN BREAK					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				0	26
Date of minimum: 8/3/2003					27
Total KWH used for pumping for the year				34,860	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	1	50	20	228,000	Yes	1
WELL #3	3	72	12	259,200	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	1	3	IRE PROTECTION SYSTEM	1
Location	WELL	WELL	DIRECT	2
Purpose	P	S	B	3
Destination	R	D	D	4
Pump Manufacturer	U S MOTOR	GOULOS	SINGER	5
Year Installed	1964	1995	1973	6
Type	VERTICAL TURBINE	OTHER	VERTICAL TURBINE	7
Actual Capacity (gpm)	200	180	1,500	8
Pump Motor or Standby Engine Mfr	US MOTOR	US MOTOR	GENERAL ELECTRIC	10
Year Installed	1964	1995	1973	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	15	0	150	13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	2		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	2001		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	170		6
Total capacity in gallons (actual)	150,000		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.)	288.0000		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	N		14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	S	1.750	1,316	0	0	0	1,316	1
M	T	6.000	42,042	0	0	0	42,042	2
M	T	8.000	5,897	0	0	0	5,897	3
M	D	10.000	1,700	0	0	0	1,700	4
M	D	12.000	2,083	0	0	0	2,083	5
Total Within Municipality			53,038	0	0	0	53,038	
Total Utility			53,038	0	0	0	53,038	

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	290	0	0	0	290		1
M	1.000	16	0	0	0	16		2
M	1.500	1	0	0	0	1		3
M	2.000	6	0	0	0	6		4
M	4.000	1	0	0	0	1		5
M	6.000	1	0	0	0	1		6
Total Utility		315	0	0	0	315	0	

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	290	18	8	0	300	26	1
0.750	0	0	0	0	0	0	2
1.000	22	2	0	0	24	0	3
1.500	10	0	0	0	10	0	4
2.000	3	0	0	0	3	0	5
3.000	4	0	0	0	4	0	6
Total:	329	20	8	0	341	26	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	227	48	1	5	0	19	300	1
0.750	0	0	0	0	0	0	0	2
1.000	0	16	0	3	0	5	24	3
1.500	0	6	1	0	0	3	10	4
2.000	0	0	1	2	0	0	3	5
3.000	0	0	0	4	0	0	4	6
Total:	227	70	3	14	0	27	341	

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	3				3	1
Within Municipality	71				71	2
Total Fire Hydrants	74	0	0	0	74	
Flushing Hydrants						
	3				3	3
Total Flushing Hydrants	3	0	0	0	3	

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:	74
Number of distribution system valves end of year:	91
Number of distribution valves operated during year:	45

WATER OPERATING SECTION FOOTNOTES

Property Tax Equivalent (Water) (Page W-07)

General footnotes

IF total for Utility Plant, Jan. 1 on this schedule does not match Total Utility Plant - First of Year on the Net Utility Plant schedule, please explain.

NOT APPLICABLE

If Lower Tax Equivalent authorized by municipality is greater than or equal to zero, please explain.

PER BOARD APPROVAL

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

General footnotes

PER DOCKET 05-US-105

ASSET RECLASSIFIED - UTILITY PLANT, CONTRIBUTED PLANT

If Balance First of Year, Account 300 (or 300.1), is nonzero, please explain.

PER DOCKET 05-US-105

ASSET RECLASSIFIED - UTILITY PLANT, CONTRIBUTED PLANT

If Additions, Account 300 (or 300.1), is nonzero, please explain.

PER DOCKET 05-US-105

ASSET RECLASSIFIED - UTILITY PLANT, CONTRIBUTED PLANT

If Retirements, Account 300 (or 300.1), is nonzero, please explain.

PER DOCKET 05-US-105

ASSET RECLASSIFIED - UTILITY PLANT, CONTRIBUTED PLANT

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$10,000, please explain. If applicable, provide construction authorization.

PER DOCKET 05-US-105

ASSET RECLASSIFIED - UTILITY PLANT, CONTRIBUTED PLANT

If Retirements for Accounts OTHER than 316, 343, 345, 346 or 348 exceed \$10,000, please explain.

PER DOCKET 05-US-105

ASSET RECLASSIFIED - UTILITY PLANT, CONTRIBUTED PLANT

If Adjustments for any account are nonzero, please explain.

PER DOCKET 05-US-105

ASSET RECLASSIFIED - UTILITY PLANT, CONTRIBUTED PLANT

If Plant in Service Additions, Account 345, are greater than zero AND Additions on the Water Services schedule are zero, please explain.

PER DOCKET 05-US-105

ASSET RECLASSIFIED - UTILITY PLANT, CONTRIBUTED PLANT

If Plant in Service Retirements, Account 345, are greater than zero AND Retirements on the Water Services schedule are zero, please explain.

PER DOCKET 05-US-105

ASSET RECLASSIFIED - UTILITY PLANT, CONTRIBUTED PLANT

If Plant in Service Additions, Accounts 316 or 343, are greater than zero AND Additions on the Mains schedule are zero, please explain.

PER DOCKET 05-US-105

ASSET RECLASSIFIED - UTILITY PLANT, CONTRIBUTED PLANT

WATER OPERATING SECTION FOOTNOTES

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

If Plant in Service Retirements, Accounts 316 or 343, are greater than zero AND Retirements on the Mains schedule are zero, please explain.

PER DOCKET 05-US-105
ASSET RECLASSIFIED - UTILITY PLANT, CONTRIBUTED PLANT

If Plant in Service Additions, Account 346, are greater than zero AND Additions on the Meters schedule are zero, please explain.

PER DOCKET 05-US-105
ASSET RECLASSIFIED - UTILITY PLANT, CONTRIBUTED PLANT

If Plant in Service Retirements, Account 346, are greater than zero AND Retirements on the Meters schedule are zero, please explain.

PER DOCKET 05-US-105
ASSET RECLASSIFIED - UTILITY PLANT, CONTRIBUTED PLANT

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

PER DOCKET 05-US-105
ASSET RECLASSIFIED - UTILITY PLANT, CONTRIBUTED PLANT

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

PER DOCKET 05-US-105
ASSET RECLASSIFIED - UTILITY PLANT, CONTRIBUTED PLANT

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

General footnotes

PER DOCKET 05-US-105
ASSET RECLASSIFIED - UTILITY PLANT, CONTRIBUTED PLANT

If Balance First of Year, Account 300 (or 300.1), is nonzero, please explain.

PER DOCKET 05-US-105
ASSET RECLASSIFIED - UTILITY PLANT, CONTRIBUTED PLANT

If Additions, Account 300 (or 300.1), is nonzero, please explain.

PER DOCKET 05-US-105
ASSET RECLASSIFIED - UTILITY PLANT, CONTRIBUTED PLANT

If Retirements, Account 300 (or 300.1), is nonzero, please explain.

PER DOCKET 05-US-105
ASSET RECLASSIFIED - UTILITY PLANT, CONTRIBUTED PLANT

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$10,000, please explain.

PER DOCKET 05-US-105
ASSET RECLASSIFIED - UTILITY PLANT, CONTRIBUTED PLANT

If Retirements for Accounts OTHER than 316, 343, 345, 346 or 348 exceed \$10,000, please explain.

PER DOCKET 05-US-105
ASSET RECLASSIFIED - UTILITY PLANT, CONTRIBUTED PLANT

If Adjustments for any account are nonzero, please explain.

PER DOCKET 05-US-105
ASSET RECLASSIFIED - UTILITY PLANT, CONTRIBUTED PLANT

WATER OPERATING SECTION FOOTNOTES

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

If Plant in Service Additions, Account 345, are greater than zero AND Additions on the Water Services schedule are zero, please explain.

PER DOCKET 05-US-105
ASSET RECLASSIFIED - UTILITY PLANT, CONTRIBUTED PLANT

If Plant in Service Retirements, Account 345, are greater than zero AND Retirements on the Water Services schedule are zero, please explain.

PER DOCKET 05-US-105
ASSET RECLASSIFIED - UTILITY PLANT, CONTRIBUTED PLANT

If Plant in Service Additions, Accounts 316 or 343, are greater than zero AND Additions on the Mains schedule are zero, please explain.

PER DOCKET 05-US-105
ASSET RECLASSIFIED - UTILITY PLANT, CONTRIBUTED PLANT

If Plant in Service Retirements, Accounts 316 or 343, are greater than zero AND Retirements on the Mains schedule are zero, please explain.

PER DOCKET 05-US-105
ASSET RECLASSIFIED - UTILITY PLANT, CONTRIBUTED PLANT

If Plant in Service Additions, Account 346, are greater than zero AND Additions on the Meters schedule are zero, please explain.

PER DOCKET 05-US-105
ASSET RECLASSIFIED - UTILITY PLANT, CONTRIBUTED PLANT

If Plant in Service Retirements, Account 346, are greater than zero AND Retirements on the Meters schedule are zero, please explain.

PER DOCKET 05-US-105
ASSET RECLASSIFIED - UTILITY PLANT, CONTRIBUTED PLANT

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

PER DOCKET 05-US-105
ASSET RECLASSIFIED - UTILITY PLANT, CONTRIBUTED PLANT

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

PER DOCKET 05-US-105
ASSET RECLASSIFIED - UTILITY PLANT, CONTRIBUTED PLANT
