



3014 (02-09-04)

ANNUAL REPORT

OF

Name: DODGEVILLE WATER UTILITY

Principal Office: 100 E. FOUNTAIN STREET
P.O. BOX 110
DODGEVILLE, WI 53533

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: DODGEVILLE WATER UTILITY

Utility Address: 100 E. FOUNTAIN STREET

P.O. BOX 110

DODGEVILLE, WI 53533

When was utility organized? 5/8/1971

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS CHERYL MENON

Title: CITY CLERK

Office Address:

100 EAST FOUNTAIN STREET

P.O. BOX 110

DODGEVILLE, WI 53533

Telephone: (608) 935 - 5228

Fax Number: (608) 935 - 3520

E-mail Address:

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

Name: PATRICK FITZSIMONS

Title: STAFF ACCOUNTANT

Office Address: JOHNSON BLOCK AND COMPANY, INC.

229 HIGH STREET

MINERAL POINT, WI 53565

Telephone: (608) 987 - 2206

Fax Number: (608) 987 - 3391

E-mail Address: pfitzsimons@johnsonblock.com

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

Name: MR VON HILLER

Title: CHAIRMAN

Office Address:

100 EAST FOUNTAIN STREET

DODGEVILLE, WI 53533

Telephone: (608) 935 - 5228

Fax Number: (608) 935 - 3520

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: JAY BENNETT

Title: MANAGER

Office Address: JOHNSON BLOCK AND COMPANY, INC.
229 HIGH STREET
MINERAL POINT, WI 53565

Telephone: (608) 987 - 2206

Fax Number: (608) 987 - 3391

E-mail Address: jbenett@johnsonblock.com

Date of most recent audit report: 3/11/2003

Period covered by most recent audit: 1/1/02 TO 12/31/02

Names and titles of utility management including manager or superintendent:

Name: MR ERIC FRIEDRICH

Title: SUPERINTENDENT

Office Address:

100 EAST FOUNTAIN STREET
P.O. BOX 110
DODGEVILLE, WI 53533

Telephone: (608) 935 - 5228

Fax Number: (608) 935 - 3520 EXT

E-mail Address:

Name of utility commission/committee: Public Works Committee

Names of members of utility commission/committee:

MR VON HILLER, CHAIRMAN

MR MARK JAMES

MR DAN MEUER

Is sewer service rendered by the utility? NO

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

Date of Ordinance: [REDACTED]

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	665,553	647,505	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	278,962	234,293	2
Depreciation Expense (403)	71,137	107,132	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	117,184	110,967	5
Total Operating Expenses	467,283	452,392	
Net Operating Income	198,270	195,113	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	198,270	195,113	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	5,754	14,536	10
Miscellaneous Nonoperating Income (421)	78,628	0	11
Total Other Income	84,382	14,536	
Total Income	282,652	209,649	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	46,451	0	13
Total Miscellaneous Income Deductions	46,451	0	
Income Before Interest Charges	236,201	209,649	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	21,566	35,557	14
Amortization of Debt Discount and Expense (428)	977	2,031	15
Amortization of Premium on Debt--Cr. (429)	0		16
Interest on Debt to Municipality (430)	6,877	8,627	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0		19
Total Interest Charges	29,420	46,215	
Net Income	206,781	163,434	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,235,853	1,072,419	20
Balance Transferred from Income (433)	206,781	163,434	21
Miscellaneous Credits to Surplus (434)	1,860,646	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	3,303,280	1,235,853	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	665,553		665,553	1
Total (Acct. 400):	665,553	0	665,553	
Operation and Maintenance Expense (401-402):				
Derived	278,962		278,962	2
Total (Acct. 401-402):	278,962	0	278,962	
Depreciation Expense (403):				
Derived	71,137		71,137	3
Total (Acct. 403):	71,137	0	71,137	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	117,184		117,184	5
Total (Acct. 408):	117,184	0	117,184	
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:	198,270	0	198,270	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE	0		0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	10
Total (Acct. 418):	0	0	0	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INTEREST INCOME	5,754	0	5,754 11
Total (Acct. 419):	5,754	0	5,754
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water			0 12
SPECIAL ASSESSMENTS	0	78,628	78,628 13
Total (Acct. 421):	0	78,628	78,628
TOTAL OTHER INCOME:	5,754	78,628	84,382
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
NONE	0	0	0 14
Total (Acct. 425):	0	0	0
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		46,451	46,451 15
NONE	0	0	0 16
Total (Acct. 426):	0	46,451	46,451
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	0	46,451	46,451
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	21,566		21,566 17
Total (Acct. 427):	21,566	0	21,566
Amortization of Debt Discount and Expense (428):			
AMORTIZATION OF DEBT DISCOUNT	977		977 18
Total (Acct. 428):	977	0	977
Amortization of Premium on Debt--Cr. (429):			
NONE	0		0 19
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	6,877		6,877 20
Total (Acct. 430):	6,877	0	6,877
Other Interest Expense (431):			
Derived	0		0 21
Total (Acct. 431):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Interest Charged to Construction--Cr. (432):			
NONE	0		0 22
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	29,420	0	29,420
NET INCOME:	174,604	32,177	206,781
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	1,235,853	0	1,235,853 23
Total (Acct. 216):	1,235,853	0	1,235,853
Balance Transferred from Income (433):			
Derived	174,604	32,177	206,781 24
Total (Acct. 433):	174,604	32,177	206,781
Miscellaneous Credits to Surplus (434):			
BALANCE ALLOCATED FROM CIA ELIMINATION	0	1,860,646	1,860,646 25
Total (Acct. 434):	0	1,860,646	1,860,646
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 26
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 27
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 28
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	1,410,457	1,892,823	3,303,280

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	665,553	0	0	0	665,553	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	665,553	0	0	0	665,553	

DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	102,253		102,253	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	102,253	0	102,253	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	6,603,435	5,559,676	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,147,527	786,918	2
Net Utility Plant	5,455,908	4,772,758	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	308,086	291,505	6
Special Funds (125)	0	0	7
Total Other Property and Investments	308,086	291,505	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	3,460	0	8
Temporary Cash Investments (132)	246,662	265,531	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	41,153	40,309	11
Other Accounts Receivable (143)	0	355	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	44,244	214,513	14
Materials and Supplies (150)	14,043	13,787	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	349,562	534,495	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	9,787	10,763	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	38,458	0	20
Total Deferred Debits	48,245	10,763	
Total Assets and Other Debits	6,161,801	5,609,521	

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)	1,566,653	1,007,659	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	3,303,280	1,235,853	23
Total Proprietary Capital	4,869,933	2,243,512	
LONG-TERM DEBT			
Bonds (221)	579,076	682,351	24
Advances from Municipality (223)	90,000	120,000	25
Other Long-Term Debt (224)	229,880	72,736	26
Total Long-Term Debt	898,956	875,087	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	108,913	31,852	28
Payables to Municipality (233)	149,680	163,747	29
Customer Deposits (235)			30
Taxes Accrued (236)	111,732	105,569	31
Interest Accrued (237)	4,437	8,062	32
Other Current and Accrued Liabilities (238)	18,150	18,150	33
Total Current and Accrued Liabilities	392,912	327,380	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	0	2,163,542	41
Total Liabilities and Other Credits	6,161,801	5,609,521	

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	5,559,676	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	4,186,695	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	2,137,467	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	279,273				9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	6,603,435	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)	824,255	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	323,272	0	0	0	13
Total Accumulated Provision	1,147,527	0	0	0	
Net Utility Plant	5,455,908	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)	786,918				786,918	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	71,137				71,137	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	10,035				10,035	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	81,172	0	0	0	81,172	13
Debits during year						14
Book cost of plant retired	43,835				43,835	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	43,835	0	0	0	43,835	19
Balance end of year (110.1)	824,255	0	0	0	824,255	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.16%					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)	46,451				46,451	4
Accruals charged other						5
accounts (specify):						6
					0	7
Salvage					0	8
Other credits (specify):						9
Est. deprec on contrib plnt 1/1/03	302,896				302,896	10
Total credits	349,347	0	0	0	349,347	11
Debits during year						12
Book cost of plant retired	26,075				26,075	13
Cost of removal					0	14
Other debits (specify):						15
					0	16
Total debits	26,075	0	0	0	26,075	17
Balance end of year (110.2)	323,272	0	0	0	323,272	18
Composite Depreciation Rate?	Yes					19
If yes, what is the rate?	2.16%					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	14,043	13,787 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	14,043	13,787

**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)				
GENERAL OBLIGATION BONDS	976	428	9,787	1
Total			<u><u>9,787</u></u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u><u>0</u></u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	1,007,659	1
Changes during year (explain):		
TIF ADDITIONS	558,994	2
Balance end of year	<u><u>1,566,653</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)	
REFUNDING BONDS	12/20/2001	03/01/2020	4.23%	579,076	1
Total Bonds (Account 221):				579,076	

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)					
Advance from General	12/20/2000	12/20/2008	6.00%	20,000	1
ADVANCE FROM GENERAL	10/18/2000	10/18/2005	5.84%	50,000	2
ADVANCE FROM GENERAL	11/22/2000	11/22/2005	5.74%	20,000	3
Total for Account 223				90,000	
Other Long-Term Debt (224)					
STATE TRUST LOAN	12/09/2003	03/15/2023	4.75%	177,041	4
STATE TRUST LOAN	12/12/2001	03/15/2011	5.25%	403	5
ALLIANT ENERGY	05/10/2001	07/10/2006	6.25%	52,436	6
Total for Account 224				229,880	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	105,569	1
Accruals:		
Charged water department expense	117,184	2
Charged electric department expense		3
Charged sewer department expense	3,285	4
Other (explain):		
NONE		5
Total Accruals and other credits	120,469	
Taxes paid during year:		
County, state and local taxes	105,568	6
Social Security taxes	7,924	7
PSC Remainder Assessment	814	8
Other (explain):		
NONE		9
Total payments and other debits	114,306	
Balance end of year	111,732	

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)					
GENERAL OBLIGATION BONDS	7,392	18,943	23,052	3,283	1
Subtotal	7,392	18,943	23,052	3,283	
Advances from Municipality (223)					
NONE	0			0	2
ADVANCE 10/18/00	355	1,634	1,752	237	3
ADVANCE 11/22/00	184	1,661	1,722	123	4
ADVANCE 12/20/00	108	3,582	3,600	90	5
Subtotal	647	6,877	7,074	450	
Other Long-Term Debt (224)					
NONE	0			0	6
ALLIANT ENERGY	0	1,913	1,913	0	7
STATE TRUST LOAN	23	23	29	17	8
STATE TRUST FUND		687		687	9
Subtotal	23	2,623	1,942	704	
Notes Payable (231)					
NONE	0			0	10
Subtotal	0	0	0	0	
Total	8,062	28,443	32,068	4,437	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE	308,086	2
Total (Acct. 124):	308,086	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	38,296	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
OTHER ACCOUNTS RECEIVABLE	2,857	8
Total (Acct. 142):	41,153	
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):		
DUE FROM GENERAL - TAX ROLL ITEMS	13,791	12
DUE FROM SEWER - SHARED METER EXPENSE	30,453	13
Total (Acct. 145):	44,244	
Prepayments (165):		
NONE		14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	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)	
Other Deferred Debits (183):		
WELL REHABILITATION - AUTHORIZED 4/14/04	38,458	16
Total (Acct. 183):	38,458	
Payables to Municipality (233):		
DUE TO MUNICIPALITY - ALLOCATION OF INSURANCE EXPENSE	13,798	17
DUE TO MUNICIPALITY - REIMBURSEMENT FOR DEBT PAYMENTS	135,882	18
Total (Acct. 233):	149,680	
Other Deferred Credits (253):		
NONE		19
Total (Acct. 253):		0

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	3,774,671	0	0	0	3,774,671	1
Materials and Supplies	13,915	0	0	0	13,915	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation (110.1)	805,586	0	0	0	805,586	4
Customer Advances for Construction					0	5
					0	6
Average Net Rate Base	2,983,000	0	0	0	2,983,000	
Net Operating Income	198,270	0	0	0	198,270	7
Net Operating Income as a percent of Average Net Rate Base	6.65%	N/A	N/A	N/A	6.65%	

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

Income Statement Account Details (Page F-02)

General footnotes

A/C 421 - Special assessments were on fixed asset additions done in 2002 that were not special assessed until 2003.

Signature Page (Page ii)

General footnotes

COMPILATION REPORT OF CERTIFIED PUBLIC ACCOUNTANTS

April 2, 2004

City Council
City of Dodgeville
Dodgeville, Wisconsin 53533

We have compiled the accompanying prescribed Municipal Utility Annual Report of the City of Dodgeville Water Utility as of December 31, 2003, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements, information that is the representation of management. We have not audited or reviewed the accompanying Municipal Utility annual Report and, accordingly, do not express an opinion or any other form of assurance on this report.

The aforementioned report was prepared for the purpose of complying with statutory requirements, rules, regulations and guidelines of the Wisconsin Public Service Commission and is not intended to be a complete presentation in conformity with accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of the management of the City of Dodgeville and the Wisconsin Public Service Commission, and should not be used for any other purpose.

JOHNSON BLOCK AND COMPANY, INC.

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	2,163,542	0	0	0	0	2,163,542	1
Add credits during year:							
NONE						0	2
Deduct charges (specify):							
Closed January 1, 2003 per Docket 05-US-105	2,163,542					2,163,542	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)	653,327	633,142	1
Total Sales of Water	653,327	633,142	
Other Operating Revenues			
Forfeited Discounts (470)	1,332	1,313	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	10,894	13,050	6
Amortization of Construction Grants (475)		0	7
Total Other Operating Revenues	12,226	14,363	
Total Operating Revenues	665,553	647,505	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	13,831	272	8
Pumping Expenses (620-625)	78,375	57,501	9
Water Treatment Expenses (630-635)	28,302	31,236	10
Transmission and Distribution Expenses (640-655)	57,049	62,535	11
Customer Accounts Expenses (901-904)	19,858	18,912	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-935)	81,547	63,837	14
Total Operation and Maintenance Expenses	278,962	234,293	
Other Operating Expenses			
Depreciation Expense (403)	71,137	107,132	15
Amortization Expense (404-407)		0	16
Taxes (408)	117,184	110,967	17
Total Other Operating Expenses	188,321	218,099	
Total Operating Expenses	467,283	452,392	
NET OPERATING INCOME	198,270	195,113	

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	8	635	5,121	3
Total Unmetered Sales to General Customers (460)	8	635	5,121	
Metered Sales to General Customers (461)				
Residential	1,684	76,889	283,612	4
Commercial	215	35,285	102,823	5
Industrial	19	16,119	37,706	6
Total Metered Sales to General Customers (461)	1,918	128,293	424,141	
Private Fire Protection Service (462)	9		6,625	7
Public Fire Protection Service (463)	1		180,286	8
Other Sales to Public Authorities (464)	32	10,121	37,154	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,968	139,049	653,327	

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)
------------------------------	----------------------------------	--	-------------------------

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)	180,286	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)	180,286	
Forfeited Discounts (470):		
Customer late payment charges	1,332	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	1,332	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	10,197	10
Other (specify): MISCELLANEOUS	697	11
Total Other Water Revenues (474)	10,894	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)		0	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)	5,354	250	3
Maintenance of Water Source Plant (605)	8,477	22	4
Total Source of Supply Expenses	13,831	272	
PUMPING EXPENSES			
Operation Labor (620)	14,671	12,784	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	44,891	41,431	7
Operation Supplies and Expenses (623)	6,178	3,064	8
Maintenance of Pumping Plant (625)	12,635	222	9
Total Pumping Expenses	78,375	57,501	
WATER TREATMENT EXPENSES			
Operation Labor (630)	7,025	7,740	10
Chemicals (631)	15,299	18,702	11
Operation Supplies and Expenses (632)	5,978	4,794	12
Maintenance of Water Treatment Plant (635)		0	13
Total Water Treatment Expenses	28,302	31,236	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	25,443	34,877	14
Operation Supplies and Expenses (641)	520	905	15
Maintenance of Distribution Reservoirs and Standpipes (650)		0	16
Maintenance of Mains (651)	12,858	10,583	17
Maintenance of Services (652)	10,288	11,691	18
Maintenance of Meters (653)	1,980	2,463	19
Maintenance of Hydrants (654)	5,960	2,016	20
Maintenance of Other Plant (655)		0	21
Total Transmission and Distribution Expenses	57,049	62,535	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	5,017	4,489	22
Accounting and Collecting Labor (902)	14,841	14,423	23
Supplies and Expenses (903)		0	24
Uncollectible Accounts (904)		0	25
Total Customer Accounts Expenses	19,858	18,912	
SALES EXPENSES			
Sales Expenses (910)		0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	7,486	7,450	27
Office Supplies and Expenses (921)	13,814	11,405	28
Administrative Expenses Transferred--Credit (922)		0	29
Outside Services Employed (923)	3,727	3,746	30
Property Insurance (924)	13,798	10,693	31
Injuries and Damages (925)		0	32
Employee Pensions and Benefits (926)	40,143	29,417	33
Regulatory Commission Expenses (928)		0	34
Miscellaneous General Expenses (930)	504	31	35
Transportation Expenses (933)	2,075	1,095	36
Maintenance of General Plant (935)		0	37
Total Administrative and General Expenses	81,547	63,837	
Total Operation and Maintenance Expenses	278,962	234,293	

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		111,731	105,569	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		3,285	3,354	2
Net property tax equivalent		108,446	102,215	
Social Security		7,924	8,110	3
PSC Remainder Assessment		814	642	4
Other (specify): NONE			0	5
Total tax expense		117,184	110,967	

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			Iowa				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.218100				3
County tax rate	mills		6.316530				4
Local tax rate	mills		10.157320				5
School tax rate	mills		10.834780				6
Voc. school tax rate	mills		2.042560				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		29.569290				10
Less: state credit	mills		1.506090				11
Net tax rate	mills		28.063200				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.157320				14
Combined School Tax Rate	mills		12.877340				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		23.034660				17
Total Tax Rate	mills		29.569290				18
Ratio of Local and School Tax to Total	dec.		0.779006				19
Total tax net of state credit	mills		28.063200				20
Net Local and School Tax Rate	mills		21.861407				21
Utility Plant, Jan. 1	\$	5,559,676	5,559,676				22
Materials & Supplies	\$	13,787	13,787				23
Subtotal	\$	5,573,463	5,573,463				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	5,573,463	5,573,463				26
Assessment Ratio	dec.		0.917000				27
Assessed Value	\$	5,110,866	5,110,866				28
Net Local & School Rate	mills		21.861407				29
Tax Equiv. Computed for Current Year	\$	111,731	111,731				30
Tax Equivalent per 1994 PSC Report	\$	75,033					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	111,731					34

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	1,521		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)	199,229		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	200,750	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	85,743		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	190,126	40,250	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	2,136		20
Total Pumping Plant	278,005	40,250	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	21,430		23
Total Water Treatment Plant	21,430	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)			1,521	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)			199,229	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	200,750	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			85,743	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	15,000		215,376	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			2,136	20
Total Pumping Plant	15,000	0	303,255	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			21,430	23
Total Water Treatment Plant	0	0	21,430	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	12,700		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	141,911		26
Transmission and Distribution Mains (343)	3,622,789	705,273	27
Fire Mains (344)	0		28
Services (345)	529,706	49,518	29
Meters (346)	350,799	14,570	30
Hydrants (348)	275,397	57,369	31
Other Transmission and Distribution Plant (349)	7,375		32
Total Transmission and Distribution Plant	4,940,677	826,730	
GENERAL PLANT			
Land and Land Rights (389)	2,477		33
Structures and Improvements (390)	7,981		34
Office Furniture and Equipment (391)	444		35
Computer Equipment (391.1)	21,102	902	36
Transportation Equipment (392)	31,757		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	457		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	21,110		44
Other Tangible Property (399)	0		45
Total General Plant	85,328	902	
Total utility plant in service directly assignable	5,526,190	867,882	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	5,526,190	867,882	

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)			12,700	24
Structures and Improvements (341)			0	25
Distribution Reservoirs and Standpipes (342)			141,911	26
Transmission and Distribution Mains (343)	22,495	(1,801,581)	2,503,986	27
Fire Mains (344)			0	28
Services (345)	2,970	(244,987)	331,267	29
Meters (346)	1,920		363,449	30
Hydrants (348)	1,450	(116,974)	214,342	31
Other Transmission and Distribution Plant (349)			7,375	32
Total Transmission and Distribution Plant	28,835	(2,163,542)	3,575,030	
GENERAL PLANT				
Land and Land Rights (389)			2,477	33
Structures and Improvements (390)			7,981	34
Office Furniture and Equipment (391)			444	35
Computer Equipment (391.1)			22,004	36
Transportation Equipment (392)			31,757	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			457	39
Laboratory Equipment (395)			0	40
Power Operated Equipment (396)			0	41
Communication Equipment (397)			0	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			21,110	44
Other Tangible Property (399)			0	45
Total General Plant	0	0	86,230	
Total utility plant in service directly assignable	43,835	(2,163,542)	4,186,695	
Common Utility Plant Allocated to Water Department				0 46
Total utility plant in service	43,835	(2,163,542)	4,186,695	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	<u>0</u>	<u>0</u>	
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	<u>0</u>	<u>0</u>	
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	<u>0</u>	<u>0</u>	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)			23
Total Water Treatment Plant	<u>0</u>	<u>0</u>	

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

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

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

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

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

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)	22,495	1,801,581	1,779,086 27
Fire Mains (344)			0 28
Services (345)	2,530	244,987	242,457 29
Meters (346)			0 30
Hydrants (348)	1,050	116,974	115,924 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	26,075	2,163,542	2,137,467
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	26,075	2,163,542	2,137,467
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	26,075	2,163,542	2,137,467

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			15,701	15,701	1
February			12,710	12,710	2
March			13,744	13,744	3
April			13,398	13,398	4
May			14,984	14,984	5
June			16,041	16,041	6
July			16,212	16,212	7
August			17,954	17,954	8
September			14,734	14,734	9
October			14,052	14,052	10
November			12,967	12,967	11
December			13,770	13,770	12
Total annual pumpage	0	0	176,267	176,267	
Less: Water sold				139,049	13
Volume pumped but not sold				37,218	14
Volume sold as a percent of volume pumped				79%	15
Volume used for water production, water quality and system maintenance				21,604	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				21,604	19
Volume pumped but unaccounted for				15,614	20
Percent of water lost				9%	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.)				790	23
Date of maximum: 1/27/2003					24
Cause of maximum:					25
Two broken water mains					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				286	26
Date of minimum: 10/27/2003					27
Total KWH used for pumping for the year				514,700	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)	
LINDSEY STREET	#5	753	15	175,000	Yes	1
UNION STREET	#6	726	15	285,000	Yes	2
HWY 23	#7	725	15	170,000	Yes	3
LANDS END LANE	#8	720	15	125,000	Yes	4

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	#5	#6	#7	1
Location	LINDSEY STREET	UNION STREET	HWY 23	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	FRANKLIN ELECTRIC	U.S. ELECTRIC	U.S. ELECTRIC	5
Year Installed	2000	1961	1971	6
Type	SUBMERSIBLE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	190	440	260	8
Pump Motor or Standby Engine Mfr	FRANKLIN ELECTRIC	U.S. ELECTRIC	U.S. ELECTRIC	9 10
Year Installed	2000	1961	1971	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	100	75	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#8			14
Location	LANDS END LANE			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	U.S. ELECTRIC			18
Year Installed	1988			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	320			21
Pump Motor or Standby Engine Mfr	U.S. ELECTRIC			22 23
Year Installed	1988			24
Type	ELECTRIC			25
Horsepower	75			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	WATER TOWER		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1971		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	150		6
Total capacity in gallons (actual)	500,000		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.)	1.5000		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	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	14,612	0	0	0	14,612	1
M	D	6.000	69,686	459	150	0	69,995	2
M	D	8.000	38,608	2,976	2,700	0	38,884	3
M	D	10.000	31,564	10,474	485	0	41,553	4
M	D	12.000	13,232	0	0	0	13,232	5
Total Within Municipality			167,702	13,909	3,335	0	178,276	
Total Utility			167,702	13,909	3,335	0	178,276	

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	0.500		1	0	0	1		1
M	0.750	1,142	0	0	0	1,142		2
M	1.000	551	57	55	0	553	40	3
M	1.500	53	0	0	0	53		4
M	2.000	103	6	0	0	109		5
M	3.000	2	0	0	0	2		6
M	4.000	10	0	0	0	10		7
Total Utility		1,861	64	55	0	1,870	40	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,825	54	20	0	1,859	90	1
1.000	40	1	3	0	38	0	2
1.250	0	0	0	0	0	0	3
1.500	30	2	0	0	32	5	4
2.000	34	2	1	0	35	6	5
3.000	11	0	0	0	11	0	6
4.000	5	0	0	(1)	4	0	7
6.000	2	0	0	1	3	3	8
8.000	1	0	0	0	1	1	9
Total:	1,948	59	24	0	1,983	105	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,684	142	8	9	0	16	1,859	1
1.000	1	30	3	2	0	2	38	2
1.250	0	0	0	0	0	0	0	3
1.500	0	19	3	8	0	2	32	4
2.000	0	18	7	8	0	2	35	5
3.000	0	5	2	4	0	0	11	6
4.000	0	0	2	2	0	0	4	7
6.000	0	1	2	0	0	0	3	8
8.000	0	0	1	0	0	0	1	9
Total:	1,685	215	28	33	0	22	1,983	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	292	30	5		317	2
Total Fire Hydrants	292	30	5	0	317	
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:	317
Number of distribution system valves end of year:	480
Number of distribution valves operated during year:	250

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

A/C 926 - Increased health insurance premiums and 1/2 of benefits charged for floater position that was vacant in 2002.

A/C 602 - Increase due to needing more supplies in 2003 because of all the TIF additions.

A/C 640 - \$8,000 in additional lab testing fees incurred in prior year.

A/C 625 - Amortization of well rehab expenses of \$11,650 charged to account in 2003.

A/C 605 - Amortization of well rehab expenses of \$7,579 charged to account in 2003.

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

If Adjustments for any account are nonzero, please explain.

Adjustments reported for elimination of contribution in aid account 271 per PSC order.

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

If Adjustments for any account are nonzero, please explain.

Adjustments reported for elimination of contribution in aid account 271 per PSC order.

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.

Financing provided by TIF.

Water Services (Page W-18)

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

Financing provided by TIF.

Meters (Page W-19)

Explain all reported adjustments.

Adjustments reported to agree to information received from utility personnel.
