



3015 (02-09-04)

ANNUAL REPORT

OF

Name: WITTENBERG MUNICIPAL WATER UTILITY

Principal Office: P.O. BOX 331
WITTENBERG, WI 54499

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: WITTENBERG MUNICIPAL WATER UTILITY

Utility Address: P.O. BOX 331
WITTENBERG, WI 54499

When was utility organized? 1/1/1917

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: BONNIE ANDERSON

Title: ACTING CLERK

Office Address:

P.O. BOX 331
WITTENBERG, WI 54499

Telephone: (715) 253 - 6063

Fax Number: (715) 253 - 3772

E-mail Address:

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

Name: KAREN KERBER

Title: CPA

Office Address: KERBER, ROSE & ASSOCIATES, S.C.

115 E FIFTH STREET
SHAWANO, WI 54166

Telephone: (715) 526 - 9400 EXT 302

Fax Number: (715) 524 - 2599

E-mail Address: kkerber@kerberrose.com

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

Name: RAY HARTLABEN

Title: PRESIDENT

Office Address:

208 W. VINAL STREET
WITTENBERG, WI 54499

Telephone: (715) 253 - 6063

Fax Number: (715) 253 - 3772

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: JASON VOLLRATH

Title: CPA

Office Address: ERICKSON & ASSOCIATES, S.C.
1000 W COLLEGE AVE
APPLETON, WI 54911

Telephone: (920) 733 - 4957

Fax Number: (920) 733 - 6221

E-mail Address: jason@erickson-cpas.com

Date of most recent audit report: 4/22/2004

Period covered by most recent audit: YEAR ENDED DECEMBER 31, 2003

Names and titles of utility management including manager or superintendent:

Name: MR JOEL YAEGER

Title: MANAGER & OPERATOR

Office Address:
P.O. BOX 331
WITTENBERG, WI 54499

Telephone: (715) 253 - 6063

Fax Number: (715) 253 - 3772

E-mail Address:

Name of utility commission/committee: UTILITY COMMISSION

Names of members of utility commission/committee:

- MR DEAN ANDERSON
- MR PHILLIP ANDERSON
- MR ELOISE CAPPEL
- MR RAYMOND HARTLEBEN, PRESIDENT
- MS DAVID LUBER
- MR DAN WEISENSEL
- MR MARION WNEK

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	119,926	123,890	1
Operating Expenses:			
Operation and Maintenance Expense (401)	43,582	60,539	2
Depreciation Expense (403)	17,458	27,152	3
Amortization Expense (404)	0	0	4
Taxes (408)	19,858	23,056	5
Total Operating Expenses	80,898	110,747	
Net Operating Income	39,028	13,143	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	39,028	13,143	
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)	5,722	1,017	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	5,722	1,017	
Total Income	44,750	14,160	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	9,756	0	12
Total Miscellaneous Income Deductions	9,756	0	
Income Before Interest Charges	34,994	14,160	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	274	2,115	13
Amortization of Debt Discount and Expense (428)	0		14
Amortization of Premium on Debt--Cr. (429)	0		15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0		18
Total Interest Charges	274	2,115	
Net Income	34,720	12,045	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	407,126	375,329	19
Balance Transferred from Income (433)	34,720	12,045	20
Miscellaneous Credits to Surplus (434)	443,745	20,992	21
Miscellaneous Debits to Surplus--Debit (435)	0	1,240	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)	885,591	407,126	

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	119,926		119,926	1
Total (Acct. 400):	119,926	0	119,926	
Operation and Maintenance Expense (401):				
Derived	43,582		43,582	2
Total (Acct. 401):	43,582	0	43,582	
Depreciation Expense (403):				
Derived	17,458		17,458	3
Total (Acct. 403):	17,458	0	17,458	
Amortization Expense (404):				
Derived	0		0	4
Total (Acct. 404):	0	0	0	
Taxes (408):				
Derived	19,858		19,858	5
Total (Acct. 408):	19,858	0	19,858	
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:	39,028	0	39,028	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	9
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST ON INVESTMENTS	5,722	0	5,722	10
Total (Acct. 419):	5,722	0	5,722	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water			0	11

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
 2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Miscellaneous Nonoperating Income (421):			
NONE	0	0	0 12
Total (Acct. 421):	0	0	0
TOTAL OTHER INCOME:	5,722	0	5,722

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]	9,756	9,756 14
NONE	0	0	0 15
Total (Acct. 426):	0	9,756	9,756
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	0	9,756	9,756

INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	274	[REDACTED]	274 16
Total (Acct. 427):	274	0	274
Amortization of Debt Discount and Expense (428):			
NONE	0	[REDACTED]	0 17
Total (Acct. 428):	0	0	0
Amortization of Premium on Debt--Cr. (429):			
NONE	0	[REDACTED]	0 18
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0	[REDACTED]	0 19
Total (Acct. 430):	0	0	0
Other Interest Expense (431):			
Derived	0	[REDACTED]	0 20
Total (Acct. 431):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
 2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Interest Charged to Construction--Cr. (432):			
NONE	0		0 21
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	274	0	274
NET INCOME:	44,476	(9,756)	34,720
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	407,126	0	407,126 22
Total (Acct. 216):	407,126	0	407,126
Balance Transferred from Income (433):			
Derived	44,476	(9,756)	34,720 23
Total (Acct. 433):	44,476	(9,756)	34,720
Miscellaneous Credits to Surplus (434):			
TAX EQUIVALENT RETURNED BY VILLAGE	18,965	0	18,965 24
UNAPPROPRIATED EARNED SURPLUS - CONT. PLANT		424,780	424,780 25
Total (Acct. 434):	18,965	424,780	443,745
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
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	470,567	415,024	885,591

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	119,926	0	0	0	119,926	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	119,926	0	0	0	119,926	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,513,084	1,510,641	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	539,931	372,603	2
Net Utility Plant	973,153	1,138,038	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	2,120	6
Special Funds (125)	0	0	7
Total Other Property and Investments	0	2,120	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	246,877	147,996	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	13,212	23,409	11
Other Accounts Receivable (143)	0	4,059	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	13,564	14,017	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	273,653	189,481	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	1,246,806	1,329,639	

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)	65,201	65,201	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	885,591	407,126	23
Total Proprietary Capital	950,792	472,327	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	17,585	26
Total Long-Term Debt	0	17,585	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	1,318	665	28
Payables to Municipality (233)	294,116	274,643	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	0	29	32
Other Current and Accrued Liabilities (238)	580	533	33
Total Current and Accrued Liabilities	296,014	275,870	
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	563,857	38
Total Liabilities and Other Credits	1,246,806	1,329,639	

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	1,510,641	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)	949,227	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	563,857	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	1,513,084	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)	391,098	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	148,833	0	0	0	12
Total Accumulated Provision	539,931	0	0	0	
Net Utility Plant	973,153	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)	372,603				372,603	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	17,458				17,458	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,216				1,216	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	18,674	0	0	0	18,674	13
Debits during year						14
Book cost of plant retired	179				179	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	179	0	0	0	179	19
Balance end of year (110.1)	391,098	0	0	0	391,098	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)	9,756				9,756	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	139,077				139,077	10
Total credits	148,833	0	0	0	148,833	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)	148,833	0	0	0	148,833	18
Composite Depreciation Rate?	No					19
If yes, what is the rate?						20

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	13,564	14,017
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	13,564	14,017

**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)				
NONE				1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</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	65,201	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>65,201</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)
-------------------------------------	------------------------------	------------------------------------	------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
G.O. Note Banner Bank	12/01/1996	06/01/2003	5.50%	0	1
Total for Account 224				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	19,858	2
Charged electric department expense		3
Charged sewer department expense	257	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>20,115</u>	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	1,005	7
PSC Remainder Assessment	145	8
Other (explain):		
TAXES FORGIVEN BY THE VILLAGE	18,965	9
Total payments and other debits	<u>20,115</u>	
Balance end of year	<u><u>0</u></u>	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
G.O. NOTE - BANNER BANK	29	274	303	0	3
Subtotal	29	274	303	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	29	274	303	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)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	13,212	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	13,212	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
NONE		12
Total (Acct. 145):	0	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Payables to Municipality (233):		
DUE TO GENERAL FUND - WAGES/SALARIES AND OTHER EXPENSES	294,116	16
Total (Acct. 233):	294,116	
Other Deferred Credits (253):		
NONE		17
Total (Acct. 253):		0

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (100.1)	948,005	0	0	0	948,005	1
Materials and Supplies	13,790	0	0	0	13,790	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	381,850	0	0	0	381,850	4
Customer Advances for Construction					0	5
NONE					0	6
Average Net Rate Base	579,945	0	0	0	579,945	
Net Operating Income	39,028	0	0	0	39,028	7
Net Operating Income as a percent of						
Average Net Rate Base	6.73%	N/A	N/A	N/A	6.73%	

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.

The Utility applied for a simplified rate in February 2004.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Income Statement Account Details (Page F-02)

General footnotes

Miscellaneous Credits to Surplus (434): The amount is due to the changes per Docket 05-US-105. This is the balance left after clearing out the CIAC accounts and adjusting plant and accumulated depreciation.

Interest Accrued (Acct. 237) (Page F-17)

If Interest Accrued During Year (for other than Bonds (221)) is non-zero AND the Notes Payable and Miscellaneous Long-Term Debt schedule shows a Principal Amount EOY of zero or less, please explain.

Other Long-Term Debt (224): The ending balance is zero, due to the note maturing in 2003 and being paid in full.

Signature Page (Page ii)

General footnotes

ACCOUNTANTS' COMPILATION REPORT

Wittenberg Municipal Water Utility
Wittenberg, Wisconsin

We have compiled the financial information in the accompanying Municipal Utility Annual Report (prescribed form) of the Wittenberg Municipal Water Utility as of December 31, 2003, and for the year then ended in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. We also have compiled the supplementary information presented in the Municipal Utility Annual Report.

Our compilation is limited to presenting in the form prescribed by the Public Service Commission of Wisconsin information that is the representation of management. We have not audited or reviewed the financial statements and supplementary information referred to above, and accordingly, do not express an opinion or any other form of assurance on them.

This financial statements and supplementary information are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from accounting principles generally accepted in the United States of America. Accordingly, this financial information is not designed for those who are not informed about such differences.

KERBER, ROSE & ASSOCIATES, S.C.
April 20, 2004

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	563,857	0	0	0	0	563,857	1
Add credits during year:							
NONE						0	2
Deduct charges (specify):							
Closed January 1, 2003 per Docket 05-US-105	563,857					563,857	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)	117,969	122,437	1
Total Sales of Water	117,969	122,437	
Other Operating Revenues			
Forfeited Discounts (470)	851	533	2
Other Water Revenues (474)	1,106	920	3
Amortization of Construction Grants (475)		0	4
Total Other Operating Revenues	1,957	1,453	
Total Operating Revenues	119,926	123,890	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	26,090	35,088	5
General Operating Expenses (680-690)	17,492	25,451	6
Total Operation and Maintenance Expenses	43,582	60,539	
Other Operating Expenses			
Depreciation Expense (403)	17,458	27,152	7
Amortization Expense (404)		0	8
Taxes (408)	19,858	23,056	9
Total Other Operating Expenses	37,316	50,208	
Total Operating Expenses	80,898	110,747	
NET OPERATING INCOME	39,028	13,143	

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	399	14,666	21,337	4
Commercial	80	13,509	21,047	5
Industrial	5	4,809	5,174	6
Total Metered Sales to General Customers (461)	484	32,984	47,558	
Private Fire Protection Service (462)	3		12,525	7
Public Fire Protection Service (463)	1		48,994	8
Other Sales to Public Authorities (464)	15	6,599	8,892	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	503	39,583	117,969	

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)	48,994	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)	48,994	
Forfeited Discounts (470):		
Customer late payment charges	851	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	851	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	900	7
Other (specify): MISCELLANEOUS SERVICE REVENUES	206	8
Total Other Water Revenues (474)	1,106	

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)	12,012	15,073	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	8,750	5,937	3
Chemicals (630)	2,072	601	4
Supplies and Expenses (640)	956	4,774	5
Repairs of Water Plant (650)	1,810	8,282	6
Transportation Expenses (660)	490	421	7
Total Plant Operation and Maintenance Expenses	26,090	35,088	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	5,006	3,750	8
Office Supplies and Expenses (681)	1,467	627	9
Outside Services Employed (682)	5,878	7,100	10
Insurance Expense (684)	2,385	3,373	11
Employees Pensions and Benefits (686)	2,398	863	12
Regulatory Commission Expenses (688)	0	285	13
Miscellaneous General Expenses (689)	358	9,453	14
Uncollectible Accounts (690)		0	15
Total General Operating Expenses	17,492	25,451	
Total Operation and Maintenance Expenses	43,582	60,539	

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	PSC PRESCRIBED FORMULA	18,965	20,992	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	CALCULATION	257	271	2
Net property tax equivalent		18,708	20,721	
Social Security	BASED ON ACTUAL PAYROLL	1,005	2,228	3
PSC Remainder Assessment	BASED ON OPERATING REVENUES	145	107	4
Other (specify): NONE			0	5
Total tax expense		19,858	23,056	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Shawano				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.243800				3
County tax rate	mills		6.418800				4
Local tax rate	mills		4.928984				5
School tax rate	mills		9.315710				6
Voc. school tax rate	mills		2.318175				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.225469				10
Less: state credit	mills		1.327821				11
Net tax rate	mills		21.897648				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		4.928984				14
Combined School Tax Rate	mills		11.633885				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		16.562869				17
Total Tax Rate	mills		23.225469				18
Ratio of Local and School Tax to Total	dec.		0.713134				19
Total tax net of state credit	mills		21.897648				20
Net Local and School Tax Rate	mills		15.615955				21
Utility Plant, Jan. 1	\$	1,510,641	1,510,641				22
Materials & Supplies	\$	14,017	14,017				23
Subtotal	\$	1,524,658	1,524,658				24
Less: Plant Outside Limits	\$	44,195	44,195				25
Taxable Assets	\$	1,480,463	1,480,463				26
Assessment Ratio	dec.		0.820334				27
Assessed Value	\$	1,214,474	1,214,474				28
Net Local & School Rate	mills		15.615955				29
Tax Equiv. Computed for Current Year	\$	18,965	18,965				30
Tax Equivalent per 1994 PSC Report	\$	18,165					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	18,965					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)	5,253		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)	50,428		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	21,838		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	77,519	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	72,826		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	18,316		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	3,000		20
Total Pumping Plant	94,142	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	9,094		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	55,582		23
Total Water Treatment Plant	64,676	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)			5,253	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)		(19,835)	30,593	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)		(8,590)	13,248	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	(28,425)	49,094	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)		(28,645)	44,181	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)		(7,204)	11,112	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)		(1,180)	1,820	20
Total Pumping Plant	0	(37,029)	57,113	
WATER TREATMENT PLANT				
Land and Land Rights (330)			9,094	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)		(21,862)	33,720	23
Total Water Treatment Plant	0	(21,862)	42,814	

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)	8,000		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	278,308		26
Transmission and Distribution Mains (343)	786,016		27
Fire Mains (344)	0		28
Services (345)	80,844		29
Meters (346)	40,090	1,056	30
Hydrants (348)	64,677		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,257,935	1,056	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0	1,567	34
Office Furniture and Equipment (372)	1,702		35
Computer Equipment (372.1)	2,059		36
Transportation Equipment (373)	4,776		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	7,832		39
Total General Plant	16,369	1,567	
Total utility plant in service directly assignable	1,510,641	2,623	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,510,641	2,623	

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)			8,000 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)		(109,468)	168,840 26
Transmission and Distribution Mains (343)		(309,165)	476,851 27
Fire Mains (344)			0 28
Services (345)		(31,799)	49,045 29
Meters (346)	179		40,967 30
Hydrants (348)		(25,440)	39,237 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	179	(475,872)	782,940
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)		1,032	2,599 34
Office Furniture and Equipment (372)		(1,702)	0 35
Computer Equipment (372.1)			2,059 36
Transportation Equipment (373)			4,776 37
Other General Equipment (379)		7,832	7,832 38
Other Tangible Property (390)		(7,832)	0 39
Total General Plant	0	(670)	17,266
Total utility plant in service directly assignable	179	(563,858)	949,227
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	179	(563,858)	949,227

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

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

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)		19,835	19,835 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)		8,590	8,590 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	28,425	28,425
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)		28,645	28,645 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)		7,204	7,204 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)		1,180	1,180 20
Total Pumping Plant	0	37,029	37,029
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)		21,862	21,862 23
Total Water Treatment Plant	0	21,862	21,862

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			24
Structures and Improvements (341)			25
Distribution Reservoirs and Standpipes (342)			26
Transmission and Distribution Mains (343)			27
Fire Mains (344)			28
Services (345)			29
Meters (346)			30
Hydrants (348)			31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	0	0	
GENERAL PLANT			
Land and Land Rights (370)			33
Structures and Improvements (371)			34
Office Furniture and Equipment (372)			35
Computer Equipment (372.1)			36
Transportation Equipment (373)			37
Other General Equipment (379)			38
Other Tangible Property (390)			39
Total General Plant	0	0	
Total utility plant in service directly assignable	0	0	
Common Utility Plant Allocated to Water Department			40
Total utility plant in service	0	0	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)		109,468	109,468 26
Transmission and Distribution Mains (343)		309,165	309,165 27
Fire Mains (344)			0 28
Services (345)		31,799	31,799 29
Meters (346)			0 30
Hydrants (348)		25,440	25,440 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	475,872	475,872
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)		669	669 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)		0	0 39
Total General Plant	0	669	669
Total utility plant in service directly assignable	0	563,857	563,857
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	563,857	563,857

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			4,140	4,140	1
February			4,122	4,122	2
March			4,275	4,275	3
April			3,972	3,972	4
May			4,199	4,199	5
June			4,338	4,338	6
July			4,131	4,131	7
August			4,110	4,110	8
September			3,923	3,923	9
October			3,602	3,602	10
November			3,332	3,332	11
December			3,413	3,413	12
Total annual pumpage	0	0	47,557	47,557	
Less: Water sold				39,583	13
Volume pumped but not sold				7,974	14
Volume sold as a percent of volume pumped				83%	15
Volume used for water production, water quality and system maintenance				3,500	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				3,500	19
Volume pumped but unaccounted for				4,474	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.)				235	23
Date of maximum: 6/11/2003					24
Cause of maximum:					25
Filled High School Swimming Pool					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				71	26
Date of minimum: 11/9/2003					27
Total KWH used for pumping for the year				71,650	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)	
DRILLED - REED STREET	3	50	16	567,000	Yes	1
DRILLED - WINNEBAGO STREET	4	51	16	216,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #3	WELL #4	WELL #4 STANDBY	1
Location	REED STREET	WINNEBAGO ST	REED STREET	2
Purpose	P	P	S	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1971	1978	1971	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	400	150		8
Pump Motor or Standby Engine Mfr	GEN ELEC	GEN ELEC	WAUKESHA	10
Year Installed	1971	1978	1971	11
Type	ELECTRIC	ELECTRIC	PROPANE	12
Horsepower	15	15	0	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	WATER TOWER #2		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1992		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	200		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.)	0.5760		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	N		14

WATER MAINS

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

								Number of Feet	
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)		
M	D	2.000	517	0	0	0	517	1	
A	D	4.000	400	0	0	0	400	2	
M	D	4.000	2,950	0	0	0	2,950	3	
A	D	6.000	5,875	0	0	0	5,875	4	
M	D	6.000	21,176	0	0	0	21,176	5	
P	D	6.000	2,286	0	0	0	2,286	6	
A	D	8.000	580	0	0	0	580	7	
M	D	8.000	10,229	0	0	0	10,229	8	
P	D	8.000	2,465	0	0	0	2,465	9	
P	D	10.000	1,426	0	0	0	1,426	10	
Total Within Municipality			47,904	0	0	0	47,904		
M	D	8.000	1,175	0	0	0	1,175	11	
P	D	8.000	1,600	0	0	0	1,600	12	
P	D	10.000	2,350	0	0	0	2,350	13	
Total Outside of Municipality			5,125	0	0	0	5,125		
Total Utility			53,029	0	0	0	53,029		

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	358	0	0	0	358	10	1
M	1.000	100	0	0	0	100	20	2
M	2.000	8	0	0	0	8	1	3
M	4.000	4	0	0	0	4	0	4
Total Utility		470	0	0	0	470	31	

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)	
0.750	459	12	12	0	459	15	1
1.000	20	0	0	0	20	0	2
1.500	6	1	0	0	7	1	3
2.000	4	0	0	0	4	0	4
4.000	4	0	0	0	4	0	5
6.000	2	0	0	0	2	0	6
Total:	495	13	12	0	496	16	

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)	
0.750	354	61	2	8	0	34	459	1
1.000	2	11	0	3	0	4	20	2
1.500	1	3	1	2	0	0	7	3
2.000	0	2	1	1	0	0	4	4
4.000	0	2	0	1	0	1	4	5
6.000	0	0	0	0	2	0	2	6
Total:	357	79	4	15	2	39	496	

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	5				5	1
Within Municipality	66				66	2
Total Fire Hydrants	71	0	0	0	71	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

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:	71
Number of distribution system valves end of year:	102
Number of distribution valves operated during year:	102

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

If Fuel or Power Purchased for Pumping (620), divided by the Total kWh Used for Pumping on the Source of Supply, Pumping and Purchased Water Statistics schedule, is less than 3 cents or greater than 12 cents, please explain.

The Power Purchased for Pumping will be off this year due to a back billing from prior years. There was a meter malfunction and it was not registering consumption through April of 2001 to February of 2003. This will bring the cost higher than what was actually used.

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

Fuel or Power Purchased for Pumping (620): This amount increased due to a meter malfunction from April of 2001 thru February of 2003. The Utility was backbilled for this amount.

Supplies and Expenses (640): The decrease was due to less water main breaks this year compared to last.

Repairs of Water Plant (650): The decrease was also due to less water main breaks this year compared to last.

Miscellaneous General Expenses (689): The decrease was due to fewer water breaks and better classification of the expenses.

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

If Adjustments for any account are nonzero, please explain.

Water Utility Plant in Service - Plant Financed by Utility or Municipality was adjusted per Docket 05-US-105. The amounts removed were added to the Plant Contributed.

Also, had adjustments for the following: Moved Office Furniture and Equipment (372) up to Structures and Improvements (371) and Moved Other Tangible Property (390) into Other General Equipment (379). These amounts were classified incorrectly in prior years.

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

If Adjustments for any account are nonzero, please explain.

Water Utility Plant in Service - Plant Financed by Contributions was adjustments based on Docket 05-US-105. The amounts were removed from Plant Finance by Utility or Municipality.
