



3014 (02-09-04)

ANNUAL REPORT

OF

Name: DEFOREST MUNICIPAL WATER UTILITY Principal Office: 306 DEFOREST STREET
 DEFOREST, WI 53532- 051 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: DEFOREST MUNICIPAL WATER UTILITY

Utility Address: 306 DEFOREST STREET
DEFOREST, WI 53532- 051

When was utility organized? 12/1/1909

Report any change in name:

Effective Date:

Utility Web Site: www.vi.deforest.wi.us

Utility employee in charge of correspondence concerning this report:

Name: STEVEN J FAHLGREN

Title: FINANCE DIRECTOR

Office Address:

306 DEFOREST STREET
DEFOREST, WI 53532-0510

Telephone: (608) 846 - 6751

Fax Number: (608) 846 - 6963

E-mail Address: fahlgrens@vi.deforest.wi.us

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

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

Name: MS. JO ANN MILLER

Title: VILLAGE ADMINISTRATOR

Office Address:

306 DEFOREST STREET
DEFOREST, WI 53532

Telephone: (608) 846 - 6751 EXT 155

Fax Number: (608) 846 - 6963

E-mail Address: millerjo@vi.deforest.wi.us

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: AIMEE JAEGER

Title: SENIOR ACCOUNTANT

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP
P.O. BOX 7398
MADISON, WI 53597

Telephone: (608) 249 - 6622

Fax Number:

E-mail Address:

Date of most recent audit report: 3/19/2004

Period covered by most recent audit: 2003

Names and titles of utility management including manager or superintendent:

Name: MR. RICK EILERTSON

Title: PUBLIC WORKS DIRECTOR

Office Address:
306 DEFOREST STREET
DEFOREST, WI 53532-0510

Telephone: (608) 846 - 6751

Fax Number: (608) 846 - 6963

E-mail Address: eilertsonr@vi.deforest.wi.us

Name of utility commission/committee: DEFOREST VILLAGE BOARD

Names of members of utility commission/committee:

- MS MEGAN BLOUNT
- MR ABE DEGNAN
- MS JUDI EWALD
- MR BILL LANDGRAF
- MR JEFF MILLER
- MR JACK SULLIVAN
- MR PETER ZEIMET

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:

NONE

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	806,647	751,476	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	305,033	283,593	2
Depreciation Expense (403)	93,161	149,396	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	156,569	158,388	5
Total Operating Expenses	554,763	591,377	
Net Operating Income	251,884	160,099	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	251,884	160,099	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	223	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	41,375	157,557	10
Miscellaneous Nonoperating Income (421)	657,690	0	11
Total Other Income	699,065	157,780	
Total Income	950,949	317,879	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	9,803	0	12
Other Income Deductions (426)	66,576	0	13
Total Miscellaneous Income Deductions	76,379	0	
Income Before Interest Charges	874,570	317,879	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	55,140	62,459	14
Amortization of Debt Discount and Expense (428)	0	9,803	15
Amortization of Premium on Debt--Cr. (429)	0		16
Interest on Debt to Municipality (430)	0	122	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0		19
Total Interest Charges	55,140	72,384	
Net Income	819,430	245,495	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	917,315	576,034	20
Balance Transferred from Income (433)	819,430	245,495	21
Miscellaneous Credits to Surplus (434)	3,515,590	95,786	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)	5,252,335	917,315	

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	806,647		806,647	1
Total (Acct. 400):	806,647	0	806,647	
Operation and Maintenance Expense (401-402):				
Derived	305,033		305,033	2
Total (Acct. 401-402):	305,033	0	305,033	
Depreciation Expense (403):				
Derived	93,161		93,161	3
Total (Acct. 403):	93,161	0	93,161	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	156,569		156,569	5
Total (Acct. 408):	156,569	0	156,569	
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:	251,884	0	251,884	
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):			
INVESTMENT INCOME	41,375	0	41,375 11
Total (Acct. 419):	41,375	0	41,375
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	██████████	657,690	657,690 12
MISC	0	0	0 13
Total (Acct. 421):	0	657,690	657,690
TOTAL OTHER INCOME:	41,375	657,690	699,065
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
DEBT DISCOUNT AND LOSS ON REFUNDING	9,803	0	9,803 14
Total (Acct. 425):	9,803	0	9,803
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	██████████	66,576	66,576 15
NONE	0	0	0 16
Total (Acct. 426):	0	66,576	66,576
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	9,803	66,576	76,379
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	55,140	██████████	55,140 17
Total (Acct. 427):	55,140	0	55,140
Amortization of Debt Discount and Expense (428):			
NONE	0	██████████	0 18
Total (Acct. 428):	0	0	0
Amortization of Premium on Debt--Cr. (429):			
NONE	0	██████████	0 19
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0	██████████	0 20
Total (Acct. 430):	0	0	0
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 22
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	55,140	0	55,140
NET INCOME:	228,316	591,114	819,430
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	917,315	0	917,315 23
Total (Acct. 216):	917,315	0	917,315
Balance Transferred from Income (433):			
Derived	228,316	591,114	819,430 24
Total (Acct. 433):	228,316	591,114	819,430
Miscellaneous Credits to Surplus (434):			
TRANSFER OF NET CONTRIBUTED PLANT	0	3,515,590	3,515,590 25
Total (Acct. 434):	0	3,515,590	3,515,590
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):	1,145,631	4,106,704	5,252,335

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):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	806,647	0	0	0	806,647	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: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	806,647	0	0	0	806,647	

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	124,270		124,270	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	124,270	0	124,270	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	8,537,420	7,748,708	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,817,366	1,095,048	2
Net Utility Plant	6,720,054	6,653,660	
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)	537,653	597,392	5
Other Investments (124)	0	0	6
Special Funds (125)	199,741	207,574	7
Total Other Property and Investments	737,394	804,966	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	73,283	112,602	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	187,159	176,075	11
Other Accounts Receivable (143)	152,927	84,476	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	29,353	24,769	14
Materials and Supplies (150)	12,603	14,378	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	455,325	412,300	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	98,021	107,824	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	98,021	107,824	
Total Assets and Other Debits	8,010,794	7,978,750	

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)	1,203,283	1,166,324	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	5,252,335	917,315	23
Total Proprietary Capital	6,455,618	2,083,639	
LONG-TERM DEBT			
Bonds (221)	1,139,700	1,218,000	24
Advances from Municipality (223)	211,512	211,512	25
Other Long-Term Debt (224)	0	22,037	26
Total Long-Term Debt	1,351,212	1,451,549	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	34,062	83,350	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	150,545	153,874	31
Interest Accrued (237)	8,788	9,687	32
Other Current and Accrued Liabilities (238)	10,569	4,212	33
Total Current and Accrued Liabilities	203,964	251,123	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)		83,833	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	83,833	
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	4,108,606	41
Total Liabilities and Other Credits	8,010,794	7,978,750	

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	7,748,708	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)	3,942,171	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	4,590,601	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)	4,648				9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	8,537,420	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)	1,157,774	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	659,592	0	0	0	13
Total Accumulated Provision	1,817,366	0	0	0	
Net Utility Plant	6,720,054	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)	1,095,048				1,095,048	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	93,161				93,161	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	13,363				13,363	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	106,524	0	0	0	106,524	13
Debits during year						14
Book cost of plant retired	40,260				40,260	15
Cost of removal	3,538				3,538	16
Other debits (specify):						17
					0	18
Total debits	43,798	0	0	0	43,798	19
Balance end of year (110.1)	1,157,774	0	0	0	1,157,774	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)	66,576				66,576	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	593,016				593,016	10
Total credits	659,592	0	0	0	659,592	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)	659,592	0	0	0	659,592	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	12,603	14,378
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	12,603	14,378

**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)				
1994 Mortgage Revenue Bonds	629	428	6,289	1
1998 Mortgage Revenue Bonds	1,794	428	17,935	2
Loss on 1998 Advance Refunding	7,380	428	73,797	3
Total			98,021	
Unamortized premium on debt (251)				
NONE				4
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	1,166,324	1
Changes during year (explain):		
WATERMAIN PAID FOR BY VILLAGE	36,959	2
Balance end of year	<u><u>1,203,283</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)	
1994 Mortgage Revenue Bonds	05/01/1994	05/01/2014	5.58%	69,600	1
1998 Advance Refunding MRB's	12/15/1998	05/01/2014	4.55%	1,070,100	2
Total Bonds (Account 221):				1,139,700	

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 SEWER UTILITY	12/31/2001	12/31/2010	0.00%	211,512	1
Total for Account 223				211,512	
Other Long-Term Debt (224)					
PROMISSORY NOTE	10/16/2000	11/06/2005	5.25%	0	2
Total for Account 224				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	153,874	1
Accruals:		
Charged water department expense	156,569	2
Charged electric department expense		3
Charged sewer department expense	4,703	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>161,272</u>	
Taxes paid during year:		
County, state and local taxes	153,874	6
Social Security taxes	9,493	7
PSC Remainder Assessment	1,234	8
Other (explain):		
NONE		9
Total payments and other debits	<u>164,601</u>	
Balance end of year	<u><u>150,545</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)					
1994 MORTGAGE REVENUE BONDS	1,293	5,277	5,897	673	1
1998 Advance Refunding MRB's	8,214	48,887	48,986	8,115	2
Subtotal	9,507	54,164	54,883	8,788	
Advances from Municipality (223)					
NONE	0			0	3
ADVANCE FROM SEWER UTILITY	0	0	0	0	4
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
BANK LOAN	180	976	1,156	0	5
Subtotal	180	976	1,156	0	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	9,687	55,140	56,039	8,788	

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):		
ADVANCE TO TIF	537,653	1
Total (Acct. 123):	537,653	
Other Investments (124):		
NONE	0	2
Total (Acct. 124):	0	
Special Funds (125):		
REDEMPTION ACCOUNT	63,888	3
RESERVE ACCOUNT	135,853	4
Total (Acct. 125):	199,741	
Notes Receivable (141):		
NONE	0	5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	187,159	6
Electric		7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	187,159	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
Other (specify):		
MISCELLANEOUS	4,751	12
SPECIAL ASSESSMENTS	148,176	13
Total (Acct. 143):	152,927	
Receivables from Municipality (145):		
DELINQUENT UTILITY BILLS ON TAX ROLL	809	14
DUE FROM SEWER UTILITY	28,544	15
Total (Acct. 145):	29,353	
Prepayments (165):		
NONE	0	16
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE	0	17
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):		
NONE	0	18
Total (Acct. 183):	0	
Payables to Municipality (233):		
NONE	0	19
Total (Acct. 233):	0	
Other Deferred Credits (253):		
NONE	0	20
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)	3,749,624	0	0	0	3,749,624	1
Materials and Supplies	13,490	0	0	0	13,490	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	1,126,411	0	0	0	1,126,411	4
Customer Advances for Construction					0	5
NONE					0	6
Average Net Rate Base	2,636,703	0	0	0	2,636,703	
Net Operating Income	251,884	0	0	0	251,884	7
Net Operating Income as a percent of						
Average Net Rate Base	9.55%	N/A	N/A	N/A	9.55%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

None

2. Leaseholder changes.

None

3. Extensions of service.

The DeForest Water Utility provides service to the Town of Vienna. The 1994 and 2003 the Town incurred costs for Water Utility infrastructure and contributed the plant to the DeForest Water Utility. Amounts contributed in 1994 have been reclassified to "Plant Outside Village Limits." Amounts contributed in 2003 have also been reported as "Plant Outside Village Limits."

4. Estimated changes in revenues due to rate changes.

2003 was the first full year of revenue related to a rate increase implemented in 2002.

5. Obligations incurred or assumed, excluding commercial paper.

None

6. Formal proceedings with the Public Service Commission.

None

7. Any additional matters.

None

FINANCIAL SECTION FOOTNOTES

Notes Payable & Miscellaneous Long-Term Debt (Page F-16)

General footnotes

The Sewer Utility is not charging interest on the advance to the Water Utility.

Interest Accrued (Acct. 237) (Page F-18)

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.

Bank loan was paid off in 2003.

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	4,108,606	0	0	0	0	4,108,606	1
Add credits during year:							
NONE						0	2
Deduct charges (specify):							
Closed January 1, 2003 per Docket 05-US-105	4,108,606					4,108,606	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)	765,726	710,761	1
Total Sales of Water	765,726	710,761	
Other Operating Revenues			
Forfeited Discounts (470)	4,582	4,573	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	22,640	22,640	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	13,699	13,502	6
Amortization of Construction Grants (475)		0	7
Total Other Operating Revenues	40,921	40,715	
Total Operating Revenues	806,647	751,476	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	69,895	65,400	8
Pumping Expenses (620-625)	42,503	39,121	9
Water Treatment Expenses (630-635)	13,526	10,998	10
Transmission and Distribution Expenses (640-655)	32,487	23,783	11
Customer Accounts Expenses (901-904)	0	0	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-935)	146,622	144,291	14
Total Operation and Maintenance Expenses	305,033	283,593	
Other Operating Expenses			
Depreciation Expense (403)	93,161	149,396	15
Amortization Expense (404-407)		0	16
Taxes (408)	156,569	158,388	17
Total Other Operating Expenses	249,730	307,784	
Total Operating Expenses	554,763	591,377	
NET OPERATING INCOME	251,884	160,099	

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	2,547	163,893	400,002	4
Commercial	183	35,846	66,881	5
Industrial	31	17,819	24,399	6
Total Metered Sales to General Customers (461)	2,761	217,558	491,282	
Private Fire Protection Service (462)	32		17,831	7
Public Fire Protection Service (463)	2,814		247,742	8
Other Sales to Public Authorities (464)	24	5,465	8,871	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	5,631	223,023	765,726	

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	NONE		0 1
Total		0	0

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)	247,742	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)	247,742	
Forfeited Discounts (470):		
Customer late payment charges	4,582	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	4,582	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
TOWER RENTAL	22,640	8
Total Rents from Water Property (472)	22,640	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	10,478	10
Other (specify): MISCELLANEOUS	3,221	11
Total Other Water Revenues (474)	13,699	

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)	69,895	65,400	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)		0	3
Maintenance of Water Source Plant (605)		0	4
Total Source of Supply Expenses	69,895	65,400	
PUMPING EXPENSES			
Operation Labor (620)		0	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	30,717	25,020	7
Operation Supplies and Expenses (623)		0	8
Maintenance of Pumping Plant (625)	11,786	14,101	9
Total Pumping Expenses	42,503	39,121	
WATER TREATMENT EXPENSES			
Operation Labor (630)		0	10
Chemicals (631)	13,526	10,998	11
Operation Supplies and Expenses (632)		0	12
Maintenance of Water Treatment Plant (635)		0	13
Total Water Treatment Expenses	13,526	10,998	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)		0	14
Operation Supplies and Expenses (641)	19,211	16,786	15
Maintenance of Distribution Reservoirs and Standpipes (650)	1,001	0	16
Maintenance of Mains (651)	11,088	6,997	17
Maintenance of Services (652)		0	18
Maintenance of Meters (653)	1,187	0	19
Maintenance of Hydrants (654)		0	20
Maintenance of Other Plant (655)		0	21
Total Transmission and Distribution Expenses	32,487	23,783	

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)	0	0	22
Accounting and Collecting Labor (902)		0	23
Supplies and Expenses (903)		0	24
Uncollectible Accounts (904)		0	25
Total Customer Accounts Expenses	0	0	
SALES EXPENSES			
Sales Expenses (910)	0	0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	54,375	41,166	27
Office Supplies and Expenses (921)	14,773	11,070	28
Administrative Expenses Transferred--Credit (922)		0	29
Outside Services Employed (923)	24,115	35,633	30
Property Insurance (924)	2,107	1,235	31
Injuries and Damages (925)		0	32
Employee Pensions and Benefits (926)	47,383	40,930	33
Regulatory Commission Expenses (928)		12,101	34
Miscellaneous General Expenses (930)		0	35
Transportation Expenses (933)	2,003	2,156	36
Maintenance of General Plant (935)	1,866	0	37
Total Administrative and General Expenses	146,622	144,291	
Total Operation and Maintenance Expenses	305,033	283,593	

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		150,545	153,874	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		4,703	4,001	2
Net property tax equivalent		145,842	149,873	
Social Security		9,493	8,031	3
PSC Remainder Assessment		1,234	484	4
Other (specify): NONE			0	5
Total tax expense		156,569	158,388	

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			Dane				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.201183				3
County tax rate	mills		2.873220				4
Local tax rate	mills		7.622218				5
School tax rate	mills		13.488673				6
Voc. school tax rate	mills		1.371160				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.556454				10
Less: state credit	mills		1.490223				11
Net tax rate	mills		24.066231				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.622218				14
Combined School Tax Rate	mills		14.859833				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		22.482051				17
Total Tax Rate	mills		25.556454				18
Ratio of Local and School Tax to Total	dec.		0.879702				19
Total tax net of state credit	mills		24.066231				20
Net Local and School Tax Rate	mills		21.171100				21
Utility Plant, Jan. 1	\$	7,748,708	7,748,708				22
Materials & Supplies	\$	14,378	14,378				23
Subtotal	\$	7,763,086	7,763,086				24
Less: Plant Outside Limits	\$	491,004	491,004				25
Taxable Assets	\$	7,272,082	7,272,082				26
Assessment Ratio	dec.		0.977831				27
Assessed Value	\$	7,110,867	7,110,867				28
Net Local & School Rate	mills		21.171100				29
Tax Equiv. Computed for Current Year	\$	150,545	150,545				30
Tax Equivalent per 1994 PSC Report	\$	82,192					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	150,545					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)	5,541		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)	221,223		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	226,764	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	115,316		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	126,231		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	1,250		20
Total Pumping Plant	242,797	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	6,321		23
Total Water Treatment Plant	6,321	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)			5,541	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)			221,223	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	226,764	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			115,316	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			126,231	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			1,250	20
Total Pumping Plant	0	0	242,797	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			6,321	23
Total Water Treatment Plant	0	0	6,321	

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)	73,300		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	803,449		26
Transmission and Distribution Mains (343)	4,649,510	292,277	27
Fire Mains (344)	0		28
Services (345)	622,818	13,424	29
Meters (346)	454,417	91,019	30
Hydrants (348)	408,472	28,634	31
Other Transmission and Distribution Plant (349)	445		32
Total Transmission and Distribution Plant	7,012,411	425,354	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	7,129		35
Computer Equipment (391.1)	23,013		36
Transportation Equipment (392)	60,584		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)	66,221		43
Miscellaneous Equipment (398)	20,443		44
Other Tangible Property (399)	0		45
Total General Plant	177,390	0	
Total utility plant in service directly assignable	7,665,683	425,354	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	7,665,683	425,354	

**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)			73,300 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			803,449 26
Transmission and Distribution Mains (343)	7,464	(3,362,730)	1,571,593 27
Fire Mains (344)			0 28
Services (345)	2,000	(450,467)	183,775 29
Meters (346)	27,996		517,440 30
Hydrants (348)	2,800	(295,409)	138,897 31
Other Transmission and Distribution Plant (349)			445 32
Total Transmission and Distribution Plant	40,260	(4,108,606)	3,288,899
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			7,129 35
Computer Equipment (391.1)			23,013 36
Transportation Equipment (392)			60,584 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)			66,221 43
Miscellaneous Equipment (398)			20,443 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	177,390
Total utility plant in service directly assignable	40,260	(4,108,606)	3,942,171
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	40,260	(4,108,606)	3,942,171

**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)		446,603	27
Fire Mains (344)			28
Services (345)		1,292	29
Meters (346)			30
Hydrants (348)		34,100	31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	0	481,995	
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	481,995	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	0	481,995	

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)		3,362,730	3,809,333 27
Fire Mains (344)			0 28
Services (345)		450,467	451,759 29
Meters (346)			0 30
Hydrants (348)		295,409	329,509 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	4,108,606	4,590,601
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	4,108,606	4,590,601
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	4,108,606	4,590,601

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			23,013	23,013	1
February			22,394	22,394	2
March			25,384	25,384	3
April			24,400	24,400	4
May			26,600	26,600	5
June			28,000	28,000	6
July			28,569	28,569	7
August			31,746	31,746	8
September			27,245	27,245	9
October			26,604	26,604	10
November			23,371	23,371	11
December			24,645	24,645	12
Total annual pumpage	0	0	311,971	311,971	
Less: Water sold				223,023	13
Volume pumped but not sold				88,948	14
Volume sold as a percent of volume pumped				71%	15
Volume used for water production, water quality and system maintenance				72,510	16
Volume related to equipment/system malfunction				0	17
Non-utility volume NOT included in water sales				0	18
Total volume not sold but accounted for				72,510	19
Volume pumped but unaccounted for				16,438	20
Percent of water lost				5%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,378	23
Date of maximum: 8/24/2003					24
Cause of maximum:					25
Lawn watering					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				503	26
Date of minimum: 12/25/2003					27
Total KWH used for pumping for the year				323,079	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)	
408 YAHARA STREET	2	412	12	156,326	Yes	1
609 ACKER PARKWAY	3	665	24	271,507	Yes	2
515 YORKTOWN ROAD	4	695	30	426,882	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#2	#3	#4	1
Location	408 YAHARA STREET	609 ACKER PARKWAY	515 YORKTOWN RD	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	PEERLESS	BYRON JACKSON	SIMMONS	5
Year Installed	1980	1979	1991	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	300	850	1,600	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GENERAL ELECTRIC	GENERAL ELECTRIC	9 10
Year Installed	1977	1979	1991	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	50	100	125	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 23
Year Installed				24
Type				25
Horsepower				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	103 RIVER RD	519 LINDE ST	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	1995	1968	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	150	130	6
Total capacity in gallons (actual)	600,000	300,000	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.)		0.0000	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)
A	D	4.000	2,031	0	0	0	2,031
M	D	6.000	63,796	351	933	(60)	63,154
P	D	6.000	2,235	0	0	0	2,235
M	D	8.000	64,640	886	0	(300)	65,226
P	D	8.000	12,435	0	0	0	12,435
M	D	10.000	34,051	808	0	0	34,859
P	D	10.000	15,507	0	0	0	15,507
M	D	12.000	16,346	9,102	0	(3,375)	22,073
P	D	12.000	17,820	0	0	0	17,820
Total Within Municipality			228,861	11,147	933	(3,735)	235,340
M	D	6.000	0	210		60	270
M	D	8.000	0	370		300	670
M	D	12.000	0	5,255		3,375	8,630
Total Outside of Municipality			0	5,835	0	3,735	9,570
Total Utility			228,861	16,982	933	0	244,910

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)	
L	0.750	4	0	0	0	4		1
M	0.750	1,233	0	20	0	1,213		2
M	1.000	1,048	21	0	0	1,069		3
M	1.250	3	0	0	0	3		4
M	1.500	55	0	0	0	55		5
M	2.000	41	0	0	0	41		6
M	4.000	4	0	0	0	4		7
M	6.000	1	0	0	0	1		8
Total Utility		2,389	21	20	0	2,390	0	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	2,694	400	294	0	2,800	272	1
1.000	98	0	3	0	95	1	2
1.250	0	0	0	0	0	0	3
1.500	21	0	0	0	21	0	4
2.000	19	1	0	2	22	5	5
3.000	3	0	0	1	4	3	6
4.000	4	0	0	0	4	3	7
Total:	2,839	401	297	3	2,946	284	

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	2,572	82	14	9	0	123	2,800	1
1.000	0	79	6	3	0	7	95	2
1.250	0	0	0	0	0	0	0	3
1.500	0	17	2	2	0	0	21	4
2.000	0	8	8	5	0	1	22	5
3.000	0	1	0	2	0	1	4	6
4.000	0	0	1	3	0	0	4	7
Total:	2,572	187	31	24	0	132	2,946	

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	10		21	31	1
Within Municipality	424	18	1	(21)	420	2
Total Fire Hydrants	424	28	1	0	451	
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: 439
 Number of distribution system valves end of year: 850
 Number of distribution valves operated during year: 850

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

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

Account 622 - Electric rate increase caused increase in expense. Water pumped remained consistent with 2002.

Account 920 & 926 - There were salary lapses in 2002 related to the Public Works Director and Finance Director causing administrative salaries to be low. Both positions were filled by the end of 2002.

Account 923 - The new Finance Director was able to reduce the accounting and audit fees paid to a consultant.

Account 928 - The Water Utility applied for and received a rate increase in 2002.

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

If Adjustments for any account are nonzero, please explain.

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

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

If Adjustments for any account are nonzero, please explain.

Account 343 Transmission and Distribution:
 CIAC adjustment \$(3,362,730)
 Reclassify Property Outside Municipality \$(465,232)

Account 345 Services
 CIAC adjustment \$ (450,467)
 Reclassify Property Outside Municipality \$(3,472)

Account 348 Hydrants
 CIAC adjustment \$ (295,409)
 Reclassify Property Outside Municipality \$(22,300)

Water Mains (Page W-17)

General footnotes

Water main previously contributed by the Town of Vienna in 1994 was reclassified to plant outside of Municipality. This impact has been shown in column (g). The Town of Vienna also contributed water main in 2003.

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

Contributed by developers	\$253,506
Contributed by Town of Vienna	\$193,097
Contributed by Village of DeForest	\$31,615
Financed internally by Water Utility - Balance	

WATER OPERATING SECTION FOOTNOTES

Water Mains (Page W-17)

Explain all reported Adjustments.

See Above

Water Services (Page W-18)

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

The additional service was funded by the Town of Vienna and contributed to the DeForest Water Utility.

Meters (Page W-19)

Explain all reported adjustments.

Reduction to physical count

Hydrants and Distribution System Valves (Page W-20)

Explain all reported Adjustments.

The Town of Vienna contributed 21 hydrants to the Water Utility in 1994. The hydrants have been reclassified in 2003.
