



3015 (02-09-04)

ANNUAL REPORT

OF

Name: CLEAR LAKE MUNICIPAL WATER UTILITY

Principal Office: 360 4TH STREET
P.O. BOX 48
CLEAR LAKE, WI 54005-0048

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: CLEAR LAKE MUNICIPAL WATER UTILITY

Utility Address: 360 4TH STREET
P.O. BOX 48
CLEAR LAKE, WI 54005-0048

When was utility organized? 1/1/1913

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR BANNINK ALBERT
Title: VILLAGE CLERK-TEASURER

Office Address:
360 4TH STREET
P.O. BOX 48
CLEAR LAKE, WI 54005-0048

Telephone: (715) 263 - 2157

Fax Number: (715) 263 - 2666

E-mail Address:

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

Name: STEVEN SCHEIDLER
Title: C.P.A.

Office Address: TRACEY AND THOLE, S.C.
502 SECOND STREET
HUDSON, WI 54016

Telephone: (715) 386 - 2391

Fax Number: (715) 386 - 0535

E-mail Address:

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

Name: MR. RON LESLIE
Title: CHAIRMAN

Office Address:
360 4TH STREET
P.O. BOX 48
CLEAR LAKE, WI 54005-0048

Telephone: (715) 263 - 2157

Fax Number: (715) 263 - 2666

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: STEVEN SCHEIDLER

Title: C.P.A.

Office Address: TRACEY AND THOLE, S.C.
502 SECOND STREET
HUDSON, WI 54016

Telephone: (715) 386 - 2391

Fax Number: (715) 386 - 0535

E-mail Address:

Date of most recent audit report: 1/27/2003

Period covered by most recent audit: 2002

Names and titles of utility management including manager or superintendent:

Name: MR JAMES COGBILL

Title: UTILITY SUPERINTENDANT

Office Address:

360 4TH STREET
P.O. BOX 48
CLEAR LAKE, WI 54005-0048

Telephone: (715) 263 - 2157

Fax Number: (715) 263 - 2666

E-mail Address:

Name of utility commission/committee: VILLAGE WATER COMMITTEE

Names of members of utility commission/committee:

- MR EDWARD FLANUM, COMMITTEE MEMBER
 - MR JEFF JOHNSON, COMMITTEE MEMBER
 - MR RON LESLIE, CHAIR
-

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)	104,099	106,499	1
Operating Expenses:			
Operation and Maintenance Expense (401)	71,883	75,838	2
Depreciation Expense (403)	10,269	15,478	3
Amortization Expense (404)	0	0	4
Taxes (408)	20,122	20,204	5
Total Operating Expenses	102,274	111,520	
Net Operating Income	1,825	(5,021)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	1,825	(5,021)	
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)	8,172	12,862	9
Miscellaneous Nonoperating Income (421)	1,945	0	10
Total Other Income	10,117	12,862	
Total Income	11,942	7,841	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	5,920	0	12
Total Miscellaneous Income Deductions	5,920	0	
Income Before Interest Charges	6,022	7,841	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	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	0	0	
Net Income	6,022	7,841	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	603,786	595,945	19
Balance Transferred from Income (433)	6,022	7,841	20
Miscellaneous Credits to Surplus (434)	221,474	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	831,282	603,786	

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	104,099		104,099	1
Total (Acct. 400):	104,099	0	104,099	
Operation and Maintenance Expense (401):				
Derived	71,883		71,883	2
Total (Acct. 401):	71,883	0	71,883	
Depreciation Expense (403):				
Derived	10,269		10,269	3
Total (Acct. 403):	10,269	0	10,269	
Amortization Expense (404):				
Derived	0		0	4
Total (Acct. 404):	0	0	0	
Taxes (408):				
Derived	20,122		20,122	5
Total (Acct. 408):	20,122	0	20,122	
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:	1,825	0	1,825	
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 TEMPORARY INVESTMENTS	8,172	0	8,172	10
Total (Acct. 419):	8,172	0	8,172	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		1,945	1,945	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	1,945	1,945
TOTAL OTHER INCOME:	8,172	1,945	10,117

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	0	5,920	5,920 14
NONE	0	0	0 15
Total (Acct. 426):	0	5,920	5,920
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	0	5,920	5,920

INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	0	0	0 16
Total (Acct. 427):	0	0	0
Amortization of Debt Discount and Expense (428):			
NONE	0	0	0 17
Total (Acct. 428):	0	0	0
Amortization of Premium on Debt--Cr. (429):			
NONE	0	0	0 18
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0	0	0 19
Total (Acct. 430):	0	0	0
Other Interest Expense (431):			
Derived	0	0	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:	0	0	0
NET INCOME:	9,997	(3,975)	6,022
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	603,786	0	603,786 22
Total (Acct. 216):	603,786	0	603,786
Balance Transferred from Income (433):			
Derived	9,997	(3,975)	6,022 23
Total (Acct. 433):	9,997	(3,975)	6,022
Miscellaneous Credits to Surplus (434):			
BOOK VALUE OF PLANT FUNDED BY CIAC	0	221,474	221,474 24
Total (Acct. 434):	0	221,474	221,474
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 25
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 26
Total (Acct. 436)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	613,783	217,499	831,282

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

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	104,099	0	0	0	104,099	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	104,099	0	0	0	104,099	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	930,636	904,758	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	356,681	250,340	2
Net Utility Plant	573,955	654,418	
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	461	6
Special Funds (125)	0	0	7
Total Other Property and Investments	0	461	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	70,736	65,825	8
Temporary Cash Investments (132)	346,317	338,698	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	14,695	17,272	11
Other Accounts Receivable (143)	1,745	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	3,227	8,300	14
Materials and Supplies (150)	8,484	8,214	15
Prepayments (165)	1,038	1,383	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	446,242	439,692	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	6,899	13,797	20
Total Deferred Debits	6,899	13,797	
Total Assets and Other Debits	1,027,096	1,108,368	

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)	153,948	153,948	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	831,282	603,786	23
Total Proprietary Capital	985,230	757,734	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	0	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	4,373	4,530	28
Payables to Municipality (233)	18,591	16,444	29
Customer Deposits (235)			30
Taxes Accrued (236)	18,902	18,902	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	41,866	39,876	
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	310,758	38
Total Liabilities and Other Credits	1,027,096	1,108,368	

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	904,758	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)	618,264	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	312,372	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	930,636	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	261,532	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	95,149	0	0	0	12
Total Accumulated Provision	356,681	0	0	0	
Net Utility Plant	573,955	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)	250,340				250,340	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	10,269				10,269	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,118				1,118	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	11,387	0	0	0	11,387	13
Debits during year						14
Book cost of plant retired	195				195	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	195	0	0	0	195	19
Balance end of year (110.1)	261,532	0	0	0	261,532	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	1.90%					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)	5,920				5,920	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	89,284				89,284	10
Total credits	95,204	0	0	0	95,204	11
Debits during year						12
Book cost of plant retired	55				55	13
Cost of removal					0	14
Other debits (specify):						15
					0	16
Total debits	55	0	0	0	55	17
Balance end of year (110.2)	95,149	0	0	0	95,149	18
Composite Depreciation Rate?	Yes					19
If yes, what is the rate?	1.90%					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	8,484	8,214
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	8,484	8,214

**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><u>0</u></u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u><u>0</u></u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	153,948	1
Changes during year (explain):		
NO CHANGE		2
Balance end of year	<u><u>153,948</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)
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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)
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NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	18,902	1
Accruals:		
Charged water department expense	20,122	2
Charged electric department expense		3
Charged sewer department expense	283	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>20,405</u>	
Taxes paid during year:		
County, state and local taxes	18,902	6
Social Security taxes	1,384	7
PSC Remainder Assessment	119	8
Other (explain):		
NONE		9
Total payments and other debits	<u>20,405</u>	
Balance end of year	<u><u>18,902</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)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	0	0	0	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	14,695	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	14,695	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
SERVICE HOOKUP CHARGES TO NEW CUSTOMERS	1,745	11
Total (Acct. 143):	1,745	
Receivables from Municipality (145):		
UTILITY ITEMS PLACED ON 2003 TAX ROLL	1,118	12
METER ALLOCATION CHARGE TO SEWER UTILITY	2,109	13
Total (Acct. 145):	3,227	
Prepayments (165):		
PREPAID INSURANCE	1,038	14
Total (Acct. 165):	1,038	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
UNAMORTIZED WATER TOWER PAINTING	6,899	16
Total (Acct. 183):	6,899	
Payables to Municipality (233):		
UTILITY OPERATING EXPENSE PAID BY GENERAL FUND OF VILLAGE	18,591	17
Total (Acct. 233):	18,591	
Other Deferred Credits (253):		
NONE		18
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)	606,132	0	0	0	606,132	1
Materials and Supplies	8,349	0	0	0	8,349	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	255,936	0	0	0	255,936	4
Customer Advances for Construction					0	5
NONE					0	6
Average Net Rate Base	358,545	0	0	0	358,545	
Net Operating Income	1,825	0	0	0	1,825	7
Net Operating Income as a percent of						
Average Net Rate Base	0.51%	N/A	N/A	N/A	0.51%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

NONE

4. Estimated changes in revenues due to rate changes.

NONE

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

NONE

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	310,758	0	0	0	0	310,758	1
Add credits during year:							
NONE						0	2
Deduct charges (specify):							
Closed January 1, 2003 per Docket 05-US-105	310,758					310,758	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)	95,292	99,012	1
Total Sales of Water	95,292	99,012	
Other Operating Revenues			
Forfeited Discounts (470)	204	166	2
Other Water Revenues (474)	8,603	7,321	3
Amortization of Construction Grants (475)		0	4
Total Other Operating Revenues	8,807	7,487	
Total Operating Revenues	104,099	106,499	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	45,149	51,223	5
General Operating Expenses (680-690)	26,734	24,615	6
Total Operation and Maintenance Expenses	71,883	75,838	
Other Operating Expenses			
Depreciation Expense (403)	10,269	15,478	7
Amortization Expense (404)		0	8
Taxes (408)	20,122	20,204	9
Total Other Operating Expenses	30,391	35,682	
Total Operating Expenses	102,274	111,520	
NET OPERATING INCOME	1,825	(5,021)	

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	3	146	155	1
Commercial	4	156	154	2
Industrial				3
Total Unmetered Sales to General Customers (460)	7	302	309	
Metered Sales to General Customers (461)				
Residential	384	16,206	17,277	4
Commercial	53	3,093	3,439	5
Industrial	11	209,812	41,175	6
Total Metered Sales to General Customers (461)	448	229,111	61,891	
Private Fire Protection Service (462)	2		648	7
Public Fire Protection Service (463)	1		30,017	8
Other Sales to Public Authorities (464)	12	2,454	2,427	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	470	231,867	95,292	

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)	30,017	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)	30,017	
Forfeited Discounts (470):		
Customer late payment charges	204	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	204	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	633	7
Other (specify): SPACE RENTAL FOR COMMERCIAL ANTENNA	7,970	8
Total Other Water Revenues (474)	8,603	

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)	4,129	6,107	1
Purchased Water (610)	4,246	5,465	2
Fuel or Power Purchased for Pumping (620)	21,596	23,519	3
Chemicals (630)		0	4
Supplies and Expenses (640)	4,003	7,113	5
Repairs of Water Plant (650)	9,135	6,979	6
Transportation Expenses (660)	2,040	2,040	7
Total Plant Operation and Maintenance Expenses	45,149	51,223	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	13,632	13,130	8
Office Supplies and Expenses (681)	602	922	9
Outside Services Employed (682)	2,474	2,000	10
Insurance Expense (684)	3,946	1,651	11
Employees Pensions and Benefits (686)	4,247	5,000	12
Regulatory Commission Expenses (688)		0	13
Miscellaneous General Expenses (689)	1,833	1,912	14
Uncollectible Accounts (690)		0	15
Total General Operating Expenses	26,734	24,615	
Total Operation and Maintenance Expenses	71,883	75,838	

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		18,902	18,902	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		257	272	2
Net property tax equivalent		18,645	18,630	
Social Security		1,358	1,477	3
PSC Remainder Assessment		119	97	4
Other (specify): NONE			0	5
Total tax expense		20,122	20,204	

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			Polk				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.265883				3
County tax rate	mills		5.621094				4
Local tax rate	mills		6.128277				5
School tax rate	mills		12.908377				6
Voc. school tax rate	mills		1.522143				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		26.445774				10
Less: state credit	mills		1.785996				11
Net tax rate	mills		24.659778				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.128277				14
Combined School Tax Rate	mills		14.430520				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.558797				17
Total Tax Rate	mills		26.445774				18
Ratio of Local and School Tax to Total	dec.		0.777394				19
Total tax net of state credit	mills		24.659778				20
Net Local and School Tax Rate	mills		19.170374				21
Utility Plant, Jan. 1	\$	904,758	904,758				22
Materials & Supplies	\$	8,214	8,214				23
Subtotal	\$	912,972	912,972				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	912,972	912,972				26
Assessment Ratio	dec.		0.752854				27
Assessed Value	\$	687,335	687,335				28
Net Local & School Rate	mills		19.170374				29
Tax Equiv. Computed for Current Year	\$	13,176	13,176				30
Tax Equivalent per 1994 PSC Report	\$	18,902					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	18,902					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)	325		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)	22,017		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	22,342	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	4,241		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	38,329		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	7,084		20
Total Pumping Plant	49,654	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	

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)			325 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)			22,017 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	22,342
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			4,241 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			38,329 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			7,084 20
Total Pumping Plant	0	0	49,654
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 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)	6,500		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	254,247		26
Transmission and Distribution Mains (343)	400,170	22,320	27
Fire Mains (344)	0		28
Services (345)	77,363		29
Meters (346)	36,266	2,138	30
Hydrants (348)	52,194		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	826,740	24,458	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	3,826		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	2,196		38
Other Tangible Property (390)	0		39
Total General Plant	6,022	0	
Total utility plant in service directly assignable	904,758	24,458	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	904,758	24,458	

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)			6,500 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)		(190,000)	64,247 26
Transmission and Distribution Mains (343)		(84,648)	337,842 27
Fire Mains (344)			0 28
Services (345)	70	(34,137)	43,156 29
Meters (346)	125		38,279 30
Hydrants (348)		(1,972)	50,222 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	195	(310,757)	540,246
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			3,826 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			2,196 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	6,022
Total utility plant in service directly assignable	195	(310,757)	618,264
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	195	(310,757)	618,264

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

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

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

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

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

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			24
Structures and Improvements (341)			25
Distribution Reservoirs and Standpipes (342)			26
Transmission and Distribution Mains (343)			27
Fire Mains (344)			28
Services (345)		1,670	29
Meters (346)			30
Hydrants (348)			31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	0	1,670	
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	1,670	
Common Utility Plant Allocated to Water Department			40
Total utility plant in service	0	1,670	

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)		190,000	190,000 26
Transmission and Distribution Mains (343)		84,648	84,648 27
Fire Mains (344)			0 28
Services (345)	55	34,137	35,752 29
Meters (346)			0 30
Hydrants (348)		1,972	1,972 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	55	310,757	312,372
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	0
Total utility plant in service directly assignable	55	310,757	312,372
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	55	310,757	312,372

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	4,394		11,402	15,796	1
February	7,282		13,673	20,955	2
March	6,767		14,574	21,341	3
April	5,898		13,284	19,182	4
May	7,547		13,561	21,108	5
June	9,380		14,677	24,057	6
July	6,639		14,525	21,164	7
August	6,947		14,543	21,490	8
September	7,693		14,200	21,893	9
October	7,487		14,319	21,806	10
November	6,006		10,791	16,797	11
December	7,799		14,118	21,917	12
Total annual pumpage	83,839	0	163,667	247,506	
Less: Water sold				231,867	13
Volume pumped but not sold				15,639	14
Volume sold as a percent of volume pumped				94%	15
Volume used for water production, water quality and system maintenance				1,500	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				1,500	19
Volume pumped but unaccounted for				14,139	20
Percent of water lost				6%	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.)				1,185	23
Date of maximum: 2/18/2003					24
Cause of maximum: INDUSTRIAL USE					25
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				371	26
Date of minimum: 10/31/2003					27
Total KWH used for pumping for the year				305,291	28
If water is purchased: Vendor Name: LAND O" LAKES CORPORATION					29
Point of Delivery: PUMPED DIRECTLY INTO MAINS					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)	
LIBRARY WELL AND PUMPHOUSE	2	304	10	540,745	Yes	1
LANDOLAKES PUMPHOUSE	3	300	10	0	No	2
WATER TOWER PUMPHOUSE	4	308	10	327,986	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	#4		1
Location	RY WELL AND PUMPHOUSEATER TOWER PUMPHOUSE			2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	GOULD	PEERLESS		5
Year Installed	1996	1958		6
Type	SUBMERSIBLE	CENTRIFUGAL		7
Actual Capacity (gpm)	500	600		8
Pump Motor or Standby Engine Mfr	GOULD	PEERLESS		10
Year Installed	1996	1958		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	8	8		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	#1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1980		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	134		6
Total capacity in gallons (actual)	200,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)			9
Points of application (wellhouse, central facilities, booster station, other)			10
Filters, type (gravity, pressure, other, none)			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			12
Is a corrosion control chemical used (yes, no)?			13
Is water fluoridated (yes, no)?			14
			15
			16
			17
			18
			19
			20
			21
			22
			23
			24
			25

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	0.750	106	0	0	0	106	1
M	D	4.000	8,328	0	0	0	8,328	2
M	D	6.000	19,864	0	0	0	19,864	3
M	D	8.000	6,250	0	0	0	6,250	4
M	D	10.000	1,422	0	0	0	1,422	5
M	D	12.000	2,639	170	0	0	2,809	6
Total Within Municipality			38,609	170	0	0	38,779	
Total Utility			38,609	170	0	0	38,779	

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	406	1	1	0	406		1
M	1.000	53	3	0	0	56	9	2
M	1.250	1	0	0	0	1		3
M	1.500	9	0	0	0	9		4
M	2.000	3	0	0	0	3		5
M	3.000	3	0	0	0	3		6
M	6.000	10	0	0	0	10	8	7
M	8.000	1	0	0	0	1		8
Total Utility		486	4	1	0	489	17	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	434	0	0	(3)	431	0	1
1.000	14	0	0	0	14	0	2
1.250	1	0	0	0	1	0	3
1.500	8	0	0	0	8	0	4
2.000	4	0	0	0	4	0	5
3.000	3	1	1	0	3	0	6
6.000	2	0	0	0	2	1	7
8.000	1	0	0	0	1	0	8
Total:	467	1	1	(3)	464	1	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	380	40	5	5	0	1	431	1
1.000	2	7	3	2	0	0	14	2
1.250	0	1	0	0	0	0	1	3
1.500	1	4	2	0	0	1	8	4
2.000	1	0	0	3	0	0	4	5
3.000	0	1	0	2	0	0	3	6
6.000	0	0	1	0	0	1	2	7
8.000	0	0	1	0	0	0	1	8
Total:	384	53	12	12	0	3	464	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	81				81	2
Total Fire Hydrants	81	0	0	0	81	
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:	63
Number of distribution system valves end of year:	18
Number of distribution valves operated during year:	9

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

General footnotes

AC640 SUPPLIES AND EXPENSES-ALL COSTS ARE VENDOR INVOICES FOR MATERIALS FOR OPERATIONS-LESS REQUIRED AND NECESSARY MAINTENANCE IN 2003.

AC650 REPAIRS TO PLANT-WATER TOWER PAINTING AMORTIZATION \$6,898, BALANCE MINOR REPAIRS TO COLLECTION SYSTEM DURING YEAR.

AC684 P&L INSURANCE-SIGNIFICANT INCREASES IN PREMIUMS AND BETTER ALLOCATION OF COSTS ACCORDING TO UTILITY PERSONNEL.

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

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

AC343 MAINS-ADDITIONS OF \$22,321 WAS STATE HIGHWAY 63 WATERMAIN CROSSING PROJECT, 170 LF 12" MAIN

METERS AND SERVICES WERE FUNDED FROM UTILITY RESERVES.

ALL ADJUSTMENTS IN SCHEDULE W-8 COLUMN F ARE TO TRANSFER PLANT FUNDED BY CIAC TO SCHEDULE W-10

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

General footnotes

ADDITIONS FUNDED BY CUSTOMERS CONTRIBUTIONS

ALL ADJUSTMENTS ARE TRANSFERRING OF PLANT FUNDED IN PAST BY CIAC FROM SCHEDULE W-8

Water Mains (Page W-17)

General footnotes

ADDITIONS FUNDED FROM UTILITY RESERVES.

Water Services (Page W-18)

General footnotes

ALL ADDITIONS WERE FUNDED BY UTILITY CUSTOMERS.

Meters (Page W-19)

General footnotes

MINOR ADJUSTMENT OF SMALL METERS TO RECONCILE BOOK TO ACTUAL COUNTS
