



3015 (02-09-04)

ANNUAL REPORT

OF

Name: WATER UTILITY OF THE VILLAGE OF CRIVITZ

Principal Office: P.O. BOX 2747
CRIVITZ, WI 54114

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: WATER UTILITY OF THE VILLAGE OF CRIVITZ

Utility Address: P.O. BOX 2747
CRIVITZ, WI 54114

When was utility organized? 11/9/1978

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MARILYN L PADGETT
Title: WATER UTILITY CLERK

Office Address:
P.O. BOX 2747
CRIVITZ, WI 54114

Telephone: (715) 854 - 2030

Fax Number: (715) 854 - 7760

E-mail Address: CRIVITZ@CYBRZN.COM

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

Name: DEL W HENQUINET
Title: CPA

Office Address: HENQUINET UNGER & WALTERS SC
1727 STEPHENSON STREET
P.O. BOX 75
MARINETTE, WI 54143

Telephone: (715) 735 - 9321

Fax Number: (715) 735 - 5899

E-mail Address: del@huwcpa.com

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

Name: CHARLES LARSON
Title: CHAIRMAN

Office Address:
P.O. BOX 2747
CRIVITZ, WI 54114

Telephone: (715) 854 - 7778

Fax Number: (715) 854 - 3433

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: DEL W HENQUINET

Title: CPA

Office Address: HENQUINET UNGER & WALTERS SC
1727 STEPHENSON STREET
P.O. BOX 75
MARINETTE, WI 54143

Telephone: (715) 735 - 9321

Fax Number: (715) 735 - 5899

E-mail Address:

Date of most recent audit report: 2/27/2004

Period covered by most recent audit: DECEMBER 31, 2003

Names and titles of utility management including manager or superintendent:

Name: GLEN A FRANZEN

Title: UTILITIES OPERATOR

Office Address:
P.O. BOX 2747
CRIVITZ, WI 54114

Telephone: (715) 854 - 7778

Fax Number: (715) 854 - 3453

E-mail Address:

Name: LARRY DESCHANE

Title: ASST. UTILITIES OPERATOR

Office Address:
P.O. BOX 2747
CRIVITZ, WI 54114

Telephone: (715) 854 - 7778

Fax Number: (715) 854 - 3453

E-mail Address:

Name: MARILYN L PADGETT

Title: CLERK TREASURER

Office Address:
P.O. BOX 2747
CRIVITZ, WI 54114

Telephone: (715) 854 - 2030

Fax Number: (715) 854 - 7760

E-mail Address:

Name of utility commission/committee: CHARLES LARSON, JEFF MURSAU

Names of members of utility commission/committee:
MR GEORGE H GOCHT, COMMITTEE MEMBER
MR CHARLES LARSEN, CHAIRMAN

IDENTIFICATION AND OWNERSHIP

Names of members of utility commission/committee:

Is sewer service rendered by the utility? **MEMBER OF BOARD, COMMITTEE MEMBER**

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:

Firm Name: HENQUINET, UNGER & WALTERS, S.C.
1727 STEPHENSON STREET
P.O. BOX 75
MARINETTE, WI 54143-0000

Contact Person: DEL W HENQUINET

Title: CPA

Telephone: (715) 735 - 9321

Fax Number: (715) 735 - 5899

E-mail Address: del@huwcpa.com

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

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

AUDIT FINANCIAL STATEMENT OF VILLAGE OF CRIVITZ

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	147,462	145,635	1
Operating Expenses:			
Operation and Maintenance Expense (401)	68,104	77,830	2
Depreciation Expense (403)	17,151	45,851	3
Amortization Expense (404)	0	0	4
Taxes (408)	42,364	41,030	5
Total Operating Expenses	127,619	164,711	
Net Operating Income	19,843	(19,076)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	19,843	(19,076)	
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)	164	803	9
Miscellaneous Nonoperating Income (421)	106,010	5,081	10
Total Other Income	106,174	5,884	
Total Income	126,017	(13,192)	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	29,656	0	12
Total Miscellaneous Income Deductions	29,656	0	
Income Before Interest Charges	96,361	(13,192)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	13
Amortization of Debt Discount and Expense (428)	0	3,169	14
Amortization of Premium on Debt--Cr. (429)	0		15
Interest on Debt to Municipality (430)	298	2,132	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0		18
Total Interest Charges	298	5,301	
Net Income	96,063	(18,493)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	107,882	126,375	19
Balance Transferred from Income (433)	96,063	(18,493)	20
Miscellaneous Credits to Surplus (434)	2,389,353	0	21
Miscellaneous Debits to Surplus--Debit (435)	642,571	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)	1,950,727	107,882	

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	147,462		147,462	1
Total (Acct. 400):	147,462	0	147,462	
Operation and Maintenance Expense (401):				
Derived	68,104		68,104	2
Total (Acct. 401):	68,104	0	68,104	
Depreciation Expense (403):				
Derived	17,151		17,151	3
Total (Acct. 403):	17,151	0	17,151	
Amortization Expense (404):				
Derived	0		0	4
Total (Acct. 404):	0	0	0	
Taxes (408):				
Derived	42,364		42,364	5
Total (Acct. 408):	42,364	0	42,364	
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:	19,843	0	19,843	
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 INCOME	164	0	164	10
Total (Acct. 419):	164	0	164	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		100,399	100,399	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):			
MISCELLANEOUS	5,611	0	5,611 12
Total (Acct. 421):	5,611	100,399	106,010
TOTAL OTHER INCOME:	5,775	100,399	106,174
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
NONE	0	0	0 13
Total (Acct. 425):	0	0	0
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	29,656	29,656 14
Total (Acct. 426):	0	29,656	29,656
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	0	29,656	29,656
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	0	[REDACTED]	0 15
Total (Acct. 427):	0	0	0
Amortization of Debt Discount and Expense (428):			
NONE	0	[REDACTED]	0 16
Total (Acct. 428):	0	0	0
Amortization of Premium on Debt--Cr. (429):			
NONE	0	[REDACTED]	0 17
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	298	[REDACTED]	298 18
Total (Acct. 430):	298	0	298
Other Interest Expense (431):			
Derived	0	[REDACTED]	0 19
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 20
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	298	0	298
NET INCOME:	25,320	70,743	96,063
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	107,882	0	107,882 21
Total (Acct. 216):	107,882	0	107,882
Balance Transferred from Income (433):			
Derived	25,320	70,743	96,063 22
Total (Acct. 433):	25,320	70,743	96,063
Miscellaneous Credits to Surplus (434):			
CONTRIBUTED CAPITAL		1,746,782	1,746,782 23
DEPRECIATION PRIOR YEAR	642,571	0	642,571 24
Total (Acct. 434):	642,571	1,746,782	2,389,353
Miscellaneous Debits to Surplus--Debit (435):			
DEPRECIATION PRIOR YEAR		642,571	642,571 25
Total (Acct. 435)--Debit:	0	642,571	642,571
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):	775,773	1,174,954	1,950,727

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):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	147,462	0	0	0	147,462	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	147,462	0	0	0	147,462	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,667,905	2,563,759	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	743,884	696,401	2
Net Utility Plant	1,924,021	1,867,358	
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	953	6
Special Funds (125)	34,882	36,296	7
Total Other Property and Investments	34,882	37,249	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	957	149	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	13,375	14,482	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	7,354	10,928	14
Materials and Supplies (150)	4,705	4,524	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	26,391	30,083	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	1,985,294	1,934,690	

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)	1,795	1,795	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,950,727	107,882	23
Total Proprietary Capital	1,952,522	109,677	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	41,059	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	0	41,059	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	952	872	28
Payables to Municipality (233)	0	5,841	29
Customer Deposits (235)			30
Taxes Accrued (236)	31,820	29,854	31
Interest Accrued (237)	0	605	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	32,772	37,172	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	0	1,746,782	38
Total Liabilities and Other Credits	1,985,294	1,934,690	

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	2,563,759	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (100.1)	1,016,388	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	1,651,517	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	2,667,905	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)	71,827	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	672,057	0	0	0	12
Total Accumulated Provision	743,884	0	0	0	
Net Utility Plant	1,924,021	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)	696,401				696,401	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	17,151				17,151	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,026				1,026	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	18,177	0	0	0	18,177	13
Debits during year						14
Book cost of plant retired	350				350	15
Cost of removal					0	16
Other debits (specify):						17
PER DOCKET O5-US-105	642,401				642,401	18
Total debits	642,751	0	0	0	642,751	19
Balance end of year (110.1)	71,827	0	0	0	71,827	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	1.84%					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)	29,656				29,656	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	642,401				642,401	10
Total credits	672,057	0	0	0	672,057	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)	672,057	0	0	0	672,057	18
Composite Depreciation Rate?	Yes					19
If yes, what is the rate?	1.84%					20

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0 1
Other					0	0 2
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	4,705	4,524 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	<u>4,705</u>	<u>4,524</u>

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1998 GENERAL OBLIGATION BOND				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	1,795	1
Changes during year (explain):		2
Balance end of year	1,795	

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	29,854	1
Accruals:		
Charged water department expense	42,367	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>42,367</u>	
Taxes paid during year:		
County, state and local taxes	38,400	6
Social Security taxes	2,001	7
PSC Remainder Assessment		8
Other (explain):		
NONE		9
Total payments and other debits	<u>40,401</u>	
Balance end of year	<u><u>31,820</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)					
GO REFUNDING BOND	605	298	903	0	2
Subtotal	605	298	903	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	605	298	903	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):		
DEPRECIATION/REPLACEMENT	34,882	3
Total (Acct. 125):	34,882	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	13,375	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	13,375	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
GENERAL FUND	7,354	12
Total (Acct. 145):	7,354	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)
<hr/>	
Payables to Municipality (233):	
NONE	16
Total (Acct. 233):	0
<hr/>	
Other Deferred Credits (253):	
NONE	17
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (100.1)	916,682	0	0	0	916,682	1
Materials and Supplies	4,614	0	0	0	4,614	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	384,114	0	0	0	384,114	4
Customer Advances for Construction					0	5
					0	6
Average Net Rate Base	537,182	0	0	0	537,182	
Net Operating Income	19,843	0	0	0	19,843	7
Net Operating Income as a percent of						
Average Net Rate Base	3.69%	N/A	N/A	N/A	3.69%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

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

Bonds (221): If Interest Accrued During Year is non-zero AND the Bonds schedule shows a Principal Amount EOY of zero or less, please explain.

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.

GENERAL OBLIGATION PAID OFF DURING THE YEAR

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	1,746,782	0	0	0	0	1,746,782	1
Add credits during year:							
NONE						0	2
Deduct charges (specify):							
Closed January 1, 2003 per Docket 05-US-105	1,746,782					1,746,782	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)	146,505	144,705	1
Total Sales of Water	146,505	144,705	
Other Operating Revenues			
Forfeited Discounts (470)	393	366	2
Other Water Revenues (474)	564	564	3
Amortization of Construction Grants (475)		0	4
Total Other Operating Revenues	957	930	
Total Operating Revenues	147,462	145,635	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	42,915	51,729	5
General Operating Expenses (680-690)	25,189	26,101	6
Total Operation and Maintenance Expenses	68,104	77,830	
Other Operating Expenses			
Depreciation Expense (403)	17,151	45,851	7
Amortization Expense (404)		0	8
Taxes (408)	42,364	41,030	9
Total Other Operating Expenses	59,515	86,881	
Total Operating Expenses	127,619	164,711	
NET OPERATING INCOME	19,843	(19,076)	

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	2	1	377	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	2	1	377	
Metered Sales to General Customers (461)				
Residential	367	16,334	47,534	4
Commercial	119	20,148	38,536	5
Industrial	1	72	175	6
Total Metered Sales to General Customers (461)	487	36,554	86,245	
Private Fire Protection Service (462)	2		613	7
Public Fire Protection Service (463)	1		54,941	8
Other Sales to Public Authorities (464)	14	4,196	4,329	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	506	40,751	146,505	

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)	54,941	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)	54,941	
Forfeited Discounts (470):		
Customer late payment charges	393	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	393	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	564	7
Other (specify): NONE		8
Total Other Water Revenues (474)	564	

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)	27,038	33,596	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	5,609	5,456	3
Chemicals (630)	1,990	2,768	4
Supplies and Expenses (640)	4,875	6,164	5
Repairs of Water Plant (650)	2,650	2,561	6
Transportation Expenses (660)	753	1,184	7
Total Plant Operation and Maintenance Expenses	42,915	51,729	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	7,112	8,261	8
Office Supplies and Expenses (681)	1,788	1,136	9
Outside Services Employed (682)	2,250	2,465	10
Insurance Expense (684)	2,338	3,016	11
Employees Pensions and Benefits (686)	11,540	11,057	12
Regulatory Commission Expenses (688)	161	156	13
Miscellaneous General Expenses (689)		10	14
Uncollectible Accounts (690)		0	15
Total General Operating Expenses	25,189	26,101	
Total Operation and Maintenance Expenses	68,104	77,830	

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		40,362	38,374	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		895	818	2
Net property tax equivalent		39,467	37,556	
Social Security		2,736	3,474	3
PSC Remainder Assessment		161	0	4
Other (specify): NONE			0	5
Total tax expense		42,364	41,030	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Marinette				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.198759				3
County tax rate	mills		4.312158				4
Local tax rate	mills		6.209205				5
School tax rate	mills		8.762634				6
Voc. school tax rate	mills		1.553162				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		21.035918				10
Less: state credit	mills		1.149543				11
Net tax rate	mills		19.886375				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.209205				14
Combined School Tax Rate	mills		10.315796				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		16.525001				17
Total Tax Rate	mills		21.035918				18
Ratio of Local and School Tax to Total	dec.		0.785561				19
Total tax net of state credit	mills		19.886375				20
Net Local and School Tax Rate	mills		15.621965				21
Utility Plant, Jan. 1	\$	2,563,759	2,563,759				22
Materials & Supplies	\$	4,524	4,524				23
Subtotal	\$	2,568,283	2,568,283				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,568,283	2,568,283				26
Assessment Ratio	dec.		1.006000				27
Assessed Value	\$	2,583,693	2,583,693				28
Net Local & School Rate	mills		15.621965				29
Tax Equiv. Computed for Current Year	\$	40,362	40,362				30
Tax Equivalent per 1994 PSC Report	\$	32,623					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	40,362					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)	15,455		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)	102,335		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	117,790	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	121,804		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	138,259		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	260,063	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	2,869	497	23
Total Water Treatment Plant	2,869	497	

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)			15,455	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)		(50,000)	52,335	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	(50,000)	67,790	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)		(50,000)	71,804	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)		(95,000)	43,259	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	(145,000)	115,063	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			3,366	23
Total Water Treatment Plant	0	0	3,366	

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)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	250,721		26
Transmission and Distribution Mains (343)	1,416,879		27
Fire Mains (344)	2,526		28
Services (345)	311,727	1,058	29
Meters (346)	54,173	2,410	30
Hydrants (348)	104,357		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,140,383	3,468	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	2,965		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	9,406		37
Other General Equipment (379)	30,283	132	38
Other Tangible Property (390)	0		39
Total General Plant	42,654	132	
Total utility plant in service directly assignable	2,563,759	4,097	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	2,563,759	4,097	

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)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			250,721 26
Transmission and Distribution Mains (343)		(1,006,118)	410,761 27
Fire Mains (344)			2,526 28
Services (345)		(300,000)	12,785 29
Meters (346)	350		56,233 30
Hydrants (348)		(50,000)	54,357 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	350	(1,356,118)	787,383
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			2,965 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			9,406 37
Other General Equipment (379)			30,415 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	42,786
Total utility plant in service directly assignable	350	(1,551,118)	1,016,388
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	350	(1,551,118)	1,016,388

**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	<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)		50,000	50,000 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	50,000	50,000
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)		50,000	50,000 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)		95,000	95,000 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	145,000	145,000
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)		73,026	27
Fire Mains (344)			28
Services (345)		16,103	29
Meters (346)			30
Hydrants (348)		11,270	31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	0	100,399	
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	100,399	
Common Utility Plant Allocated to Water Department			40
Total utility plant in service	0	100,399	

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)		1,006,118	1,079,144 27
Fire Mains (344)			0 28
Services (345)		300,000	316,103 29
Meters (346)			0 30
Hydrants (348)		50,000	61,270 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	1,356,118	1,456,517
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	0	1,551,118	1,651,517
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	1,551,118	1,651,517

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			3,746	3,746	1
February			3,655	3,655	2
March			4,018	4,018	3
April			3,341	3,341	4
May			3,835	3,835	5
June			4,778	4,778	6
July			5,846	5,846	7
August			5,006	5,006	8
September			4,556	4,556	9
October			3,453	3,453	10
November			3,024	3,024	11
December			3,128	3,128	12
Total annual pumpage	0	0	48,386	48,386	
Less: Water sold				40,751	13
Volume pumped but not sold				7,635	14
Volume sold as a percent of volume pumped				84%	15
Volume used for water production, water quality and system maintenance				3,301	16
Volume related to equipment/system malfunction				4,328	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				7,629	19
Volume pumped but unaccounted for				6	20
Percent of water lost				0%	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.)				312	23
Date of maximum: 8/29/2003					24
Cause of maximum: BROKEN WATER MAIN					25
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				0	26
Date of minimum: 10/19/2003					27
Total KWH used for pumping for the year				64,921	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)	
HIGHWAY W	1	55	16	288,000	Yes	1
ST PAUL ROAD	2	172	10	324,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	1	2	1
Location	HIGHWAY W	ST PAUL ROAD	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	JACUZZI	SIMMONS	5
Year Installed	1979	1989	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	300	400	8
Pump Motor or Standby Engine Mfr	GE	NEW MAN	9 10
Year Installed	1979	1989	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	25	25	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	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.)	120		6
Total capacity in gallons (actual)	250,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		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)?	Y		13
Is water fluoridated (yes, no)?	N		14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
A	D	6.000	27,641	0	0	0	27,641	1
P	D	6.000	4,112	1,140	0	0	5,252	2
A	D	8.000	30,559	0	0	0	30,559	3
M	D	8.000	2,466	0	0	0	2,466	4
P	D	8.000	1,160	2,325	0	0	3,485	5
A	D	10.000	18,885	0	0	0	18,885	6
M	D	10.000	58	0	0	0	58	7
P	D	10.000	2,649	520	0	0	3,169	8
A	D	12.000	449	0	0	0	449	9
P	D	15.000	275	0	0	0	275	10
Total Within Municipality			88,254	3,985	0	0	92,239	
Total Utility			88,254	3,985	0	0	92,239	

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	1.000	542	0	0	0	542		1
P	1.500	1	0	0	0	1		2
M	1.500	9	0	0	0	9		3
M	2.000	5	0	0	0	5		4
P	2.000	2	0	0	0	2		5
P	4.000	1	0	0	0	1		6
M	4.000	1	0	0	0	1		7
M	6.000	1	0	0	0	1		8
P	8.000	1	0	0	0	1		9
Total Utility		563	0	0	0	563	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	556	18	5	0	569	121	1
1.000	24	3	0	0	27	9	2
1.250	0	0	0	0	0	0	3
1.500	9	0	0	0	9	2	4
2.000	9	0	0	0	9	0	5
3.000	3	1	0	0	4	1	6
4.000	1	0	0	0	1	1	7
Total:	602	22	5	0	619	134	

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	369	92	1	8	0	99	569	1
1.000	3	14	0	4	0	6	27	2
1.250	0	0	0	0	0	0	0	3
1.500	0	7	0	0	0	2	9	4
2.000	0	7	0	2	0	0	9	5
3.000	0	1	0	2	1	0	4	6
4.000	0	0	0	1	0	0	1	7
Total:	372	121	1	17	1	107	619	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	5				5	1
Within Municipality	147	7	0		154	2
Total Fire Hydrants	152	7	0	0	159	
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:	84
Number of distribution system valves end of year:	314
Number of distribution valves operated during year:	154

WATER OPERATING SECTION FOOTNOTES

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

General footnotes

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

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

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

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

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

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

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

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

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

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

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

If Adjustments for any account are nonzero, please explain.

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

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

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

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

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

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

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

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

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

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

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

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

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

WATER OPERATING SECTION FOOTNOTES

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

If Adjustments for any account are nonzero, please explain.

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

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

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

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

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

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

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

WATER OPERATING SECTION FOOTNOTES

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

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

PER DOCKET 05-US-105

ASSET RECLASSIFIED - UTILITY PLANT, CONTRIBUTED PLANT

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

PER DOCKET 05-US-105

ASSET RECLASSIFIED - UTILITY PLANT, CONTRIBUTED PLANT

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

PER DOCKET 05-US-105

ASSET RECLASSIFIED - UTILITY PLANT, CONTRIBUTED PLANT

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

PER DOCKET 05-US-105

ASSET RECLASSIFIED - UTILITY PLANT, CONTRIBUTED PLANT

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

PER DOCKET 05-US-105

ASSET RECLASSIFIED - UTILITY PLANT, CONTRIBUTED PLANT

Water Mains (Page W-17)

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

CONTRIBUTED CAPITAL FROM DEVELOPER
