



3015 (02-09-04)

ANNUAL REPORT

OF

Name: FREDERIC WATER UTILITYPrincipal Office: 107 HOPE ROAD WEST
P.O. BOX 567
FREDERIC, WI 54837-0000For 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: FREDERIC WATER UTILITY

Utility Address: 107 HOPE ROAD WEST
P.O. BOX 567
FREDERIC, WI 54837-0000

When was utility organized? 1/1/1904

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MARILYN SEDERLUND
Title: VILLAGE CLERK-TREASURER

Office Address:
107 HOPE ROAD WEST
P.O. BOX 567
FREDERIC, WI 54837

Telephone: (715) 327 - 4294

Fax Number: (715) 327 - 4455

E-mail Address: ljf@centurytel.net

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: KERRY BRENDEL
Title: CHAIRPERSON

Office Address:
107 HOPE ROAD WEST
P.O. BOX 567
FREDERIC, WI 54837

Telephone: (715) 327 - 4294

Fax Number: (715) 327 - 4455

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: 3/21/2003

Period covered by most recent audit: 2002

Names and titles of utility management including manager or superintendent:

Name: MR KENNETH L HACKETT

Title: DIRECTOR OF PUBLIC WORKS

Office Address:
107 HOPE ROAD WEST
P.O. BOX 567
FREDERIC, WI 54837

Telephone: (715) 327 - 4294

Fax Number: (715) 327 - 4455

E-mail Address:

Name of utility commission/committee: FREDERIC PUBLIC WORK COMMITTEE

Names of members of utility commission/committee:

- KERRY BRENDEL, CHAIRPERSON
- MILTON DAEFFLER
- LAVERNE MILLER

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)	137,043	141,317	1
Operating Expenses:			
Operation and Maintenance Expense (401)	126,356	105,470	2
Depreciation Expense (403)	17,893	23,653	3
Amortization Expense (404)	0	0	4
Taxes (408)	26,071	26,397	5
Total Operating Expenses	170,320	155,520	
Net Operating Income	(33,277)	(14,203)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(33,277)	(14,203)	
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)	1,443	1,805	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	1,443	1,805	
Total Income	(31,834)	(12,398)	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	6,306	0	12
Total Miscellaneous Income Deductions	6,306	0	
Income Before Interest Charges	(38,140)	(12,398)	
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	(38,140)	(12,398)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	445,580	457,978	19
Balance Transferred from Income (433)	(38,140)	(12,398)	20
Miscellaneous Credits to Surplus (434)	188,074	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	24
Total Unappropriated Earned Surplus End of Year (216)	595,514	445,580	

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	137,043		137,043	1
Total (Acct. 400):	137,043	0	137,043	
Operation and Maintenance Expense (401):				
Derived	126,356		126,356	2
Total (Acct. 401):	126,356	0	126,356	
Depreciation Expense (403):				
Derived	17,893		17,893	3
Total (Acct. 403):	17,893	0	17,893	
Amortization Expense (404):				
Derived	0		0	4
Total (Acct. 404):	0	0	0	
Taxes (408):				
Derived	26,071		26,071	5
Total (Acct. 408):	26,071	0	26,071	
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:	(33,277)	0	(33,277)	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	9
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST ON INVESTMENTS	1,443	0	1,443	10
Total (Acct. 419):	1,443	0	1,443	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water			0	11

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Miscellaneous Nonoperating Income (421):			
NONE	0	0	0 12
Total (Acct. 421):	0	0	0
TOTAL OTHER INCOME:	1,443	0	1,443

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	6,306	6,306 14
NONE	0	0	0 15
Total (Acct. 426):	0	6,306	6,306
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	0	6,306	6,306

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:	(31,834)	(6,306)	(38,140)
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	445,580	0	445,580 22
Total (Acct. 216):	445,580	0	445,580
Balance Transferred from Income (433):			
Derived	(31,834)	(6,306)	(38,140) 23
Total (Acct. 433):	(31,834)	(6,306)	(38,140)
Miscellaneous Credits to Surplus (434):			
BOOK VALUE OF PLANT FUNDED BY CONTRIBUTIONS	0	188,074	188,074 24
Total (Acct. 434):	0	188,074	188,074
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):	413,746	181,768	595,514

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	137,043	0	0	0	137,043	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	137,043	0	0	0	137,043	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,209,076	1,206,859	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	575,853	442,676	2
Net Utility Plant	633,223	764,183	
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	0	6
Special Funds (125)	172,442	171,049	7
Total Other Property and Investments	172,442	171,049	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	90,322	55,306	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	39,191	32,743	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	50,000	14
Materials and Supplies (150)	6,860	12,522	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	136,373	150,571	
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	942,038	1,085,803	

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)	342,760	342,760	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	595,514	445,580	23
Total Proprietary Capital	938,274	788,340	
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)	3,764		28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	3,764	0	
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	297,463	38
Total Liabilities and Other Credits	942,038	1,085,803	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	1,206,859	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)	911,613	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	297,463	0	0	0	3
Utility Plant Purchased or Sold (391)					4
Utility Plant in Process of Reclassification (392)					5
Utility Plant Leased to Others (393)					6
Property Held for Future Use (394)					7
Construction Work in Progress (395)					8
Utility Plant Acquisition Adjustments (396)					9
Other Utility Plant Adjustments (397)					10
Total Utility Plant	1,209,076	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)	460,158	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	115,695	0	0	0	12
Total Accumulated Provision	575,853	0	0	0	
Net Utility Plant	633,223	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)	442,676				442,676	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	17,893				17,893	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,344				1,344	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	19,237	0	0	0	19,237	13
Debits during year						14
Book cost of plant retired	1,755				1,755	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	1,755	0	0	0	1,755	19
Balance end of year (110.1)	460,158	0	0	0	460,158	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.12%					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)	6,306				6,306	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	109,389				109,389	10
Total credits	115,695	0	0	0	115,695	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)	115,695	0	0	0	115,695	18
Composite Depreciation Rate?	Yes					19
If yes, what is the rate?	2.12%					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	6,860	12,522
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	6,860	12,522

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	342,760	1
Changes during year (explain):		
NO CHANGE		2
Balance end of year	<u><u>342,760</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	0	1
Accruals:		
Charged water department expense	26,071	2
Charged electric department expense		3
Charged sewer department expense	591	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>26,662</u>	
Taxes paid during year:		
County, state and local taxes	21,579	6
Social Security taxes	4,924	7
PSC Remainder Assessment	159	8
Other (explain):		
NONE		9
Total payments and other debits	<u>26,662</u>	
Balance end of year	<u><u>0</u></u>	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
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):		
UTILITY PLANT UPGRADE FUND	172,442	3
Total (Acct. 125):	172,442	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	39,191	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	39,191	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
NONE		12
Total (Acct. 145):	0	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)
<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)	910,504	0	0	0	910,504	1
Materials and Supplies	9,691	0	0	0	9,691	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	451,417	0	0	0	451,417	4
Customer Advances for Construction					0	5
NONE					0	6
Average Net Rate Base	468,778	0	0	0	468,778	
Net Operating Income	(33,277)	0	0	0	(33,277)	7
Net Operating Income as a percent of						
Average Net Rate Base	-7.10%	N/A	N/A	N/A	-7.10%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

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	297,463	0	0	0	0	297,463	1
Add credits during year:							
NONE						0	2
Deduct charges (specify):							
Closed January 1, 2003 per Docket 05-US-105	297,463					297,463	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)	135,698	139,775	1
Total Sales of Water	135,698	139,775	
Other Operating Revenues			
Forfeited Discounts (470)	72	175	2
Other Water Revenues (474)	1,273	1,367	3
Amortization of Construction Grants (475)		0	4
Total Other Operating Revenues	1,345	1,542	
Total Operating Revenues	137,043	141,317	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	62,618	51,400	5
General Operating Expenses (680-690)	63,738	54,070	6
Total Operation and Maintenance Expenses	126,356	105,470	
Other Operating Expenses			
Depreciation Expense (403)	17,893	23,653	7
Amortization Expense (404)		0	8
Taxes (408)	26,071	26,397	9
Total Other Operating Expenses	43,964	50,050	
Total Operating Expenses	170,320	155,520	
NET OPERATING INCOME	(33,277)	(14,203)	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	426	16,998	43,239	4
Commercial	86	23,537	32,516	5
Industrial	25	807	1,394	6
Total Metered Sales to General Customers (461)	537	41,342	77,149	
Private Fire Protection Service (462)	4		1,768	7
Public Fire Protection Service (463)	1		49,725	8
Other Sales to Public Authorities (464)	11	3,723	7,056	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	553	45,065	135,698	

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)	49,725	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)	49,725	
Forfeited Discounts (470):		
Customer late payment charges	72	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	72	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,273	7
Other (specify): NONE		8
Total Other Water Revenues (474)	1,273	

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)	33,452	29,588	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	11,455	8,843	3
Chemicals (630)	1,638	0	4
Supplies and Expenses (640)	6,192	9,152	5
Repairs of Water Plant (650)	7,895	790	6
Transportation Expenses (660)	1,986	3,027	7
Total Plant Operation and Maintenance Expenses	62,618	51,400	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	30,627	24,375	8
Office Supplies and Expenses (681)	9,261	9,886	9
Outside Services Employed (682)	2,365	2,240	10
Insurance Expense (684)	4,283	1,375	11
Employees Pensions and Benefits (686)	16,870	15,513	12
Regulatory Commission Expenses (688)		0	13
Miscellaneous General Expenses (689)	332	681	14
Uncollectible Accounts (690)		0	15
Total General Operating Expenses	63,738	54,070	
Total Operation and Maintenance Expenses	126,356	105,470	

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		21,579	22,997	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		591	782	2
Net property tax equivalent		20,988	22,215	
Social Security		4,924	4,069	3
PSC Remainder Assessment		159	113	4
Other (specify): NONE			0	5
Total tax expense		26,071	26,397	

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		0.182180				3
County tax rate	mills		3.343610				4
Local tax rate	mills		7.563530				5
School tax rate	mills		8.653170				6
Voc. school tax rate	mills		0.940290				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		20.682780				10
Less: state credit	mills		1.249723				11
Net tax rate	mills		19.433057				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.563530				14
Combined School Tax Rate	mills		9.593460				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.156990				17
Total Tax Rate	mills		20.682780				18
Ratio of Local and School Tax to Total	dec.		0.829530				19
Total tax net of state credit	mills		19.433057				20
Net Local and School Tax Rate	mills		16.120307				21
Utility Plant, Jan. 1	\$	1,206,859	1,206,859				22
Materials & Supplies	\$	12,522	12,522				23
Subtotal	\$	1,219,381	1,219,381				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,219,381	1,219,381				26
Assessment Ratio	dec.		1.097787				27
Assessed Value	\$	1,338,621	1,338,621				28
Net Local & School Rate	mills		16.120307				29
Tax Equiv. Computed for Current Year	\$	21,579	21,579				30
Tax Equivalent per 1994 PSC Report	\$	18,973					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	21,579					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)	2,787		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)	37,200		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	39,987	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	11,187		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	68,403		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	9,404		20
Total Pumping Plant	88,994	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	3,354		23
Total Water Treatment Plant	3,354	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)			2,787	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)			37,200	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	39,987	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			11,187	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			68,403	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			9,404	20
Total Pumping Plant	0	0	88,994	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			3,354	23
Total Water Treatment Plant	0	0	3,354	

**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)	300		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	91,640		26
Transmission and Distribution Mains (343)	641,690		27
Fire Mains (344)	0		28
Services (345)	88,988	486	29
Meters (346)	58,122	1,675	30
Hydrants (348)	79,450	1,811	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	960,190	3,972	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	20,621		34
Office Furniture and Equipment (372)	4,434		35
Computer Equipment (372.1)	12,965		36
Transportation Equipment (373)	19,102		37
Other General Equipment (379)	57,212		38
Other Tangible Property (390)	0		39
Total General Plant	114,334	0	
Total utility plant in service directly assignable	1,206,859	3,972	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,206,859	3,972	

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)			300 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			91,640 26
Transmission and Distribution Mains (343)		(231,810)	409,880 27
Fire Mains (344)			0 28
Services (345)		(39,564)	49,910 29
Meters (346)	755		59,042 30
Hydrants (348)	1,000	(26,089)	54,172 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	1,755	(297,463)	664,944
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			20,621 34
Office Furniture and Equipment (372)			4,434 35
Computer Equipment (372.1)			12,965 36
Transportation Equipment (373)			19,102 37
Other General Equipment (379)			57,212 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	114,334
Total utility plant in service directly assignable	1,755	(297,463)	911,613
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	1,755	(297,463)	911,613

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)			29
Meters (346)			30
Hydrants (348)			31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	0	0	
GENERAL PLANT			
Land and Land Rights (370)			33
Structures and Improvements (371)			34
Office Furniture and Equipment (372)			35
Computer Equipment (372.1)			36
Transportation Equipment (373)			37
Other General Equipment (379)			38
Other Tangible Property (390)			39
Total General Plant	0	0	
Total utility plant in service directly assignable	0	0	
Common Utility Plant Allocated to Water Department			40
Total utility plant in service	0	0	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)		231,810	231,810 27
Fire Mains (344)			0 28
Services (345)		39,564	39,564 29
Meters (346)			0 30
Hydrants (348)		26,089	26,089 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	297,463	297,463
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	297,463	297,463
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	297,463	297,463

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			5,909	5,909	1
February			5,542	5,542	2
March			6,184	6,184	3
April			5,181	5,181	4
May			5,340	5,340	5
June			7,752	7,752	6
July			7,857	7,857	7
August			6,487	6,487	8
September			5,698	5,698	9
October			5,672	5,672	10
November			4,582	4,582	11
December			4,776	4,776	12
Total annual pumpage	0	0	70,980	70,980	
Less: Water sold				45,065	13
Volume pumped but not sold				25,915	14
Volume sold as a percent of volume pumped				63%	15
Volume used for water production, water quality and system maintenance				6,000	16
Volume related to equipment/system malfunction				4,300	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				10,300	19
Volume pumped but unaccounted for				15,615	20
Percent of water lost				22%	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.)				635	23
Date of maximum: 8/18/2003					24
Cause of maximum:					25
FLUSHED ALL HYDRANTS AND WATERED GOLF COURSE AND FOOTBALL FIELDS					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				80	26
Date of minimum: 11/8/2003					27
Total KWH used for pumping for the year				107,485	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)	
122 OAK STREET EAST	2	248	12	548,000	Yes	1
508 OAK STREET EAST	3	217	12	468,000	Yes	2
209 SECOND AVENUE NORTH	4	298	12	518,400	Yes	3
300 FIRST AVENUE NORTH	5	311	12	648,000	Yes	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	2	2A	3	1
Location	122 OAK STREET E	122 OAK STREET E	508 BIRCH STREET W	2
Purpose	P	S	P	3
Destination	D	D	D	4
Pump Manufacturer	POMONA	POMONA	POMONA	5
Year Installed	1943	1943	1956	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	400	400	300	8
Pump Motor or Standby Engine Mfr	WESTINGHOUSE	FORD	WESTINGHOUSE	9 10
Year Installed	1945	1961	1956	11
Type	ELECTRIC	NATURAL GAS	ELECTRIC	12
Horsepower	40	40	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	3A	4	5	14
Location	508 BIRCH ST W	209 SECOND AVENUE N	300 FIRST AVENUE N	15
Purpose	S	P	P	16
Destination	D	D	D	17
Pump Manufacturer	POMONA	JACUZZI	PEERLESS	18
Year Installed	1956	1978	1988	19
Type	VERTICAL TURBINE	SUBMERSIBLE	SUBMERSIBLE	20
Actual Capacity (gpm)	300	400	450	21
Pump Motor or Standby Engine Mfr	FORD	WESTINGHOUSE	WESTINGHOUSE	22 23
Year Installed	1998	1987	1972	24
Type	OTHER	ELECTRIC	ELECTRIC	25
Horsepower	69	30	40	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	2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	1913	1972	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	110	128	6
Total capacity in gallons (actual)	30,000	200,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	9
Points of application (wellhouse, central facilities, booster station, other)	OTHER	OTHER	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000	1.0000	12
Is a corrosion control chemical used (yes, no)?	N	N	13
Is water fluoridated (yes, no)?	Y	Y	14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	0.750	1,062	0	0	0	1,062	1
M	D	1.000	104	0	0	0	104	2
M	D	1.500	540	0	0	0	540	3
M	D	2.000	3,037	0	0	0	3,037	4
M	D	4.000	3,385	0	0	0	3,385	5
M	D	6.000	42,680	0	0	0	42,680	6
M	D	8.000	13,750	0	0	0	13,750	7
M	D	10.000	3,700	0	0	0	3,700	8
Total Within Municipality			68,258	0	0	0	68,258	
M	D	6.000	110	0	0	0	110	9
M	D	12.000	1,992	0	0	0	1,992	10
Total Outside of Municipality			2,102	0	0	0	2,102	
Total Utility			70,360	0	0	0	70,360	

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	494	1	0	0	495	30	1
M	1.000	27	0	0	0	27	6	2
M	2.000	1	0	0	0	1		3
M	4.000	9	0	0	0	9		4
M	6.000	13	0	0	0	13	3	5
M	8.000	1	0	0	0	1		6
Total Utility		545	1	0	0	546	39	

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	522	16	6	19	551	0	1
1.000	15	0	4	0	11	0	2
1.250	3	0	0	0	3	0	3
1.500	4	0		1	5	0	4
2.000	6	0	0	0	6	0	5
3.000	8	0	0	0	8	8	6
4.000	3	0	0	0	3	3	7
6.000	4	0	0	0	4	4	8
Total:	565	16	10	20	591	15	

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	427	67	22	6	0	29	551	1
1.000	1	7	3	0	0	0	11	2
1.250	0	3	0	0	0	0	3	3
1.500	0	5	0	0	0	0	5	4
2.000	1	4	1	0	0	0	6	5
3.000	0	3	0	5	0	0	8	6
4.000	1	2	0	0	0	0	3	7
6.000	0	0	0	0	4	0	4	8
Total:	430	91	26	11	4	29	591	

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	6				6	1
Within Municipality	102	1	1		102	2
Total Fire Hydrants	108	1	1	0	108	
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:	108
Number of distribution system valves end of year:	181
Number of distribution valves operated during year:	100

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

General footnotes

AC640 SUPPLIES AND EXP-ALL COSTS ARE VENDOR INVOICES FOR MATERIALS AND SERVICES, FEWER MAINTENANCE ITEMS NECESSARY IN 2003 THAN PRIOR YEAR.

AC650-REPAIRS TO PLANT-MATERIALS AND INVENTORY SUPPLY ADJUSTMENT OF \$4,418 CHARGED TO THIS ACCOUNTS, AND \$1,800 FOR WATER TANK INSPECTIONS, AND \$1,610 INCURRED FOR REPAIRS TO SERVICES AND WATER LEAKS

AC684-INSURANCE-VILLAGE MADE A MORE ACCURATE ALLOCATION OF INSURANCE COSTS TO UTILITY-BETTER INFORMATION OBTAINED FROM INSURANCE CARRIER.

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.

PLANT FINANCED BY UTILITY-W-8-ALL ADJUSTMENTS ARE THE TRANSFERRING OF PLANT FUNDED BY CUSTOMERS, DEVELOPERS AND GRANTS TO SCHEDULE W-10 UTILITY PLANT FINANCED BY CIAC.

ALL 2003 PLANT ADDITIONS WERE FUNDED FROM UTILITY RESERVES

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

General footnotes

ALL AMOUNTS IN ADJUSTMENT COLUMN "F" OF SCHEDULE REPRESENTS PLANT BEING TRANSFERRED FROM SCHEDULE W-8 PLANT FUNDED BY CIAC.

Water Services (Page W-18)

General footnotes

NEW SERVICE FUNDED BY UTILITY-NO CHARGE FOR HOOKUP TO CUSTOMER.

Meters (Page W-19)

General footnotes

PER METER COUNT AT YEAR END THE ADJUSTMENTS SHOWN WERE NECESSARY TO BALANCE RECORDS TO ACTUAL
