



3015 (02-09-04)

ANNUAL REPORT

OF

Name: HALLIE SANITARY DISTRICT

Principal Office: 13034 30TH AVENUE
CHIPPEWA FALLS, WI 54729

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: HALLIE SANITARY DISTRICT

Utility Address: 13034 30TH AVENUE
CHIPPEWA FALLS, WI 54729

When was utility organized? 1/1/1989

Report any change in name: VILLAGE OF LAKE HALLIE PUBLIC WORKS

Effective Date: 2/1/2003

Utility Web Site: halliesanitary@yahoo.com

Utility employee in charge of correspondence concerning this report:

Name: RITA ERICKSON

Title: DEPUTY CLERK/TREASURER

Office Address:

13034 30TH AVENUE
CHIPPEWA FALLS, WI 54729

Telephone: (715) 726 - 2670

Fax Number: (715) 720 - 3988

E-mail Address: halliesanitary@yahoo.com

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

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

Name: PETER LEHMANN

Title: PRESIDENT

Office Address:

14471 46TH AVENUE
CHIPPEWA FALLS, WI 54729

Telephone: (715) 723 - 2670

Fax Number: (715) 723 - 3988

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: NICK LYBERG

Title: AUDITOR

Office Address: WIPFLI,ULLRICH, BERTELSON LLP
P.O. BOX 608
CHIPPEWA FALLS, WI 54729

Telephone: (715) 723 - 2888

Fax Number:

E-mail Address:

Date of most recent audit report: 3/1/2004

Period covered by most recent audit: JANUARY 1, 2003 TO DECEMBER 31, 2003

Names and titles of utility management including manager or superintendent:

Name: SANDRA OLSON

Title: CLERK TREASURER

Office Address:
13033 COUNTY HIGHWAY 00
CHIPPEWA FALLS, WI 54729

Telephone: (715) 726 - 2660

Fax Number: (715) 726 - 2661

E-mail Address:

Name: SCOTT SCHNOBRICH

Title: CERTIFIED WATER TECHNICIAN

Office Address:
13034 30TH AVENUE
CHIPPEWA FALLS, WI 54729

Telephone: (715) 726 - 2670

Fax Number:

E-mail Address:

Name of utility commission/committee:

Names of members of utility commission/committee:

- MR NORBERT DIENGER, TRUSTEE
- MR EUGENE ENGER, TRUSTEE
- MR PETER LEHMANN, PRESIDENT
- MR MARK PERRY, TRUSTEE
- MR WAYNE WALKOVIK, TRUSTEE

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

IDENTIFICATION AND OWNERSHIP

of water or sewer treatment plant)? NO

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

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

NONE

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	375,082	313,217	1
Operating Expenses:			
Operation and Maintenance Expense (401)	103,250	104,834	2
Depreciation Expense (403)	31,379	117,460	3
Amortization Expense (404)	0	0	4
Taxes (408)	4,016	348	5
Total Operating Expenses	138,645	222,642	
Net Operating Income	236,437	90,575	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	236,437	90,575	
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)	90,083	124,883	9
Miscellaneous Nonoperating Income (421)	220,332	0	10
Total Other Income	310,415	124,883	
Total Income	546,852	215,458	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	88,364	0	12
Total Miscellaneous Income Deductions	88,364	0	
Income Before Interest Charges	458,488	215,458	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	162,975	208,948	13
Amortization of Debt Discount and Expense (428)	0	0	14
Amortization of Premium on Debt--Cr. (429)	0	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	0	18
Total Interest Charges	162,975	208,948	
Net Income	295,513	6,510	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(404,038)	(410,548)	19
Balance Transferred from Income (433)	295,513	6,510	20
Miscellaneous Credits to Surplus (434)	6,204,796	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	6,096,271	(404,038)	

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	375,082		375,082	1
Total (Acct. 400):	375,082	0	375,082	
Operation and Maintenance Expense (401):				
Derived	103,250		103,250	2
Total (Acct. 401):	103,250	0	103,250	
Depreciation Expense (403):				
Derived	31,379		31,379	3
Total (Acct. 403):	31,379	0	31,379	
Amortization Expense (404):				
Derived	0		0	4
Total (Acct. 404):	0	0	0	
Taxes (408):				
Derived	4,016		4,016	5
Total (Acct. 408):	4,016	0	4,016	
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:	236,437	0	236,437	
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 BANK ACCOUNTS	28,594	0	28,594	10
INTEREST ON SPECIAL ASSESSMENTS	61,489	0	61,489	11
Total (Acct. 419):	90,083	0	90,083	

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):			
Contributed Plant - Water	██████████		0 12
DEVELOPER PAID EXTENSION	220,332	0	220,332 13
Total (Acct. 421):	220,332	0	220,332
TOTAL OTHER INCOME:	310,415	0	310,415

MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
NONE	0	0	0 14
Total (Acct. 425):	0	0	0
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	██████████	88,364	88,364 15
NONE	0	0	0 16
Total (Acct. 426):	0	88,364	88,364
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	0	88,364	88,364

INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	162,975	██████████	162,975 17
Total (Acct. 427):	162,975	0	162,975
Amortization of Debt Discount and Expense (428):			
NONE	0	██████████	0 18
Total (Acct. 428):	0	0	0
Amortization of Premium on Debt--Cr. (429):			
NONE	0	██████████	0 19
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0	██████████	0 20
Total (Acct. 430):	0	0	0
Other Interest Expense (431):			
Derived	0	██████████	0 21
Total (Acct. 431):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
 2. Nonregulated sewer income should be reported as 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 22
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	162,975	0	162,975
NET INCOME:	383,877	(88,364)	295,513
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	(404,038)	0	(404,038) 23
Total (Acct. 216):	(404,038)	0	(404,038)
Balance Transferred from Income (433):			
Derived	383,877	(88,364)	295,513 24
Total (Acct. 433):	383,877	(88,364)	295,513
Miscellaneous Credits to Surplus (434):			
CLOSING ACCOUNT 271	0	6,204,796	6,204,796 25
Total (Acct. 434):	0	6,204,796	6,204,796
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 26
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 27
Total (Acct. 436)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	(20,161)	6,116,432	6,096,271

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	375,082	0	0	0	375,082	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	375,082	0	0	0	375,082	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	8,434,211	8,030,052	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,662,744	826,233	2
Net Utility Plant	6,771,467	7,203,819	
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)	622,872	923,024	6
Special Funds (125)	0	0	7
Total Other Property and Investments	622,872	923,024	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	1,412,709	2,069,676	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	59,201	47,399	11
Other Accounts Receivable (143)	142,742	205,100	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	69,715	55,498	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	1,684,367	2,377,673	
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	9,078,706	10,504,516	

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)	0	0	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	6,096,271	(404,038)	23
Total Proprietary Capital	6,096,271	(404,038)	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	2,863,916	3,840,291	26
Total Long-Term Debt	2,863,916	3,840,291	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)			28
Payables to Municipality (233)	9,774	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	108,745	146,699	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	118,519	146,699	
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	6,921,564	38
Total Liabilities and Other Credits	9,078,706	10,504,516	

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	8,030,052	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)	1,121,455	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	7,312,756	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	8,434,211	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)	857,612	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	805,132	0	0	0	12
Total Accumulated Provision	1,662,744	0	0	0	
Net Utility Plant	6,771,467	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)	826,233				826,233	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	31,379				31,379	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	31,379	0	0	0	31,379	13
Debits during year						14
Book cost of plant retired	0				0	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	0	0	0	0	0	19
Balance end of year (110.1)	857,612	0	0	0	857,612	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)

Depreciation Accruals (Credits) during the year (110.2):
 1. Report the amounts charged to Depreciation Expense (426).
 2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.2)					0	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	88,364				88,364	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	716,768				716,768	10
Total credits	805,132	0	0	0	805,132	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)	805,132	0	0	0	805,132	18
Composite Depreciation Rate?	No					19
If yes, what is the rate?						20

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

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

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

**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	0 1
Changes during year (explain):	
NONE	2
Balance end of year	<u><u>0</u></u>

BONDS (ACCT. 221)

- 1. Report hereunder information required for each separate issue of bonds.
- 2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
- 3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	------------------------------	------------------------------------	------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
STATE TRUST FUND LOAN	07/27/1994	03/15/2004	4.50%	43,831	1
STATE TRUST FUND LOAN (2000)	06/15/2000	03/15/2010	5.25%	1,486,085	2
PROMISSARY NOTE FIRSTAR BANK	05/11/1998	05/11/2008	5.25%	1,334,000	3
Total for Account 224				<u>2,863,916</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	4,016	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>4,016</u>	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	3,625	7
PSC Remainder Assessment	391	8
Other (explain):		
NONE		9
Total payments and other debits	<u>4,016</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)					
STATE TRUST FUND LOAN	3,078	2,355	3,860	1,573	3
FIRSTAR LOAN	55,535	75,989	86,582	44,942	4
STATE TRUST FUND LOAN (2000)	88,086	84,631	110,487	62,230	5
Subtotal	146,699	162,975	200,929	108,745	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	146,699	162,975	200,929	108,745	

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):		
SPECIAL ASSESSMENTS RECEIVABLE LONG TERM	622,872	2
Total (Acct. 124):	622,872	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	59,201	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	59,201	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
CURRENT SPECIAL ASSESSMENT RECEIVABLE	142,742	11
Total (Acct. 143):	142,742	
Receivables from Municipality (145):		
DELINQUENT WATER & SPECIAL ASSESSMENT TAXROLL	69,715	12
Total (Acct. 145):	69,715	
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):		
ACCOUNTS PAYABLE	9,774	16
Total (Acct. 233):	9,774	
<hr/>		
Other Deferred Credits (253):		
NONE		17
Total (Acct. 253):		0
<hr/>		

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)	1,114,971	0	0	0	1,114,971	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	841,922	0	0	0	841,922	4
Customer Advances for Construction					0	5
NONE					0	6
Average Net Rate Base	273,049	0	0	0	273,049	
Net Operating Income	236,437	0	0	0	236,437	7
Net Operating Income as a percent of						
Average Net Rate Base	86.59%	N/A	N/A	N/A	86.59%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

WE HAD 5 EXTENSIONS IN 2003. 4 OF THEM THE DEVELOPER FINANCED AND 1 OF THEM WE WILL BE ASSESSING STARTING IN 2004. I UNDERSTAND I HAVE TO SHOW THE COST OF THE 4 EXTENSIONS THAT WE DID NOT PAY FOR AS OUR ASSET.

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

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	6,921,564	0	0	0	0	6,921,564	1
Add credits during year:							
NONE						0	2
Deduct charges (specify):							
Closed January 1, 2003 per Docket 05-US-105	6,921,564					6,921,564	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)	362,468	302,374	1
Total Sales of Water	362,468	302,374	
Other Operating Revenues			
Forfeited Discounts (470)	7,990	0	2
Other Water Revenues (474)	4,624	10,843	3
Amortization of Construction Grants (475)		0	4
Total Other Operating Revenues	12,614	10,843	
Total Operating Revenues	375,082	313,217	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	58,202	68,235	5
General Operating Expenses (680-690)	45,048	36,599	6
Total Operation and Maintenance Expenses	103,250	104,834	
Other Operating Expenses			
Depreciation Expense (403)	31,379	117,460	7
Amortization Expense (404)		0	8
Taxes (408)	4,016	348	9
Total Other Operating Expenses	35,395	117,808	
Total Operating Expenses	138,645	222,642	
NET OPERATING INCOME	236,437	90,575	

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	923	54,819	209,155	4
Commercial	91	9,865	34,837	5
Industrial	3	544	1,771	6
Total Metered Sales to General Customers (461)	1,017	65,228	245,763	
Private Fire Protection Service (462)	2		1,469	7
Public Fire Protection Service (463)	1		115,236	8
Other Sales to Public Authorities (464)				9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,020	65,228	362,468	

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)	115,236	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)	115,236	
Forfeited Discounts (470):		
Customer late payment charges	7,990	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	7,990	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		7
Other (specify): MISC FEES (CURBSTOP FEE)	100	8
MISC INCOME (WELL PERMITS, HYDRANT CHARGE FEE)	4,524	9
Total Other Water Revenues (474)	4,624	

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)	30,595	40,241	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	8,610	8,600	3
Chemicals (630)	9,597	6,489	4
Supplies and Expenses (640)	744	4,974	5
Repairs of Water Plant (650)	6,829	4,533	6
Transportation Expenses (660)	1,827	3,398	7
Total Plant Operation and Maintenance Expenses	58,202	68,235	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	17,394	14,787	8
Office Supplies and Expenses (681)	8,858	9,523	9
Outside Services Employed (682)	4,250	3,500	10
Insurance Expense (684)	5,413	3,927	11
Employees Pensions and Benefits (686)	4,441	4,862	12
Regulatory Commission Expenses (688)		0	13
Miscellaneous General Expenses (689)	4,692	0	14
Uncollectible Accounts (690)		0	15
Total General Operating Expenses	45,048	36,599	
Total Operation and Maintenance Expenses	103,250	104,834	

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		0	0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			0	2
Net property tax equivalent		0	0	
Social Security		3,625	0	3
PSC Remainder Assessment		391	348	4
Other (specify): NONE			0	5
Total tax expense		4,016	348	

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			Chippewa				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.218090				3
County tax rate	mills		4.203370				4
Local tax rate	mills		3.990290				5
School tax rate	mills		9.840370				6
Voc. school tax rate	mills		1.861940				7
Other tax rate - Local	mills		2.202000				8
Other tax rate - Non-Local	mills		10.958020				9
Total tax rate	mills		33.274080				10
Less: state credit	mills						11
Net tax rate	mills		33.274080				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		3.990290				14
Combined School Tax Rate	mills		11.702310				15
Other Tax Rate - Local	mills		2.202000				16
Total Local & School Tax	mills		17.894600				17
Total Tax Rate	mills		33.274080				18
Ratio of Local and School Tax to Total	dec.		0.537794				19
Total tax net of state credit	mills		33.274080				20
Net Local and School Tax Rate	mills		17.894600				21
Utility Plant, Jan. 1	\$	8,030,052	8,030,052				22
Materials & Supplies	\$	0					23
Subtotal	\$	8,030,052	8,030,052				24
Less: Plant Outside Limits	\$	0					25
Taxable Assets	\$	8,030,052	8,030,052				26
Assessment Ratio	dec.		0.917049				27
Assessed Value	\$	7,363,951	7,363,951				28
Net Local & School Rate	mills		17.894600				29
Tax Equiv. Computed for Current Year	\$	131,775	131,775				30
Tax Equivalent per 1994 PSC Report	\$						31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	0					32 33
Tax equiv. for current year (see note 6)	\$	0					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)	51,080		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)	64,314		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	19,969		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	135,363	0	
PUMPING PLANT			
Land and Land Rights (320)	350		12
Structures and Improvements (321)	39,922		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	102,936		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	64,673		20
Total Pumping Plant	207,881	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	2,070		23
Total Water Treatment Plant	2,070	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)			51,080	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)			64,314	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			19,969	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	135,363	
PUMPING PLANT				
Land and Land Rights (320)			350	12
Structures and Improvements (321)			39,922	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			102,936	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			64,673	20
Total Pumping Plant	0	0	207,881	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			2,070	23
Total Water Treatment Plant	0	0	2,070	

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)	14,554		25
Distribution Reservoirs and Standpipes (342)	280,110		26
Transmission and Distribution Mains (343)	6,056,065		27
Fire Mains (344)	0		28
Services (345)	724,506		29
Meters (346)	73,196	12,967	30
Hydrants (348)	366,693		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	7,515,124	12,967	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	127,902		34
Office Furniture and Equipment (372)	12,301		35
Computer Equipment (372.1)	12,245		36
Transportation Equipment (373)	14,766		37
Other General Equipment (379)	2,400		38
Other Tangible Property (390)	0		39
Total General Plant	169,614	0	
Total utility plant in service directly assignable	8,030,052	12,967	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	8,030,052	12,967	

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)			14,554 25
Distribution Reservoirs and Standpipes (342)			280,110 26
Transmission and Distribution Mains (343)		(5,864,824)	191,241 27
Fire Mains (344)			0 28
Services (345)		(701,627)	22,879 29
Meters (346)			86,163 30
Hydrants (348)		(355,113)	11,580 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	(6,921,564)	606,527
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			127,902 34
Office Furniture and Equipment (372)			12,301 35
Computer Equipment (372.1)			12,245 36
Transportation Equipment (373)			14,766 37
Other General Equipment (379)			2,400 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	169,614
Total utility plant in service directly assignable	0	(6,921,564)	1,121,455
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	(6,921,564)	1,121,455

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)		291,471	27
Fire Mains (344)			28
Services (345)		76,621	29
Meters (346)			30
Hydrants (348)		23,100	31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	0	391,192	
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	391,192	
Common Utility Plant Allocated to Water Department			40
Total utility plant in service	0	391,192	

**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)		5,864,824	6,156,295 27
Fire Mains (344)			0 28
Services (345)		701,627	778,248 29
Meters (346)			0 30
Hydrants (348)		355,113	378,213 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	6,921,564	7,312,756
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	6,921,564	7,312,756
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	6,921,564	7,312,756

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			3,949	3,949	1
February			3,431	3,431	2
March			3,768	3,768	3
April			4,480	4,480	4
May			6,393	6,393	5
June			8,272	8,272	6
July			8,178	8,178	7
August			11,347	11,347	8
September			7,458	7,458	9
October			5,799	5,799	10
November			4,432	4,432	11
December			4,707	4,707	12
Total annual pumpage	0	0	72,214	72,214	
Less: Water sold				65,228	13
Volume pumped but not sold				6,986	14
Volume sold as a percent of volume pumped				90%	15
Volume used for water production, water quality and system maintenance				250	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				250	19
Volume pumped but unaccounted for				6,736	20
Percent of water lost				9%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				543	23
Date of maximum: 8/9/2003					24
Cause of maximum:					25
HIGHWAY 29 & 53 CONSTRUCTION USING WATER LACK OF RAIN FALL					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				72	26
Date of minimum: 3/8/2003					27
Total KWH used for pumping for the year				126,040	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)	
12659 21ST AVENUE	CC823	111	12	216,000	Yes	1
2677 U.S. HIGHWAY 53	EUJ512282	120	6	432,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes				1
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)	
NONE	0	0	0	0	1

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-WI # CC823	SERIAL NO. EUJ512282	1
Location	12659 21ST AVENUE	2677 U.S. HIGHWAY 53	2
Purpose	P	P	3
Destination	R	R	4
Pump Manufacturer	JOHNSON	LAYNE	5
Year Installed	1991	1982	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	196	300	8
Pump Motor or Standby Engine Mfr	US ELECTRIC	GENERAL ELECTRIC	10
Year Installed	1991	1982	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	60	30	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)
Identification			14
Location			15
Purpose			16
Destination			17
Pump Manufacturer			18
Year Installed			19
Type			20
Actual Capacity (gpm)			21
Pump Motor or Standby Engine Mfr			22
Year Installed			23
Type			24
Horsepower			25
			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	8910175	SERIAL NO. EUJ512282	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	3
Year constructed	1991	1991	4
Primary material (earthen, steel, concrete, other)	OTHER	OTHER	5
Elevation difference in feet (See Headnote 3.)	158	161	6
Total capacity in gallons (actual)	230,000	720,000	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)	WELLHOUSE	WELLHOUSE	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.)	0.2300	0.4320	12
Is a corrosion control chemical used (yes, no)?	Y	Y	13
Is water fluoridated (yes, no)?	N	N	14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	6.000	12,046	166	0	0	12,212	1
M	D	8.000	67,722	19,852	0	0	87,574	2
M	S	8.000	1,044	0	0	0	1,044	3
M	S	10.000	375	0	0	0	375	4
M	D	12.000	27,616	3,815	0	0	31,431	5
M	D	16.000	44,001	0	0	0	44,001	6
Total Within Municipality			152,804	23,833	0	0	176,637	
M	D	8.000	2,969				2,969	7
M	D	12.000	2,963				2,963	8
Total Outside of Municipality			5,932	0	0	0	5,932	
Total Utility			158,736	23,833	0	0	182,569	

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	1,056	87	0	0	1,143	158	1
M	1.500	12	15	0	0	27	10	2
L	2.000	5	2	0	0	7		3
M	4.000	2	0	0	0	2	0	4
M	6.000	4	0	0	0	4	0	5
M	8.000	5	2	0	0	7	1	6
M	10.000	1	0	0	0	1		7
Total Utility		1,085	106	0	0	1,191	169	

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	925	153	0	0	1,078	39	1
1.000	9	2	0	0	11	0	2
1.250	1	0	0	0	1	0	3
1.500	5	1	0	0	6	0	4
2.000	6	0	0	0	6	0	5
3.000	2	0	0	0	2	0	6
Total:	948	156	0	0	1,104	39	

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	919	74	1	1	2	81	1,078	1
1.000	3	6	1	1	0	0	11	2
1.250	0	0	1	0	0	0	1	3
1.500	1	4	0	1	0	0	6	4
2.000	0	4	0	0	1	1	6	5
3.000	0	0	0	0	2	0	2	6
Total:	923	88	3	3	5	82	1,104	

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	10				10	1
Within Municipality	275	14			289	2
Total Fire Hydrants	285	14	0	0	299	
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:	299
Number of distribution system valves end of year:	661
Number of distribution valves operated during year:	403

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

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

- (689) THE PARKING LOT WAS RESURFACED, THERE WERE FOUR RESIDENCE UNTHAWED, AND WE HAD A HIGHER VOLUME OF LOCATES.
- (650) WE PURCHASED A PROPANE HEATER ANN TANK.
- (630) THE PRICE OF CAUSTIC IS VERY HIGH. WE HAVE NOW FOUND A CHEAPER SUPPLIER.
- (640) WE DID NOT HAVE THE REQUIRED TESTING IN 2003 AS WE DID IN 2002.

Property Tax Equivalent (Water) (Page W-07)

If Lower Tax Equivalent authorized by municipality is greater than or equal to zero, please explain.

I WILL BE PRESENTING A RESOLUTION TO THE BOARD OF A ZERO TAX EQUIVALENT FOR 2003 AND FUTURE CONSECUTIVE YEARS.

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

If Adjustments for any account are nonzero, please explain.

THE AMOUNTS IN THE ADJUSTMENT COLUMNS ARE FROM THE 2002 AND 2003 DEVELOPER FINANCED PROJECTS.

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

General footnotes

ALLOCATED THE AMOUNTS PER BRUCE MATHEY.
WILL BE ASSESSING IN 2004 FOR THE 2003 CONSTRUCTION PROJECT.

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

SEE 1 OF 15

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

SEE 1 OF 15

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

SEE 1 OF 15

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

SEE 1 OF 15

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

SEE 1 OF 15

If Adjustments for any account are nonzero, please explain.

SEE 1 OF 15

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

SEE 1 OF 15

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

SEE 1 OF 15

WATER OPERATING SECTION FOOTNOTES

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

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

SEE 1 OF 15

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

SEE 1 OF 15

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

SEE 1 OF 15

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

SEE 1 OF 15

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.

SEE 1 OF 15

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.

SEE 1 OF 15

Sources of Water Supply - Ground Waters (Page W-13)

General footnotes

updated from an updated report that Scott received.

Water Mains (Page W-17)

General footnotes

EVALUATED THE WATER LINES AND ADJUSTED THE FOOTAGES WE FOUND TO BE OUT OF THE MUNICIPALITY.

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

4 OF THE ADDITIONS WERE FINANCED BY THE DEVELOPER. 1 WE WILL BE ASSESSING STARTING IN 2004. THE ASSESSMENT IS BASED ON FRONT FOOTAGE OF THE PROPERTY OWNER. THE FOOTAGE IS MULTIPLIED BY THE TOTAL CONSTRUCTION COST DEVIDED BY THE FOOTAGE OF MAIN LINE. THE PROPERTY OWNER, DEPENDING ON THEIR ASSESSED AMOUNT, WILL HAVE FIVE, SEVEN OR TEN YEARS TO PAY THEIR ASSESSMENT.

Water Services (Page W-18)

General footnotes

SEE ITEM 3 OF 5

Explain all reported Adjustments.

SEE ITEM 3 OF 5

WATER OPERATING SECTION FOOTNOTES

Water Services (Page W-18)

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

FOUR SUBDIVISIONS THAT WERE DEVELOPED IN 2003, THE DEVELOPER FINANCED THE PROJECT. ONE EXTENSION WE WILL BE ASSESSING STARTING IN 2004. THE CONSTRUCTION TOOK PLACE IN 2003.

THE WATER SERVICES FOR OUR OWN PROJECT WAS BASED ON THE COST GIVEN FROM THE CONSTRUCTION COMPANY AND THAT AMOUNT WILL BE ASSESSED TO THE PROPERTY OWNERS.

If Services Additions are greater than zero AND Additions on both of the Plant in Service schedules (Account 345) are zero, please explain.

SEE ITEM 3 OF 5

Hydrants and Distribution System Valves (Page W-20)

General footnotes

I PUT THE 10 HYDRANTS THAT SHOULD HAVE BEEN LISTED FOR OUTSIDE MUNICIPALITY IN THE CORRECT COLUMN.
