



3015 (02-02-05)

ANNUAL REPORT

OF

Name: LUCK MUNICIPAL WATER UTILITY

Principal Office: 401 MAIN STREET
P.O. BOX 315
LUCK, WI 54853

For the Year Ended: DECEMBER 31, 2004

**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: LUCK MUNICIPAL WATER UTILITY

Utility Address: 401 MAIN STREET

P.O. BOX 315

LUCK, WI 54853

When was utility organized? 1/1/1915

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS KATHY HANSON

Title: CLERK-TREASURER

Office Address:

401 MAIN STREET

P.O. BOX 315

LUCK, WI 54853

Telephone: (715) 472 - 2221

Fax Number: (715) 472 - 2214

E-mail Address: volclerk@lakeland.ws

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

Name: WENDELL ADAMS

Title: ACCOUNTANT

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: GENE COOPER

Title: CHAIRMAN

Office Address:

401 MAIN STREET

P.O. BOX 315

LUCK, WI 54853

Telephone: (715) 472 - 2221

Fax Number: (715) 472 - 2214

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

Date of most recent audit report: 2/23/2004

Period covered by most recent audit: 2003

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MS KATHY HANSON

Title: CLERK-TREASURER

Office Address:

401 MAIN STREET
P.O. BOX 315
LUCK, WI 54853

Telephone: (715) 472 - 2221

Fax Number: (715) 472 - 2214

E-mail Address:

Name: MS KATHY HANSON

Title: CLERK-TREASURER

Office Address:

401 MAIN STREET
P.O. BOX 315
LUCK, WI 54853

Telephone: (715) 472 - 2221

Fax Number: (715) 472 - 2214

E-mail Address:

Name of utility commission/committee: WATER COMMISSION

Names of members of utility commission/committee:

- MR RICHARD CALLISTER
- MR EUGENE COOPER, CHAIRMAN
- MR BRUCE PLOMSKI
- MR CHARLEY SPENCER

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)	143,191	110,868	1
Operating Expenses:			
Operation and Maintenance Expense (401)	99,345	82,043	2
Depreciation Expense (403)	9,874	9,838	3
Amortization Expense (404)	0	0	4
Taxes (408)	18,921	18,473	5
Total Operating Expenses	128,140	110,354	
Net Operating Income	15,051	514	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	15,051	514	
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)	1,247	1,093	9
Miscellaneous Nonoperating Income (421)	2,891	1,500	10
Total Other Income	4,138	2,593	
Total Income	19,189	3,107	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(7,186)	0	11
Other Income Deductions (426)	9,638	9,623	12
Total Miscellaneous Income Deductions	2,452	9,623	
Income Before Interest Charges	16,737	(6,516)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	246	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	0	246	
Net Income	16,737	(6,762)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	440,176	110,283	19
Balance Transferred from Income (433)	16,737	(6,762)	20
Miscellaneous Credits to Surplus (434)	0	336,655	21
Miscellaneous Debits to Surplus--Debit (435)	9,765	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)	447,148	440,176	

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	143,191		143,191	1
Total (Acct. 400):	143,191	0	143,191	
Operation and Maintenance Expense (401):				
Derived	99,345		99,345	2
Total (Acct. 401):	99,345	0	99,345	
Depreciation Expense (403):				
Derived	9,874		9,874	3
Total (Acct. 403):	9,874	0	9,874	
Amortization Expense (404):				
Derived	0		0	4
Total (Acct. 404):	0	0	0	
Taxes (408):				
Derived	18,921		18,921	5
Total (Acct. 408):	18,921	0	18,921	
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:	15,051	0	15,051	
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):				
NONE	1,247	0	1,247	10
Total (Acct. 419):	1,247	0	1,247	
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):			
CAPITAL CONTRIBUTIONS	0	2,891	2,891 12
Total (Acct. 421):	0	2,891	2,891
TOTAL OTHER INCOME:	1,247	2,891	4,138

MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(7,186)	█	(7,186) 13
NONE	0	0	0 14
Total (Acct. 425):	(7,186)	0	(7,186)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	█	9,638	9,638 15
NONE	0	0	0 16
Total (Acct. 426):	0	9,638	9,638
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(7,186)	9,638	2,452

INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	0	█	0 17
Total (Acct. 427):	0	0	0
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:	0	0	0
NET INCOME:	23,484	(6,747)	16,737
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	111,644	328,532	440,176 23
Total (Acct. 216):	111,644	328,532	440,176
Balance Transferred from Income (433):			
Derived	23,484	(6,747)	16,737 24
Total (Acct. 433):	23,484	(6,747)	16,737
Miscellaneous Credits to Surplus (434):			
NONE		0	0 25
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
ACCRUED EMPLOYEE BENEFITS-PRIOR YEAR	9,765	0	9,765 26
Total (Acct. 435)--Debit:	9,765	0	9,765
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):	125,363	321,785	447,148

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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	143,191	0	0	0	143,191	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	143,191	0	0	0	143,191	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,017,693	1,012,084	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	333,687	458,063	2
Net Utility Plant	684,006	554,021	
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)	75,460	70,563	7
Total Other Property and Investments	75,460	70,563	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	44,173	34,029	8
Temporary Cash Investments (132)	28,615	28,266	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	24,325	15,028	11
Other Accounts Receivable (143)	0	1,000	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	6,794	6,061	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	103,907	84,384	
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	863,373	708,968	

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)	268,612	268,612	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	447,148	440,176	23
Total Proprietary Capital	715,760	708,788	
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)	177	180	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)	10,895		33
Total Current and Accrued Liabilities	11,072	180	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	136,541	0	36
Total Deferred Credits	136,541	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	863,373	708,968	

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	1,012,084	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)	535,811	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	481,882	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	1,017,693	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)	170,699	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	162,988	0	0	0	12
Total Accumulated Provision	333,687	0	0	0	
Net Utility Plant	684,006	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)	304,713				304,713	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	9,874				9,874	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	749				749	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	10,623	0	0	0	10,623	16
Debits during year						17
Book cost of plant retired	910				910	18
Cost of removal					0	19
Other debits (specify):						20
Est Reg Liab(253): Docket 05-US-10€	143,727				143,727	21
					0	22
					0	23
					0	24
Total debits	144,637	0	0	0	144,637	25
Balance end of year (110.1)	170,699	0	0	0	170,699	26
Composite Depreciation Rate?	Yes					27
If yes, what is the rate?	2.00%					28

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

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)	153,350				153,350	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	9,638				9,638	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
					0	13
					0	14
					0	15
Total credits	9,638	0	0	0	9,638	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (110.1)	162,988	0	0	0	162,988	26
Composite Depreciation Rate?	Yes					27
If yes, what is the rate?	2.00%					28

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	0	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	0	
Balance end of year	0	

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	6,794	6,061	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	6,794	6,061	

**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	268,612	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>268,612</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)
------------------------------------------------------------	------------------------------	------------------------------------	------------------------------	---------------------------------------------

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	18,921	2
Charged electric department expense		3
Charged sewer department expense	283	4
Other (explain):		
NONE		5
Total Accruals and other credits	19,204	
Taxes paid during year:		
County, state and local taxes	15,618	6
Social Security taxes	3,457	7
PSC Remainder Assessment	129	8
Other (explain):		
NONE		9
Total payments and other debits	19,204	
Balance end of year	0	

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):		
WATER TOWER PAINTING FUND	75,460	3
Total (Acct. 125):	75,460	
Notes Receivable (141):		
NON		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	24,325	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	24,325	
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)	
Payables to Municipality (233):		
NONE		16
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	136,541	17
NONE		18
Total (Acct. 253):	136,541	

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)	533,006	0	0	0	533,006	1
Materials and Supplies	6,427	0	0	0	6,427	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	237,706	0	0	0	237,706	4
Customer Advances for Construction					0	5
Regulatory Liability	68,270	0	0	0	68,270	6
NONE					0	7
Average Net Rate Base	233,457	0	0	0	233,457	
Net Operating Income	15,051	0	0	0	15,051	8
Net Operating Income as a percent of						
Average Net Rate Base	6.45%	N/A	N/A	N/A	6.45%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	1.1	1
Electric		2
Gas		3
Sewer		4

**REGULATORY LIABILITY - PRE-2003 HISTORICAL
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year					0	1
Add credits during year:						
Establish Regulatory Liability 1/1/04	143,727	0	0	0	143,727	2
Other (specify): NONE					0	3
Deduct charges:						
Miscellaneous Amortization (425)	7,186				7,186	4
Other (specify): NONE					0	5
Balance End of Year	136,541	0	0	0	136,541	

FINANCIAL SECTION FOOTNOTES

Balance Sheet (Page F-05)

General footnotes

AC 142-Customers accounts receivable increased due to a rate increase that went into effect 3/30/04.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	141,520	109,128	1
Total Sales of Water	141,520	109,128	
Other Operating Revenues			
Forfeited Discounts (470)	387	420	2
Other Water Revenues (474)	1,284	1,320	3
Total Other Operating Revenues	1,671	1,740	
Total Operating Revenues	143,191	110,868	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	31,629	33,790	4
General Operating Expenses (680-690)	67,716	48,253	5
Total Operation and Maintenance Expenses	99,345	82,043	
Other Operating Expenses			
Depreciation Expense (403)	9,874	9,838	6
Amortization Expense (404)		0	7
Taxes (408)	18,921	18,473	8
Total Other Operating Expenses	28,795	28,311	
Total Operating Expenses	128,140	110,354	
NET OPERATING INCOME	15,051	514	

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	60	164	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	1	60	164	
Metered Sales to General Customers (461)				
Residential	385	15,594	57,330	4
Commercial	77	7,900	19,020	5
Industrial	10	1,774	3,852	6
Total Metered Sales to General Customers (461)	472	25,268	80,202	
Private Fire Protection Service (462)	6		1,206	7
Public Fire Protection Service (463)	1		53,227	8
Other Sales to Public Authorities (464)	12	4,155	6,721	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
 Total Sales of Water	 492	 29,483	 141,520	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------	----------------------------------	----------------------------------------------	-------------------------

NONE

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)	53,227	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)	53,227	
Forfeited Discounts (470):		
Customer late payment charges	387	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	387	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	771	7
Other (specify): RECONNECTION CHARGES AND SERVICE WORK TO CUSTOMERS	513	8
Total Other Water Revenues (474)	1,284	

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)	12,002	22,134	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	5,229	3,733	3
Chemicals (630)	3,107	3,458	4
Supplies and Expenses (640)	2,972	3,017	5
Repairs of Water Plant (650)	7,172	438	6
Transportation Expenses (660)	1,147	1,010	7
Total Plant Operation and Maintenance Expenses	31,629	33,790	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	33,308	20,724	8
Office Supplies and Expenses (681)	2,515	3,709	9
Outside Services Employed (682)	3,707	1,850	10
Insurance Expense (684)	4,727	4,430	11
Employees Pensions and Benefits (686)	21,142	15,857	12
Regulatory Commission Expenses (688)	1,668	0	13
Miscellaneous General Expenses (689)	649	1,683	14
Uncollectible Accounts (690)		0	15
Total General Operating Expenses	67,716	48,253	
Total Operation and Maintenance Expenses	99,345	82,043	

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		15,618	15,339	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		283	265	2
Net property tax equivalent		15,335	15,074	
Social Security		3,457	3,279	3
PSC Remainder Assessment		129	120	4
Other (specify): NONE			0	5
Total tax expense		18,921	18,473	

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		0.217340				3
County tax rate	mills		4.595630				4
Local tax rate	mills		7.004640				5
School tax rate	mills		9.231230				6
Voc. school tax rate	mills		1.182860				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		22.231700				10
Less: state credit	mills		0.956613				11
Net tax rate	mills		21.275087				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.004640				14
Combined School Tax Rate	mills		10.414090				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.418730				17
Total Tax Rate	mills		22.231700				18
Ratio of Local and School Tax to Total	dec.		0.783509				19
Total tax net of state credit	mills		21.275087				20
Net Local and School Tax Rate	mills		16.669215				21
Utility Plant, Jan. 1	\$	1,012,084	1,012,084				22
Materials & Supplies	\$	6,061	6,061				23
Subtotal	\$	1,018,145	1,018,145				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,018,145	1,018,145				26
Assessment Ratio	dec.		0.920230				27
Assessed Value	\$	936,928	936,928				28
Net Local & School Rate	mills		16.669215				29
Tax Equiv. Computed for Current Year	\$	15,618	15,618				30
Tax Equivalent per 1994 PSC Report	\$	15,339					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	15,618					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)	300		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)	23,845		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	24,145	0	
PUMPING PLANT			
Land and Land Rights (320)	598		12
Structures and Improvements (321)	17,715		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	26,093	1,429	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	44,406	1,429	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	1,581		23
Total Water Treatment Plant	1,581	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)			300	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)			23,845	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	24,145	
PUMPING PLANT				
Land and Land Rights (320)			598	12
Structures and Improvements (321)			17,715	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			27,522	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	45,835	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			1,581	23
Total Water Treatment Plant	0	0	1,581	

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)	940		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	99,233		26
Transmission and Distribution Mains (343)	187,477		27
Fire Mains (344)	0		28
Services (345)	36,437	3,000	29
Meters (346)	36,877	2,090	30
Hydrants (348)	53,834		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	414,798	5,090	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	3,920		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	4,445		36
Transportation Equipment (373)	8,250		37
Other General Equipment (379)	28,657		38
Other Tangible Property (390)	0		39
Total General Plant	45,272	0	
Total utility plant in service directly assignable	530,202	6,519	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	530,202	6,519	

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)			940 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			99,233 26
Transmission and Distribution Mains (343)			187,477 27
Fire Mains (344)			0 28
Services (345)			39,437 29
Meters (346)	910		38,057 30
Hydrants (348)			53,834 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	910	0	418,978
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			3,920 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			4,445 36
Transportation Equipment (373)			8,250 37
Other General Equipment (379)			28,657 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	45,272
Total utility plant in service directly assignable	910	0	535,811
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	910	0	535,811

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)	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)	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	
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	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by 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)	0		24
Structures and Improvements (341)	118,000		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	0		27
Fire Mains (344)	255,075		28
Services (345)	68,927		29
Meters (346)	0		30
Hydrants (348)	39,880		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	481,882	0	
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	
Total utility plant in service directly assignable	481,882	0	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	481,882	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)			118,000 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			0 27
Fire Mains (344)			255,075 28
Services (345)			68,927 29
Meters (346)			0 30
Hydrants (348)			39,880 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	481,882
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	0	481,882
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	481,882

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			3,113	3,113	1
February			3,009	3,009	2
March			3,245	3,245	3
April			3,272	3,272	4
May			3,407	3,407	5
June			3,212	3,212	6
July			3,639	3,639	7
August			3,499	3,499	8
September			3,270	3,270	9
October			3,178	3,178	10
November			3,012	3,012	11
December			3,137	3,137	12
Total annual pumpage	0	0	38,993	38,993	
Less: Water sold				29,483	13
Volume pumped but not sold				9,510	14
Volume sold as a percent of volume pumped				76%	15
Volume used for water production, water quality and system maintenance				271	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				271	19
Volume pumped but unaccounted for				9,239	20
Percent of water lost				24%	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.)				178	23
Date of maximum: 8/9/2004					24
Cause of maximum: FLUSHING HYDRANTS					25
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				62	26
Date of minimum: 7/6/2004					27
Total KWH used for pumping for the year				62,759	28
If water is purchased: Vendor Name: NOT APPLICABLE					29
Point of Delivery: NOT APPLICABLE					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
HIGHWAY 48 AND DUNCAN STREE	2	119	10	396,000	Yes	1
ROBERTSON ROAD	3	115	10	720,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	NUMBER 2	NUMBER 3		1
Location	'Y 48 AND DUNCAN STREET	ROBERTSON ROAD		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	LAYNE N.W.	PEERLESS		5
Year Installed	1961	1977		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	250	500		8
Pump Motor or Standby Engine Mfr	U.S.	G.E.		10
Year Installed	1961	1977		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	20	40		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	NUMBER 1	NUMBER 2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	1914	1978	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	110	132	6
Total capacity in gallons (actual)	40,000	250,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	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.)	0.3960	0.7200	12
Is a corrosion control chemical used (yes, no)?	Y	Y	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	4.000	955	0	0	0	955	1
M	D	6.000	34,032	0	0	0	34,032	2
M	D	8.000	12,804	0	0	0	12,804	3
Total Within Municipality			47,791	0	0	0	47,791	
Total Utility			47,791	0	0	0	47,791	

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	338	0	0	0	338		1
M	1.000	110	1	0	0	111		2
M	1.250	1	0	0	0	1		3
M	1.500	4	1	0	0	5		4
M	2.000	3	0	0	0	3		5
M	4.000	6	0	0	0	6		6
M	6.000	2	0	0	0	2		7
Total Utility		464	2	0	0	466	0	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	484	30	26	1	489	36	1
1.000	16	0	0	0	16	0	2
1.250	2	0	0	0	2	0	3
1.500	10	0	0	0	10	0	4
2.000	4	0	0	0	4	0	5
Total:	516	30	26	1	521	36	

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	378	58	8	6	0	39	489	1
1.000	0	11	1	2	0	2	16	2
1.250	0	0	1	0	0	1	2	3
1.500	2	2	2	1	0	3	10	4
2.000	0	2	0	2	0	0	4	5
Total:	380	73	12	11	0	45	521	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	105				105	2
Total Fire Hydrants	105	0	0	0	105	
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:	105
Number of distribution system valves end of year:	121
Number of distribution valves operated during year:	61

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

General footnotes

AC 600-Total wages for the water utility are up \$2,452. The utility has reclassified the superintendents wages from AC 600 to AC 680; in the amount of \$18,468.

AC 650-\$6,515 increase was due repairing leaks and the remaining \$657 was additional work orders.

AC 680-Same as note to AC 600. Reclassification of wages.

AC 686-Increase is due increased premiums for health insurance and the accrual of vacation and sick leave benefits.

AC 688-Amount represents fee for rate increase from PSC in 2004.

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.

AC 600-Total wages for the water utiity between supervision and administration are up in total by \$2,452. The utility has redistributed the superintendents wages from AC 600 to AC 680.

AC 650-\$6,515 increase was due to repairing leaks and the remaining \$657 was additional work orders.

AC 680 Same as note to AC 600. Reclassification of wages.

AC 686 Increase due to additional health premiums and accural of vacation and sick leave benefits.

AC 688 Amount represents fee for rate increase work by PSC in 2004.

Water Services (Page W-18)

General footnotes

One new 1" service installed during 2004, total cost of \$1,241 with \$1,100 paid by customer.

One new 4" service installed during 2004, total cost of \$1,759 with \$1,791 paid by customer. (per phone call with PSC, this sprinkler lateral is to be treated as a new service)

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

One new 1" service installed during 2004, totalcost of \$1,241 with \$1,100 paid by customer.

One new 4" service installed during 2004, totalcost of \$1,759 with \$1,791 paid by customer. (per phonce call with PSC, this sprinkler lateral is to be treated as new service.

If Utility-Owned Service Not In Use at End of Year is reported as zero, please explain.

The utility has not identified any services not in use at year end.

WATER OPERATING SECTION FOOTNOTES

Meters (Page W-19)

Explain all reported adjustments.

Adjustment of one .625 meter size is to adjust meter count to actual.

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

yes-one station meter was replaced during 2004
