



3015 (02-02-05)

ANNUAL REPORT

OF

Name: WOODVILLE WATER UTILITY

Principal Office: 102 SO. MAIN STREET
WOODVILLE, WI 54028

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: WOODVILLE WATER UTILITY

Utility Address: 102 SO. MAIN STREET
WOODVILLE, WI 54028

When was utility organized? 1/1/1923

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: JANET L. NELSON

Title: VILLAGE CLERK-TREASURER

Office Address:

102 S. MAIN STREET
WOODVILLE, WI 54028

Telephone: (715) 698 - 2355

Fax Number: (715) 698 - 2697

E-mail Address:

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

Name: THOMAS G. KORTAS, CPA

Title:

Office Address: TRACEY & THOLE, S.C.

502 SECOND ST.
HUDSON, WI 54016

Telephone: (715) 386 - 2391

Fax Number: (715) 386 - 0535

E-mail Address: tkortas@sbcglobal.net

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

Name: TARA DAVIS

Title: WATER AND SEWER COMMITTEE CHAIRPERSON

Office Address:

102 SO. MAIN STREET
WOODVILLE, WI 54028

Telephone: (715) 698 - 2355

Fax Number: (715) 698 - 2697

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: THOMAS G. KORTAS, CPA

Title:

Office Address: TRACEY & THOLE, S.C.
502 SECOND ST.
HUDSON, WI 54016

Telephone: (715) 386 - 2391

Fax Number: (715) 386 - 0535

E-mail Address: tkortas@sbcglobal.net

Date of most recent audit report: 3/29/2004

Period covered by most recent audit: 2003

Names and titles of utility management including manager or superintendent:

Name: LENNY ERICKSON

Title: SUPERINTENDENT

Office Address:
102 SO. MAIN STREET
WOODVILLE, WI 54028

Telephone: (715) 698 - 2355

Fax Number: (715) 698 - 2697

E-mail Address:

Name of utility commission/committee: Water and Sewer Committee

Names of members of utility commission/committee:

MS TARA DAVIS, CHAIRPERSON
MR CRAIG MOHN

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: [REDACTED]

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)	171,999	167,687	1
Operating Expenses:			
Operation and Maintenance Expense (401)	59,268	49,992	2
Depreciation Expense (403)	17,447	16,466	3
Amortization Expense (404)	0	0	4
Taxes (408)	33,168	29,977	5
Total Operating Expenses	109,883	96,435	
Net Operating Income	62,116	71,252	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	62,116	71,252	
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)	3,193	3,032	9
Miscellaneous Nonoperating Income (421)	152,217	93,541	10
Total Other Income	155,410	96,573	
Total Income	217,526	167,825	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(6,611)	0	11
Other Income Deductions (426)	18,408	16,320	12
Total Miscellaneous Income Deductions	11,797	16,320	
Income Before Interest Charges	205,729	151,505	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	11,836	12,816	13
Amortization of Debt Discount and Expense (428)	1,077	1,154	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	12,913	13,970	
Net Income	192,816	137,535	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,168,306	705,975	19
Balance Transferred from Income (433)	192,816	137,535	20
Miscellaneous Credits to Surplus (434)	0	677,870	21
Miscellaneous Debits to Surplus--Debit (435)	0	353,074	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	1,361,122	1,168,306	

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	171,999		171,999	1
Total (Acct. 400):	171,999	0	171,999	
Operation and Maintenance Expense (401):				
Derived	59,268		59,268	2
Total (Acct. 401):	59,268	0	59,268	
Depreciation Expense (403):				
Derived	17,447		17,447	3
Total (Acct. 403):	17,447	0	17,447	
Amortization Expense (404):				
Derived	0		0	4
Total (Acct. 404):	0	0	0	
Taxes (408):				
Derived	33,168		33,168	5
Total (Acct. 408):	33,168	0	33,168	
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:	62,116	0	62,116	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	9
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST INCOME	3,193	0	3,193	10
Total (Acct. 419):	3,193	0	3,193	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		137,710	137,710	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):			
REIMBURSEMENT OF INTEREST EXPENSE BY TID #3	14,507	0	14,507 12
Total (Acct. 421):	14,507	137,710	152,217
TOTAL OTHER INCOME:	17,700	137,710	155,410

MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(6,611)	[REDACTED]	(6,611) 13
NONE	0	0	0 14
Total (Acct. 425):	(6,611)	0	(6,611)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	18,408	18,408 15
NONE	0	0	0 16
Total (Acct. 426):	0	18,408	18,408
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(6,611)	18,408	11,797

INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	11,836	[REDACTED]	11,836 17
Total (Acct. 427):	11,836	0	11,836
Amortization of Debt Discount and Expense (428):			
DEBT DISCOUNT AND EXPENSE AMORTIZATION	1,077	[REDACTED]	1,077 18
Total (Acct. 428):	1,077	0	1,077
Amortization of Premium on Debt--Cr. (429):			
NONE	0	[REDACTED]	0 19
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0	[REDACTED]	0 20
Total (Acct. 430):	0	0	0
Other Interest Expense (431):			
Derived	0	[REDACTED]	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:	12,913	0	12,913
NET INCOME:	73,514	119,302	192,816
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	426,966	741,340	1,168,306 23
Total (Acct. 216):	426,966	741,340	1,168,306
Balance Transferred from Income (433):			
Derived	73,514	119,302	192,816 24
Total (Acct. 433):	73,514	119,302	192,816
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 25
Total (Acct. 434):	0	0	0
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):	500,480	860,642	1,361,122

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	171,999	0	0	0	171,999	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	171,999	0	0	0	171,999	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,013,323	1,867,089	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	339,902	436,654	2
Net Utility Plant	1,673,421	1,430,435	
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)	278,277	263,769	5
Other Investments (124)	32,429	0	6
Special Funds (125)	25,868	25,632	7
Total Other Property and Investments	336,574	289,401	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	308,183	298,673	8
Temporary Cash Investments (132)	5,150	4,815	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	25,860	25,714	11
Other Accounts Receivable (143)	1,042	421	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	801	1,158	14
Materials and Supplies (150)	3,605	2,985	15
Prepayments (165)	1,066	924	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	345,707	334,690	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	3,985	5,063	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	3,985	5,063	
Total Assets and Other Debits	2,359,687	2,059,589	

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)	393,732	392,732	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,361,122	1,168,306	23
Total Proprietary Capital	1,754,854	1,561,038	
LONG-TERM DEBT			
Bonds (221)	77,253	80,765	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	145,576	164,982	26
Total Long-Term Debt	222,829	245,747	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	868	196	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	31,121	28,051	31
Interest Accrued (237)	1,339	1,491	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	33,328	29,738	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	348,676	223,066	36
Total Deferred Credits	348,676	223,066	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	2,359,687	2,059,589	

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	1,867,089	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)	985,731	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	1,027,592	0	0	0	3
Utility Plant Purchased or Sold (391)					4
Utility Plant in Process of Reclassification (392)					5
Utility Plant Leased to Others (393)					6
Property Held for Future Use (394)					7
Construction Work in Progress (395)					8
Utility Plant Acquisition Adjustments (396)					9
Other Utility Plant Adjustments (397)					10
Total Utility Plant	2,013,323	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)	172,953	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	166,949	0	0	0	12
Total Accumulated Provision	339,902	0	0	0	
Net Utility Plant	1,673,421	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)	288,113				288,113	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	17,447				17,447	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	994				994	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	18,441	0	0	0	18,441	16
Debits during year						17
Book cost of plant retired	1,380				1,380	18
Cost of removal					0	19
Other debits (specify):						20
Est Reg Liab(253): Docket 05-US-10€	132,221				132,221	21
					0	22
					0	23
					0	24
Total debits	133,601	0	0	0	133,601	25
Balance end of year (110.1)	172,953	0	0	0	172,953	26
Composite Depreciation Rate?	Yes					27
If yes, what is the rate?	1.92%					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)	148,541				148,541	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	18,408				18,408	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	18,408	0	0	0	18,408	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)	166,949	0	0	0	166,949	26
Composite Depreciation Rate?	Yes					27
If yes, what is the rate?	1.92%					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
Other					0	0
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	3,605	2,985
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	3,605	2,985

**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)				
\$170,000 WATER & SEWER BOND ANTICIPATION NOTES	323	428	297	1
\$252,000 GENERAL OBLIGATION NOTES	474	428	1,496	2
\$415,000 Water & Sewer Mortgage Revenue Bonds	280	428	2,192	3
Total			3,985	
Unamortized premium on debt (251)				
NONE				4
Total			0	

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	392,732	1
Changes during year (explain):		
PLANT FINANCED BY TID #3	1,000	2
Balance end of year	<u><u>393,732</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)	
Water & Sewer Mortgage Revenue Bonds	11/01/1995	12/01/2017	5.00%	77,253	1
Total Bonds (Account 221):				77,253	

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)					
WATER & SEWER BOND ANTICIPATION NOTES	12/01/2000	12/01/2005	5.40%	26,010	1
GENERAL OBLIGATION PROMISSORY NOTES	12/17/2001	12/01/2011	4.25%	119,566	2
Total for Account 224				145,576	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	28,051	1
Accruals:		
Charged water department expense	33,168	2
Charged electric department expense		3
Charged sewer department expense	302	4
Other (explain):		
NONE		5
Total Accruals and other credits	33,470	
Taxes paid during year:		
County, state and local taxes	28,051	6
Social Security taxes	2,272	7
PSC Remainder Assessment	77	8
Other (explain):		
NONE		9
Total payments and other debits	30,400	
Balance end of year	31,121	

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)					
Water and Sewer Mortgage Revenue Bonds	390	4,662	4,677	375	1
Subtotal	390	4,662	4,677	375	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
WATER AND SEWER BOND ANTICIPATION NOTES	117	1,405	1,405	117	3
GENERAL OBLIGATION PROMISSORY NOTES	984	5,769	5,906	847	4
Subtotal	1,101	7,174	7,311	964	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	1,491	11,836	11,988	1,339	

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):		
ADVANCE TO TID #3	278,277	1
Total (Acct. 123):	278,277	
Other Investments (124):		
SPECIAL ASSESSMENTS	32,429	2
Total (Acct. 124):	32,429	
Special Funds (125):		
DEBT SERVICE FUND	12,359	3
DEBT SERVICE RESERVE FUND	13,509	4
Total (Acct. 125):	25,868	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	25,860	6
Electric		7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	25,860	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
Other (specify):		
MISCELLANEOUS	1,042	12
Total (Acct. 143):	1,042	
Receivables from Municipality (145):		
2004 TAX ROLL ITEMS	801	13
Total (Acct. 145):	801	
Prepayments (165):		
PREPAID INSURANCE	1,066	14
Total (Acct. 165):	1,066	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE	16	16
Total (Acct. 183):	0	
Payables to Municipality (233):		
NONE	17	17
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	125,610	18
DEFERRED TID #3 CONTRIBUTION (DEFERRED UNTIL PAYMENT RECEIVED)	223,066	19
Total (Acct. 253):	348,676	

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)	981,469	0	0	0	981,469	1
Materials and Supplies	3,295	0	0	0	3,295	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	230,533	0	0	0	230,533	4
Customer Advances for Construction					0	5
Regulatory Liability	62,805	0	0	0	62,805	6
NONE					0	7
Average Net Rate Base	691,426	0	0	0	691,426	
Net Operating Income	62,116	0	0	0	62,116	8
Net Operating Income as a percent of						
Average Net Rate Base	8.98%	N/A	N/A	N/A	8.98%	

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	0.8	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	132,221	0	0	0	132,221	2
Other (specify):						
NONE					0	3
Deduct charges:						
Miscellaneous Amortization (425)	6,611				6,611	4
Other (specify):						
NONE					0	5
Balance End of Year	125,610	0	0	0	125,610	

FINANCIAL SECTION FOOTNOTES

NONE

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	170,165	165,902	1
Total Sales of Water	170,165	165,902	
Other Operating Revenues			
Forfeited Discounts (470)	551	656	2
Other Water Revenues (474)	1,283	1,129	3
Total Other Operating Revenues	1,834	1,785	
Total Operating Revenues	171,999	167,687	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	35,569	30,341	4
General Operating Expenses (680-690)	23,699	19,651	5
Total Operation and Maintenance Expenses	59,268	49,992	
Other Operating Expenses			
Depreciation Expense (403)	17,447	16,466	6
Amortization Expense (404)		0	7
Taxes (408)	33,168	29,977	8
Total Other Operating Expenses	50,615	46,443	
Total Operating Expenses	109,883	96,435	
NET OPERATING INCOME	62,116	71,252	

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	385	17,910	66,582	4
Commercial	49	3,600	11,854	5
Industrial	22	3,768	7,284	6
Total Metered Sales to General Customers (461)	456	25,278	85,720	
Private Fire Protection Service (462)	10		7,512	7
Public Fire Protection Service (463)	1		67,539	8
Other Sales to Public Authorities (464)	11	4,439	9,394	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	478	29,717	170,165	

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)	67,539	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)	67,539	
Forfeited Discounts (470):		
Customer late payment charges	551	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	551	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,203	7
Other (specify): MISCELLANEOUS	80	8
Total Other Water Revenues (474)	1,283	

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)	21,152	19,586	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	5,413	4,638	3
Chemicals (630)	912	793	4
Supplies and Expenses (640)	4,458	3,546	5
Repairs of Water Plant (650)	2,634	778	6
Transportation Expenses (660)	1,000	1,000	7
Total Plant Operation and Maintenance Expenses	35,569	30,341	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	7,715	6,867	8
Office Supplies and Expenses (681)	3,827	2,618	9
Outside Services Employed (682)	1,625	1,850	10
Insurance Expense (684)	1,989	1,729	11
Employees Pensions and Benefits (686)	8,308	6,337	12
Regulatory Commission Expenses (688)		0	13
Miscellaneous General Expenses (689)	235	250	14
Uncollectible Accounts (690)		0	15
Total General Operating Expenses	23,699	19,651	
Total Operation and Maintenance Expenses	59,268	49,992	

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		31,121	28,051	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		302	249	2
Net property tax equivalent		30,819	27,802	
Social Security		2,272	2,024	3
PSC Remainder Assessment		77	151	4
Other (specify): NONE			0	5
Total tax expense		33,168	29,977	

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			Saint Croix				1
SUMMARY OF TAX RATES							
State tax rate	mills		0.206833				2
County tax rate	mills		3.276626				3
Local tax rate	mills		5.351115				4
School tax rate	mills		11.259923				5
Voc. school tax rate	mills		1.125686				6
Other tax rate - Local	mills		0.000000				7
Other tax rate - Non-Local	mills		0.000000				8
Total tax rate	mills		21.220183				9
Less: state credit	mills		1.086727				10
Net tax rate	mills		20.133456				11
PROPERTY TAX EQUIVALENT CALCULATION							
Local Tax Rate	mills		5.351115				12
Combined School Tax Rate	mills		12.385609				13
Other Tax Rate - Local	mills		0.000000				14
Total Local & School Tax	mills		17.736724				15
Total Tax Rate	mills		21.220183				16
Ratio of Local and School Tax to Total	dec.		0.835842				17
Total tax net of state credit	mills		20.133456				18
Net Local and School Tax Rate	mills		16.828392				19
Utility Plant, Jan. 1	\$	1,867,089	1,867,089				20
Materials & Supplies	\$	2,985	2,985				21
Subtotal	\$	1,870,074	1,870,074				22
Less: Plant Outside Limits	\$	0	0				23
Taxable Assets	\$	1,870,074	1,870,074				24
Assessment Ratio	dec.		0.988900				25
Assessed Value	\$	1,849,316	1,849,316				26
Net Local & School Rate	mills		16.828392				27
Tax Equiv. Computed for Current Year	\$	31,121	31,121				28
Tax Equivalent per 1994 PSC Report	\$	15,487					29
Any lower tax equivalent as authorized by municipality (see note 6)	\$						30
Tax equiv. for current year (see note 6)	\$	31,121					31

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)	450		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)	33,605		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	3,929		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	37,984	0	
PUMPING PLANT			
Land and Land Rights (320)	450		12
Structures and Improvements (321)	29,793		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	6,547		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	48,635		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	85,425	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	3,645		23
Total Water Treatment Plant	3,645	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)			450 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)			33,605 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			3,929 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	37,984
PUMPING PLANT			
Land and Land Rights (320)			450 12
Structures and Improvements (321)			29,793 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			6,547 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			48,635 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	85,425
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			3,645 23
Total Water Treatment Plant	0	0	3,645

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)	20,100		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	328,576		26
Transmission and Distribution Mains (343)	286,324	6,258	27
Fire Mains (344)	0		28
Services (345)	54,086	3,122	29
Meters (346)	36,329		30
Hydrants (348)	32,837	3,368	31
Other Transmission and Distribution Plant (349)	41		32
Total Transmission and Distribution Plant	758,293	12,748	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0	45,000	34
Office Furniture and Equipment (372)	3,010		35
Computer Equipment (372.1)	6,522	411	36
Transportation Equipment (373)	71,733		37
Other General Equipment (379)	10,595		38
Other Tangible Property (390)	0		39
Total General Plant	91,860	45,411	
Total utility plant in service directly assignable	977,207	58,159	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	977,207	58,159	

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)			20,100 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			328,576 26
Transmission and Distribution Mains (343)		(44,274)	248,308 27
Fire Mains (344)			0 28
Services (345)		(3,981)	53,227 29
Meters (346)	380		35,949 30
Hydrants (348)	1,000		35,205 31
Other Transmission and Distribution Plant (349)			41 32
Total Transmission and Distribution Plant	1,380	(48,255)	721,406
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			45,000 34
Office Furniture and Equipment (372)			3,010 35
Computer Equipment (372.1)			6,933 36
Transportation Equipment (373)			71,733 37
Other General Equipment (379)			10,595 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	137,271
Total utility plant in service directly assignable	1,380	(48,255)	985,731
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	1,380	(48,255)	985,731

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)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	663,531	52,962	27
Fire Mains (344)	0		28
Services (345)	116,750	29,363	29
Meters (346)	0		30
Hydrants (348)	109,601	7,130	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	889,882	89,455	
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	889,882	89,455	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	889,882	89,455	

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)		44,274	760,767 27
Fire Mains (344)			0 28
Services (345)		3,981	150,094 29
Meters (346)			0 30
Hydrants (348)			116,731 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	48,255	1,027,592
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	48,255	1,027,592
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	48,255	1,027,592

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			2,823	2,823	1
February			2,739	2,739	2
March			2,677	2,677	3
April			2,580	2,580	4
May			2,777	2,777	5
June			2,913	2,913	6
July			4,045	4,045	7
August			3,230	3,230	8
September			3,080	3,080	9
October			2,856	2,856	10
November			2,572	2,572	11
December			2,712	2,712	12
Total annual pumpage	0	0	35,004	35,004	
Less: Water sold				29,717	13
Volume pumped but not sold				5,287	14
Volume sold as a percent of volume pumped				85%	15
Volume used for water production, water quality and system maintenance				800	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				800	19
Volume pumped but unaccounted for				4,487	20
Percent of water lost				13%	21
If more than 25%, indicate causes:					22
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				256	24
Date of maximum: 7/27/2004					25
Cause of maximum:					26
Water leak					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				66	27
Date of minimum: 3/29/2004					28
Total KWH used for pumping for the year				74,558	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

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)	
WELL #1 - STANDBY	No. 1	214	8	288,000	Yes	1
WELL #2 - ACTIVE	No. 2	440	16	792,000	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	NO. 1	NO. 2		1
Location	WELL #1	WELL #2		2
Purpose	S	P		3
Destination	D	D		4
Pump Manufacturer	CROWN	PEERLESS		5
Year Installed	1991	1977		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	200	550		8
Pump Motor or Standby Engine Mfr	U.S.	U.S.		10
Year Installed	1923	1977		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	20	75		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	NO. 1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1998		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	120		6
Total capacity in gallons (actual)	150,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.2000		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	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	2.000	450	0	0	0	450	1
M	D	3.000	346	0	0	0	346	2
M	D	4.000	1,165	0	0	0	1,165	3
M	D	6.000	16,075	925	0	0	17,000	4
M	D	8.000	21,743	842	0	0	22,585	5
M	D	12.000	8,800	0	0	0	8,800	6
Total Within Municipality			48,579	1,767	0	0	50,346	
Total Utility			48,579	1,767	0	0	50,346	

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	335	0	0	0	335	17	1
M	1.000	139	43	0	0	182	88	2
M	1.500	4	0	0	0	4		3
M	2.000	1	0	0	0	1		4
M	6.000	20	0	0	0	20	11	5
M	8.000	6	0	0	0	6	1	6
Total Utility		505	43	0	0	548	117	

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	515	0	3	0	512	60	1
1.000	20	0	0	0	20	3	2
1.500	3	0	0	0	3	0	3
2.000	12	0	1	0	11	6	4
3.000	1	0	0	0	1	1	5
4.000	1	0	0	0	1	1	6
Total:	552	0	4	0	548	71	

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	395	36	12	3	0	66	512	1
1.000	0	7	7	3	0	3	20	2
1.500	0	2	1	0	0	0	3	3
2.000	0	4	3	3	0	1	11	4
3.000	0	0	0	1	0	0	1	5
4.000	0	0	0	1	0	0	1	6
Total:	395	49	23	11	0	70	548	

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	104	5	1		108	2
Total Fire Hydrants	104	5	1	0	108	
Flushing Hydrants						
	3				3	3
Total Flushing Hydrants	3	0	0	0	3	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year:	108
Number of distribution system valves end of year:	137
Number of distribution valves operated during year:	60

WATER OPERATING SECTION FOOTNOTES

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

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

Structures and Improvements (371) - water utility share of maintenance building.

If Adjustments for any account are nonzero, please explain.

Adjustments reported in column (f) are to transfer to the plant financed by contributions schedule mains and services that will be financed by special assessments (Plant had been reported in prior years as being financed by the utility).

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

If Adjustments for any account are nonzero, please explain.

Adjustments reported in column (f) are to record adjustments for plant that will be financed by special assessments (Plant had been reported in prior years as being financed by the utility).

Water Mains (Page W-17)

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

Main additions financed by utility, developers and special assessments.

Water Services (Page W-18)

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

Water service lateral additions financed by utility, developers and special assessments in accordance with Cz-1.

Meters (Page W-19)

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.

No. Utility will test station meters every two years.

Hydrants and Distribution System Valves (Page W-20)

General footnotes

It is the goal of the utility to operate each system valve at least once every two years.
