



3015 (02-09-04)

ANNUAL REPORT

OF

Name: VILLAGE OF WINTER WATER UTILITY

Principal Office: VILLAGE HALL
P.O. BOX 277
WINTER, WI 54896

For the Year Ended: DECEMBER 31, 2003

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: VILLAGE OF WINTER WATER UTILITY

Utility Address: VILLAGE HALL
P.O. BOX 277
WINTER, WI 54896

When was utility organized? 1/1/1935

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MRS JEAN SURALSKI
Title: VILLAGE CLERK-TREASURER

Office Address:
VILLAGE HALL
P.O. BOX 277
WINTER, WI 54896

Telephone: (715) 266 - 4721

Fax Number: (715) 266 - 3101

E-mail Address:

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

Name: STEPHEN C. OTTO, C.P.A.
Title: FIELD AUDITOR

Office Address: TRACEY AND THOLE, S.C., C.P.A.'S
502 SECOND STREET
HUDSON, WI 54016

Telephone: (715) 386 - 2391

Fax Number: (715) 386 - 0535

E-mail Address: tractool@presenter.com

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

Name: MRS. SHIRLEY CARLSON
Title: PRESIDENT

Office Address:
VILLAGE HALL
P.O. BOX 277
WINTER, WI 54896

Telephone: (715) 266 - 4721

Fax Number: (715) 266 - 3101

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: STEPHEN C. OTTO, C.P.A.

Title: FIELD AUDITOR

Office Address: TRACEY AND THOLE, S.C., C.P.A.'S
502 SECOND STREET
HUDSON, WI 54016

Telephone: (715) 386 - 2391

Fax Number: (715) 386 - 0535

E-mail Address: tractool@pressenter.com

Date of most recent audit report: 2/3/2004

Period covered by most recent audit: 1/1/03-12/31/03

Names and titles of utility management including manager or superintendent:

Name: MR RICHARD BURT

Title: SUPERINTENDENT

Office Address:

VILLAGE HALL
P.O. BOX 277
WINTER, WI 54896

Telephone: (715) 266 - 4721

Fax Number: (715) 266 - 3101

E-mail Address:

Name of utility commission/committee: Village Board, Village of Winter

Names of members of utility commission/committee:

MR CALVIN BLAIR, TRUSTEE
MRS SHIRLEY CARLSON, PRESIDENT
MR JOHN HOLM, TRUSTEE

Is sewer service rendered by the utility? NO

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? NO

Date of Ordinance: [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)	79,375	76,984	1
Operating Expenses:			
Operation and Maintenance Expense (401)	39,415	39,369	2
Depreciation Expense (403)	7,750	15,026	3
Amortization Expense (404)	0	0	4
Taxes (408)	11,637	12,244	5
Total Operating Expenses	58,802	66,639	
Net Operating Income	20,573	10,345	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	20,573	10,345	
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)	509	462	9
Miscellaneous Nonoperating Income (421)	0	5,061	10
Total Other Income	509	5,523	
Total Income	21,082	15,868	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	8,562	0	12
Total Miscellaneous Income Deductions	8,562	0	
Income Before Interest Charges	12,520	15,868	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	11,154	12,214	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	11,154	12,214	
Net Income	1,366	3,654	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(17,272)	(20,926)	19
Balance Transferred from Income (433)	1,366	3,654	20
Miscellaneous Credits to Surplus (434)	231,865	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	215,959	(17,272)	

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	79,375		79,375	1
Total (Acct. 400):	79,375	0	79,375	
Operation and Maintenance Expense (401):				
Derived	39,415		39,415	2
Total (Acct. 401):	39,415	0	39,415	
Depreciation Expense (403):				
Derived	7,750		7,750	3
Total (Acct. 403):	7,750	0	7,750	
Amortization Expense (404):				
Derived	0		0	4
Total (Acct. 404):	0	0	0	
Taxes (408):				
Derived	11,637		11,637	5
Total (Acct. 408):	11,637	0	11,637	
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:	20,573	0	20,573	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	9
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST ON REDEMPTION FUND	153	0	153	10
INTEREST ON OPERATING FUNDS	356	0	356	11
Total (Acct. 419):	509	0	509	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	[REDACTED]		0 12
NONE	0	0	0 13
Total (Acct. 421):	0	0	0
TOTAL OTHER INCOME:	509	0	509

MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
NONE	0	0	0 14
Total (Acct. 425):	0	0	0
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	7,282	7,282 15
ADDITIONAL COSTS ON NONUTILITY PROP. RETIRED IN	1,280	0	1,280 16
Total (Acct. 426):	1,280	7,282	8,562
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	1,280	7,282	8,562

INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	11,154	[REDACTED]	11,154 17
Total (Acct. 427):	11,154	0	11,154
Amortization of Debt Discount and Expense (428):			
NONE	0	[REDACTED]	0 18
Total (Acct. 428):	0	0	0
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:	11,154	0	11,154
NET INCOME:	8,648	(7,282)	1,366
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	(17,272)	0	(17,272) 23
Total (Acct. 216):	(17,272)	0	(17,272)
Balance Transferred from Income (433):			
Derived	8,648	(7,282)	1,366 24
Total (Acct. 433):	8,648	(7,282)	1,366
Miscellaneous Credits to Surplus (434):			
NET BOOK VALUE OF CONTRIBUTED PLANT 1/1/03	0	231,865	231,865 25
Total (Acct. 434):	0	231,865	231,865
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):	(8,624)	224,583	215,959

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				0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0				0	2
Payroll	0				0	3
Materials	0				0	4
Taxes	0				0	5
Other (list by major classes):						
NONE	0				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	79,375	0	0	0	79,375	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0				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				0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE	0				0	6
Revenues subject to Wisconsin Remainder Assessment	79,375	0	0	0	79,375	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	801,240	799,998	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	433,430	285,734	2
Net Utility Plant	367,810	514,264	
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)	2,304	2,151	7
Total Other Property and Investments	2,304	2,151	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	40,195	31,459	8
Temporary Cash Investments (132)	0	0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	10,197	10,560	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	96	0	14
Materials and Supplies (150)	2,508	2,843	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0	0	17
Total Current and Accrued Assets	52,996	44,862	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	9,879	19,759	20
Total Deferred Debits	9,879	19,759	
Total Assets and Other Debits	432,989	581,036	

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)	72,175	72,175	21
Appropriated Earned Surplus (215)	0	0	22
Unappropriated Earned Surplus (216)	215,959	(17,272)	23
Total Proprietary Capital	288,134	54,903	
LONG-TERM DEBT			
Bonds (221)	144,168	160,482	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	144,168	160,482	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	687	1,488	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)	0	0	33
Total Current and Accrued Liabilities	687	1,488	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)	0	0	37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	0	364,163	38
Total Liabilities and Other Credits	432,989	581,036	

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	799,998	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)	437,201	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	364,039	0	0	0	3
Utility Plant Purchased or Sold (391)	0				4
Utility Plant in Process of Reclassification (392)	0				5
Utility Plant Leased to Others (393)	0				6
Property Held for Future Use (394)	0				7
Construction Work in Progress (395)	0				8
Utility Plant Acquisition Adjustments (396)	0				9
Other Utility Plant Adjustments (397)	0				10
Total Utility Plant	801,240	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)	293,974	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	139,456	0	0	0	12
Total Accumulated Provision	433,430	0	0	0	
Net Utility Plant	367,810	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)	285,734				285,734	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	7,750				7,750	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	711				711	6
Accruals charged other						7
accounts (specify):						8
None	0				0	9
Salvage	0				0	10
Other credits (specify):						11
None	0				0	12
Total credits	8,461	0	0	0	8,461	13
Debits during year						14
Book cost of plant retired	221				221	15
Cost of removal	0				0	16
Other debits (specify):						17
None	0				0	18
Total debits	221	0	0	0	221	19
Balance end of year (110.1)	293,974	0	0	0	293,974	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.00%					22

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.2)					0	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	7,282				7,282	4
Accruals charged other accounts (specify):						5
None	0				0	7
Salvage	0				0	8
Other credits (specify):						9
Est. deprec on contrib plnt 1/1/03	132,298				132,298	10
Total credits	139,580	0	0	0	139,580	11
Debits during year						12
Book cost of plant retired	124				124	13
Cost of removal	0				0	14
Other debits (specify):						15
None	0				0	16
Total debits	124	0	0	0	124	17
Balance end of year (110.2)	139,456	0	0	0	139,456	18
Composite Depreciation Rate?	Yes					19
If yes, what is the rate?	2.00%					20

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	2,508	2,843 2
Sewer utility	0	0 3
Gas utility	0	0 4
Merchandise	0	0 5
Other materials & supplies	0	0 6
Total Materials and Supplies	<u>2,508</u>	<u>2,843</u>

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

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

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

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	72,175	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>72,175</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)	
Mortgage Revenue Bonds	01/01/1998	01/01/2013	6.95%	45,494	1
Mortgage Revenue Bonds	12/31/2000	12/31/2005	6.95%	98,674	2
Total Bonds (Account 221):				144,168	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
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NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	11,637	2
Charged electric department expense	0	3
Charged sewer department expense	173	4
Other (explain):		
NONE	0	5
Total Accruals and other credits	11,810	
Taxes paid during year:		
County, state and local taxes	10,615	6
Social Security taxes	1,108	7
PSC Remainder Assessment	87	8
Other (explain):		
NONE	0	9
Total payments and other debits	11,810	
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)					
WATER SYSTEM MORTGAGE BONDS 12/31/00	0	7,745	7,745	0	1
Water System Mortgage Bonds 1/1/98	0	3,409	3,409	0	2
Subtotal	0	11,154	11,154	0	
Advances from Municipality (223)					
None	0			0	3
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
None	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
None	0			0	5
Subtotal	0	0	0	0	
Total	0	11,154	11,154	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):		
BOND AND INTEREST SPECIAL REDEMPTION FUND	2,304	3
Total (Acct. 125):	2,304	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	10,197	5
Electric	0	6
Sewer (Regulated)	0	7
Other (specify):		
NONE	0	8
Total (Acct. 142):	10,197	
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):		
DELINQUENT UTILITY BILLINGS PLACED ON THE 2003 TAX ROLL	96	12
Total (Acct. 145):	96	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
TOWER RENOVATION (AUTHORIZED 4/22/99) SEE FOOTNOTE	9,879	15
Total (Acct. 183):	9,879	

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):	
NONE	17
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (100.1)	436,518	0	0	0	436,518	1
Materials and Supplies	2,675	0	0	0	2,675	2
Other (specify):						
NONE	0				0	3
Less Average:						
Reserve for Depreciation (110.1)	289,854	0	0	0	289,854	4
Customer Advances for Construction	0				0	5
NONE	0				0	6
Average Net Rate Base	149,339	0	0	0	149,339	
Net Operating Income	20,573	0	0	0	20,573	7
Net Operating Income as a percent of						
Average Net Rate Base	13.78%	N/A	N/A	N/A	13.78%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

None

2. Leaseholder changes.

None

3. Extensions of service.

None

4. Estimated changes in revenues due to rate changes.

None

5. Obligations incurred or assumed, excluding commercial paper.

None

6. Formal proceedings with the Public Service Commission.

None

7. Any additional matters.

None

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-18)

Other Deferred Debits (Acct 183): amortization requires PSC authorization. Provide date of authorization.

Water tower renovation project: Sandblasting and painting completed in 1997 and recorded here per PSC instructions. Utility has received atuthorization to write this cost off over a seven year period. Authorization date was 4/22/99.

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	364,163	0	0	0	0	364,163	1
Add credits during year:							
NONE	0					0	2
Deduct charges (specify):							
Closed January 1, 2003 per Docket 05-US-105	364,163					364,163	3
Balance End of Year	0	0	0	0	0	0	

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	78,675	76,138	1
Total Sales of Water	78,675	76,138	
Other Operating Revenues			
Forfeited Discounts (470)	65	145	2
Other Water Revenues (474)	635	701	3
Amortization of Construction Grants (475)		0	4
Total Other Operating Revenues	700	846	
Total Operating Revenues	79,375	76,984	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	29,834	29,636	5
General Operating Expenses (680-690)	9,581	9,733	6
Total Operation and Maintenance Expenses	39,415	39,369	
Other Operating Expenses			
Depreciation Expense (403)	7,750	15,026	7
Amortization Expense (404)	0	0	8
Taxes (408)	11,637	12,244	9
Total Other Operating Expenses	19,387	27,270	
Total Operating Expenses	58,802	66,639	
NET OPERATING INCOME	20,573	10,345	

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	157	4,347	20,904	4
Commercial	42	3,258	11,349	5
Industrial	3	12	259	6
Total Metered Sales to General Customers (461)	202	7,617	32,512	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		40,976	8
Other Sales to Public Authorities (464)	12	1,334	5,187	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	215	8,951	78,675	

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)	40,976	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE	0	4
Total Public Fire Protection Service (463)	40,976	
Forfeited Discounts (470):		
Customer late payment charges	65	5
Other (specify):		
NONE	0	6
Total Forfeited Discounts (470)	65	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	619	7
Other (specify):		
OTHER MISCELLANEUS	16	8
Total Other Water Revenues (474)	635	

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)	9,354	10,076	1
Purchased Water (610)	0	0	2
Fuel or Power Purchased for Pumping (620)	6,093	5,847	3
Chemicals (630)	578	355	4
Supplies and Expenses (640)	766	1,828	5
Repairs of Water Plant (650)	12,672	11,177	6
Transportation Expenses (660)	371	353	7
Total Plant Operation and Maintenance Expenses	29,834	29,636	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	5,128	5,006	8
Office Supplies and Expenses (681)	573	951	9
Outside Services Employed (682)	2,475	2,350	10
Insurance Expense (684)	1,164	1,316	11
Employees Pensions and Benefits (686)	0	0	12
Regulatory Commission Expenses (688)	0	60	13
Miscellaneous General Expenses (689)	241	50	14
Uncollectible Accounts (690)	0	0	15
Total General Operating Expenses	9,581	9,733	
Total Operation and Maintenance Expenses	39,415	39,369	

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	N/A	10,615	11,206	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	PER PSC PRESCRIBED METHOD	173	187	2
Net property tax equivalent		10,442	11,019	
Social Security	DIRECT BASED ON PAYROLL	1,108	1,154	3
PSC Remainder Assessment	N/A	87	71	4
Other (specify): NONE	N/A	0	0	5
Total tax expense		11,637	12,244	

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			Sawyer				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.258245				3
County tax rate	mills		3.956458				4
Local tax rate	mills		4.674746				5
School tax rate	mills		12.342457				6
Voc. school tax rate	mills		1.478413				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		22.710319				10
Less: state credit	mills		1.747957				11
Net tax rate	mills		20.962362				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		4.674746				14
Combined School Tax Rate	mills		13.820870				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.495616				17
Total Tax Rate	mills		22.710319				18
Ratio of Local and School Tax to Total	dec.		0.814415				19
Total tax net of state credit	mills		20.962362				20
Net Local and School Tax Rate	mills		17.072054				21
Utility Plant, Jan. 1	\$	799,998	799,998				22
Materials & Supplies	\$	2,843	2,843				23
Subtotal	\$	802,841	802,841				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	802,841	802,841				26
Assessment Ratio	dec.		0.774500				27
Assessed Value	\$	621,800	621,800				28
Net Local & School Rate	mills		17.072054				29
Tax Equiv. Computed for Current Year	\$	10,615	10,615				30
Tax Equivalent per 1994 PSC Report	\$	18,045					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	10,615					32 33
Tax equiv. for current year (see note 6)	\$	10,615					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)	13,287		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)	54,222		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	67,509	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	29,564		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	16,102		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	7,022		20
Total Pumping Plant	52,688	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	3,973	657	23
Total Water Treatment Plant	3,973	657	

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)			13,287	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)		(18,792)	35,430	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	(18,792)	48,717	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)		(14,449)	15,115	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)		(7,596)	8,506	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			7,022	20
Total Pumping Plant	0	(22,045)	30,643	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)		(1,702)	2,928	23
Total Water Treatment Plant	0	(1,702)	2,928	

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)	200		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	234,339	307	26
Transmission and Distribution Mains (343)	310,672		27
Fire Mains (344)	0		28
Services (345)	55,790		29
Meters (346)	26,190	623	30
Hydrants (348)	36,995		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	664,186	930	
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)	3,570		36
Transportation Equipment (373)	6,987		37
Other General Equipment (379)	1,085		38
Other Tangible Property (390)	0		39
Total General Plant	11,642	0	
Total utility plant in service directly assignable	799,998	1,587	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	799,998	1,587	

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)			200 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)		(119,204)	115,442 26
Transmission and Distribution Mains (343)		(146,332)	164,340 27
Fire Mains (344)			0 28
Services (345)		(36,807)	18,983 29
Meters (346)	221	(9,424)	17,168 30
Hydrants (348)		(9,857)	27,138 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	221	(321,624)	343,271
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)			3,570 36
Transportation Equipment (373)			6,987 37
Other General Equipment (379)			1,085 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	11,642
Total utility plant in service directly assignable	221	(364,163)	437,201
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	221	(364,163)	437,201

**WATER UTILITY PLANT IN SERVICE
--Plant Financed by Contributions--**

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)			8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	0	0	
PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)			13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)			17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
Total Pumping Plant	0	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)			23
Total Water Treatment Plant	0	0	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)		18,792	18,792 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	18,792	18,792
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)		14,449	14,449 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)		7,596	7,596 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	22,045	22,045
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)		1,702	1,702 23
Total Water Treatment Plant	0	1,702	1,702

WATER UTILITY PLANT IN SERVICE --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			24
Structures and Improvements (341)			25
Distribution Reservoirs and Standpipes (342)			26
Transmission and Distribution Mains (343)			27
Fire Mains (344)			28
Services (345)			29
Meters (346)			30
Hydrants (348)			31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	0	0	
GENERAL PLANT			
Land and Land Rights (370)			33
Structures and Improvements (371)			34
Office Furniture and Equipment (372)			35
Computer Equipment (372.1)			36
Transportation Equipment (373)			37
Other General Equipment (379)			38
Other Tangible Property (390)			39
Total General Plant	0	0	
Total utility plant in service directly assignable	0	0	
Common Utility Plant Allocated to Water Department			40
Total utility plant in service	0	0	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)		119,204	119,204 26
Transmission and Distribution Mains (343)		146,332	146,332 27
Fire Mains (344)			0 28
Services (345)		36,807	36,807 29
Meters (346)	124	9,424	9,300 30
Hydrants (348)		9,857	9,857 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	124	321,624	321,500
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	124	364,163	364,039
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	124	364,163	364,039

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 (a)	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)	Total Gallons All Methods (000's) (e)	
January			1,624	1,624	1
February			1,594	1,594	2
March			1,630	1,630	3
April			1,535	1,535	4
May			1,614	1,614	5
June			1,190	1,190	6
July			1,985	1,985	7
August			1,688	1,688	8
September			1,463	1,463	9
October			1,400	1,400	10
November			1,369	1,369	11
December			1,752	1,752	12
Total annual pumpage	0	0	18,844	18,844	
Less: Water sold				8,951	13
Volume pumped but not sold				9,893	14
Volume sold as a percent of volume pumped				48%	15
Volume used for water production, water quality and system maintenance				500	16
Volume related to equipment/system malfunction				5,475	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				5,975	19
Volume pumped but unaccounted for				3,918	20
Percent of water lost				21%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Water loss continues to be a problem. A contractor (Water Leak Locators, LLC) was hired to find leaks. They discovered 5 leaks and estimated daily loss of 13,000 to 17,000 gallons per day. The utility will continue to search for and repair leaks.					
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				100	23
Date of maximum: 5/24/2003					24
Cause of maximum:					25
Operating Hydrants					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				7	26
Date of minimum: 3/19/2003					27
Total KWH used for pumping for the year				55,370	28
If water is purchased: Vendor Name: None					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)	
STANDBY-BUILDING-1964	#2	86	8	50,000	Yes	1
ACTIVE-BALLPARK-1976	#3	95	10	122,000	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	#2	#3	1
Location	STANDBY BUILDING	BALLPARK	2
Purpose	S	P	3
Destination	D	D	4
Pump Manufacturer	RED JACKET	JOHNSON	5
Year Installed	1964	1977	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	160	250	8
Pump Motor or Standby Engine Mfr	RED JACKET	JOHNSON	10
Year Installed	1975	1993	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	5	10	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	UNIVERSAL		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1976		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	152		6
Total capacity in gallons (actual)	200,000		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.)	250.0000		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	N		14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
P	D	4.000	150	0	0	0	150	1
P	D	6.000	19,793	0	0	0	19,793	2
P	D	8.000	3,880	0	0	0	3,880	3
P	D	12.000	234	0	0	0	234	4
Total Within Municipality			24,057	0	0	0	24,057	
Total Utility			24,057	0	0	0	24,057	

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)	
P	0.750	32	0	0	0	32		1
M	0.750	123	0	0	0	123		2
M	1.000	16	0	0	0	16		3
P	1.000	14	0	0	0	14		4
P	1.500	1	0	0	0	1		5
M	1.500	1	0	0	0	1		6
P	2.000	2	0	0	0	2		7
P	3.000	1	0	0	0	1		8
P	6.000	1	0	0	0	1		9
Total Utility		191	0	0	0	191	0	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	211	6	6	0	211	11	1
1.000	11	1	1	0	11	0	2
1.500	1	0	0	0	1	0	3
2.000	2	0	0	0	2	0	4
3.000	1	0	0	0	1	0	5
Total:	226	7	7	0	226	11	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	158	33	2	6	0	12	211	1
1.000	1	3	0	5	0	2	11	2
1.500	0	1	0	0	0	0	1	3
2.000	0	2	0	0	0	0	2	4
3.000	0	0	0	1	0	0	1	5
Total:	159	39	2	12	0	14	226	

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	45				45	2
Total Fire Hydrants	45	0	0	0	45	
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:	45
Number of distribution system valves end of year:	25
Number of distribution valves operated during year:	25

WATER OPERATING SECTION FOOTNOTES

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

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

On June 10, 1999, the Village of Winter Board authorized a tax equivalent lower than the 1994 PSC report. This was decided by action at its Board Meeting. The Village decided that the tax equivalent is to be set at that amount as determined by using current tax rates and based on the actual calculation as prescribed by the PSC.

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

If Adjustments for any account are nonzero, please explain.

All adjustments in column f relate to the reclassification of plant to plant financed by contributions. The construction of the utility was substantially financed by Title X, FHA Industrial, Upper Great Lakes Regional, and DNR grants in 1977. The grants have been analyzed along with the related construction contracts in order to arrive at the appropriate allocation of plant that has been financed by contributions.

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

If Adjustments for any account are nonzero, please explain.

All adjustments in column f relate to the reclassification of plant to plant financed by contributions. The construction of the utility was substantially financed by Title X, FHA Industrial, Upper Great Lakes Regional, and DNR grants in 1977. The grants have been analyzed along with the related construction contracts in order to arrive at the appropriate allocation of plant that has been financed by contributions.
