



3015 (02-09-04)

ANNUAL REPORT

OF

Name: CLYMAN UTILITY COMMISSION

Principal Office: 713 MORGAN STREET
P.O. BOX 129
CLYMAN, WI 53016

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: CLYMAN UTILITY COMMISSION

Utility Address: 713 MORGAN STREET

P.O. BOX 129

CLYMAN, WI 53016

When was utility organized? 1/1/1920

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: JANE A DORNFELD

Title: CLERK TREASURER

Office Address:

713 MORGAN STREET

P.O. BOX 129

CLYMAN, WI 53016

Telephone: (920) 696 - 3444

Fax Number: (920) 696 - 3709

E-mail Address: voclyman@charterinternet.com

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

Name: KARLA R THOMPSON, CPA

Title: MANAGER

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP

TEN TERRACE COURT

P.O. BOX 7398

MADISON, WI 53707

Telephone: (608) 249 - 6622 EXT 2315

Fax Number: (608) 249 - 8532

E-mail Address: kthompson@virchowkrause.com

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

Name: MARVIN MOLG

Title: PRESIDENT

Office Address:

713 MORGAN STREET

P.O. BOX 129

CLYMAN, WI 53016

Telephone: (920) 696 - 3444

Fax Number: (920) 696 - 3709

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: JOHN C ANDRES, CPA

Title: PARTNER

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP
TEN TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707

Telephone: (608) 249 - 6622 EXT 2346

Fax Number: (608) 249 - 8532

E-mail Address: jandres@virchowkrause.com

Date of most recent audit report: 2/5/2004

Period covered by most recent audit: DECEMBER 31, 2003

Names and titles of utility management including manager or superintendent:

Name: TIMOTHY DORNFELD

Title: SUPERINTENDENT

Office Address:
633 TERRITORIAL ROAD
P.O. BOX 129
CLYMAN, WI 53016

Telephone: (920) 696 - 3444

Fax Number: (920) 696 - 3709

E-mail Address:

Name of utility commission/committee: CLYMAN UTILITY COMMISSION

Names of members of utility commission/committee:

- LAUREL FINGER, TRUSTEE
 - RICHARD GREINERT, TRUSTEE
 - MARVIN MOLG, PRESIDENT
 - JEFFREY WAGNER, TRUSTEE
-

Is sewer service rendered by the utility? YES

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? YES

Date of Ordinance: 2/26/1962

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)	194,310	170,004	1
Operating Expenses:			
Operation and Maintenance Expense (401)	80,834	58,188	2
Depreciation Expense (403)	24,103	25,930	3
Amortization Expense (404)	0	0	4
Taxes (408)	26,508	27,137	5
Total Operating Expenses	131,445	111,255	
Net Operating Income	62,865	58,749	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	62,865	58,749	
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)	2,679	5,642	9
Miscellaneous Nonoperating Income (421)	(17,819)	(6,721)	10
Total Other Income	(15,140)	(1,079)	
Total Income	47,725	57,670	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	1,882	0	12
Total Miscellaneous Income Deductions	1,882	0	
Income Before Interest Charges	45,843	57,670	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	17,631	26,532	13
Amortization of Debt Discount and Expense (428)	1,726	12,706	14
Amortization of Premium on Debt--Cr. (429)	0		15
Interest on Debt to Municipality (430)	565	2,144	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0		18
Total Interest Charges	19,922	41,382	
Net Income	25,921	16,288	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	263,382	247,094	19
Balance Transferred from Income (433)	25,921	16,288	20
Miscellaneous Credits to Surplus (434)	217,071	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)	506,374	263,382	

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	194,310		194,310	1
Total (Acct. 400):	194,310	0	194,310	
Operation and Maintenance Expense (401):				
Derived	80,834		80,834	2
Total (Acct. 401):	80,834	0	80,834	
Depreciation Expense (403):				
Derived	24,103		24,103	3
Total (Acct. 403):	24,103	0	24,103	
Amortization Expense (404):				
Derived	0		0	4
Total (Acct. 404):	0	0	0	
Taxes (408):				
Derived	26,508		26,508	5
Total (Acct. 408):	26,508	0	26,508	
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:	62,865	0	62,865	
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):				
INVESTMENT INCOME	2,679	0	2,679	10
Total (Acct. 419):	2,679	0	2,679	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		0	0	11

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Miscellaneous Nonoperating Income (421):			
SEWER UTILITY LOSS	(17,819)	0	(17,819) 12
Total (Acct. 421):	(17,819)	0	(17,819)
TOTAL OTHER INCOME:	(15,140)	0	(15,140)

MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
NONE	0	0	0 13
Total (Acct. 425):	0	0	0
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	1,882	1,882 14
NONE	0	0	0 15
Total (Acct. 426):	0	1,882	1,882
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	0	1,882	1,882

INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	17,631	[REDACTED]	17,631 16
Total (Acct. 427):	17,631	0	17,631
Amortization of Debt Discount and Expense (428):			
AMORTIZATION OF DEBT DISCOUNT	1,726	[REDACTED]	1,726 17
Total (Acct. 428):	1,726	0	1,726
Amortization of Premium on Debt--Cr. (429):			
NONE	0	[REDACTED]	0 18
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	565	[REDACTED]	565 19
Total (Acct. 430):	565	0	565
Other Interest Expense (431):			
Derived	0	[REDACTED]	0 20
Total (Acct. 431):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Interest Charged to Construction--Cr. (432):			
NONE	0		0 21
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	19,922	0	19,922
NET INCOME:	27,803	(1,882)	25,921
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	263,382	0	263,382 22
Total (Acct. 216):	263,382	0	263,382
Balance Transferred from Income (433):			
Derived	27,803	(1,882)	25,921 23
Total (Acct. 433):	27,803	(1,882)	25,921
Miscellaneous Credits to Surplus (434):			
CIAC ELIMINATION	0	89,873	89,873 24
UNREGULATED SEWER CONTRIBUTIONS ELIMINATION	0	127,198	127,198 25
Total (Acct. 434):	0	217,071	217,071
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):	291,185	215,189	506,374

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

- | |
|---|
| <p>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.</p> <p>2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).</p> |
|---|

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	194,310	0	0	0	194,310	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	194,310	0	0	0	194,310	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,137,851	1,137,182	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	367,701	308,328	2
Net Utility Plant	770,150	828,854	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	392,983	391,479	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	260,275	248,663	4
Net Nonutility Property	132,708	142,816	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	83,832	81,922	7
Total Other Property and Investments	216,540	224,738	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	985	1,589	8
Temporary Cash Investments (132)	104,345	104,214	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	4,618	4,640	11
Other Accounts Receivable (143)	7,138	7,102	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	0	1,629	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	20,612	19,347	17
Total Current and Accrued Assets	137,698	138,521	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	15,536	17,263	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	15,536	17,263	
Total Assets and Other Debits	1,139,924	1,209,376	

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)	191,702	191,702	21
Appropriated Earned Surplus (215)	0		22
Unappropriated Earned Surplus (216)	506,374	263,382	23
Total Proprietary Capital	698,076	455,084	
LONG-TERM DEBT			
Bonds (221)	395,000	430,000	24
Advances from Municipality (223)	0	29,757	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	395,000	459,757	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	1,221	2,210	28
Payables to Municipality (233)	13,953	5,397	29
Customer Deposits (235)	0		30
Taxes Accrued (236)	24,811	25,547	31
Interest Accrued (237)	6,863	10,157	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	46,848	43,311	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0		35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)	0		37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	0	251,224	38
Total Liabilities and Other Credits	1,139,924	1,209,376	

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	1,137,182	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (100.1)	1,013,825	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	124,026	0	0	0	3
Utility Plant Purchased or Sold (391)					4
Utility Plant in Process of Reclassification (392)					5
Utility Plant Leased to Others (393)					6
Property Held for Future Use (394)					7
Construction Work in Progress (395)					8
Utility Plant Acquisition Adjustments (396)					9
Other Utility Plant Adjustments (397)					10
Total Utility Plant	1,137,851	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)	331,666	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	36,035	0	0	0	12
Total Accumulated Provision	367,701	0	0	0	
Net Utility Plant	770,150	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)	308,328				308,328	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	24,103				24,103	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	515				515	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	24,618	0	0	0	24,618	13
Debits during year						14
Book cost of plant retired	1,280				1,280	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	1,280	0	0	0	1,280	19
Balance end of year (110.1)	331,666	0	0	0	331,666	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.2)					0	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	1,882				1,882	4
Accruals charged other						5
accounts (specify):						6
					0	7
Salvage					0	8
Other credits (specify):						9
Est. deprec on contrib plnt 1/1/03	34,153				34,153	10
Total credits	36,035	0	0	0	36,035	11
Debits during year						12
Book cost of plant retired	0				0	13
Cost of removal					0	14
Other debits (specify):						15
					0	16
Total debits	0	0	0	0	0	17
Balance end of year (110.2)	36,035	0	0	0	36,035	18
Composite Depreciation Rate?	No					19
If yes, what is the rate?						20

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	391,479	1,949	445	392,983	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	391,479	1,949	445	392,983	
Less accum. prov. depr. & amort. (122)	248,663	12,057	445	260,275	3
Net Nonutility Property	142,816	(10,108)	0	132,708	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	0	1,629
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	0	1,629

**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)				
2002 REVENUE REFUNDING BONDS	1,726	428	15,536	1
Total			<u><u>15,536</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	191,702	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>191,702</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)	
2002 REVENUE REFUNDING BONDS	06/01/2002	08/01/2012	4.06%	395,000	1
Total Bonds (Account 221):				395,000	

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)	
Advances (223)					
1997 PROMISSORY NOTE	10/20/1997	10/20/2006	6.00%	0	1
Total for Account 223				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	25,547	1
Accruals:		
Charged water department expense	26,508	2
Charged electric department expense		3
Charged sewer department expense	198	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>26,706</u>	
Taxes paid during year:		
County, state and local taxes	25,547	6
Social Security taxes	1,709	7
PSC Remainder Assessment	186	8
Other (explain):		
NONE		9
Total payments and other debits	<u>27,442</u>	
Balance end of year	<u><u>24,811</u></u>	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
2002 REVENUE REFUNDING BONDS	9,789	17,631	20,557	6,863	2
Subtotal	9,789	17,631	20,557	6,863	
Advances from Municipality (223)					
1997 PROMISSORY NOTE	368	565	933	0	3
Subtotal	368	565	933	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	10,157	18,196	21,490	6,863	

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):		
RESERVE ACCOUNT	44,913	3
REDEMPTION ACCOUNT	38,919	4
Total (Acct. 125):	83,832	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	4,618	6
Electric		7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	4,618	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	7,138	10
Merchandising, jobbing and contract work		11
Other (specify):		
NONE		12
Total (Acct. 143):	7,138	
Receivables from Municipality (145):		
NONE		13
Total (Acct. 145):	0	
Prepayments (165):		
NONE		14
Total (Acct. 165):	0	
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
Total (Acct. 183):	0	
Payables to Municipality (233):		
MISCELLANEOUS OPERATING EXPENSES PAID BY MUNICIPALITY	13,953	17
Total (Acct. 233):	13,953	
Other Deferred Credits (253):		
NONE		18
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)	1,013,490	0	0	0	1,013,490	1
Materials and Supplies	814	0	0	0	814	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	319,997	0	0	0	319,997	4
Customer Advances for Construction					0	5
NONE					0	6
Average Net Rate Base	694,307	0	0	0	694,307	
Net Operating Income	62,865	0	0	0	62,865	7
Net Operating Income as a percent of						
Average Net Rate Base	9.05%	N/A	N/A	N/A	9.05%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Interest Accrued (Acct. 237) (Page F-17)

If Interest Accrued During Year (for other than Bonds (221)) is non-zero AND the Notes Payable and Miscellaneous Long-Term Debt schedule shows a Principal Amount EOY of zero or less, please explain.

223- 1997 Promissory note was paid in full during 2003.

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

The balance in account 233 for \$13,953 consists of receivables and payables. The receivable portion is for amounts placed on the 2003 tax roll for \$4,596. The payable portion is for four months of wages, benefits and other joint invoices paid for by the municipality on behalf of the utilities for \$18,549.

Contributions in Aid of Construction (Account 271) (Page F-22)**General footnotes**

The unregulated sewer contributions account has been closed out of Account 271 against retained earnings, however for generally accepted accounting principals (GAAP) this amount will not close to retained earnings until implementation of governmental accounting standards board (GASB) #34 on January 1, 2004.

FINANCIAL SECTION FOOTNOTES

Signature Page (Page ii)

General footnotes

ACCOUNTANTS' COMPILATION REPORT

Clyman Utility Commission
Clyman, Wisconsin

We have compiled, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants, the balance sheets of Clyman Utility Commission, an enterprise fund of the Village of Clyman as of December 31, 2003 and 2002, and the related statements of income and retained earnings for the years then ended and the supplemental schedules as of and for the year ended December 31, 2003 in the accompanying prescribed form.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplemental schedules referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

The financial statements and related supplemental schedules are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from accounting principles generally accepted in the United States of America. Accordingly, these financial statements and schedules are not designed for those who are not informed about such differences.

VIRCHOW, KRAUSE & COMPANY, LLP

Madison, Wisconsin
February 5, 2004

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	124,026	0	0	127,198	0	251,224	1
Add credits during year:							
NONE						0	2
Deduct charges (specify):							
Closed January 1, 2003 per Docket 05-US-105	124,026			127,198		251,224	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)	184,058	149,837	1
Total Sales of Water	184,058	149,837	
Other Operating Revenues			
Forfeited Discounts (470)	361	326	2
Other Water Revenues (474)	9,891	19,841	3
Amortization of Construction Grants (475)		0	4
Total Other Operating Revenues	10,252	20,167	
Total Operating Revenues	194,310	170,004	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	60,070	34,527	5
General Operating Expenses (680-690)	20,764	23,661	6
Total Operation and Maintenance Expenses	80,834	58,188	
Other Operating Expenses			
Depreciation Expense (403)	24,103	25,930	7
Amortization Expense (404)	0	0	8
Taxes (408)	26,508	27,137	9
Total Other Operating Expenses	50,611	53,067	
Total Operating Expenses	131,445	111,255	
NET OPERATING INCOME	62,865	58,749	

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	0		0	1
Commercial			0	2
Industrial			0	3
Total Unmetered Sales to General Customers (460)	0		0	
Metered Sales to General Customers (461)				
Residential	144	6,364	21,571	4
Commercial	12	1,424	3,701	5
Industrial	1	94,147	101,414	6
Total Metered Sales to General Customers (461)	157	101,935	126,686	
Private Fire Protection Service (462)	1		1,704	7
Public Fire Protection Service (463)	1		55,112	8
Other Sales to Public Authorities (464)	7	165	556	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	166	102,100	184,058	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	55,112	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)	55,112	
Forfeited Discounts (470):		
Customer late payment charges	361	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	361	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	257	7
Other (specify):		
MISCELLANEOUS SERVICE REVENUE	9,634	8
Total Other Water Revenues (474)	9,891	

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)	14,677	13,968	1
Purchased Water (610)	0	0	2
Fuel or Power Purchased for Pumping (620)	10,632	6,491	3
Chemicals (630)		0	4
Supplies and Expenses (640)	10,689	12,532	5
Repairs of Water Plant (650)	22,345	621	6
Transportation Expenses (660)	1,727	915	7
Total Plant Operation and Maintenance Expenses	60,070	34,527	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	7,662	7,407	8
Office Supplies and Expenses (681)	739	1,817	9
Outside Services Employed (682)	4,036	6,046	10
Insurance Expense (684)	6,159	5,944	11
Employees Pensions and Benefits (686)	1,787	1,635	12
Regulatory Commission Expenses (688)		0	13
Miscellaneous General Expenses (689)	381	812	14
Uncollectible Accounts (690)		0	15
Total General Operating Expenses	20,764	23,661	
Total Operation and Maintenance Expenses	80,834	58,188	

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		24,811	25,547	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		198	199	2
Net property tax equivalent		24,613	25,348	
Social Security		1,709	1,635	3
PSC Remainder Assessment		186	154	4
Other (specify): NONE			0	5
Total tax expense		26,508	27,137	

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			Dodge				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.203600				3
County tax rate	mills		6.551500				4
Local tax rate	mills		7.768000				5
School tax rate	mills		13.848000				6
Voc. school tax rate	mills		1.553300				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		29.924400				10
Less: state credit	mills		2.201100				11
Net tax rate	mills		27.723300				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.768000				14
Combined School Tax Rate	mills		15.401300				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		23.169300				17
Total Tax Rate	mills		29.924400				18
Ratio of Local and School Tax to Total	dec.		0.774261				19
Total tax net of state credit	mills		27.723300				20
Net Local and School Tax Rate	mills		21.465074				21
Utility Plant, Jan. 1	\$	1,137,182	1,137,182				22
Materials & Supplies	\$	1,629	1,629				23
Subtotal	\$	1,138,811	1,138,811				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,138,811	1,138,811				26
Assessment Ratio	dec.		0.982165				27
Assessed Value	\$	1,118,500	1,118,500				28
Net Local & School Rate	mills		21.465074				29
Tax Equiv. Computed for Current Year	\$	24,009	24,009				30
Tax Equivalent per 1994 PSC Report	\$	24,811					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	24,811					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)	1,358		4
Structures and Improvements (311)	3,944		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	71,891		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	77,193	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	8,289		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	67,920		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	3,885		20
Total Pumping Plant	80,094	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	1,910		23
Total Water Treatment Plant	1,910	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)			1,358	4
Structures and Improvements (311)			3,944	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			71,891	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	77,193	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			8,289	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			67,920	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			3,885	20
Total Pumping Plant	0	0	80,094	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			1,910	23
Total Water Treatment Plant	0	0	1,910	

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)	16,145		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	371,291		26
Transmission and Distribution Mains (343)	434,967		27
Fire Mains (344)	0		28
Services (345)	44,694		29
Meters (346)	18,814		30
Hydrants (348)	48,037		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	933,948	0	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	15,000		34
Office Furniture and Equipment (372)	1,140	1,949	35
Computer Equipment (372.1)	5,832		36
Transportation Equipment (373)	17,198		37
Other General Equipment (379)	4,867		38
Other Tangible Property (390)	0		39
Total General Plant	44,037	1,949	
Total utility plant in service directly assignable	1,137,182	1,949	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,137,182	1,949	

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)			16,145 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			371,291 26
Transmission and Distribution Mains (343)	0	(102,231)	332,736 27
Fire Mains (344)			0 28
Services (345)	0	(10,505)	34,189 29
Meters (346)	140		18,674 30
Hydrants (348)		(11,290)	36,747 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	140	(124,026)	809,782
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			15,000 34
Office Furniture and Equipment (372)	1,140		1,949 35
Computer Equipment (372.1)			5,832 36
Transportation Equipment (373)			17,198 37
Other General Equipment (379)			4,867 38
Other Tangible Property (390)			0 39
Total General Plant	1,140	0	44,846
Total utility plant in service directly assignable	1,280	(124,026)	1,013,825
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	1,280	(124,026)	1,013,825

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

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

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

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

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

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

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)		102,231	102,231 27
Fire Mains (344)			0 28
Services (345)		10,505	10,505 29
Meters (346)			0 30
Hydrants (348)		11,290	11,290 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	124,026	124,026
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	124,026	124,026
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	124,026	124,026

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	0		2,042	2,042	1
February			1,707	1,707	2
March			1,925	1,925	3
April			1,601	1,601	4
May			1,183	1,183	5
June			1,790	1,790	6
July			8,493	8,493	7
August			21,787	21,787	8
September			26,274	26,274	9
October			27,176	27,176	10
November			13,374	13,374	11
December			3,572	3,572	12
Total annual pumpage	0	0	110,924	110,924	
Less: Water sold				102,100	13
Volume pumped but not sold				8,824	14
Volume sold as a percent of volume pumped				92%	15
Volume used for water production, water quality and system maintenance				597	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				597	19
Volume pumped but unaccounted for				8,227	20
Percent of water lost				7%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				927	23
Date of maximum: 9/2/2003					24
Cause of maximum:					25
Canning Factory Operation					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				1	26
Date of minimum: 1/20/2003					27
Total KWH used for pumping for the year				148,871	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
SOUTH WELL	2	233	16	576,000	Yes	1
NORTH WELL	3	623	18	1,044,000	Yes	2
WEST WELL	4	653	24	1,224,000	Yes	3

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)	1
Identification	2	3	4	1
Location	SOUTH	NORTH	WEST	2
Purpose	S	P	P	3
Destination	D	D	D	4
Pump Manufacturer	GOULDS	AURORA NEWMAN WESTINGHOUSE		5
Year Installed	2003	1985	1986	6
Type	CENTRIFUGAL	VERTICAL TURBINE	CENTRIFUGAL	7
Actual Capacity (gpm)	550	750	980	8
Pump Motor or Standby Engine Mfr	BLANK	BLANK	BLANK	9
Year Installed	1990	1958	1984	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	50	50	100	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	13
Identification	5	6		14
Location	BLANK	BLANK		15
Purpose	S	S		16
Destination	D	D		17
Pump Manufacturer	INTERNATIONAL	CONTINENTAL		18
Year Installed	1957	1991		19
Type	VERTICAL TURBINE	CENTRIFUGAL		20
Actual Capacity (gpm)	300	700		21
Pump Motor or Standby Engine Mfr	BLANK	BLANK		22
Year Installed	1997	1997		23
Type	NATURAL GAS	NATURAL GAS		24
Horsepower	50	75		25

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1994		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	112		6
Total capacity in gallons (actual)	250,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER		9
Points of application (wellhouse, central facilities, booster station, other)	OTHER		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.)	1.0000		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)
M	D	4.000	1,463	0	0	0	1,463
M	D	6.000	12,106	0	0	0	12,106
M	D	8.000	5,067	0	0	0	5,067
M	D	10.000	3,153	0	0	0	3,153
Total Within Municipality			21,789	0	0	0	21,789
Total Utility			21,789	0	0	0	21,789

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	123	0	0	0	123		1
M	1.000	50	0	0	0	50	15	2
M	1.250	3	0	0	0	3		3
M	2.000	2	0	0	0	2		4
M	4.000	2	0	0	0	2		5
M	6.000	1	0	0	0	1		6
M	10.000	1	0	0	0	1		7
M	12.000	3	0	0	0	3	3	8
Total Utility		185	0	0	0	185	18	

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	171	0	2	0	169	37	1
1.000	2	0	0	0	2	1	2
1.500	5	0	0	0	5	2	3
2.000	4	0	0	0	4	4	4
4.000	1	0	0	0	1	0	5
6.000	2	0	0	0	2	0	6
8.000	1	0	0	0	1	0	7
Total:	186	0	2	0	184	44	

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	141	7	2	6	0	13	169	1
1.000	0	1	0	0	0	1	2	2
1.500	0	2	1	0	0	2	5	3
2.000	0	1	1	0	0	2	4	4
4.000	0	0	0	0	0	1	1	5
6.000	0	0	1	0	0	1	2	6
8.000	0	0	1	0	0	0	1	7
Total:	141	11	6	6	0	20	184	

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	42				42	2
Total Fire Hydrants	42	0	0	0	42	
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:	42
Number of distribution system valves end of year:	79
Number of distribution valves operated during year:	50

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

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

682- Prior year included more audit consulting work plus more water sample testing.

620- Current year included an increase of approximately 79% in KWH usage for their one industrial customer.

650- Current year includes approximately \$17,000 of maintenance on well #2.

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

If Adjustments for any account are nonzero, please explain.

Accounts 345,343,348 - Adjustments due to PSC docket order # 05-US-105.

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

General footnotes

343,345,348- Adjustments due to PSC docket order #05-US-105.

If Adjustments for any account are nonzero, please explain.

Accounts 343,345,348 - Adjustments due to PSC docket order #05-US-105.
