



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: COLFAX MUNICIPAL WATER AND SEWER UTILITY

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Principal Office: 613 MAIN STREET  
P.O. BOX 417  
COLFAX, WI 54730

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For the Year Ended: DECEMBER 31, 2003

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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.*



## TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
<b>FINANCIAL SECTION</b>	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Balance Sheet	F-05
Net Utility Plant	F-06
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110.1)	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110.2)	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Acct. 221)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Balance Sheet End-of-Year Account Balances	F-18
Return on Rate Base Computation	F-19
Important Changes During the Year	F-20
Financial Section Footnotes	F-21
Contributions in Aid of Construction (Account 271)	F-22
<b>WATER OPERATING SECTION</b>	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service --Plant Financed by Utility or Municipality--	W-08
Water Utility Plant in Service --Plant Financed by Contributions--	W-10
Source of Supply, Pumping and Purchased Water Statistics	W-12
Sources of Water Supply - Ground Waters	W-13
Sources of Water Supply - Surface Waters	W-14
Pumping & Power Equipment	W-15
Reservoirs, Standpipes & Water Treatment	W-16
Water Mains	W-17
Water Services	W-18
Meters	W-19
Hydrants and Distribution System Valves	W-20
Water Operating Section Footnotes	W-21

**TABLE OF CONTENTS**

<b>Schedule Name</b>	<b>Page</b>
<b>NON-REGULATED SEWER OPERATING SECTION</b>	
Sewer Operating Revenues & Expenses	N-01
Sewage Operating Revenues	N-02
High Strength Contributors	N-03
Other Operating Revenues (Sewer)	N-04
Sewer Operation & Maintenance Expenses	N-05
Taxes (Acct. 408 - Sewer)	N-06
Sewer Utility Plant in Service --Plant Financed by Utility or Municipality--	N-07
Sewer Utility Plant in Service --Plant Financed by Contributions--	N-09
Sewer Services	N-11
Sewer Mains	N-12
Sewer Operating Section Footnotes	N-13

**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** COLFAX MUNICIPAL WATER AND SEWER UTILITY

**Utility Address:** 613 MAIN STREET  
P.O. BOX 417  
COLFAX, WI 54730

**When was utility organized?** 12/31/1959

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

**Name:** JOHN JAHR  
**Title:** VILLAGE CLERK-TREASURER

**Office Address:**  
613 MAIN STREET  
P.O. BOX 417  
COLFAX, WI 54730

**Telephone:** (715) 962 - 3311

**Fax Number:** (715) 962 - 3311

**E-mail Address:** colfaxclerk@charter.net

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

**Name:** ERIC M. DAVIDSON  
**Title:** CPA

**Office Address:** W.J. BAUMAN ASSOCIATES, LTD.  
1128 OAKRIDGE DRIVE  
P.O. BOX 1225  
EAU CLAIRE, WI 54702

**Telephone:** (715) 834 - 2001

**Fax Number:** (715) 834 - 2774

**E-mail Address:** ericdavidson@wjbcpa.com

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

**Name:** GREGORY LARSON  
**Title:** VILLAGE TRUSTEE

**Office Address:**  
613 MAIN STREET  
P.O. BOX 417  
COLFAX, WI 54730

**Telephone:** (715) 962 - 3311

**Fax Number:** (715) 962 - 2221

**E-mail Address:**

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

**IDENTIFICATION AND OWNERSHIP**

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** ERIC M. DAVIDSON

**Title:** CPA

**Office Address:** W.J. BAUMAN ASSOCIATES, LTD.

1128 OAKRIDGE DRIVE

P.O. BOX 1225

EAU CLAIRE, WI 54702

**Telephone:** (715) 834 - 2001

**Fax Number:** (715) 834 - 2774

**E-mail Address:**

**Date of most recent audit report:** 2/19/2004

**Period covered by most recent audit:** YEAR ENDED DECEMBER 31, 2003

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MR MICHAEL R. BOYD

**Title:** UTILITY SUPERINTENDENT

**Office Address:**

613 MAIN STREET

P.O. BOX 417

COLFAX, WI 54730

**Telephone:** (715) 962 - 4441

**Fax Number:** (715) 962 - 3311

**E-mail Address:**

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**Name of utility commission/committee:**

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**Names of members of utility commission/committee:**

MR RICHARD JOHNSON

MR GREGORY LARSON

NR PAUL WITTROCK

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**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?** NO

**Date of Ordinance:** 3/22/2002

**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

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

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**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)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	188,150	291,129	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	72,009	123,415	2
Depreciation Expense (403)	32,839	68,406	3
Amortization Expense (404)	0	0	4
Taxes (408)	34,428	36,429	5
<b>Total Operating Expenses</b>	<b>139,276</b>	<b>228,250</b>	
<b>Net Operating Income</b>	<b>48,874</b>	<b>62,879</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>48,874</b>	<b>62,879</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	1,586	9,176	9
Miscellaneous Nonoperating Income (421)	5,821	0	10
<b>Total Other Income</b>	<b>7,407</b>	<b>9,176</b>	
<b>Total Income</b>	<b>56,281</b>	<b>72,055</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	4,684	0	12
<b>Total Miscellaneous Income Deductions</b>	<b>4,684</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>51,597</b>	<b>72,055</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	10,240	1,960	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
<b>Total Interest Charges</b>	<b>10,240</b>	<b>1,960</b>	
<b>Net Income</b>	<b>41,357</b>	<b>70,095</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	827,036	717,173	19
Balance Transferred from Income (433)	41,357	70,095	20
Miscellaneous Credits to Surplus (434)	584,070	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	56,041	(39,768)	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>1,396,422</b>	<b>827,036</b>	

### 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)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	188,150		188,150	1
<b>Total (Acct. 400):</b>	<b>188,150</b>	<b>0</b>	<b>188,150</b>	
<b>Operation and Maintenance Expense (401):</b>				
Derived	72,009		72,009	2
<b>Total (Acct. 401):</b>	<b>72,009</b>	<b>0</b>	<b>72,009</b>	
<b>Depreciation Expense (403):</b>				
Derived	32,839		32,839	3
<b>Total (Acct. 403):</b>	<b>32,839</b>	<b>0</b>	<b>32,839</b>	
<b>Amortization Expense (404):</b>				
Derived	0		0	4
<b>Total (Acct. 404):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	34,428		34,428	5
<b>Total (Acct. 408):</b>	<b>34,428</b>	<b>0</b>	<b>34,428</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>48,874</b>	<b>0</b>	<b>48,874</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0		0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE	0		0	9
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>				
WATER UTILITY	1,586	0	1,586	10
<b>Total (Acct. 419):</b>	<b>1,586</b>	<b>0</b>	<b>1,586</b>	
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Water		750	750	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)
<b>OTHER INCOME</b>			
<b>Miscellaneous Nonoperating Income (421):</b>			
NET INCOME OF THE NONREGULATED SEWER UTILITY	5,071	0	5,071 12
<b>Total (Acct. 421):</b>	<b>5,071</b>	<b>750</b>	<b>5,821</b>
<b>TOTAL OTHER INCOME:</b>	<b>6,657</b>	<b>750</b>	<b>7,407</b>

<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
NONE	0	0	0 13
<b>Total (Acct. 425):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	4,684	4,684 14
NONE	0	0	0 15
<b>Total (Acct. 426):</b>	<b>0</b>	<b>4,684</b>	<b>4,684</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>0</b>	<b>4,684</b>	<b>4,684</b>

<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	10,240	[REDACTED]	10,240 16
<b>Total (Acct. 427):</b>	<b>10,240</b>	<b>0</b>	<b>10,240</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
NONE	0	[REDACTED]	0 17
<b>Total (Acct. 428):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0	[REDACTED]	0 18
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	0	[REDACTED]	0 19
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Interest Expense (431):</b>			
Derived	0	[REDACTED]	0 20
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>

### 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)
<b>INTEREST CHARGES</b>			
<b>Interest Charged to Construction--Cr. (432):</b>			
NONE	0	0	0 21
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>10,240</b>	<b>0</b>	<b>10,240</b>
<b>NET INCOME:</b>	<b>45,291</b>	<b>(3,934)</b>	<b>41,357</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	827,036	0	827,036 22
<b>Total (Acct. 216):</b>	<b>827,036</b>	<b>0</b>	<b>827,036</b>
<b>Balance Transferred from Income (433):</b>			
Derived	45,291	(3,934)	41,357 23
<b>Total (Acct. 433):</b>	<b>45,291</b>	<b>(3,934)</b>	<b>41,357</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
AMOUNT OF WATER UTILITY CIAC AS OF 1/1/03 THAT DI	317,285	0	317,285 24
AMOUNT OF SEWER UTILITY CIAC AS OF 1/1/03 THAT DI	266,785	0	266,785 25
<b>Total (Acct. 434):</b>	<b>584,070</b>	<b>0</b>	<b>584,070</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
NONE	0	0	0 26
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215	56,041	0	56,041 27
<b>Total (Acct. 436)--Debit:</b>	<b>56,041</b>	<b>0</b>	<b>56,041</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>1,400,356</b>	<b>(3,934)</b>	<b>1,396,422</b>

**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
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>					0	6
<b>Total costs and expenses</b>	0	0	0	0	0	
<b>Net income (or loss)</b>	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	188,150	0	0	0	<b>188,150</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents					<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
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					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
.					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>188,150</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>188,150</b>	

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (100)	1,887,200	3,310,120	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	412,938	875,034	2
<b>Net Utility Plant</b>	<b>1,474,262</b>	<b>2,435,086</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	1,456,345	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	675,312	0	4
<b>Net Nonutility Property</b>	<b>781,033</b>	<b>0</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	1,246	1,662	6
Special Funds (125)	153,852	171,477	7
<b>Total Other Property and Investments</b>	<b>936,131</b>	<b>173,139</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	336,995	252,305	8
Temporary Cash Investments (132)	0	0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	32,659	30,226	11
Other Accounts Receivable (143)	34,047	31,845	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	151,536	14
Materials and Supplies (150)	6,664	6,609	15
Prepayments (165)	2,725	1,618	16
Other Current and Accrued Assets (170)	1,850	2,931	17
<b>Total Current and Accrued Assets</b>	<b>414,940</b>	<b>477,070</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	14,537	0	20
<b>Total Deferred Debits</b>	<b>14,537</b>	<b>0</b>	
<b>Total Assets and Other Debits</b>	<b>2,839,870</b>	<b>3,085,295</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	1,086,509	1,312,811	<b>21</b>
Appropriated Earned Surplus (215)	92,586	36,545	<b>22</b>
Unappropriated Earned Surplus (216)	1,396,422	827,036	<b>23</b>
<b>Total Proprietary Capital</b>	<b>2,575,517</b>	<b>2,176,392</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	0	0	<b>24</b>
Advances from Municipality (223)	0	0	<b>25</b>
Other long-Term Debt (224)	252,640	100,000	<b>26</b>
<b>Total Long-Term Debt</b>	<b>252,640</b>	<b>100,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	1,997	3,506	<b>28</b>
Payables to Municipality (233)	1,255	75,158	<b>29</b>
Customer Deposits (235)	0		<b>30</b>
Taxes Accrued (236)	0	0	<b>31</b>
Interest Accrued (237)	7,974	960	<b>32</b>
Other Current and Accrued Liabilities (238)	487		<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>11,713</b>	<b>79,624</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)	0		<b>35</b>
Other Deferred Credits (253)	0	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)	0		<b>37</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	0	729,279	<b>38</b>
<b>Total Liabilities and Other Credits</b>	<b>2,839,870</b>	<b>3,085,295</b>	

### 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)	
<b>First of Year:</b>					
Total Utility Plant - First of Year	1,856,826	1,453,294	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (100.1)	1,657,193	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	230,007	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
<b>Total Utility Plant</b>	<b>1,887,200</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	343,636	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	69,302	0	0	0	12
<b>Total Accumulated Provision</b>	<b>412,938</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>1,474,262</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**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)	
<b>Balance first of year (110.1)</b>	312,699				<b>312,699</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	32,839				<b>32,839</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	483				<b>483</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>33,322</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>33,322</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	2,223				<b>2,223</b>	<b>15</b>
Cost of removal	162				<b>162</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>2,385</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,385</b>	<b>19</b>
<b>Balance end of year (110.1)</b>	<b>343,636</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>343,636</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	Yes					<b>21</b>
If yes, what is the rate?	2.04%					<b>22</b>

### 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)	
<b>Balance first of year (110.2)</b>					0	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged depreciation expense (426)	4,684				4,684	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	64,618				64,618	10
<b>Total credits</b>	<b>69,302</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>69,302</b>	<b>11</b>
<b>Debits during year</b>						12
Book cost of plant retired	0				0	13
Cost of removal					0	14
Other debits (specify):						15
					0	16
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17</b>
<b>Balance end of year (110.2)</b>	<b>69,302</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>69,302</b>	<b>18</b>
<b>Composite Depreciation Rate?</b>	Yes					19
If yes, what is the rate?	2.04%					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	1,456,345		1,456,345	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>1,456,345</b>	<b>0</b>	<b>1,456,345</b>	
Less accum. prov. depr. & amort. (122)	0	675,312		675,312	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>781,033</b>	<b>0</b>	<b>781,033</b>	

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

Particulars (a)	Amount (b)
Balance first of year	0 1
<b>Additions:</b>	
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
<b>Total Additions</b>	<b>0</b>
<b>Deductions:</b>	
Accounts written off during the year: Utility Customers	0 5
Accounts written off during the year: Others	0 6
<b>Total accounts written off</b>	<b>0</b>
<b>Balance end of year</b>	<b>0</b>

**MATERIALS AND SUPPLIES**

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

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>
Electric utility total	0	0 1
Water utility	6,664	6,609 2
Sewer utility	0	0 3
Gas utility	0	0 4
Merchandise	0	0 5
Other materials & supplies	0	0 6
<b>Total Materials and Supplies</b>	<u>6,664</u>	<u>6,609</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)		
<b>Unamortized debt discount &amp; expense (181)</b>				
NONE				1
<b>Total</b>			<u><u>0</u></u>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<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.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	1,312,811	1
<b>Changes during year (explain):</b>		
ASSUMPTION OF DEBT AND RELATED ACCRUED INTEREST	(226,302)	2
<b>Balance end of year</b>	<u><u>1,086,509</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.

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

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NONE

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Other Long-Term Debt (224)</b>					
PROMISSORY NOTE - SEWER EQUIPMENT	09/06/2002	09/06/2004	3.02%	50,742	<b>1</b>
NOTE PAYABLE TO BREMER BANK	03/12/1999	03/15/2009	5.00%	201,898	<b>2</b>
<b>Total for Account 224</b>				<b>252,640</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	34,428	2
Charged electric department expense		3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<u>34,428</u>	
<b>Taxes paid during year:</b>		
County, state and local taxes		6
Social Security taxes	1,950	7
PSC Remainder Assessment	123	8
<b>Other (explain):</b>		
NONE	32,355	9
<b>Total payments and other debits</b>	<u>34,428</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
NONE	0			0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other long-Term Debt (224)</b>					
SEWER UTILITY - NOW ACCOUNTED FOR AS NONUTILITY	960		960	0	3
NOTE PAYABLE - BREMER BANK		10,240	2,266	7,974	4
<b>Subtotal</b>	<b>960</b>	<b>10,240</b>	<b>3,226</b>	<b>7,974</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>960</b>	<b>10,240</b>	<b>3,226</b>	<b>7,974</b>	

### 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)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
DEFERRED SEWER ASSESSMENTS TO BE PLACED ON FUTURE TAX ROLLS	1,246	2
<b>Total (Acct. 124):</b>	<b>1,246</b>	
<b>Special Funds (125):</b>		
SAVINGS ACCOUNTS - SEWER UTILITY	153,852	3
<b>Total (Acct. 125):</b>	<b>153,852</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	32,659	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>32,659</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	30,233	9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
RECYCLING FEES BILLED ON BEHALF OF THE MUNICIPALITY	3,814	11
<b>Total (Acct. 143):</b>	<b>34,047</b>	
<b>Receivables from Municipality (145):</b>		
NONE		12
<b>Total (Acct. 145):</b>	<b>0</b>	
<b>Prepayments (165):</b>		
PREPAID INSURANCE - WATER UTILITY	1,013	13
PREPAID INSURANCE - SEWER UTILITY	1,712	14
<b>Total (Acct. 165):</b>	<b>2,725</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		15
<b>Total (Acct. 182):</b>	<b>0</b>	

**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)	
<b>Other Deferred Debits (183):</b>		
DEFERRED CAPITAL ITEM (ENGINEERING FOR 2004 CONSTRUCTION) APPLICABLE TO	14,537	16
<b>Total (Acct. 183):</b>	<b>14,537</b>	
<b>Payables to Municipality (233):</b>		
CURRENT PORTIONS OF NET UNREIMBURSED EXPENSES DUE TO THE GENERAL FUN	1,255	17
<b>Total (Acct. 233):</b>	<b>1,255</b>	
<b>Other Deferred Credits (253):</b>		
NONE		18
<b>Total (Acct. 253):</b>		<b>0</b>

### 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)	
<b>Add Average:</b>						
Utility Plant in Service (100.1)	1,566,058	0	0	0	1,566,058	1
Materials and Supplies	6,636	0	0	0	6,636	2
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	328,167	0	0	0	328,167	4
Customer Advances for Construction					0	5
					0	6
<b>Average Net Rate Base</b>	<b>1,244,527</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,244,527</b>	
Net Operating Income	48,874	0	0	0	48,874	7
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>3.93%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>3.93%</b>	

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**IMPORTANT CHANGES DURING THE YEAR****Report changes of any of the following types:**

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**1. Acquisitions.**N/A

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**2. Leaseholder changes.**N/A

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**3. Extensions of service.**NONE

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**4. Estimated changes in revenues due to rate changes.**NONE

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**5. Obligations incurred or assumed, excluding commercial paper.**

AS NOTED IN THE FOOTNOTES TO THE SCHEDULES RELATIVE TO CAPITAL PAID IN BY MUNICIPALITY AND LONG-TERM NOTES PAYABLE, THE UTILITY ASSUMED LONG-TERM DEBT FROM THE GENERAL FUND. THIS DEBT WAS INCURRED IN 1996 WHEN THE WATER UTILITY ALSO HAD GRANT MONEY FOR A SIGNIFICANT EXTENSION OF WATER SERVICE AND THE CONSTRUCTION OF A WATER TOWER. THIS DEBT ORIGINALLY WAS VIA A STATE TRUST FUND LOAN IN THE AMOUNT OF \$280,240 DATED 4/27/1995. ON MARCH 12, 1999, THIS WAS SUBSEQUENTLY REFINANCED AT A LOWER INTEREST RATE WITH BREMER BANK. FROM THE INCEPTION OF THE LOAN THROUGH 12/31/2002, THE DEBT SERVICE WAS FINANCED BY THE GENERAL FUND. EFFECTIVE 1/1/03, THE VILLAGE BOARD FELT THAT THE LOAN SHOULD BE REPAYED BY THE WATER UTILITY.

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**6. Formal proceedings with the Public Service Commission.**NONE

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**7. Any additional matters.**

PLEASE NOTE THAT AS OF 3/22/02, THE SEWER UTILITY WAS DEREGULATED. FOR THE 2002 REPORT, THE S PAGES WERE UTILIZED. STARTING WITH 2003, THE SEWER UTILITY WILL REPORT NET INCOME ON THE N PAGES (NON-REGULATED) WITH COMMINGLED AMOUNTS ON THE BALANCE SHEET.

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## FINANCIAL SECTION FOOTNOTES

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### Net Nonutility Property (Accts. 121 & 122) (Page F-09)

#### General footnotes

AS NOTED IN THE PRIOR YEAR REPORT, THE SEWER UTILITY DEREGULATED AS OF 3/22/03. THEREFORE, ADDITIONS FOR PLANT AND ACCUMULATED DEPRECIATION INCLUDE THE ENDING BALANCES AS OF 12/31/02 OF \$1,453,294 (PLANT) AND \$562,335 (ACCUMULATED DEPRECIATION).

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### Capital Paid in by Municipality (Acct. 200) (Page F-13)

#### General footnotes

AS OF 1/1/03, THE BOARD DECIDED THAT THE WATER UTILITY SHOULD REPAY THE LOAN INCURRED IN 1996 TO FINANCE SIGNIFICANT ADDITIONS INCURRED AND CAPITALIZED IN THE WATER UTILITY WITH OFFSETS TO CAPITAL PAID IN BY MUNICIPALITY. THEREFORE, THE ENTRY TO RECORD THIS DEBT AND RELATED ACCRUED INTEREST WAS TO CREDIT ACCOUNT 231 AND 237 FOR \$217,687 (1/1/03 PRINCIPAL BALANCE OF THE NOTE PAYABLE TO THE BANK) AND \$8,615 (ACCRUED INTEREST AT 1/1/03).

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### Notes Payable & Miscellaneous Long-Term Debt (Page F-15)

#### General footnotes

AS NOTED IN THE ANALYSIS OF ACCOUNT 200, CAPITAL PAID IN BY MUNICIPALITY, THE AMOUNT TO BREMER BANK IS ASSOCIATED WITH A RECLASSIFICATION OF THE DEBT FROM GENERAL FUND DEBT TO WATER UTILITY DEBT IN ACCORDANCE WITH THE INTENTIONS OF THE VILLAGE BOARD.

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

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

THIS IS AN ENGINEERING CHARGE FOR THE STH 40 PROJECT TO BE STARTED IN 2004 AND IS 100% APPLICABLE TO THE NONREGULATED SEWER UTILITY.

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**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	381,903	0	0	347,376	0	<b>729,279</b>	<b>1</b>
<b>Add credits during year:</b>							
NONE						<b>0</b>	<b>2</b>
<b>Deduct charges (specify):</b>							
Closed January 1, 2003 per Docket 05-US-105	381,903			347,376		<b>729,279</b>	<b>3</b>
<b>Balance End of Year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	185,986	180,542	1
<b>Total Sales of Water</b>	<b>185,986</b>	<b>180,542</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	1,281	1,346	2
Other Water Revenues (474)	883	830	3
Amortization of Construction Grants (475)		0	4
<b>Total Other Operating Revenues</b>	<b>2,164</b>	<b>2,176</b>	
<b>Total Operating Revenues</b>	<b>188,150</b>	<b>182,718</b>	
<b>Operation and Maintenance Expenses</b>			
Plant Operation and Maintenance Expenses (600-660)	40,314	42,670	5
General Operating Expenses (680-690)	31,695	27,016	6
<b>Total Operation and Maintenance Expenses</b>	<b>72,009</b>	<b>69,686</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	32,839	37,088	7
Amortization Expense (404)	0	0	8
Taxes (408)	34,428	34,435	9
<b>Total Other Operating Expenses</b>	<b>67,267</b>	<b>71,523</b>	
<b>Total Operating Expenses</b>	<b>139,276</b>	<b>141,209</b>	
<b>NET OPERATING INCOME</b>	<b>48,874</b>	<b>41,509</b>	

## 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)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential	3	83	477	1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>3</b>	<b>83</b>	<b>477</b>	
Metered Sales to General Customers (461)				
Residential	370	18,804	80,575	4
Commercial	64	6,057	22,588	5
Industrial	3	2,762	5,059	6
<b>Total Metered Sales to General Customers (461)</b>	<b>437</b>	<b>27,623</b>	<b>108,222</b>	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		63,262	8
Other Sales to Public Authorities (464)	11	4,676	14,025	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>452</b>	<b>32,382</b>	<b>185,986</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name (a)</b>	<b>Point of Delivery (b)</b>	<b>Thousands of Gallons Sold (c)</b>	<b>Revenues (d)</b>
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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)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	63,262	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
<b>Other (specify):</b> NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>63,262</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	1,281	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>1,281</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	828	7
<b>Other (specify):</b> RECONNECT FEES	55	8
<b>Total Other Water Revenues (474)</b>	<b>883</b>	

## 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)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>			
Salaries and Wages (600)	15,424	13,894	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	7,674	6,519	3
Chemicals (630)	5,854	5,492	4
Supplies and Expenses (640)	3,570	13,673	5
Repairs of Water Plant (650)	7,002	2,376	6
Transportation Expenses (660)	790	716	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>40,314</b>	<b>42,670</b>	
<b>GENERAL OPERATING EXPENSES</b>			
Administrative and General Salaries (680)	10,368	7,385	8
Office Supplies and Expenses (681)	784	1,213	9
Outside Services Employed (682)	4,304	3,730	10
Insurance Expense (684)	2,207	3,142	11
Employees Pensions and Benefits (686)	12,710	11,050	12
Regulatory Commission Expenses (688)		0	13
Miscellaneous General Expenses (689)	1,322	496	14
Uncollectible Accounts (690)		0	15
<b>Total General Operating Expenses</b>	<b>31,695</b>	<b>27,016</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>72,009</b>	<b>69,686</b>	

### 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		32,704	32,913	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	AVERAGE DEPRECIABLE METER COST, 1/2 TO EACH UTILITY	349	353	2
<b>Net property tax equivalent</b>		<b>32,355</b>	<b>32,560</b>	
Social Security		1,950	1,617	3
PSC Remainder Assessment		123	258	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>34,428</b>	<b>34,435</b>	

### 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			Dunn				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.233337				3
County tax rate	mills		7.721555				4
Local tax rate	mills		11.712480				5
School tax rate	mills		7.619335				6
Voc. school tax rate	mills		1.992095				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>29.278802</b>				10
Less: state credit	mills		1.163629				11
<b>Net tax rate</b>	mills		<b>28.115173</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>11.712480</b>				14
<b>Combined School Tax Rate</b>	mills		<b>9.611430</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>21.323910</b>				17
<b>Total Tax Rate</b>	mills		<b>29.278802</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.728305</b>				19
<b>Total tax net of state credit</b>	mills		<b>28.115173</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>20.476433</b>				21
Utility Plant, Jan. 1	\$	<b>1,856,826</b>	1,856,826				22
Materials & Supplies	\$	<b>6,609</b>	6,609				23
<b>Subtotal</b>	\$	<b>1,863,435</b>	<b>1,863,435</b>				24
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>1,863,435</b>	<b>1,863,435</b>				26
Assessment Ratio	dec.		0.857100				27
<b>Assessed Value</b>	\$	<b>1,597,150</b>	<b>1,597,150</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>20.476433</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>32,704</b>	<b>32,704</b>				30
Tax Equivalent per 1994 PSC Report	\$	14,852					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>32,704</b>					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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	8,403		4
Structures and Improvements (311)	23,223		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	122,480		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>154,106</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	17,682		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	77,581		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	2,228	27,970	20
<b>Total Pumping Plant</b>	<b>97,491</b>	<b>27,970</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	4,722		23
<b>Total Water Treatment Plant</b>	<b>4,722</b>	<b>0</b>	

**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)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			8,403	4
Structures and Improvements (311)			23,223	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			122,480	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>154,106</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			17,682	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			77,581	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			30,198	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>125,461</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			4,722	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>4,722</b>	

**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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	555		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	439,131		26
Transmission and Distribution Mains (343)	818,138		27
Fire Mains (344)	0		28
Services (345)	184,868	618	29
Meters (346)	39,763	3,259	30
Hydrants (348)	93,407		31
Other Transmission and Distribution Plant (349)	1,466		32
<b>Total Transmission and Distribution Plant</b>	<b>1,577,328</b>	<b>3,877</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	522		35
Computer Equipment (372.1)	4,585		36
Transportation Equipment (373)	12,231		37
Other General Equipment (379)	5,841		38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>23,179</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,856,826</b>	<b>31,847</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>1,856,826</b>	<b>31,847</b>	

**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)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			555 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)		(65,562)	373,569 26
Transmission and Distribution Mains (343)		(122,148)	695,990 27
Fire Mains (344)			0 28
Services (345)		(27,601)	157,885 29
Meters (346)	2,223		40,799 30
Hydrants (348)		(13,946)	79,461 31
Other Transmission and Distribution Plant (349)			1,466 32
<b>Total Transmission and Distribution Plant</b>	<b>2,223</b>	<b>(229,257)</b>	<b>1,349,725</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			522 35
Computer Equipment (372.1)			4,585 36
Transportation Equipment (373)			12,231 37
Other General Equipment (379)			5,841 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>23,179</b>
<b>Total utility plant in service directly assignable</b>	<b>2,223</b>	<b>(229,257)</b>	<b>1,657,193</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>2,223</b>	<b>(229,257)</b>	<b>1,657,193</b>

**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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
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
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
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
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)			23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	

**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)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SOURCE OF SUPPLY PLANT</b>			
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
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>PUMPING PLANT</b>			
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
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>

**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.
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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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
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)		750	29
Meters (346)			30
Hydrants (348)			31
Other Transmission and Distribution Plant (349)			32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>750</b>	
<b>GENERAL PLANT</b>			
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
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>750</b>	
Common Utility Plant Allocated to Water Department			40
<b>Total utility plant in service</b>	<b>0</b>	<b>750</b>	

**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)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)		65,562	65,562 26
Transmission and Distribution Mains (343)		122,148	122,148 27
Fire Mains (344)			0 28
Services (345)		27,601	28,351 29
Meters (346)			0 30
Hydrants (348)		13,946	13,946 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>229,257</b>	<b>230,007</b>
<b>GENERAL PLANT</b>			
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
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>229,257</b>	<b>230,007</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>0</b>	<b>229,257</b>	<b>230,007</b>

## 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.

<b>Sources of Water Supply</b>					
<b>Month</b>	<b>Purchased Water Gallons (000's)</b>	<b>Surface Water Gallons (000's)</b>	<b>Ground Water Gallons (000's)</b>	<b>Total Gallons All Methods (000's)</b>	
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	
January			3,005	<b>3,005</b>	1
February			2,826	<b>2,826</b>	2
March			3,894	<b>3,894</b>	3
April			3,436	<b>3,436</b>	4
May			3,719	<b>3,719</b>	5
June			3,668	<b>3,668</b>	6
July			3,460	<b>3,460</b>	7
August			4,389	<b>4,389</b>	8
September			3,767	<b>3,767</b>	9
October			3,784	<b>3,784</b>	10
November			3,471	<b>3,471</b>	11
December			3,882	<b>3,882</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>43,301</b>	<b>43,301</b>	
Less: Water sold				32,382	13
Volume pumped but not sold				<b>10,919</b>	14
Volume sold as a percent of volume pumped				<b>75%</b>	15
Volume used for water production, water quality and system maintenance				2,000	16
Volume related to equipment/system malfunction				0	17
Non-utility volume NOT included in water sales				0	18
Total volume not sold but accounted for				<b>2,000</b>	19
Volume pumped but unaccounted for				<b>8,919</b>	20
Percent of water lost				<b>21%</b>	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.)				244	23
Date of maximum: 3/22/2003					24
Cause of maximum: TOWER OVERFLOW					25
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				32	26
Date of minimum: 1/10/2003					27
Total KWH used for pumping for the year				99,283	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)	
609 MAIN STREET	#1	233	10	240,000	Yes	<b>1</b>
890 HIGH STREET	#2	207	12	240,000	Yes	<b>2</b>
119 SOUTH MAIN STREET	#3	240	12	468,000	Yes	<b>3</b>

## 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	#1	#2	#2 STANDBY	1
Location	#1	#2	#2	2
Purpose	P	P	S	3
Destination	D	D	D	4
Pump Manufacturer	J-LINE	J-LINE	UNKNOWN	5
Year Installed	1996	1996	1959	6
Type	SUBMERSIBLE	SUBMERSIBLE	CENTRIFUGAL	7
Actual Capacity (gpm)	240	250	240	8
Pump Motor or Standby Engine Mfr	FRANKLIN	FRANKLIN	GM ROGERS	10
Year Installed	1996	1996	2000	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	20	20	20	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#3			14
Location	#3			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	FAIRBANKS			18
Year Installed	1984			19
Type	CENTRIFUGAL			20
Actual Capacity (gpm)	325			21
Pump Motor or Standby Engine Mfr	U.S.			23
Year Installed	1984			24
Type	ELECTRIC			25
Horsepower	40			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	PEDESPHERE		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1996		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	150		6
Total capacity in gallons (actual)	150,000		7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)			9
Points of application (wellhouse, central facilities, booster station, other)			10
Filters, type (gravity, pressure, other, none)			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			12
Is a corrosion control chemical used (yes, no)?	Y		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	1.000	500	0	0	0	<b>500</b>	<b>1</b>
M	D	2.000	1,402	0	0	0	<b>1,402</b>	<b>2</b>
A	D	4.000	3,193	0	0	0	<b>3,193</b>	<b>3</b>
M	D	4.000	6,534	0	0	0	<b>6,534</b>	<b>4</b>
M	D	6.000	19,108	0	0	0	<b>19,108</b>	<b>5</b>
P	D	6.000	26	0	0	0	<b>26</b>	<b>6</b>
M	D	8.000	18,046	0	0	0	<b>18,046</b>	<b>7</b>
P	D	8.000	1,401	0	0	0	<b>1,401</b>	<b>8</b>
M	D	10.000	488	0	0	0	<b>488</b>	<b>9</b>
<b>Total Within Municipality</b>			<b>50,698</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>50,698</b>	
<b>Total Utility</b>			<b>50,698</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>50,698</b>	

### 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	422	1	0	0	423		1
M	1.000	18	0	0	0	18		2
M	1.250	1	0	0	0	1		3
M	1.500	1	0	0	0	1		4
M	2.000	7	0	0	0	7		5
M	3.000	2	0	0	0	2		6
M	4.000	1	0	0	0	1		7
<b>Total Utility</b>		<b>452</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>453</b>	<b>0</b>	

### METERS

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

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	462	28	28	0	462	0	1
1.000	22	0	0	0	22	0	2
1.250	1	0	0	0	1	0	3
1.500	1	0	0	0	1	0	4
2.000	9	0	0	0	9	0	5
3.000	2	0	0	0	2	0	6
4.000	1	0	0	0	1	0	7
6.000	3	0	0	0	3	0	8
<b>Total:</b>	<b>501</b>	<b>28</b>	<b>28</b>	<b>0</b>	<b>501</b>	<b>0</b>	

#### Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	368	46	3	5	0	40	462	1
1.000	1	15	0	2	0	4	22	2
1.250	0	1	0	0	0	0	1	3
1.500	0	1	0	0	0	0	1	4
2.000	0	3	1	3	0	2	9	5
3.000	0	0	0	2	0	0	2	6
4.000	0	0	0	1	0	0	1	7
6.000	0	0	0	3	0	0	3	8
<b>Total:</b>	<b>369</b>	<b>66</b>	<b>4</b>	<b>16</b>	<b>0</b>	<b>46</b>	<b>501</b>	

### 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)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	72				72	2
<b>Total Fire Hydrants</b>	<b>72</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>72</b>	
<b>Flushing Hydrants</b>						
	7				7	3
<b>Total Flushing Hydrants</b>	<b>7</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7</b>	

**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:	72
Number of distribution system valves end of year:	109
Number of distribution valves operated during year:	37

### WATER OPERATING SECTION FOOTNOTES

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#### Water Operation & Maintenance Expenses (Page W-05)

If Fuel or Power Purchased for Pumping (620), divided by the Total kWh Used for Pumping on the Source of Supply, Pumping and Purchased Water Statistics schedule, is less than 3 cents or greater than 12 cents, please explain.

NOTE: \$7,674 / 99,283 KWH = \$.077, WITHIN ACCEPTABLE LIMITS.

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.

ACCOUNT 640: THIS IS DOWN BY \$10,103 DUE TO 2002 CONTAINING AN INVENTORY ADJUSTMENT OF \$5,930 AND TWO LARGER, NONRECURRING INVOICES FOR WATER TESTING TOTALING \$4,430.

ACCOUNT 650: UP BY \$4,626 DUE TO \$2,584 PAID FOR 2 SPECIFIC WATER LEAKS TO THE DISTRIBUTION SYSTEM AND \$2,935 PAID FOR INSPECTION OF THE WATER TOWER, A NONRECURRING EXPENSE.

ACCOUNT 680: ADMINISTRATIVE WAGES ARE UP BY \$\$2,983 DUE TO A COMBINATION OF WAGE RATE INCREASES AND % OF TIME ALLOCATED BY VILLAGE STAFF AS IT RELATES TO THE ADMINISTRATIVE FUNCTIONS OF THE WATER UTILITY.

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

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

THIS IS THE COST OF EQUIPMENT USED FOR WATER TOWER CONTROL. THIS IS BEING FINANCED WITH RESERVES BUILT UP THROUGH EARNED SURPLUS.

If Adjustments for any account are nonzero, please explain.

THE ADJUSTMENTS (RECLASSIFICATIONS FROM PLANT FINANCED BY UTILITY OR MUNICIPALITY) IN COLUMN F REPRESENT ESTIMATED PLANT BALANCES APPLICABLE TO PLANT FINANCED BY CONTRIBUTIONS. SEE PAGE W-10 FOR CORRESPONDING AMOUNTS RECLASSIFIED TO THAT SCHEDULE. THESE WERE ALLOCATED AS A RATIO OF CIAC AS OF 1/1/03 TO PROPRIETARY CAPITAL AT 1/1/03 TIMES THE PLANT BALANCE AT 1/1/03 FOR APPLICABLE PLANT BALANCES. THE ACCOUNTS DEEMED APPLICABLE ARE THOSE DEEMED BY THE UTILITY AS ACCOUNTS TYPICALLY USED TO CAPITALIZE AMOUNTS FOR WHICH CIAC WAS RECEIVED IN THE YEARS PRIOR TO 12/31/03.

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

If Adjustments for any account are nonzero, please explain.

THE ADJUSTMENT IN COLUMN F ARE THE BEGINNING OF THE YEAR AMOUNT OF PLANT APPLICABLE TO PLANT FINANCED BY CONTRIBUTIONS. THIS IS DETAILED FURTHER IN THE SCHEDULE FOOTNOTE FOR PAGE W-08 AS THESE AMOUNTS ARE MERELY RECLASSIFICATIONS FROM BEGINNING BALANCES PER PAGE W-08.

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#### Water Services (Page W-18)

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

\$750 - FINANCED BY APPLICATION OF CZ-1. THE BALANCE (\$618) FINANCED BY UTILITY'S RETAINED SURPLUS.

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## WATER OPERATING SECTION FOOTNOTES

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### Meters (Page W-19)

**If Tested During Year column total is zero, please explain.**

THE UTILITY SIMPLY DID NOT TEST METERS SINCE 28 METERS WERE REPLACED.

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### Hydrants and Distribution System Valves (Page W-20)

**General footnotes**

THE UTILITY DID NOT TEST 1/2 THE THE VALVES. IT WILL ATTEMPT TO DO THIS IN THE FUTURE.

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**SEWER OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)
<b>Operating Revenues</b>		
<b>Sewage Operating Revenues</b>		
Sewage Operating Revenues (621-626)	111,381	1
<b>Total Sewage Operating Revenues</b>	<b>111,381</b>	<b>0</b>
<b>Other Operating Revenues</b>		
Forfeited Discounts (631)	1,167	2
Servicing of Customers Lateral (632)	0	3
Sale of Fertilizer (633)	0	4
Rent from Sewerage Properties (634)	0	5
Miscellaneous Operating Revenues (635)	366	6
Amortization of Construction Grants (636)	0	7
<b>Total Other Operating Revenues</b>	<b>1,533</b>	<b>0</b>
<b>Total Operating Revenues</b>	<b>112,914</b>	<b>0</b>
<b>Operation and Maintenance Expenses</b>		
Operation Expenses (820-829)	25,444	8
Maintenance Expenses (831-834)	16,790	9
Customer Accounting & Collection Expenses (840-843)	9,331	10
Administrative and General Expenses (850-857)	22,213	11
<b>Total Operation and Maintenance Expenses</b>	<b>73,778</b>	<b>0</b>
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	32,869	12
Amortization Expense (404)	0	13
Taxes (408)	2,337	14
<b>Total Other Operating Expenses</b>	<b>35,206</b>	<b>0</b>
<b>Total Operating Expenses</b>	<b>108,984</b>	<b>0</b>
<b>NET OPERATING INCOME</b>	<b>3,930</b>	<b>0</b>

### SEWAGE OPERATING REVENUES

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sewage Operating Revenues</b>				
Flat Rate Service to General Customers (621)				
Residential Revenues	370	18,804	77,888	1
Commercial Revenues	64	6,057	21,154	2
Industrial Revenues	3	2,762	613	3
Revenues from Public Authorities	11	4,676	11,726	4
<b>Total Flat Rate Service to General Customers (621)</b>	<b>448</b>	<b>32,299</b>	<b>111,381</b>	
Measured Service to General Customers (622)				
Residential Revenues				5
Commercial Revenues				6
Industrial Revenues				7
Revenues from Public Authorities				8
<b>Total Measured Service to General Customers (622)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Service to Public Authorities (623)				
Service to Other Systems (624)				
Other Sewerage Service (625)				
Interdepartmental Service (626)				
<b>Total Sewage Operating Revenues</b>	<b>448</b>	<b>32,299</b>	<b>111,381</b>	

### HIGH STRENGTH CONTRIBUTORS

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
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NONE

### OTHER OPERATING REVENUES (SEWER)

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 \$2,000 and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
<b>Customers Forfeited Discounts (631):</b>		
Customer late payment charges	1,167	1
<b>Other (specify):</b>		
NONE		2
<b>Total Customers Forfeited Discounts (631)</b>	<b>1,167</b>	
<b>Servicing of Customers Laterals (632):</b>		
NONE		3
<b>Total Servicing of Customers Laterals (632)</b>	<b>0</b>	
<b>Sale of Fertilizer (633):</b>		
NONE		4
<b>Total Sale of Fertilizer (633)</b>	<b>0</b>	
<b>Rent from Sewerage Property (634):</b>		
NONE		5
<b>Total Rent from Sewerage Property (634)</b>	<b>0</b>	
<b>Miscellaneous Operating Revenues (635):</b>		
MISCELLANEOUS RECEIPTS	366	6
<b>Total Miscellaneous Operating Revenues (635)</b>	<b>366</b>	
<b>Amortization of Construction Grants (636):</b>		
NONE		7
<b>Total Amortization of Construction Grants (636)</b>	<b>0</b>	

## SEWER 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)
<b>OPERATION EXPENSES</b>		
Supervision and Labor (820)	15,618	1
Power and Fuel for Pumping (821)	3,539	2
Power and Fuel for Aeration Equipment (822)		3
Chlorine (823)		4
Phosphorous Removal Chemicals (824)		5
Sludge Conditioning Chemicals (825)		6
Other Chemicals for Sewage Treatment (826)		7
Other Operating Supplies and Expenses (827)	5,498	8
Transportation Expenses (828)	789	9
Rents (829)		10
<b>Total Operation Expenses</b>	<b>25,444</b>	<b>0</b>
<b>MAINTENANCE EXPENSES</b>		
Maintenance of Sewage Collection System (831)	12,993	11
Maintenance of Collection System Pumping Equipment (832)		12
Maintenance of Treatment and Disposal Plant Equipment (833)	3,729	13
Maintenance of General Plant Structures and Equipment (834)	68	14
<b>Total Maintenance Expenses</b>	<b>16,790</b>	<b>0</b>
<b>CUSTOMER ACCOUNTING &amp; COLLECTION EXPENSES</b>		
Billing, Collecting and Accounting (840)	9,331	15
Flat Rate Inspections (841)		16
Meter Reading (842)		17
Uncollectible Accounts (843)		18
<b>Total Customer Accounting &amp; Collection Expenses</b>	<b>9,331</b>	<b>0</b>
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (850)	1,037	19
Office Supplies and Expenses (851)	704	20
Outside Services Employed (852)	2,980	21
Insurance Expense (853)	3,292	22
Employees Pensions and Benefits (854)	12,872	23

**SEWER 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)
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Regulatory Commission Expenses (855)		24
Miscellaneous General Expenses (856)	1,328	25
Rents (857)		26
<b>Total Administrative and General Expenses</b>	<b>22,213</b>	<b>0</b>
<b>Total Operation and Maintenance Expenses</b>	<b>73,778</b>	<b>0</b>

**TAXES (ACCT. 408 - SEWER)**

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)
Social Security		1,988	1
Local and School Tax Equivalent on Meters Charged by Water Department	1/2 OF METER BALANCE AS A RATIO TO TAXABLE ASSETS	349	2
PSC Remainder Assessment			3
Other (specify):			
<b>Total tax expense</b>		<u><u>2,337</u></u>	<u><u>0</u></u>

**SEWER 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 accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>COLLECTION SYSTEM</b>			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Service Connections, Traps, and Accessories (312)			6
Collecting Mains and Accessories (313)			7
Interceptor Mains and Accessories (314)			8
Force Mains (315)			9
Other Collecting System Equipment (316)			10
<b>Total Collection System</b>	<b>0</b>	<b>0</b>	
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>			
Land and Land Rights (320)			11
Structures and Improvements (321)			12
Receiving Wells (322)			13
Electric Pumping Equipment (323)			14
Other Power Pumping Equipment (324)			15
Miscellaneous Pumping Equipment (325)			16
<b>Total Collection System Pumping Installations</b>	<b>0</b>	<b>0</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>			
Land and Land Rights (330)			17
Structures and Improvements (331)			18
Preliminary Treatment Equipment (332)			19
Primary Treatment Equipment (333)			20
Secondary Treatment Equipment (334)			21
Advanced Treatment Equipment (335)			22
Chlorination Equipment (336)			23
Sludge Treatment and Disposal Equipment (337)			24
Plant Site Piping (338)			25
Flow Metering and Monitoring Equipment (339)			26

**SEWER 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)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>COLLECTION SYSTEM</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Service Connections, Traps, and Accessories (312)			0 6
Collecting Mains and Accessories (313)			0 7
Interceptor Mains and Accessories (314)			0 8
Force Mains (315)			0 9
Other Collecting System Equipment (316)			0 10
<b>Total Collection System</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>			
Land and Land Rights (320)			0 11
Structures and Improvements (321)			0 12
Receiving Wells (322)			0 13
Electric Pumping Equipment (323)			0 14
Other Power Pumping Equipment (324)			0 15
Miscellaneous Pumping Equipment (325)			0 16
<b>Total Collection System Pumping Installations</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TREATMENT AND DISPOSAL PLANT</b>			
Land and Land Rights (330)			0 17
Structures and Improvements (331)			0 18
Preliminary Treatment Equipment (332)			0 19
Primary Treatment Equipment (333)			0 20
Secondary Treatment Equipment (334)			0 21
Advanced Treatment Equipment (335)			0 22
Chlorination Equipment (336)			0 23
Sludge Treatment and Disposal Equipment (337)			0 24
Plant Site Piping (338)			0 25
Flow Metering and Monitoring Equipment (339)			0 26

**SEWER 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 accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TREATMENT AND DISPOSAL PLANT</b>			
Outfall Sewer Pipes (340)			27
Other Treatment and Disposal Plant Equipment (341)			28
<b>Total Treatment and Disposal Plant</b>	<b>0</b>	<b>0</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			29
Structures and Improvements (371)			30
Office Furniture and Equipment (372)			31
Computer Equipment (372.1)			32
Transportation Equipment (373)			33
Other General Equipment (379)			34
Other Tangible Property (390)			35
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	
Common Utility Plant Allocated to Sewer Department			36
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	

**SEWER 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)
<b>TREATMENT AND DISPOSAL PLANT</b>			
Outfall Sewer Pipes (340)			0 27
Other Treatment and Disposal Plant Equipment (341)			0 28
<b>Total Treatment and Disposal Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)			0 31
Computer Equipment (372.1)			0 32
Transportation Equipment (373)			0 33
Other General Equipment (379)			0 34
Other Tangible Property (390)			0 35
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>0</b>
Common Utility Plant Allocated to Sewer Department			0 36
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>0</b>

**SEWER 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 accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
<b>Total Intangible Plant</b>	<u>0</u>	<u>0</u>	
<b>COLLECTION SYSTEM</b>			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Service Connections, Traps, and Accessories (312)			6
Collecting Mains and Accessories (313)			7
Interceptor Mains and Accessories (314)			8
Force Mains (315)			9
Other Collecting System Equipment (316)			10
<b>Total Collection System</b>	<u>0</u>	<u>0</u>	
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>			
Land and Land Rights (320)			11
Structures and Improvements (321)			12
Receiving Wells (322)			13
Electric Pumping Equipment (323)			14
Other Power Pumping Equipment (324)			15
Miscellaneous Pumping Equipment (325)			16
<b>Total Collection System Pumping Installations</b>	<u>0</u>	<u>0</u>	
<b>TREATMENT AND DISPOSAL PLANT</b>			
Land and Land Rights (330)			17
Structures and Improvements (331)			18
Preliminary Treatment Equipment (332)			19
Primary Treatment Equipment (333)			20
Secondary Treatment Equipment (334)			21
Advanced Treatment Equipment (335)			22
Chlorination Equipment (336)			23
Sludge Treatment and Disposal Equipment (337)			24
Plant Site Piping (338)			25
Flow Metering and Monitoring Equipment (339)			26

**SEWER 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)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>COLLECTION SYSTEM</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Service Connections, Traps, and Accessories (312)			0 6
Collecting Mains and Accessories (313)			0 7
Interceptor Mains and Accessories (314)			0 8
Force Mains (315)			0 9
Other Collecting System Equipment (316)			0 10
<b>Total Collection System</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>			
Land and Land Rights (320)			0 11
Structures and Improvements (321)			0 12
Receiving Wells (322)			0 13
Electric Pumping Equipment (323)			0 14
Other Power Pumping Equipment (324)			0 15
Miscellaneous Pumping Equipment (325)			0 16
<b>Total Collection System Pumping Installations</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TREATMENT AND DISPOSAL PLANT</b>			
Land and Land Rights (330)			0 17
Structures and Improvements (331)			0 18
Preliminary Treatment Equipment (332)			0 19
Primary Treatment Equipment (333)			0 20
Secondary Treatment Equipment (334)			0 21
Advanced Treatment Equipment (335)			0 22
Chlorination Equipment (336)			0 23
Sludge Treatment and Disposal Equipment (337)			0 24
Plant Site Piping (338)			0 25
Flow Metering and Monitoring Equipment (339)			0 26

**SEWER 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 accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TREATMENT AND DISPOSAL PLANT</b>			
Outfall Sewer Pipes (340)			27
Other Treatment and Disposal Plant Equipment (341)			28
<b>Total Treatment and Disposal Plant</b>	<u>0</u>	<u>0</u>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			29
Structures and Improvements (371)			30
Office Furniture and Equipment (372)			31
Computer Equipment (372.1)			32
Transportation Equipment (373)			33
Other General Equipment (379)			34
Other Tangible Property (390)			35
<b>Total General Plant</b>	<u>0</u>	<u>0</u>	
<b>Total utility plant in service directly assignable</b>	<u>0</u>	<u>0</u>	
Common Utility Plant Allocated to Sewer Department			36
<b>Total utility plant in service</b>	<u><u>0</u></u>	<u><u>0</u></u>	

**SEWER 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)
<b>TREATMENT AND DISPOSAL PLANT</b>			
Outfall Sewer Pipes (340)			0 27
Other Treatment and Disposal Plant Equipment (341)			0 28
<b>Total Treatment and Disposal Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)			0 31
Computer Equipment (372.1)			0 32
Transportation Equipment (373)			0 33
Other General Equipment (379)			0 34
Other Tangible Property (390)			0 35
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>0</b>
Common Utility Plant Allocated to Sewer Department			0 36
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>0</b>

### SEWER 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 disconnected 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 diameter; pipe materials do not need to be specified.

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)	
Sewer	4.000				410	410	2	1
Sewer	6.000				9	9		2
<b>Total Utility</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>419</b>	<b>419</b>	<b>2</b>	

### SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), 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						
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	
4.000	127	0	0	0	127	1
6.000	3,807	0	0	0	3,807	2
8.000	25,750	0	0	0	25,750	3
10.000	2,680	0	0	0	2,680	4
12.000	3,216	0	0	0	3,216	5
15.000	1,607	0	0	0	1,607	6
<b>Total Utility</b>	<b>37,187</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>37,187</b>	

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## SEWER OPERATING SECTION FOOTNOTES

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NONE