



3015 (02-09-04)

ANNUAL REPORT

OF

Name: THORP MUNICIPAL WATER AND SEWER UTILITY

Principal Office: 300 WEST PROSPECT STREET
P.O. BOX 334
THORP, WI 54771-0334

For the Year Ended: DECEMBER 31, 2003

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: THORP MUNICIPAL WATER AND SEWER UTILITY

Utility Address: 300 WEST PROSPECT STREET

P.O. BOX 334

THORP, WI 54771-0334

When was utility organized? 1/1/1904

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: ELLEN M SCHMIDT

Title: CITY CLERK TREASURER

Office Address:

P.O. BOX 334

THORP, WI 54771-0334

Telephone: (715) 669 - 5371

Fax Number: (715) 669 - 5044

E-mail Address:

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

Name: BILL MILLER

Title: MANAGER

Office Address: SCHENCK BUSINESS COLUITONS, CPA'S

2831 POST ROAD

P.O. BOX 130

PLOVER, WI 54467

Telephone: (715) 344 - 9400

Fax Number: (715) 344 - 9791

E-mail Address: millerw@schencksolutions.com

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

Name: RAY STROINSKI (MEMBER)/RAYMOND TECLAW (MEMBER)

Title: MEMBERS OF COMMON COUNCIL

Office Address:

P.O. BOX 334

THORP, WI 54771-0334

Telephone: (715) 669 - 5373

Fax Number: (715) 669 - 5044

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: WILLIAM MILLER

Title: MANAGER

Office Address: SCHENCK BUSINESS COLUITONS, CPA'S
2831 POST ROAD
P.O. BOX 130
PLOVER, WI 54467

Telephone: (715) 344 - 9400

Fax Number: (715) 344 - 9791

E-mail Address: millerw@schencksolutions.com

Date of most recent audit report: 3/12/2004

Period covered by most recent audit: 01/01/2003 TO 12/31/2003

Names and titles of utility management including manager or superintendent:

Name: KEITH SEAMAN

Title: WASTEWATER TREATMENT PLANT OPERATOR

Office Address: CITY OF THORP
P.O. BOX 334
THORP, WI 54771-0334

Telephone: (715) 669 - 5373

Fax Number: (715) 669 - 5044

E-mail Address:

Name: ROGER C KELL

Title: WATER UTILITY OPERATOR

Office Address: CITY OF THORP
P.O. BOX 334
THORP, WI 54771-0334

Telephone: (715) 669 - 5808

Fax Number: (715) 669 - 5044

E-mail Address:

Name: TIMOTHY J. MCCREDDEN

Title: DIRECTOR OF PUBLIC WORKS

Office Address: CITY OF THO
P.O. BOX 334
THORP, WI 54771-0334

Telephone: (715) 669 - 5808

Fax Number: (715) 669 - 5044

E-mail Address:

Name of utility commission/committee: THORP MUNICIPAL UTILITY BOARD

Names of members of utility commission/committee:

MR RAY STROINSKI, MEMBER

MR RAYMOND TECLAW, MEMBER

Is sewer service rendered by the utility? YES

IDENTIFICATION AND OWNERSHIP

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? YES

Date of Ordinance: 4/10/1961

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

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

Firm Name: SCHENCK BUSINESS SOLUTIONS, CPA'S
2831 POST ROAD
P.O. BOX 130
PLOVER, WI 54467-0130

Contact Person: WILLIAM G MILLER

Title: MANAGER

Telephone: (715) 344 - 9400 EXT

Fax Number: (715) 344 - 9791

E-mail Address: millerw@schencksolutions.com

Contract/Agreement beginning-ending dates: 1/1/1999 12/31/2003

Provide a brief description of the nature of Contract Operations being provided:

AUDIT, REPORT PREPARATION

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	583,465	414,859	1
Operating Expenses:			
Operation and Maintenance Expense (401)	389,136	383,504	2
Depreciation Expense (403)	56,014	114,101	3
Amortization Expense (404)	0	0	4
Taxes (408)	30,638	36,517	5
Total Operating Expenses	475,788	534,122	
Net Operating Income	107,677	(119,263)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	107,677	(119,263)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	16	69	7
Nonoperating Rental Income (418)	4,930	4,930	8
Interest and Dividend Income (419)	11,205	14,053	9
Miscellaneous Nonoperating Income (421)	1,612,695	2,307	10
Total Other Income	1,628,846	21,359	
Total Income	1,736,523	(97,904)	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	60,768	0	12
Total Miscellaneous Income Deductions	60,768	0	
Income Before Interest Charges	1,675,755	(97,904)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	28,331	30,797	13
Amortization of Debt Discount and Expense (428)	11,250	11,250	14
Amortization of Premium on Debt--Cr. (429)	0		15
Interest on Debt to Municipality (430)	39,910	33,864	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0		18
Total Interest Charges	79,491	75,911	
Net Income	1,596,264	(173,815)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(692,883)	(519,068)	19
Balance Transferred from Income (433)	1,596,264	(173,815)	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	2,386	0	23
Appropriations of Income to Municipal Funds--Debit (439)		0	24
Total Unappropriated Earned Surplus End of Year (216)	900,995	(692,883)	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	583,465		583,465	1
Total (Acct. 400):	583,465	0	583,465	
Operation and Maintenance Expense (401):				
Derived	389,136		389,136	2
Total (Acct. 401):	389,136	0	389,136	
Depreciation Expense (403):				
Derived	56,014		56,014	3
Total (Acct. 403):	56,014	0	56,014	
Amortization Expense (404):				
Derived	0		0	4
Total (Acct. 404):	0	0	0	
Taxes (408):				
Derived	30,638		30,638	5
Total (Acct. 408):	30,638	0	30,638	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	107,677	0	107,677	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	16		16	8
Total (Acct. 415-416):	16	0	16	
Nonoperating Rental Income (418):				
RENT OF NON-OP UTILITY PROPERTY	4,930		4,930	9
Total (Acct. 418):	4,930	0	4,930	
Interest and Dividend Income (419):				
INTEREST INCOME	11,205	0	11,205	10
Total (Acct. 419):	11,205	0	11,205	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		375,023	375,023	11

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Sewer	[REDACTED]	1,232,822	1,232,822 12
SEWER MAINS FINANCED BY CUSTOMERS	4,850	0	4,850 13
Total (Acct. 421):	4,850	1,607,845	1,612,695
TOTAL OTHER INCOME:	21,001	1,607,845	1,628,846

MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
NONE	0	0	0 14
Total (Acct. 425):	0	0	0
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	8,428	8,428 15
Depreciation Expense on Contributed Plant - Sewer	[REDACTED]	52,340	52,340 16
NONE	0	0	0 17
Total (Acct. 426):	0	60,768	60,768
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	0	60,768	60,768

INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	28,331	[REDACTED]	28,331 18
Total (Acct. 427):	28,331	0	28,331
Amortization of Debt Discount and Expense (428):			
ON SEWER DEBT	11,250	[REDACTED]	11,250 19
Total (Acct. 428):	11,250	0	11,250
Amortization of Premium on Debt--Cr. (429):			
NONE	0	[REDACTED]	0 20
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	39,910	[REDACTED]	39,910 21
Total (Acct. 430):	39,910	0	39,910
Other Interest Expense (431):			
Derived	0	[REDACTED]	0 22
Total (Acct. 431):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Interest Charged to Construction--Cr. (432):			
NONE	0		0 23
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	79,491	0	79,491
NET INCOME:	49,187	1,547,077	1,596,264
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	(692,883)	0	(692,883) 24
Total (Acct. 216):	(692,883)	0	(692,883)
Balance Transferred from Income (433):			
Derived	49,187	1,547,077	1,596,264 25
Total (Acct. 433):	49,187	1,547,077	1,596,264
Miscellaneous Credits to Surplus (434):			
RENT FROM SEWAGE PROPERTY		0	0 26
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 27
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215	2,386		2,386 28
Total (Acct. 436)--Debit:	2,386	0	2,386
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	(646,082)	1,547,077	900,995

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	679		129		808	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	518		114		632	2
Payroll	160				160	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	678	0	114	0	792	
Net income (or loss)	1	0	15	0	16	

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	310,190	0	273,275	0	583,465	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	1,925				1,925	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	308,265	0	273,275	0	581,540	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	4,715,584	4,470,464	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,195,830	1,366,214	2
Net Utility Plant	2,519,754	3,104,250	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	333,098	329,230	7
Total Other Property and Investments	333,098	329,230	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	30,192	39,530	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	125,738	89,157	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	20,337	21,230	15
Prepayments (165)	1,335	1,335	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	177,602	151,252	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	67,251	78,771	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	207,206	276,274	20
Total Deferred Debits	274,457	355,045	
Total Assets and Other Debits	3,304,911	3,939,777	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	437,563	437,563	21
Appropriated Earned Surplus (215)	333,098	330,712	22
Unappropriated Earned Surplus (216)	900,995	(692,883)	23
Total Proprietary Capital	1,671,656	75,392	
LONG-TERM DEBT			
Bonds (221)	500,000	580,000	24
Advances from Municipality (223)	862,561	688,595	25
Other long-Term Debt (224)	7,976	7,495	26
Total Long-Term Debt	1,370,537	1,276,090	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	29,193	27,753	28
Payables to Municipality (233)	203,675	183,789	29
Customer Deposits (235)	1,735	1,885	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	28,115	28,827	32
Other Current and Accrued Liabilities (238)		4,026	33
Total Current and Accrued Liabilities	262,718	246,280	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	0	2,342,015	38
Total Liabilities and Other Credits	3,304,911	3,939,777	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	1,473,567	2,996,897	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (100.1)	1,253,941	1,064,276	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	321,849	1,869,901	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)		128,988			7
Construction Work in Progress (395)	69,979	6,650			8
Utility Plant Acquisition Adjustments (396)					9
Other Utility Plant Adjustments (397)					10
Total Utility Plant	1,645,769	3,069,815	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	500,234	900,658	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	115,218	679,720	0	0	12
Total Accumulated Provision	615,452	1,580,378	0	0	
Net Utility Plant	1,030,317	1,489,437	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Sewer (c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	481,699	884,515			1,366,214	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	27,846	28,168			56,014	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,740				1,740	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
Other	1,741				1,741	12
Total credits	31,327	28,168	0	0	59,495	13
Debits during year						14
Book cost of plant retired	12,792	12,025			24,817	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	12,792	12,025	0	0	24,817	19
Balance end of year (110.1)	500,234	900,658	0	0	1,400,892	20
Composite Depreciation Rate?	Yes	Yes				21
If yes, what is the rate?	2.52%	2.77%				22

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

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

Particulars (a)	Water (b)	Sewer (c)	(d)	(e)	Total (f)	
Balance first of year (110.2)					0	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	8,428	52,340			60,768	4
Accruals charged other accounts (specify):						5
					0	6
					0	7
Salvage					0	8
Other credits (specify):						9
Est. deprec on contrib plnt 1/1/03	106,790	627,380			734,170	10
Total credits	115,218	679,720	0	0	794,938	11
Debits during year						12
Book cost of plant retired	0	0			0	13
Cost of removal					0	14
Other debits (specify):						15
					0	16
Total debits	0	0	0	0	0	17
Balance end of year (110.2)	115,218	679,720	0	0	794,938	18
Composite Depreciation Rate?	Yes	Yes				19
If yes, what is the rate?	2.52%	2.52%				20

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	18,457	19,000 2
Sewer utility	1,880	2,230 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	20,337	21,230

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
MORTAGE REVENUE REFUND 1997	11,250	428	67,251	1
Total			<u><u>67,251</u></u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u><u>0</u></u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	437,563	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>437,563</u></u>	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
REVENUE REFUNDING BONDS	12/01/1997	12/01/2009	5.00%	500,000	1
Total Bonds (Account 221):				500,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
GO PROMISSORY NOTE	04/24/1998	04/21/2008	4.82%	99,016	1
GO PROMISSORY NOTE	11/20/1995	11/20/2005	5.00%	30,676	2
GO TRUST FUND LOAN	09/29/1997	03/15/2007	5.30%	113,286	3
GO TRUST FUND LOAN	09/13/2001	03/15/2021	6.00%	253,617	4
OPERATING ADVANCE FROM THE CITY	10/12/1992	10/12/2007	3.00%	128,926	5
GO PROMISSORY NOTE	05/14/2003	05/14/2013	3.60%	237,040	6
Total for Account 223				862,561	
Other Long-Term Debt (224)					
SICK LEAVE ACCRUAL--RETIRED EMPLOYEES	12/31/1999	12/31/2000	0.00%	7,976	7
Total for Account 224				7,976	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	26,278	2
Charged electric department expense		3
Charged sewer department expense	4,360	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>30,638</u>	
Taxes paid during year:		
County, state and local taxes	22,759	6
Social Security taxes	7,412	7
PSC Remainder Assessment	467	8
Other (explain):		
NONE		9
Total payments and other debits	<u>30,638</u>	
Balance end of year	<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)	
Bonds (221)					
NONE	0			0	1
1997 MORTGAGE REVENUE BOND	2,364	28,331	28,365	2,330	2
Subtotal	2,364	28,331	28,365	2,330	
Advances from Municipality (223)					
1997 CITY ADVANCE	0			0	3
1992 CITY ADVANCE	0			0	4
1995 GO NOTE	0	2,111	2,111	0	5
1998 GO NOTE	1,088	5,256	5,479	865	6
2001 TRUST FUND NOTE	19,718	22,680	22,898	19,500	7
2001 CITY ADVANCE	100	2,135	2,135	100	8
1997 FUND LOAN TRUST	5,557	7,728	7,965	5,320	9
Subtotal	26,463	39,910	40,588	25,785	
Other long-Term Debt (224)					
DEBT PROCESSING FEES	0			0	10
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	11
Subtotal	0	0	0	0	
Total	28,827	68,241	68,953	28,115	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
SEWER BOND RESERVE & REDEMPTION, SEWER REPLACEMENT	333,098	3
Total (Acct. 125):	333,098	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	55,946	5
Electric		6
Sewer (Regulated)	69,479	7
Other (specify):		
MISC SUPPLIES TO CONTRACTORS	313	8
Total (Acct. 142):	125,738	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
NONE		12
Total (Acct. 145):	0	
Prepayments (165):		
SOFTWARE MAINTANENCE	1,335	13
Total (Acct. 165):	1,335	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
UNAMORTIZATION OF WELL SEARCH COST AUTH DATE 10/22/02	207,206	15
Total (Acct. 183):	207,206	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Payables to Municipality (233):		
OPERATING ITEMS	203,675	16
Total (Acct. 233):	203,675	
Other Deferred Credits (253):		
NONE		17
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (100.1)	1,113,212	0	1,032,699	0	2,145,911	1
Materials and Supplies	18,728	0	2,055	0	20,783	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	490,966	0	892,586	0	1,383,552	4
Customer Advances for Construction					0	5
NONE					0	6
Average Net Rate Base	640,974	0	142,168	0	783,142	
Net Operating Income	37,644	0	70,033	0	107,677	7
Net Operating Income as a percent of						
Average Net Rate Base	5.87%	N/A	49.26%	N/A	13.75%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

NONE

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	481,813	0	0	1,860,202	0	2,342,015	1
Add credits during year:							
NONE						0	2
Deduct charges (specify):							
Closed January 1, 2003 per Docket 05-US-105	481,813			1,860,202		2,342,015	3
Balance End of Year	0	0	0	0	0	0	

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	306,742	216,121	1
Total Sales of Water	306,742	216,121	
Other Operating Revenues			
Forfeited Discounts (470)	1,523	1,412	2
Other Water Revenues (474)	1,925	1,760	3
Amortization of Construction Grants (475)		0	4
Total Other Operating Revenues	3,448	3,172	
Total Operating Revenues	310,190	219,293	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	170,367	167,476	5
General Operating Expenses (680-690)	48,055	49,988	6
Total Operation and Maintenance Expenses	218,422	217,464	
Other Operating Expenses			
Depreciation Expense (403)	27,846	34,758	7
Amortization Expense (404)		0	8
Taxes (408)	26,278	31,493	9
Total Other Operating Expenses	54,124	66,251	
Total Operating Expenses	272,546	283,715	
NET OPERATING INCOME	37,644	(64,422)	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	2	17	109	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	2	17	109	
Metered Sales to General Customers (461)				
Residential	653	22,723	142,492	4
Commercial	116	12,387	52,745	5
Industrial	11	1,052	5,589	6
Total Metered Sales to General Customers (461)	780	36,162	200,826	
Private Fire Protection Service (462)	4		3,076	7
Public Fire Protection Service (463)			91,200	8
Other Sales to Public Authorities (464)	13	2,348	11,531	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	799	38,527	306,742	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
NONE	NONE			1
Total		<u>0</u>	<u>0</u>	

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	91,200	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify): NONE		4
Total Public Fire Protection Service (463)	91,200	
Forfeited Discounts (470):		
Customer late payment charges	1,523	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	1,523	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,925	7
Other (specify): NONE		8
Total Other Water Revenues (474)	1,925	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
PLANT OPERATION AND MAINTENANCE EXPENSES			
Salaries and Wages (600)	33,795	34,139	1
Purchased Water (610)	0	0	2
Fuel or Power Purchased for Pumping (620)	13,894	15,750	3
Chemicals (630)	22,023	24,353	4
Supplies and Expenses (640)	15,912	14,358	5
Repairs of Water Plant (650)	82,048	74,906	6
Transportation Expenses (660)	2,695	3,970	7
Total Plant Operation and Maintenance Expenses	170,367	167,476	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	18,468	18,900	8
Office Supplies and Expenses (681)	1,984	2,070	9
Outside Services Employed (682)	1,664	3,895	10
Insurance Expense (684)	5,875	4,663	11
Employees Pensions and Benefits (686)	20,064	18,838	12
Regulatory Commission Expenses (688)	0	1,622	13
Miscellaneous General Expenses (689)	0	0	14
Uncollectible Accounts (690)		0	15
Total General Operating Expenses	48,055	49,988	
Total Operation and Maintenance Expenses	218,422	217,464	

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		22,759	28,113	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		504	575	2
Net property tax equivalent		22,255	27,538	
Social Security		3,789	3,828	3
PSC Remainder Assessment		234	127	4
Other (specify): NONE			0	5
Total tax expense		26,278	31,493	

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			Clark				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.225600				3
County tax rate	mills		7.705900				4
Local tax rate	mills		5.604100				5
School tax rate	mills		10.638500				6
Voc. school tax rate	mills		1.926300				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		26.100400				10
Less: state credit	mills		1.388500				11
Net tax rate	mills		24.711900				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.604100				14
Combined School Tax Rate	mills		12.564800				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.168900				17
Total Tax Rate	mills		26.100400				18
Ratio of Local and School Tax to Total	dec.		0.696116				19
Total tax net of state credit	mills		24.711900				20
Net Local and School Tax Rate	mills		17.202343				21
Utility Plant, Jan. 1	\$	1,473,567	1,473,567				22
Materials & Supplies	\$	19,000	19,000				23
Subtotal	\$	1,492,567	1,492,567				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,492,567	1,492,567				26
Assessment Ratio	dec.		0.886389				27
Assessed Value	\$	1,322,995	1,322,995				28
Net Local & School Rate	mills		17.202343				29
Tax Equiv. Computed for Current Year	\$	22,759	22,759				30
Tax Equivalent per 1994 PSC Report	\$	20,904					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	22,759					34

WATER UTILITY PLANT IN SERVICE --Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	6,528		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)	101,220		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	2,630		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	110,378	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	13,952		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	43,503		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	57,455	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	22,033		23
Total Water Treatment Plant	22,033	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			6,528	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)		(68,550)	32,670	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			2,630	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	(68,550)	41,828	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			13,952	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			43,503	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	57,455	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)		(22,033)	0	23
Total Water Treatment Plant	0	(22,033)	0	

WATER UTILITY PLANT IN SERVICE
--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	49,942		26
Transmission and Distribution Mains (343)	875,600	102,716	27
Fire Mains (344)	0		28
Services (345)	129,113	17,001	29
Meters (346)	68,436	2,480	30
Hydrants (348)	73,312	12,089	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,196,403	134,286	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	1,236		34
Office Furniture and Equipment (372)	923		35
Computer Equipment (372.1)	600		36
Transportation Equipment (373)	60,008		37
Other General Equipment (379)	5,260		38
Other Tangible Property (390)	0		39
Total General Plant	68,027	0	
Total utility plant in service directly assignable	1,454,296	134,286	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,454,296	134,286	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			49,942 26
Transmission and Distribution Mains (343)	7,362	(165,248)	805,706 27
Fire Mains (344)			0 28
Services (345)	880	(66,018)	79,216 29
Meters (346)	1,150		69,766 30
Hydrants (348)	3,400		82,001 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	12,792	(231,266)	1,086,631
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			1,236 34
Office Furniture and Equipment (372)			923 35
Computer Equipment (372.1)			600 36
Transportation Equipment (373)			60,008 37
Other General Equipment (379)			5,260 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	68,027
Total utility plant in service directly assignable	12,792	(321,849)	1,253,941
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	12,792	(321,849)	1,253,941

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

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

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

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)		68,550	68,550 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	68,550	68,550
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)		22,033	22,033 23
Total Water Treatment Plant	0	22,033	22,033

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

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

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

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)		165,248	165,248 27
Fire Mains (344)			0 28
Services (345)		66,018	66,018 29
Meters (346)			0 30
Hydrants (348)			0 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	231,266	231,266
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	321,849	321,849
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	321,849	321,849

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Sources of Water Supply					
Month	Purchased Water Gallons (000's)	Surface Water Gallons (000's)	Ground Water Gallons (000's)	Total Gallons All Methods (000's)	
(a)	(b)	(c)	(d)	(e)	
January			4,463	4,463	1
February			4,431	4,431	2
March			4,216	4,216	3
April			3,800	3,800	4
May			4,132	4,132	5
June			4,137	4,137	6
July			4,250	4,250	7
August			4,233	4,233	8
September			4,090	4,090	9
October			4,031	4,031	10
November			3,813	3,813	11
December			4,063	4,063	12
Total annual pumpage	0	0	49,659	49,659	
Less: Water sold				38,527	13
Volume pumped but not sold				11,132	14
Volume sold as a percent of volume pumped				78%	15
Volume used for water production, water quality and system maintenance					16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales				463	18
Total volume not sold but accounted for				463	19
Volume pumped but unaccounted for				10,669	20
Percent of water lost				21%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				220	23
Date of maximum: 2/19/2003					24
Cause of maximum:					25
Water main break					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				106	26
Date of minimum: 5/16/2003					27
Total KWH used for pumping for the year				188,977	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)	
WEST PROSPECT STREET	10	44	8	18,000	Yes	1
SOUTH ADAMS STREET	11	112	8	24,000	Yes	2
EAST NYE STREET	4	80	8	34,000	Yes	3
NORTH ADAMS STREET	5	72	6	18,000	Yes	4
SOUTH CHURCH STREET	9	350	8	43,000	Yes	5

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)	
NO SURFACE WELLS	0	0	0	0	1

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	10	11	4	1
Location	WEST PROSPECT ST	SOUTH ADAMS STREET	EAST NYE STREET	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	JACUZZI	JACUZZI	JACUZZI	5
Year Installed	1995	1999	1999	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	20	32	44	8
Pump Motor or Standby Engine Mfr	FRANKLIN	FRANKLIN	FRANKLIN	9 10
Year Installed	1984	1999	1999	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	3	3	5	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	5	9		14
Location	NORTH ADAMS STREET	SOUTH CHURCH STREET		15
Purpose	P	P		16
Destination	D	D		17
Pump Manufacturer	JACUZZI	JACUZZI		18
Year Installed	2000	1995		19
Type	CENTRIFUGAL	CENTRIFUGAL		20
Actual Capacity (gpm)	22	65		21
Pump Motor or Standby Engine Mfr	FRANKLIN	FRANKLIN		22 23
Year Installed	2000	1990		24
Type	ELECTRIC	ELECTRIC		25
Horsepower	3	10		26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	UNIVERSAL		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1967		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	156		6
Total capacity in gallons (actual)	150,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000		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)	
M	D	4.000	12,431	0	1,227	0	11,204	1
M	D	6.000	47,750	0	1,000	0	46,750	2
P	D	6.000	1,060	0	0	0	1,060	3
M	D	8.000	9,257	0	0	0	9,257	4
M	D	12.000	4,666	2,227	0	0	6,893	5
Total Within Municipality			75,164	2,227	2,227	0	75,164	
Total Utility			75,164	2,227	2,227	0	75,164	

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	343	0	0	0	343		1
L	0.750	318	0	21	0	297		2
M	1.000	73	25	0	0	98		3
M	1.250	8	0	0	0	8		4
M	1.500	2	0	0	0	2		5
M	2.000	4	1	0	0	5		6
M	3.000	1	0	0	0	1		7
M	4.000	3	0	1	0	2		8
M	6.000	2	0	0	0	2		9
M	8.000	3	0	0	0	3		10
Total Utility		757	26	22	0	761	0	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	338	18	16	0	340	30	1
0.750	476	0	5	0	471	20	2
1.000	29	1	0	0	30	2	3
1.250	7	0	0	0	7	0	4
1.500	4	0	0	0	4	0	5
2.000	11	1	1	0	11	0	6
3.000	5	0	0	0	5	0	7
Total:	870	20	22	0	868	52	

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	284	28	3	3	0	22	340	1
0.750	369	58	3	1	0	40	471	2
1.000	0	16	4	4	0	6	30	3
1.250	0	4	1	0	0	2	7	4
1.500	0	1	0	1	0	2	4	5
2.000	0	8	1	1	0	1	11	6
3.000	0	1	0	3	0	1	5	7
Total:	653	116	12	13	0	74	868	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	71	6	5		72	2
Total Fire Hydrants	71	6	5	0	72	
Flushing Hydrants						
	52				52	3
Total Flushing Hydrants	52	0	0	0	52	

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:	124
Number of distribution system valves end of year:	183
Number of distribution valves operated during year:	160

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

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

A/C # 682 2002 included engineering consulting > \$2,000. None in 2003

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

If Adjustments for any account are nonzero, please explain.

Transfers to CIA Plant totals \$321,847 and is comprised of following accts:
332; 345; 343; 314

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

If Adjustments for any account are nonzero, please explain.

Transfers from Plant financed by Util/Village totalled \$\$321,849 and came from following accts: 343; 332; 345; 314

Water Mains (Page W-17)

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

Water Mains additions financed by Utiliy

Water Services (Page W-18)

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

Water Services additions during year were financed by Utility

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sewage Operating Revenues			
Sewage Operating Revenues (621-626)	269,171	192,391	1
Total Sewage Operating Revenues	269,171	192,391	
Other Operating Revenues			
Forfeited Discounts (631)	1,959	1,789	2
Servicing of Customers Laterals (632)	0	0	3
Sale of Fertilizer (633)	0	0	4
Rent from Sewerage Properties (634)	2,145	1,386	5
Miscellaneous Operating Revenues (635)	0	0	6
Amortization of Construction Grants (636)	0	0	7
Total Other Operating Revenues	4,104	3,175	
Total Operating Revenues	273,275	195,566	
Operation and Maintenance Expenses			
Operation Expenses (820-829)	101,664	105,904	8
Maintenance Expenses (831-834)	19,173	8,848	9
Customer Accounting & Collection Expenses (840-843)	18,468	18,856	10
Administrative and General Expenses (850-857)	31,409	32,432	11
Total Operation and Maintenance Expenses	170,714	166,040	
Other Operating Expenses			
Depreciation Expense (403)	28,168	79,343	12
Amortization Expense (404)		0	13
Taxes (408)	4,360	5,024	14
Total Other Operating Expenses	32,528	84,367	
Total Operating Expenses	203,242	250,407	
NET OPERATING INCOME	70,033	(54,841)	

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)	
Operating Revenues				
Sewage Operating Revenues				
Flat Rate Service to General Customers (621)				
Residential Revenues				1
Commercial Revenues				2
Industrial Revenues				3
Revenues from Public Authorities				4
Total Flat Rate Service to General Customers (621)	0	0	0	
Measured Service to General Customers (622)				
Residential Revenues	648	22,652	172,273	5
Commercial Revenues	111	12,239	71,585	6
Industrial Revenues	12	1,052	6,575	7
Revenues from Public Authorities	12	2,033	10,636	8
Total Measured Service to General Customers (622)	783	37,976	261,069	
Service to Public Authorities (623)	4	871	8,102	9
Service to Other Systems (624)				10
Other Sewerage Service (625)				11
Interdepartmental Service (626)				12
Total Sewage Operating Revenues	787	38,847	269,171	

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.
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)	
Customers Forfeited Discounts (631):		
Customer late payment charges	1,959	1
Other (specify):		
NONE		2
Total Customers Forfeited Discounts (631)	1,959	
Servicing of Customers Laterals (632):		
NONE		3
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		
NONE		4
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
EQUIPMENT RENT	2,145	5
Total Rent from Sewerage Property (634)	2,145	
Miscellaneous Operating Revenues (635):		
NONE		6
Total Miscellaneous Operating Revenues (635)	0	
Amortization of Construction Grants (636):		
NONE		7
Total Amortization of Construction Grants (636)	0	

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)	
OPERATION EXPENSES			
Supervision and Labor (820)	31,466	32,091	1
Power and Fuel for Pumping (821)	28,518	33,177	2
Power and Fuel for Aeration Equipment (822)		0	3
Chlorine (823)		0	4
Phosphorous Removal Chemicals (824)		0	5
Sludge Conditioning Chemicals (825)		0	6
Other Chemicals for Sewage Treatment (826)	8,997	9,996	7
Other Operating Supplies and Expenses (827)	31,068	29,128	8
Transportation Expenses (828)	1,615	1,512	9
Rents (829)		0	10
Total Operation Expenses	101,664	105,904	
MAINTENANCE EXPENSES			
Maintenance of Sewage Collection System (831)	0	83	11
Maintenance of Collection System Pumping Equipment (832)	5,922	3,764	12
Maintenance of Treatment and Disposal Plant Equipment (833)	13,251	5,001	13
Maintenance of General Plant Structures and Equipment (834)		0	14
Total Maintenance Expenses	19,173	8,848	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES			
Billing, Collecting and Accounting (840)	16,596	17,554	15
Flat Rate Inspections (841)		0	16
Meter Reading (842)	1,872	1,302	17
Uncollectible Accounts (843)		0	18
Total Customer Accounting & Collection Expenses	18,468	18,856	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (850)		0	19
Office Supplies and Expenses (851)	2,315	2,386	20
Outside Services Employed (852)	1,790	2,652	21
Insurance Expense (853)	7,554	5,990	22
Employees Pensions and Benefits (854)	19,750	18,272	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)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Regulatory Commission Expenses (855)	0	1,622	24
Miscellaneous General Expenses (856)	0	1,510	25
Rents (857)		0	26
Total Administrative and General Expenses	31,409	32,432	
 Total Operation and Maintenance Expenses	 170,714	 166,040	

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		3,622	3,747	1
Local and School Tax Equivalent on Meters Charged by Water Department		504	575	2
PSC Remainder Assessment		234	127	3
Other (specify): TAX EQUIVALENT ON METERS		0	575	4
Total tax expense		4,360	5,024	

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, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
COLLECTION SYSTEM			
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)	524,013	68,373	7
Interceptor Mains and Accessories (314)	43,306	11,655	8
Force Mains (315)	123,017		9
Other Collecting System Equipment (316)	0		10
Total Collection System	690,336	80,028	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	0		12
Receiving Wells (322)	23,116		13
Electric Pumping Equipment (323)	109,032		14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	10,576		16
Total Collection System Pumping Installations	142,724	0	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	54,199		17
Structures and Improvements (331)	532,730		18
Preliminary Treatment Equipment (332)	0		19
Primary Treatment Equipment (333)	171,411		20
Secondary Treatment Equipment (334)	659,614		21
Advanced Treatment Equipment (335)	0		22
Chlorination Equipment (336)	25,059		23
Sludge Treatment and Disposal Equipment (337)	0		24
Plant Site Piping (338)	303,623		25
Flow Metering and Monitoring Equipment (339)	99,770		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)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
COLLECTION SYSTEM				
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)	12,025	(423,199)	157,162	7
Interceptor Mains and Accessories (314)			54,961	8
Force Mains (315)		(79,685)	43,332	9
Other Collecting System Equipment (316)			0	10
Total Collection System	12,025	(502,884)	255,455	
COLLECTION SYSTEM PUMPING INSTALLATIONS				
Land and Land Rights (320)			0	11
Structures and Improvements (321)			0	12
Receiving Wells (322)			23,116	13
Electric Pumping Equipment (323)			109,032	14
Other Power Pumping Equipment (324)			0	15
Miscellaneous Pumping Equipment (325)			10,576	16
Total Collection System Pumping Installations	0	0	142,724	
TREATMENT AND DISPOSAL PLANT				
Land and Land Rights (330)			54,199	17
Structures and Improvements (331)		(402,820)	129,910	18
Preliminary Treatment Equipment (332)			0	19
Primary Treatment Equipment (333)		(129,611)	41,800	20
Secondary Treatment Equipment (334)		(498,762)	160,852	21
Advanced Treatment Equipment (335)			0	22
Chlorination Equipment (336)		(18,948)	6,111	23
Sludge Treatment and Disposal Equipment (337)			0	24
Plant Site Piping (338)		(229,582)	74,041	25
Flow Metering and Monitoring Equipment (339)		(82,444)	17,326	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, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Outfall Sewer Pipes (340)	121,633		27
Other Treatment and Disposal Plant Equipment (341)	0		28
Total Treatment and Disposal Plant	1,968,039	0	
GENERAL PLANT			
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)	34,063		33
Other General Equipment (379)	26,162		34
Other Tangible Property (390)	0		35
Total General Plant	60,225	0	
Total utility plant in service directly assignable	2,861,324	80,028	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	2,861,324	80,028	

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)
TREATMENT AND DISPOSAL PLANT			
Outfall Sewer Pipes (340)			121,633 27
Other Treatment and Disposal Plant Equipment (341)			0 28
Total Treatment and Disposal Plant	0	(1,362,167)	605,872
GENERAL PLANT			
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)			34,063 33
Other General Equipment (379)			26,162 34
Other Tangible Property (390)			0 35
Total General Plant	0	0	60,225
Total utility plant in service directly assignable	12,025	(1,865,051)	1,064,276
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	12,025	(1,865,051)	1,064,276

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
COLLECTION SYSTEM			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Service Connections, Traps, and Accessories (312)			6
Collecting Mains and Accessories (313)		4,850	7
Interceptor Mains and Accessories (314)			8
Force Mains (315)			9
Other Collecting System Equipment (316)			10
Total Collection System	0	4,850	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
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
Total Collection System Pumping Installations	0	0	
TREATMENT AND DISPOSAL PLANT			
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)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
COLLECTION SYSTEM				
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)		423,199	428,049	7
Interceptor Mains and Accessories (314)			0	8
Force Mains (315)		79,685	79,685	9
Other Collecting System Equipment (316)			0	10
Total Collection System	0	502,884	507,734	
COLLECTION SYSTEM PUMPING INSTALLATIONS				
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
Total Collection System Pumping Installations	0	0	0	
TREATMENT AND DISPOSAL PLANT				
Land and Land Rights (330)			0	17
Structures and Improvements (331)		402,820	402,820	18
Preliminary Treatment Equipment (332)			0	19
Primary Treatment Equipment (333)		129,611	129,611	20
Secondary Treatment Equipment (334)		498,762	498,762	21
Advanced Treatment Equipment (335)			0	22
Chlorination Equipment (336)		18,948	18,948	23
Sludge Treatment and Disposal Equipment (337)			0	24
Plant Site Piping (338)		229,582	229,582	25
Flow Metering and Monitoring Equipment (339)		82,444	82,444	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, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Outfall Sewer Pipes (340)			27
Other Treatment and Disposal Plant Equipment (341)			28
Total Treatment and Disposal Plant	<u>0</u>	<u>0</u>	
GENERAL PLANT			
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
Total General Plant	<u>0</u>	<u>0</u>	
Total utility plant in service directly assignable	<u>0</u>	<u>4,850</u>	
Common Utility Plant Allocated to Sewer Department			36
Total utility plant in service	<u>0</u>	<u>4,850</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)
TREATMENT AND DISPOSAL PLANT			
Outfall Sewer Pipes (340)			0 27
Other Treatment and Disposal Plant Equipment (341)			0 28
Total Treatment and Disposal Plant	0	1,362,167	1,362,167
GENERAL PLANT			
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
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	1,865,051	1,869,901
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	0	1,865,051	1,869,901

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)
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NONE

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)	
3.000	113	0	0	0	113	1
6.000	1,599	0	0	0	1,599	2
8.000	20,684	2,227	2,227	0	20,684	3
10.000	2,538	0	0	0	2,538	4
12.000	7,569	0	0	0	7,569	5
15.000	4,150	0	0	0	4,150	6
16.000	700	0	0	0	700	7
18.000	41,560	0	0	0	41,560	8
Total Utility	78,913	2,227	2,227	0	78,913	

SEWER OPERATING SECTION FOOTNOTES

Sewer Operation & Maintenance Expenses (Page S-05)

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

A/C # 832 More maintenance expense in this acct in 2003 v 2002

A/C # 833 More work performed on Treatment plant mtc in 2003 than usual

Sewer Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page S-07)

If Additions for any Accounts exceed \$10,000, please explain.

A/C # 314 New interceptor mains when Hwy 73 replacements occurred

A/C # 313 Replace mains on Hwy 73 project

If Retirements for any Accounts exceed \$10,000, please explain.

A/C # 313 Mains replaced on Hwy 73 project through City

If Adjustments for any account are nonzero, please explain.

Total plant transferred to CIA Financed Plant = \$1,865,051 and comprised of following accts: 339; 333; 334; 336; 331; 338; 315; 313

If Plant in Service Retirements, Accounts 313, 314 or 315, are greater than zero AND Retirements on the Sewer Mains schedule are zero, please explain.

A/C # 313- -Same footage added as removed. Hwy 73 Proj replacements

Sewer Utility Plant in Service --Plant Financed by Contributions-- (Page S-09)

If Adjustments for any account are nonzero, please explain.

Following accounts had transfers to them from Util Financed by Util/City:313; 339; 333; 315; 334; 336; 338; 331

Sewer Mains (Page S-12)

If Added During Year is greater than zero, please explain financing (see schedule headnote No. 3 regarding financing of mains).

Sewer mains financed by utility. Mains replace like footage on Hwy 73 through communiy
