



3015 (02-02-05)

ANNUAL REPORT

OF

Name: BOYD MUNICIPAL WATER AND SEWERPrincipal Office: 705 E. MURRAY STREET
P.O. BOX 8
BOYD, WI 54726For the Year Ended: DECEMBER 31, 2004**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: BOYD MUNICIPAL WATER AND SEWER

Utility Address: 705 E. MURRAY STREET

P.O. BOX 8

BOYD, WI 54726

When was utility organized? 12/31/1884

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MRS. SANDRA A. ISAACS

Title: VILLAGE CLERK-TREASURER

Office Address:

705 E. MURRAY STREET

P.O. BOX 8

BOYD, WI 54726

Telephone: (715) 667 - 3420

Fax Number: (715) 667 - 3410

E-mail Address: boydvil@ecol.net

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

Name: DON BETTHAUSER

Title: DIRECTOR

Office Address: WIPFLI LLP

3703 OAKWOOD HILLS PARKWAY

P.O. BOX 690

EAU CLAIRE, WI 54702-0690

Telephone: (715) 858 - 6604

Fax Number: (715) 832 - 2345

E-mail Address: dbetthouser@wipfli.com

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

Name: MR. RICHARD R. SCHOCH

Title: PRESIDENT

Office Address:

705 E. MURRAY STREET

P.O. BOX 8

BOYD, WI 54726

Telephone: (715) 667 - 3420

Fax Number: (715) 667 - 3410

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:

Title:

Office Address: WIPFLI LLP
3703 OAKWOOD HILLS PARKWAY
P.O. BOX 690
EAU CLAIRE, WI 54702-0690

Telephone: (715) 858 - 6604

Fax Number: (715) 832 - 2345

E-mail Address: dbethhauser@wipfli.com

Date of most recent audit report: 2/2/2005

Period covered by most recent audit: 01/01/2004 - 12/31/2004

Names and titles of utility management including manager or superintendent:

Name: MR RICHARD R. SCHOCH

Title: VILLAGE PRESIDENT

Office Address:
705 E. MURRAY STREET
P.O. BOX 8
BOYD, WI 54726

Telephone: (715) 667 - 3420

Fax Number: (715) 667 - 3410

E-mail Address:

Name: MR. THOMAS E. GRUNEWALD

Title: INTERIM SUPERINTENDENT

Office Address:
705 E. MURRAY STREET
P.O. BOX 8
BOYD, WI 54726

Telephone: (715) 667 - 3266

Fax Number: (715) 667 - 3410

E-mail Address:

Name: MRS. SANDRA A. ISAACS

Title: VILLAGE CLERK-TREASURER

Office Address:
705 E. MURRAY STREET
P.O. BOX 8
BOYD, WI 54726

Telephone: (715) 667 - 3420

Fax Number: (715) 667 - 3410

E-mail Address: boydvil@ecol.net

Name of utility commission/committee: VILLAGE BOARD

Names of members of utility commission/committee:
MR RICHARD R SCHOCH, VILLAGE PRESIDENT

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,

IDENTIFICATION AND OWNERSHIP

as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? YES

Date of Ordinance: 11/3/1969

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:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	241,087	247,217	1
Operating Expenses:			
Operation and Maintenance Expense (401)	156,876	147,910	2
Depreciation Expense (403)	23,919	23,416	3
Amortization Expense (404)	0	0	4
Taxes (408)	28,443	24,851	5
Total Operating Expenses	209,238	196,177	
Net Operating Income	31,849	51,040	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	31,849	51,040	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	2,280	2,833	9
Miscellaneous Nonoperating Income (421)	4,203	209,346	10
Total Other Income	6,483	212,179	
Total Income	38,332	263,219	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(21,672)	0	11
Other Income Deductions (426)	42,520	40,276	12
Total Miscellaneous Income Deductions	20,848	40,276	
Income Before Interest Charges	17,484	222,943	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	20,844	22,013	13
Amortization of Debt Discount and Expense (428)	71	71	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	20,915	22,084	
Net Income	(3,431)	200,859	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,480,318	(44,438)	19
Balance Transferred from Income (433)	(3,431)	200,859	20
Miscellaneous Credits to Surplus (434)	23,717	1,323,897	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	1,500,604	1,480,318	

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	241,087		241,087	1
Total (Acct. 400):	241,087	0	241,087	
Operation and Maintenance Expense (401):				
Derived	156,876		156,876	2
Total (Acct. 401):	156,876	0	156,876	
Depreciation Expense (403):				
Derived	23,919		23,919	3
Total (Acct. 403):	23,919	0	23,919	
Amortization Expense (404):				
Derived	0		0	4
Total (Acct. 404):	0	0	0	
Taxes (408):				
Derived	28,443		28,443	5
Total (Acct. 408):	28,443	0	28,443	
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:	31,849	0	31,849	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	9
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST EARNED ON SEWER REPLACEMENT FUND	1,757	0	1,757	10
INTEREST EARNED ON SEWER DEBT RESERVE FUN	163	0	163	11
INTEREST EARNED ON CHECKING ACCOUNT	360	0	360	12
Total (Acct. 419):	2,280	0	2,280	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	█	4,203	4,203 13
Contributed Plant - Sewer	█		0 14
NONE	0	0	0 15
Total (Acct. 421):	0	4,203	4,203
TOTAL OTHER INCOME:	2,280	4,203	6,483
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(21,672)	█	(21,672) 16
NONE	0	0	0 17
Total (Acct. 425):	(21,672)	0	(21,672)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	█	23,584	23,584 18
Depreciation Expense on Contributed Plant - Sewer	█	18,936	18,936 19
NONE	0	0	0 20
Total (Acct. 426):	0	42,520	42,520
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(21,672)	42,520	20,848
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	20,844	█	20,844 21
Total (Acct. 427):	20,844	0	20,844
Amortization of Debt Discount and Expense (428):			
SEWER SYSTEM REVENUE BOND	71	█	71 22
Total (Acct. 428):	71	0	71
Amortization of Premium on Debt--Cr. (429):			
NONE	0	█	0 23
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0	█	0 24
Total (Acct. 430):	0	0	0
Other Interest Expense (431):			
Derived	0	█	0 25
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 26
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	20,915	0	20,915
NET INCOME:	34,886	(38,317)	(3,431)
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	8,234	1,472,084	1,480,318 27
Total (Acct. 216):	8,234	1,472,084	1,480,318
Balance Transferred from Income (433):			
Derived	34,886	(38,317)	(3,431) 28
Total (Acct. 433):	34,886	(38,317)	(3,431)
Miscellaneous Credits to Surplus (434):			
PROPERTY TAX EQUIVALENT FORGIVEN	23,717	0	23,717 29
Total (Acct. 434):	23,717	0	23,717
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 30
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 31
Total (Acct. 436)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	66,837	1,433,767	1,500,604

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	101,139	0	139,948	0	241,087	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.)	744				744	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	100,395	0	139,948	0	240,343	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	3,078,921	3,048,996	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	827,233	1,195,053	2
Net Utility Plant	2,251,688	1,853,943	
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)	1,353	1,353	6
Special Funds (125)	91,269	107,771	7
Total Other Property and Investments	92,622	109,124	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	111,164	84,863	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	11,730	41,685	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)	4,476	3,816	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	127,370	130,364	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	2,608	2,679	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	72,398	9,000	20
Total Deferred Debits	75,006	11,679	
Total Assets and Other Debits	2,546,686	2,105,110	

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)	102,573	102,573	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,500,604	1,480,318	23
Total Proprietary Capital	1,603,177	1,582,891	
LONG-TERM DEBT			
Bonds (221)	357,042	360,856	24
Advances from Municipality (223)	68,000	55,000	25
Other long-Term Debt (224)	62,631	81,268	26
Total Long-Term Debt	487,673	497,124	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	22,501	3,595	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	3,521	3,559	32
Other Current and Accrued Liabilities (238)	18,046	17,941	33
Total Current and Accrued Liabilities	44,068	25,095	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	411,768	0	36
Total Deferred Credits	411,768	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	2,546,686	2,105,110	

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	1,487,269	1,561,727	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)	400,309	732,409	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	1,104,177	842,026	0	0	3
Utility Plant Purchased or Sold (391)					4
Utility Plant in Process of Reclassification (392)					5
Utility Plant Leased to Others (393)					6
Property Held for Future Use (394)					7
Construction Work in Progress (395)					8
Utility Plant Acquisition Adjustments (396)					9
Other Utility Plant Adjustments (397)					10
Total Utility Plant	1,504,486	1,574,435	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)	75,397	235,600	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	225,230	291,006	0	0	12
Total Accumulated Provision	300,627	526,606	0	0	
Net Utility Plant	1,203,859	1,047,829	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)	248,509	472,828			721,337	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	7,517	16,402			23,919	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	492	(492)			0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	8,009	15,910	0	0	23,919	16
Debits during year						17
Book cost of plant retired	819	0			819	18
Cost of removal					0	19
Other debits (specify):						20
Est Reg Liab(253): Docket 05-US-10€	180,302	253,138			433,440	21
					0	22
					0	23
					0	24
Total debits	181,121	253,138	0	0	434,259	25
Balance end of year (110.1)	75,397	235,600	0	0	310,997	26
Composite Depreciation Rate?	Yes	No				27
If yes, what is the rate?	2.14%					28

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

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

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

Particulars (a)	Water (b)	Sewer (c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	201,646	272,070			473,716	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	23,584	18,936			42,520	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	23,584	18,936	0	0	42,520	16
Debits during year						17
Book cost of plant retired	0	0			0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (110.1)	225,230	291,006	0	0	516,236	26
Composite Depreciation Rate?	Yes	No				27
If yes, what is the rate?	2.14%					28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	4,476	3,816
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	4,476	3,816

**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)				
UNAMORTIZED DEBT EXPENSE ON SEWER SYSTEM REVENUE BOND	71	428	2,608	1
Total			<u><u>2,608</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	102,573	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>102,573</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)	
SEWER SYSTEM REVENUE BONDS	04/12/2001	04/12/2041	4.50%	357,042	1
Total Bonds (Account 221):				357,042	

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)					
OPERATING ADVANCES THRU 12/31/04	12/31/1999	12/31/2015	0.00%	68,000	1
Total for Account 223				68,000	
Other Long-Term Debt (224)					
STATE TRUST FUND LOANS	08/13/1997	03/15/2007	5.75%	12,536	2
STATE TRUST FUND LOANS	04/09/1997	03/15/2007	5.75%	50,095	3
Total for Account 224				62,631	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	24,732	2
Charged electric department expense		3
Charged sewer department expense	3,711	4
Other (explain):		
NONE		5
Total Accruals and other credits	28,443	
Taxes paid during year:		
County, state and local taxes	23,717	6
Social Security taxes	4,429	7
PSC Remainder Assessment	297	8
Other (explain):		
NONE		9
Total payments and other debits	28,443	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
SEWER SYSTEM REVENUE BONDS	3,559	16,158	16,196	3,521	1
Subtotal	3,559	16,158	16,196	3,521	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
STATE TRUST FUND LOANS	0	4,686	4,686	0	3
Subtotal	0	4,686	4,686	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	3,559	20,844	20,882	3,521	

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):		
DEFERRED SPECIAL ASSESSMENTS	1,353	2
Total (Acct. 124):	1,353	
Special Funds (125):		
SEWER REPLACEMENT INVESTMENTS	78,785	3
SEWER DEBT RESERVE INVESTMENTS	7,227	4
SEWER DEBT SERVICE ACCOUNT	5,257	5
Total (Acct. 125):	91,269	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	3,775	7
Electric		8
Sewer (Regulated)	7,955	9
Other (specify):		
NONE		10
Total (Acct. 142):	11,730	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		11
Merchandising, jobbing and contract work		12
Other (specify):		
NONE		13
Total (Acct. 143):	0	
Receivables from Municipality (145):		
NONE		14
Total (Acct. 145):	0	
Prepayments (165):		
NONE		15
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		16
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
ENGINEERING - PLANS FOR NEW SEWER FACILITY	72,398	17
Total (Acct. 183):	72,398	
Payables to Municipality (233):		
NONE		18
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	411,768	19
NONE		20
Total (Acct. 253):	411,768	

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)	393,802	0	726,055	0	1,119,857	1
Materials and Supplies	4,146	0	0	0	4,146	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	161,953	0	354,214	0	516,167	4
Customer Advances for Construction					0	5
Regulatory Liability	85,643	0	120,240	0	205,883	6
NONE					0	7
Average Net Rate Base	150,352	0	251,601	0	401,953	
Net Operating Income	22,750	0	9,099	0	31,849	8
Net Operating Income as a percent of Average Net Rate Base						
	15.13%	N/A	3.62%	N/A	7.92%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	1	1
Electric		2
Gas		3
Sewer	1.5	4

**REGULATORY LIABILITY - PRE-2003 HISTORICAL
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year					0	1
Add credits during year:						
Establish Regulatory Liability 1/1/04	180,302	0	253,138	0	433,440	2
Other (specify): NONE					0	3
Deduct charges:						
Miscellaneous Amortization (425)	9,015		12,657		21,672	4
Other (specify): NONE					0	5
Balance End of Year	171,287	0	240,481	0	411,768	

FINANCIAL SECTION FOOTNOTES

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

General footnotes

1. The Village currently chooses not to charge interest on the Advances from the Municipality.
-

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

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

1. A/C #183 Engineering is for preliminary plans, facility design, and DNR requirements, authorization date is pending.
-

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	98,027	99,327	1
Total Sales of Water	98,027	99,327	
Other Operating Revenues			
Forfeited Discounts (470)	501	425	2
Other Water Revenues (474)	2,611	1,370	3
Total Other Operating Revenues	3,112	1,795	
Total Operating Revenues	101,139	101,122	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	26,427	30,288	4
General Operating Expenses (680-690)	19,713	27,468	5
Total Operation and Maintenance Expenses	46,140	57,756	
Other Operating Expenses			
Depreciation Expense (403)	7,517	7,446	6
Amortization Expense (404)		0	7
Taxes (408)	24,732	21,835	8
Total Other Operating Expenses	32,249	29,281	
Total Operating Expenses	78,389	87,037	
NET OPERATING INCOME	22,750	14,085	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	1	100	319	2
Industrial				3
Total Unmetered Sales to General Customers (460)	1	100	319	
Metered Sales to General Customers (461)				
Residential	240	7,785	48,577	4
Commercial	27	1,480	7,573	5
Industrial	3	160	1,394	6
Total Metered Sales to General Customers (461)	270	9,425	57,544	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		37,830	8
Other Sales to Public Authorities (464)	6	287	2,334	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	278	9,812	98,027	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	37,830	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)	37,830	
Forfeited Discounts (470):		
Customer late payment charges	501	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	501	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	744	7
Other (specify):		
HYDRANT CHARGE BULK WATER SALES	612	8
RECONNECT FEES	1,208	9
OTHER MISCELLANEOUS	47	10
Total Other Water Revenues (474)	2,611	

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)	11,016	11,592	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	5,127	5,577	3
Chemicals (630)	6,273	5,051	4
Supplies and Expenses (640)	3,211	1,929	5
Repairs of Water Plant (650)	275	5,614	6
Transportation Expenses (660)	525	525	7
Total Plant Operation and Maintenance Expenses	26,427	30,288	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	3,446	2,742	8
Office Supplies and Expenses (681)	3,163	4,219	9
Outside Services Employed (682)	5,225	11,527	10
Insurance Expense (684)	1,603	2,780	11
Employees Pensions and Benefits (686)	5,976	5,181	12
Regulatory Commission Expenses (688)		0	13
Miscellaneous General Expenses (689)	300	1,019	14
Uncollectible Accounts (690)		0	15
Total General Operating Expenses	19,713	27,468	
Total Operation and Maintenance Expenses	46,140	57,756	

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		23,717	20,883	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		196	191	2
Net property tax equivalent		23,521	20,692	
Social Security		1,137	1,075	3
PSC Remainder Assessment		74	68	4
Other (specify): NONE			0	5
Total tax expense		24,732	21,835	

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			Chippewa				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.228210				3
County tax rate	mills		4.216120				4
Local tax rate	mills		7.160950				5
School tax rate	mills		10.259920				6
Voc. school tax rate	mills		1.853850				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.719050				10
Less: state credit	mills		1.384980				11
Net tax rate	mills		22.334070				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.160950				14
Combined School Tax Rate	mills		12.113770				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.274720				17
Total Tax Rate	mills		23.719050				18
Ratio of Local and School Tax to Total	dec.		0.812626				19
Total tax net of state credit	mills		22.334070				20
Net Local and School Tax Rate	mills		18.149249				21
Utility Plant, Jan. 1	\$	1,487,269	1,487,269				22
Materials & Supplies	\$	3,816	3,816				23
Subtotal	\$	1,491,085	1,491,085				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,491,085	1,491,085				26
Assessment Ratio	dec.		0.876391				27
Assessed Value	\$	1,306,773	1,306,773				28
Net Local & School Rate	mills		18.149249				29
Tax Equiv. Computed for Current Year	\$	23,717	23,717				30
Tax Equivalent per 1994 PSC Report	\$	20,883					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	23,717					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)	14,745		4
Structures and Improvements (311)	30,917		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	25,477		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	71,139	0	
PUMPING PLANT			
Land and Land Rights (320)	300		12
Structures and Improvements (321)	3,286		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	22,498		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	26,084	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	1,811		23
Total Water Treatment Plant	1,811	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)			14,745	4
Structures and Improvements (311)			30,917	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			25,477	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	71,139	
PUMPING PLANT				
Land and Land Rights (320)			300	12
Structures and Improvements (321)			3,286	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			22,498	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	26,084	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			1,811	23
Total Water Treatment Plant	0	0	1,811	

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)	4,510		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	24,947		26
Transmission and Distribution Mains (343)	143,285		27
Fire Mains (344)	0		28
Services (345)	36,938		29
Meters (346)	20,638	602	30
Hydrants (348)	42,323	3,481	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	272,641	4,083	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	1,994		35
Computer Equipment (372.1)	1,396		36
Transportation Equipment (373)	4,181		37
Other General Equipment (379)	8,049	9,750	38
Other Tangible Property (390)	0		39
Total General Plant	15,620	9,750	
Total utility plant in service directly assignable	387,295	13,833	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	387,295	13,833	

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)			4,510 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			24,947 26
Transmission and Distribution Mains (343)			143,285 27
Fire Mains (344)			0 28
Services (345)			36,938 29
Meters (346)	819		20,421 30
Hydrants (348)			45,804 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	819	0	275,905
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			1,994 35
Computer Equipment (372.1)			1,396 36
Transportation Equipment (373)			4,181 37
Other General Equipment (379)			17,799 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	25,370
Total utility plant in service directly assignable	819	0	400,309
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	819	0	400,309

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	118,803		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	64,890		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	183,693	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	85,432		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	85,432	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	20,159		23
Total Water Treatment Plant	20,159	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)			118,803 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			64,890 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	183,693
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)			85,432 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	85,432
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			20,159 23
Total Water Treatment Plant	0	0	20,159

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	189,350	4,203	26
Transmission and Distribution Mains (343)	464,043		27
Fire Mains (344)	0		28
Services (345)	99,803		29
Meters (346)	4,076		30
Hydrants (348)	53,418		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	810,690	4,203	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	0		39
Total General Plant	0	0	
Total utility plant in service directly assignable	1,099,974	4,203	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,099,974	4,203	

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)			193,553 26
Transmission and Distribution Mains (343)			464,043 27
Fire Mains (344)			0 28
Services (345)			99,803 29
Meters (346)			4,076 30
Hydrants (348)			53,418 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	814,893
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	0	1,104,177
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	1,104,177

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			1,114	1,114	1
February			961	961	2
March			1,087	1,087	3
April			1,041	1,041	4
May			1,103	1,103	5
June			1,077	1,077	6
July			1,035	1,035	7
August			1,005	1,005	8
September			977	977	9
October			1,007	1,007	10
November			932	932	11
December			989	989	12
Total annual pumpage	0	0	12,328	12,328	
Less: Water sold				9,812	13
Volume pumped but not sold				2,516	14
Volume sold as a percent of volume pumped				80%	15
Volume used for water production, water quality and system maintenance				118	16
Volume related to equipment/system malfunction				85	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				203	19
Volume pumped but unaccounted for				2,313	20
Percent of water lost				19%	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.)				80	23
Date of maximum: 1/23/2004					24
Cause of maximum:					25
The prelube valve stuck open on well No. 4.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				14	26
Date of minimum: 1/26/2004					27
Total KWH used for pumping for the year				67,051	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)	
OSHKOSH STREET	#4	120	10	34,000	Yes	1
CLARK STREET	#5	105	14	33,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#4	#5		1
Location	OSHKOSH STREET	CLARK STREET		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	JACUZZI	FAIRBANKS-MORSE		5
Year Installed	1987	1993		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	166	89		8
Pump Motor or Standby Engine Mfr	JACUZZI	FAIRBANKS-MORSE		10
Year Installed	1987	1993		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	20	10		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1987		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	20		6
Total capacity in gallons (actual)	110,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.4000		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	2.000	1,839	0	0	0	1,839	1
M	D	4.000	1,366	0	0	0	1,366	2
M	D	6.000	10,724	0	0	0	10,724	3
M	D	8.000	14,904	0	0	0	14,904	4
Total Within Municipality			28,833	0	0	0	28,833	
Total Utility			28,833	0	0	0	28,833	

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	241	0	0	0	241	11	1
M	1.000	58	0	0	0	58	6	2
M	1.500	1	0	0	0	1		3
M	2.000	7	0	0	0	7		4
M	6.000	1	0	0	0	1		5
Total Utility		308	0	0	0	308	17	

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	298	0	5	0	293	46	1
1.000	4	0	0	0	4	0	2
2.000	3	1	1	0	3	0	3
3.000	1	0	0	0	1	0	4
Total:	306	1	6	0	301	46	

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	239	25	2	4	0	23	293	1
1.000	0	0	1	3	0	0	4	2
2.000	0	1	1	1	0	0	3	3
3.000	0	0	0	0	1	0	1	4
Total:	239	26	4	8	1	23	301	

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	52	1			53	2
Total Fire Hydrants	52	1	0	0	53	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	53
Number of distribution system valves end of year:	96
Number of distribution valves operated during year:	72

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.

1. A/C #650 The Utility had two water leaks last year that cost over \$3,550.
 2. A/C #682 Prior year includes \$7,080 for grant administration(local share) that was related to a CDBG for the water utility.
-

Meters (Page W-19)

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

1. Yes, these meters are being tested at least once every 2 years.
-

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sewage Operating Revenues			
Sewage Operating Revenues (621-626)	128,740	134,662	1
Total Sewage Operating Revenues	128,740	134,662	
Other Operating Revenues			
Forfeited Discounts (631)	1,152	1,107	2
Servicing of Customers Laterals (632)	0	0	3
Sale of Fertilizer (633)	0	0	4
Rent from Sewerage Properties (634)	0	0	5
Miscellaneous Operating Revenues (635)	10,056	10,326	6
Amortization of Construction Grants (636)	0	0	7
Total Other Operating Revenues	11,208	11,433	
Total Operating Revenues	139,948	146,095	
Operation and Maintenance Expenses			
Operation Expenses (820-829)	58,640	49,593	8
Maintenance Expenses (831-834)	8,898	4,252	9
Customer Accounting & Collection Expenses (840-843)	500	375	10
Administrative and General Expenses (850-857)	42,698	35,934	11
Total Operation and Maintenance Expenses	110,736	90,154	
Other Operating Expenses			
Depreciation Expense (403)	16,402	15,970	12
Amortization Expense (404)		0	13
Taxes (408)	3,711	3,016	14
Total Other Operating Expenses	20,113	18,986	
Total Operating Expenses	130,849	109,140	
NET OPERATING INCOME	9,099	36,955	

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	241	7,775	104,884	5
Commercial Revenues	27	1,480	17,821	6
Industrial Revenues	3	155	2,304	7
Revenues from Public Authorities	6	243	3,731	8
Total Measured Service to General Customers (622)	277	9,653	128,740	
Service to Public Authorities (623)				
Service to Other Systems (624)				
Other Sewerage Service (625)				
Interdepartmental Service (626)				
Total Sewage Operating Revenues	277	9,653	128,740	

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)
-------------	--	----------------------	---------------------	-----------------------

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	1,152	1
Other (specify):		
NONE		2
Total Customers Forfeited Discounts (631)	1,152	
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):		
NONE		5
Total Rent from Sewerage Property (634)	0	
Miscellaneous Operating Revenues (635):		
SANITARY BENEFIT CHARGE	10,000	6
BULK SEWAGE PROCESSED AT SEWER PLANT	56	7
Total Miscellaneous Operating Revenues (635)	10,056	
Amortization of Construction Grants (636):		
NONE		8
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)	39,232	31,858	1
Power and Fuel for Pumping (821)	8,731	9,722	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)		0	7
Other Operating Supplies and Expenses (827)	10,152	7,488	8
Transportation Expenses (828)	525	525	9
Rents (829)		0	10
Total Operation Expenses	58,640	49,593	
MAINTENANCE EXPENSES			
Maintenance of Sewage Collection System (831)		0	11
Maintenance of Collection System Pumping Equipment (832)		0	12
Maintenance of Treatment and Disposal Plant Equipment (833)	7,948	3,343	13
Maintenance of General Plant Structures and Equipment (834)	950	909	14
Total Maintenance Expenses	8,898	4,252	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES			
Billing, Collecting and Accounting (840)		0	15
Flat Rate Inspections (841)		0	16
Meter Reading (842)	500	375	17
Uncollectible Accounts (843)		0	18
Total Customer Accounting & Collection Expenses	500	375	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (850)	3,446	2,696	19
Office Supplies and Expenses (851)	7,097	5,700	20
Outside Services Employed (852)	12,674	10,418	21
Insurance Expense (853)	2,341	1,564	22
Employees Pensions and Benefits (854)	15,532	14,176	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	24
Miscellaneous General Expenses (856)	1,608	1,380	25
Rents (857)		0	26
Total Administrative and General Expenses	42,698	35,934	
Total Operation and Maintenance Expenses	110,736	90,154	

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		3,292	2,623	1
Local and School Tax Equivalent on Meters Charged by Water Department		196	191	2
PSC Remainder Assessment		223	202	3
Other (specify): NONE			0	4
Total tax expense		3,711	3,016	

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)	15,502		4
Structures and Improvements (311)	0		5
Service Connections, Traps, and Accessories (312)	20,870		6
Collecting Mains and Accessories (313)	399,407		7
Interceptor Mains and Accessories (314)	0		8
Force Mains (315)	0		9
Other Collecting System Equipment (316)	0		10
Total Collection System	435,779	0	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	9,646		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	9,646	0	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	4,725		17
Structures and Improvements (331)	103,019		18
Preliminary Treatment Equipment (332)	2,135		19
Primary Treatment Equipment (333)	0		20
Secondary Treatment Equipment (334)	32,481		21
Advanced Treatment Equipment (335)	0		22
Chlorination Equipment (336)	0		23
Sludge Treatment and Disposal Equipment (337)	43,737		24
Plant Site Piping (338)	30,227		25
Flow Metering and Monitoring Equipment (339)	13,968	12,708	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)			15,502	4
Structures and Improvements (311)			0	5
Service Connections, Traps, and Accessories (312)			20,870	6
Collecting Mains and Accessories (313)			399,407	7
Interceptor Mains and Accessories (314)			0	8
Force Mains (315)			0	9
Other Collecting System Equipment (316)			0	10
Total Collection System	0	0	435,779	
COLLECTION SYSTEM PUMPING INSTALLATIONS				
Land and Land Rights (320)			9,646	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	9,646	
TREATMENT AND DISPOSAL PLANT				
Land and Land Rights (330)			4,725	17
Structures and Improvements (331)			103,019	18
Preliminary Treatment Equipment (332)			2,135	19
Primary Treatment Equipment (333)			0	20
Secondary Treatment Equipment (334)			32,481	21
Advanced Treatment Equipment (335)			0	22
Chlorination Equipment (336)			0	23
Sludge Treatment and Disposal Equipment (337)			43,737	24
Plant Site Piping (338)			30,227	25
Flow Metering and Monitoring Equipment (339)			26,676	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)	0		27
Other Treatment and Disposal Plant Equipment (341)	32,551		28
Total Treatment and Disposal Plant	262,843	12,708	
GENERAL PLANT			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	0		30
Office Furniture and Equipment (372)	1,605		31
Computer Equipment (372.1)	3,855		32
Transportation Equipment (373)	4,181		33
Other General Equipment (379)	1,792		34
Other Tangible Property (390)	0		35
Total General Plant	11,433	0	
Total utility plant in service directly assignable	719,701	12,708	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	719,701	12,708	

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)			0 27
Other Treatment and Disposal Plant Equipment (341)			32,551 28
Total Treatment and Disposal Plant	0	0	275,551
GENERAL PLANT			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)			1,605 31
Computer Equipment (372.1)			3,855 32
Transportation Equipment (373)			4,181 33
Other General Equipment (379)			1,792 34
Other Tangible Property (390)			0 35
Total General Plant	0	0	11,433
Total utility plant in service directly assignable	0	0	732,409
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	0	0	732,409

**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)	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)	37,394		6
Collecting Mains and Accessories (313)	369,921		7
Interceptor Mains and Accessories (314)	0		8
Force Mains (315)	20,446		9
Other Collecting System Equipment (316)	0		10
Total Collection System	427,761	0	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	74,255		12
Receiving Wells (322)	0		13
Electric Pumping Equipment (323)	51,320		14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	0		16
Total Collection System Pumping Installations	125,575	0	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	0		17
Structures and Improvements (331)	137,842		18
Preliminary Treatment Equipment (332)	3,953		19
Primary Treatment Equipment (333)	0		20
Secondary Treatment Equipment (334)	13,970		21
Advanced Treatment Equipment (335)	0		22
Chlorination Equipment (336)	0		23
Sludge Treatment and Disposal Equipment (337)	98,242		24
Plant Site Piping (338)	18,972		25
Flow Metering and Monitoring Equipment (339)	3,913		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)			37,394 6
Collecting Mains and Accessories (313)			369,921 7
Interceptor Mains and Accessories (314)			0 8
Force Mains (315)			20,446 9
Other Collecting System Equipment (316)			0 10
Total Collection System	0	0	427,761
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)			0 11
Structures and Improvements (321)			74,255 12
Receiving Wells (322)			0 13
Electric Pumping Equipment (323)			51,320 14
Other Power Pumping Equipment (324)			0 15
Miscellaneous Pumping Equipment (325)			0 16
Total Collection System Pumping Installations	0	0	125,575
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)			0 17
Structures and Improvements (331)			137,842 18
Preliminary Treatment Equipment (332)			3,953 19
Primary Treatment Equipment (333)			0 20
Secondary Treatment Equipment (334)			13,970 21
Advanced Treatment Equipment (335)			0 22
Chlorination Equipment (336)			0 23
Sludge Treatment and Disposal Equipment (337)			98,242 24
Plant Site Piping (338)			18,972 25
Flow Metering and Monitoring Equipment (339)			3,913 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)	0		27
Other Treatment and Disposal Plant Equipment (341)	11,798		28
Total Treatment and Disposal Plant	288,690	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)	0		33
Other General Equipment (379)	0		34
Other Tangible Property (390)	0		35
Total General Plant	0	0	
Total utility plant in service directly assignable	842,026	0	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	842,026	0	

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)			11,798 28
Total Treatment and Disposal Plant	0	0	288,690
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	0	842,026
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	0	0	842,026

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	1.500	3	0	0	0	3	0	1
Sewer	4.000	55	0	0	0	55	14	2
Sewer	6.000	2	0	0	0	2		3
Total Utility		60	0	0	0	60	14	

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)	
2.000	409	0	0	0	409	1
6.000	748	0	0	0	748	2
8.000	30,669	0	0	0	30,669	3
10.000	4,149	0	0	0	4,149	4
Total Utility	35,975	0	0	0	35,975	

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.

1. A/C #827 Increase is related to pumping and hauling sludge that amounted to \$1,755.
 2. A/C #833 Increase is related to repair of broken valve that amounted to \$4,296.
-

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

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

1. A/C #339 The addition of \$12,708 is the cost related to the installation of a influent flow meter.
-