



3015 (02-09-04)

ANNUAL REPORT

OF

Name: CENTURIA MUNICIPAL WATER AND SEWER UTILITY

Principal Office: 305 WISCONSIN AVENUE
P.O. BOX 280
CENTURIA, WI 54824

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: CENTURIA MUNICIPAL WATER AND SEWER UTILITY

Utility Address: 305 WISCONSIN AVENUE

P.O. BOX 280

CENTURIA, WI 54824

When was utility organized? 1/1/1935

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS JUDITH A. JEPSEN

Title: VILLAGE CLERK-TREASURER

Office Address:

305 WISCONSIN AVEUNE

P.O. BOX 280

CENTURIA, WI 54824

Telephone: (715) 646 - 2300

Fax Number: (715) 646 - 2666

E-mail Address:

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

Name: STEVEN SCHEIDLER

Title: C.P.A.

Office Address: TRACEY AND THOLE, S.C.

502 SECOND STREET

HUDSON, WI 54016

Telephone: (715) 386 - 2391

Fax Number: (715) 386 - 0535

E-mail Address:

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

Name: MR PATRIC LEGGITT

Title: CHAIRMAN

Office Address:

305 WISCONSIN AVENUE

P.O. BOX 280

CENTURIA, WI 54824

Telephone: (715) 646 - 2300

Fax Number: (715) 646 - 2666

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: STEVEN SCHEIDLER

Title: C.P.A.

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

Telephone: (715) 386 - 2391 EXT

Fax Number: (715) 386 - 0535

E-mail Address:

Date of most recent audit report: 2/27/2003

Period covered by most recent audit: 2002

Names and titles of utility management including manager or superintendent:

Name: MR TONY WEINZIRL

Title: DIRECTOR OF PUBLIC WORKS

Office Address:
305 WISCONSIN AVE
P.O. BOX 280
CENTURIA, WI 54824

Telephone: (715) 646 - 2300

Fax Number: (715) 646 - 2666

E-mail Address:

Name of utility commission/committee: WATER AND SEWER COMMISSION

Names of members of utility commission/committee:

- MR WILLIAM JOHNSON, MEMBER
- MR LARRY KAMISH, MEMBER
- MR PATRICK LEGGITT, CHAIRMAN
- MR TONY WEINZIRL, MEMBER
- MR MERLE WULF, MEMBER

Is sewer service rendered by the utility? YES

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

Date of Ordinance: 12/30/195

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	194,899	190,395	1
Operating Expenses:			
Operation and Maintenance Expense (401)	160,229	167,150	2
Depreciation Expense (403)	23,027	38,349	3
Amortization Expense (404)	0	0	4
Taxes (408)	13,944	14,301	5
Total Operating Expenses	197,200	219,800	
Net Operating Income	(2,301)	(29,405)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(2,301)	(29,405)	
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)	365	666	9
Miscellaneous Nonoperating Income (421)	1,000	0	10
Total Other Income	1,365	666	
Total Income	(936)	(28,739)	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	15,577	0	12
Total Miscellaneous Income Deductions	15,577	0	
Income Before Interest Charges	(16,513)	(28,739)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	13
Amortization of Debt Discount and Expense (428)	0	39	14
Amortization of Premium on Debt--Cr. (429)	0		15
Interest on Debt to Municipality (430)	0	150	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0		18
Total Interest Charges	0	189	
Net Income	(16,513)	(28,928)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	238,319	267,247	19
Balance Transferred from Income (433)	(16,513)	(28,928)	20
Miscellaneous Credits to Surplus (434)	374,662	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	596,468	238,319	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	194,899		194,899	1
Total (Acct. 400):	194,899	0	194,899	
Operation and Maintenance Expense (401):				
Derived	160,229		160,229	2
Total (Acct. 401):	160,229	0	160,229	
Depreciation Expense (403):				
Derived	23,027		23,027	3
Total (Acct. 403):	23,027	0	23,027	
Amortization Expense (404):				
Derived	0		0	4
Total (Acct. 404):	0	0	0	
Taxes (408):				
Derived	13,944		13,944	5
Total (Acct. 408):	13,944	0	13,944	
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:	(2,301)	0	(2,301)	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	9
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST ON TEMPORARY INVESTMENTS	365	0	365	10
Total (Acct. 419):	365	0	365	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		500	500	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	██████████	500	500 12
NONE	0	0	0 13
Total (Acct. 421):	0	1,000	1,000
TOTAL OTHER INCOME:	365	1,000	1,365

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	██████████	2,540	2,540 15
Depreciation Expense on Contributed Plant - Sewer	██████████	13,037	13,037 16
NONE	0	0	0 17
Total (Acct. 426):	0	15,577	15,577
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	0	15,577	15,577

INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	0	██████████	0 18
Total (Acct. 427):	0	0	0
Amortization of Debt Discount and Expense (428):			
NONE	0	██████████	0 19
Total (Acct. 428):	0	0	0
Amortization of Premium on Debt--Cr. (429):			
NONE	0	██████████	0 20
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0	██████████	0 21
Total (Acct. 430):	0	0	0
Other Interest Expense (431):			
Derived	0	██████████	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:	0	0	0
NET INCOME:	(1,936)	(14,577)	(16,513)
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	238,319	0	238,319 24
Total (Acct. 216):	238,319	0	238,319
Balance Transferred from Income (433):			
Derived	(1,936)	(14,577)	(16,513) 25
Total (Acct. 433):	(1,936)	(14,577)	(16,513)
Miscellaneous Credits to Surplus (434):			
BOOK VALUE OF PLANT TRANSFERRED FROM CIAC	0	374,662	374,662 26
Total (Acct. 434):	0	374,662	374,662
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			0 28
Total (Acct. 436)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	236,383	360,085	596,468

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	93,511	0	101,388	0	194,899	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.)	756				756	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	92,755	0	101,388	0	194,143	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,583,126	1,565,224	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	866,965	586,668	2
Net Utility Plant	716,161	978,556	
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)	32,173	33,555	6
Special Funds (125)	34,585	49,748	7
Total Other Property and Investments	66,758	83,303	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	147,857	126,118	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	41,353	42,386	11
Other Accounts Receivable (143)	1,200	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	333	1,808	14
Materials and Supplies (150)	15,152	15,568	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	205,895	185,880	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	988,814	1,247,739	

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)	355,992	355,992	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	596,468	238,319	23
Total Proprietary Capital	952,460	594,311	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	0	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	4,912	2,707	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	4,912	2,707	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	31,442	31,442	36
Total Deferred Credits	31,442	31,442	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	0	619,279	38
Total Liabilities and Other Credits	988,814	1,247,739	

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	573,606	991,618	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)	474,720	488,627	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	100,131	519,648	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	574,851	1,008,275	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)	215,850	390,921	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	38,219	221,975	0	0	12
Total Accumulated Provision	254,069	612,896	0	0	
Net Utility Plant	320,782	395,379	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)	203,870	382,798			586,668	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	11,262	11,765			23,027	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	718	(718)			0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage		90			90	10
Other credits (specify):						11
					0	12
Total credits	11,980	11,137	0	0	23,117	13
Debits during year						14
Book cost of plant retired	0	3,014			3,014	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	0	3,014	0	0	3,014	19
Balance end of year (110.1)	215,850	390,921	0	0	606,771	20
Composite Depreciation Rate?	Yes	Yes				21
If yes, what is the rate?	2.53%	2.51%				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)	2,540	13,037			15,577	4
Accruals charged other						5
accounts (specify):						6
					0	7
Salvage					0	8
Other credits (specify):						9
Est. deprec on contrib plnt 1/1/03	35,679	208,938			244,617	10
Total credits	38,219	221,975	0	0	260,194	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)	38,219	221,975	0	0	260,194	18
Composite Depreciation Rate?	Yes	Yes				19
If yes, what is the rate?	2.53%	2.51%				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
Other					0	0
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	13,028	13,495
Sewer utility	2,124	2,073
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	15,152	15,568

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</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	355,992	1
Changes during year (explain):		
NO CHANGES		2
Balance end of year	<u><u>355,992</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)
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NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

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

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	10,983	2
Charged electric department expense		3
Charged sewer department expense	2,961	4
Other (explain):		
NONE		5
Total Accruals and other credits	13,944	
Taxes paid during year:		
County, state and local taxes	8,451	6
Social Security taxes	5,283	7
PSC Remainder Assessment	210	8
Other (explain):		
NONE		9
Total payments and other debits	13,944	
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)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	0	0	0	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE	32,173	2
Total (Acct. 124):	32,173	
Special Funds (125):		
SEWER EQUIPMENT REPLACEMENT FUND	34,585	3
Total (Acct. 125):	34,585	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	17,133	5
Electric		6
Sewer (Regulated)	24,220	7
Other (specify):		
NONE		8
Total (Acct. 142):	41,353	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
OVERPAYMENT OF BILLS TO VENDOR	1,200	11
Total (Acct. 143):	1,200	
Receivables from Municipality (145):		
UTILITY ITEMS PLACED ON 2003 TAX ROLL	333	12
Total (Acct. 145):	333	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	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)	
Payables to Municipality (233):		
NONE		16
Total (Acct. 233):	0	
Other Deferred Credits (253):		
POSTPONED SPECIAL ASSESSMENTS UNTIL TIME OF DEVELOPMENT	31,442	17
Total (Acct. 253):	31,442	

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)	474,097	0	480,548	0	954,645	1
Materials and Supplies	13,261	0	2,098	0	15,359	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	209,860	0	386,859	0	596,719	4
Customer Advances for Construction					0	5
NONE					0	6
Average Net Rate Base	277,498	0	95,787	0	373,285	
Net Operating Income	(8,032)	0	5,731	0	(2,301)	7
Net Operating Income as a percent of						
Average Net Rate Base	-2.89%	N/A	5.98%	N/A	-0.62%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

NONE

4. Estimated changes in revenues due to rate changes.

THE WATER AND SEWER HAS APPLIED TO THE WISCONSIN PSC FOR RATE INCREASE-APPROVAL ANTICIPATED IN APRIL OF 2004.

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

RATE INCREASE APPLICATION SUBMITTED IN JANUARY OF 2003, APPROVAL ANTICIPATED IN APRIL 2004.

7. Any additional matters.

NONE

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	100,131	0	0	519,148	0	619,279	1
Add credits during year:							
NONE						0	2
Deduct charges (specify):							
Closed January 1, 2003 per Docket 05-US-105	100,131			519,148		619,279	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)	92,246	90,126	1
Total Sales of Water	92,246	90,126	
Other Operating Revenues			
Forfeited Discounts (470)	154	191	2
Other Water Revenues (474)	1,111	1,060	3
Amortization of Construction Grants (475)		0	4
Total Other Operating Revenues	1,265	1,251	
Total Operating Revenues	93,511	91,377	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	55,921	54,878	5
General Operating Expenses (680-690)	23,377	27,420	6
Total Operation and Maintenance Expenses	79,298	82,298	
Other Operating Expenses			
Depreciation Expense (403)	11,262	13,773	7
Amortization Expense (404)		0	8
Taxes (408)	10,983	10,988	9
Total Other Operating Expenses	22,245	24,761	
Total Operating Expenses	101,543	107,059	
NET OPERATING INCOME	(8,032)	(15,682)	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	233	9,929	37,049	4
Commercial	52	11,849	28,654	5
Industrial				6
Total Metered Sales to General Customers (461)	285	21,778	65,703	
Private Fire Protection Service (462)	2		1,030	7
Public Fire Protection Service (463)	1		24,198	8
Other Sales to Public Authorities (464)	2	208	1,315	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	290	21,986	92,246	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
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NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	24,198	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)	24,198	
Forfeited Discounts (470):		
Customer late payment charges	154	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	154	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	756	7
Other (specify): SERVICE WORK FOR CUSTOMERS AND CONNECT CHARGES	355	8
Total Other Water Revenues (474)	1,111	

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)	27,897	27,213	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	9,931	7,011	3
Chemicals (630)	3,957	2,179	4
Supplies and Expenses (640)	2,179	4,700	5
Repairs of Water Plant (650)	11,307	13,125	6
Transportation Expenses (660)	650	650	7
Total Plant Operation and Maintenance Expenses	55,921	54,878	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	6,988	7,137	8
Office Supplies and Expenses (681)	1,211	906	9
Outside Services Employed (682)	1,053	1,203	10
Insurance Expense (684)	1,489	4,609	11
Employees Pensions and Benefits (686)	10,149	10,119	12
Regulatory Commission Expenses (688)		0	13
Miscellaneous General Expenses (689)	2,487	3,446	14
Uncollectible Accounts (690)		0	15
Total General Operating Expenses	23,377	27,420	
Total Operation and Maintenance Expenses	79,298	82,298	

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		8,451	8,451	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		285	234	2
Net property tax equivalent		8,166	8,217	
Social Security		2,713	2,682	3
PSC Remainder Assessment		104	89	4
Other (specify): NONE			0	5
Total tax expense		10,983	10,988	

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			Polk				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.305055				3
County tax rate	mills		6.449233				4
Local tax rate	mills		7.688105				5
School tax rate	mills		12.371674				6
Voc. school tax rate	mills		1.746395				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		28.560462				10
Less: state credit	mills		1.342153				11
Net tax rate	mills		27.218309				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.688105				14
Combined School Tax Rate	mills		14.118069				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.806174				17
Total Tax Rate	mills		28.560462				18
Ratio of Local and School Tax to Total	dec.		0.763509				19
Total tax net of state credit	mills		27.218309				20
Net Local and School Tax Rate	mills		20.781428				21
Utility Plant, Jan. 1	\$	573,606	573,606				22
Materials & Supplies	\$	13,495	13,495				23
Subtotal	\$	587,101	587,101				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	587,101	587,101				26
Assessment Ratio	dec.		0.655625				27
Assessed Value	\$	384,918	384,918				28
Net Local & School Rate	mills		20.781428				29
Tax Equiv. Computed for Current Year	\$	7,999	7,999				30
Tax Equivalent per 1994 PSC Report	\$	8,451					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	8,451					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)	176		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)	47,864		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	48,040	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	35,974		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	44,138		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	6,473		20
Total Pumping Plant	86,585	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	28,375		23
Total Water Treatment Plant	28,375	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)			176	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)			47,864	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	48,040	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			35,974	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			44,138	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			6,473	20
Total Pumping Plant	0	0	86,585	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			28,375	23
Total Water Treatment Plant	0	0	28,375	

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)	151		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	9,937		26
Transmission and Distribution Mains (343)	249,232		27
Fire Mains (344)	0		28
Services (345)	57,500	1,245	29
Meters (346)	35,940		30
Hydrants (348)	51,504		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	404,264	1,245	
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)	737		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	5,605		38
Other Tangible Property (390)	0		39
Total General Plant	6,342	0	
Total utility plant in service directly assignable	573,606	1,245	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	573,606	1,245	

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)			151 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			9,937 26
Transmission and Distribution Mains (343)		(64,806)	184,426 27
Fire Mains (344)			0 28
Services (345)		(28,264)	30,481 29
Meters (346)			35,940 30
Hydrants (348)		(7,061)	44,443 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	(100,131)	305,378
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)			737 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			5,605 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	6,342
Total utility plant in service directly assignable	0	(100,131)	474,720
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	(100,131)	474,720

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)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

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

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

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

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)		64,806	64,806 27
Fire Mains (344)			0 28
Services (345)		28,264	28,264 29
Meters (346)			0 30
Hydrants (348)		7,061	7,061 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	100,131	100,131
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	100,131	100,131
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	100,131	100,131

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			2,938	2,938	1
February			2,586	2,586	2
March			3,559	3,559	3
April			3,613	3,613	4
May			3,607	3,607	5
June			3,352	3,352	6
July			3,642	3,642	7
August			3,516	3,516	8
September			3,175	3,175	9
October			3,158	3,158	10
November			3,639	3,639	11
December			3,429	3,429	12
Total annual pumpage	0	0	40,214	40,214	
Less: Water sold				21,986	13
Volume pumped but not sold				18,228	14
Volume sold as a percent of volume pumped				55%	15
Volume used for water production, water quality and system maintenance				1,500	16
Volume related to equipment/system malfunction				9,343	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				10,843	19
Volume pumped but unaccounted for				7,385	20
Percent of water lost				18%	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.)				216	23
Date of maximum: 11/3/2003					24
Cause of maximum:					25
FLUSHING					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				53	26
Date of minimum: 2/16/2003					27
Total KWH used for pumping for the year				107,640	28
If water is purchased: Vendor Name: NOT APPLICABLE					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)	
FIRST STREET	3	262	12	504,000	Yes	1
WISCONSIN AVENUE	4	244	6	180,000	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	3	4	1
Location	FIRST AVENUE	WISCONSIN AVENUE	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	GENERAL ELECTRIC	GOULD	5
Year Installed	1987	1990	6
Type	VERTICAL TURBINE	SUBMERSIBLE	7
Actual Capacity (gpm)	500	80	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GRUNDFUS	9 10
Year Installed	1987	1985	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	40	75	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 23
Year Installed			24
Type			25
Horsepower			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	1926		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	250		6
Total capacity in gallons (actual)	75,000		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)	GRAVITY		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	125.0000		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	Y		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	2,863	0	0	0	2,863	1
M	D	4.000	2,603	0	0	0	2,603	2
M	D	6.000	20,602	0	0	0	20,602	3
M	D	8.000	6,610	0	0	0	6,610	4
Total Within Municipality			32,678	0	0	0	32,678	
Total Utility			32,678	0	0	0	32,678	

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	256	0	0	0	256	11	1
M	1.000	18	1	0	0	19	5	2
M	1.500	4	0	0	0	4	1	3
M	2.000	12	0	0	0	12	5	4
M	4.000	2	0	0	0	2		5
M	6.000	1	0	0	0	1		6
Total Utility		293	1	0	0	294	22	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	336	0	0	0	336	9	1
1.000	18	0	0	0	18	0	2
1.250	1	0	0	0	1	0	3
1.500	5	0	0	0	5	0	4
2.000	9	0	0	0	9	0	5
Total:	369	0	0	0	369	9	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	247	29	0	1	0	59	336	1
1.000	0	10	0	2	0	6	18	2
1.250	0	1	0	0	0	0	1	3
1.500	0	5	0	0	0	0	5	4
2.000	0	7	0	1	0	1	9	5
Total:	247	52	0	4	0	66	369	

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	55				55	2
Total Fire Hydrants	55	0	0	0	55	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

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:	57
Number of distribution system valves end of year:	67
Number of distribution valves operated during year:	67

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

General footnotes

AC620 40% INCREASE IN WATER PUMPED IN 2003 OVER 2004, THUS INCREASES IN ELECTRIC COSTS.

AC640-LESS SUPPLIES FOR OPERATIONS NECESSARY-ALL CHARGES FROM VENDOR INVOICES.

AC684-VILLAGE INCURRED SIGNIFICANT DECREASES IN INSURANCE PREMIUMS.

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

If Plant in Service Additions, Accounts 316 or 343, are greater than zero AND Additions on the Mains schedule are zero, please explain.

ALL ADJUSTMENTS ON SCHEDULE W-8 ARE TO TRANSFER PLANT FUNDED BY CIAC TO SCHEDULE W-10

ALL 2003 ADDITIONS FUNDED FROM UTILITY RESERVES

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

General footnotes

ALL ADJUSTMENTS SHOWN IN SCHEDULE W-10 ARE PLANT TRANSFERRED FROM SCHEDULE W-8 AND FUNDED BY CIAC

Water Services (Page W-18)

General footnotes

ONE NEW 1" SERVICES-FUNDED BY UTILITY \$744 AND CUSTOMER \$500

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sewage Operating Revenues			
Sewage Operating Revenues (621-626)	95,173	92,343	1
Total Sewage Operating Revenues	95,173	92,343	
Other Operating Revenues			
Forfeited Discounts (631)	215	274	2
Servicing of Customers Laterals (632)	0	0	3
Sale of Fertilizer (633)	0	0	4
Rent from Sewerage Properties (634)	0	401	5
Miscellaneous Operating Revenues (635)	6,000	6,000	6
Amortization of Construction Grants (636)	0	0	7
Total Other Operating Revenues	6,215	6,675	
Total Operating Revenues	101,388	99,018	
Operation and Maintenance Expenses			
Operation Expenses (820-829)	55,345	51,947	8
Maintenance Expenses (831-834)	2,609	3,406	9
Customer Accounting & Collection Expenses (840-843)	6,864	7,753	10
Administrative and General Expenses (850-857)	16,113	21,746	11
Total Operation and Maintenance Expenses	80,931	84,852	
Other Operating Expenses			
Depreciation Expense (403)	11,765	24,576	12
Amortization Expense (404)		0	13
Taxes (408)	2,961	3,313	14
Total Other Operating Expenses	14,726	27,889	
Total Operating Expenses	95,657	112,741	
NET OPERATING INCOME	5,731	(13,723)	

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	222	9,514	5
Commercial Revenues	50	11,748	6
Industrial Revenues			7
Revenues from Public Authorities	2	28	8
Total Measured Service to General Customers (622)	274	21,290	95,173
Service to Public Authorities (623)			9
Service to Other Systems (624)			10
Other Sewerage Service (625)			11
Interdepartmental Service (626)			12
Total Sewage Operating Revenues	274	21,290	95,173

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	215	1
Other (specify):		
NONE		2
Total Customers Forfeited Discounts (631)	215	
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):		
HEALTH BENEFIT CHARGE	6,000	6
Total Miscellaneous Operating Revenues (635)	6,000	
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)	26,140	30,536	1
Power and Fuel for Pumping (821)	3,432	2,851	2
Power and Fuel for Aeration Equipment (822)	17,220	10,347	3
Chlorine (823)		0	4
Phosphorous Removal Chemicals (824)		0	5
Sludge Conditioning Chemicals (825)		0	6
Other Chemicals for Sewage Treatment (826)	1,425	0	7
Other Operating Supplies and Expenses (827)	6,478	7,563	8
Transportation Expenses (828)	650	650	9
Rents (829)		0	10
Total Operation Expenses	55,345	51,947	
MAINTENANCE EXPENSES			
Maintenance of Sewage Collection System (831)	1,370	3,406	11
Maintenance of Collection System Pumping Equipment (832)		0	12
Maintenance of Treatment and Disposal Plant Equipment (833)	1,239	0	13
Maintenance of General Plant Structures and Equipment (834)		0	14
Total Maintenance Expenses	2,609	3,406	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES			
Billing, Collecting and Accounting (840)	6,260	7,305	15
Flat Rate Inspections (841)		0	16
Meter Reading (842)	604	448	17
Uncollectible Accounts (843)		0	18
Total Customer Accounting & Collection Expenses	6,864	7,753	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (850)		0	19
Office Supplies and Expenses (851)	1,048	762	20
Outside Services Employed (852)	1,053	1,203	21
Insurance Expense (853)	1,468	4,609	22
Employees Pensions and Benefits (854)	9,444	11,426	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)	2,100	2,746	25
Rents (857)	1,000	1,000	26
Total Administrative and General Expenses	16,113	21,746	
Total Operation and Maintenance Expenses	80,931	84,852	

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		2,570	2,983	1
Local and School Tax Equivalent on Meters Charged by Water Department		285	234	2
PSC Remainder Assessment		106	96	3
Other (specify): NONE			0	4
Total tax expense		2,961	3,313	

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)	9,032	350	6
Collecting Mains and Accessories (313)	356,826		7
Interceptor Mains and Accessories (314)	0		8
Force Mains (315)	0		9
Other Collecting System Equipment (316)	0		10
Total Collection System	365,858	350	
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)	59,742		14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	0		16
Total Collection System Pumping Installations	59,742	0	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	40,480		17
Structures and Improvements (331)	337,158		18
Preliminary Treatment Equipment (332)	0		19
Primary Treatment Equipment (333)	0		20
Secondary Treatment Equipment (334)	42,238		21
Advanced Treatment Equipment (335)	0		22
Chlorination Equipment (336)	0		23
Sludge Treatment and Disposal Equipment (337)	0		24
Plant Site Piping (338)	88,847		25
Flow Metering and Monitoring Equipment (339)	15,747		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)		(9,032)	350 6
Collecting Mains and Accessories (313)		(169,484)	187,342 7
Interceptor Mains and Accessories (314)			0 8
Force Mains (315)			0 9
Other Collecting System Equipment (316)			0 10
Total Collection System	0	(178,516)	187,692
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)		(31,800)	27,942 14
Other Power Pumping Equipment (324)			0 15
Miscellaneous Pumping Equipment (325)			0 16
Total Collection System Pumping Installations	0	(31,800)	27,942
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)			40,480 17
Structures and Improvements (331)		(215,332)	121,826 18
Preliminary Treatment Equipment (332)			0 19
Primary Treatment Equipment (333)			0 20
Secondary Treatment Equipment (334)		(27,000)	15,238 21
Advanced Treatment Equipment (335)			0 22
Chlorination Equipment (336)			0 23
Sludge Treatment and Disposal Equipment (337)			0 24
Plant Site Piping (338)		(56,700)	32,147 25
Flow Metering and Monitoring Equipment (339)		(9,800)	5,947 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)	20,732	18,821	28
Total Treatment and Disposal Plant	545,202	18,821	
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)	737		32
Transportation Equipment (373)	0		33
Other General Equipment (379)	20,079		34
Other Tangible Property (390)	0		35
Total General Plant	20,816	0	
Total utility plant in service directly assignable	991,618	19,171	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	991,618	19,171	

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)	3,014		36,539 28
Total Treatment and Disposal Plant	3,014	(308,832)	252,177
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)			737 32
Transportation Equipment (373)			0 33
Other General Equipment (379)			20,079 34
Other Tangible Property (390)			0 35
Total General Plant	0	0	20,816
Total utility plant in service directly assignable	3,014	(519,148)	488,627
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	3,014	(519,148)	488,627

**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)		500	6
Collecting Mains and Accessories (313)			7
Interceptor Mains and Accessories (314)			8
Force Mains (315)			9
Other Collecting System Equipment (316)			10
Total Collection System	0	500	
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)		9,032	9,532	6
Collecting Mains and Accessories (313)		169,484	169,484	7
Interceptor Mains and Accessories (314)			0	8
Force Mains (315)			0	9
Other Collecting System Equipment (316)			0	10
Total Collection System	0	178,516	179,016	
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)		31,800	31,800	14
Other Power Pumping Equipment (324)			0	15
Miscellaneous Pumping Equipment (325)			0	16
Total Collection System Pumping Installations	0	31,800	31,800	
TREATMENT AND DISPOSAL PLANT				
Land and Land Rights (330)			0	17
Structures and Improvements (331)		215,332	215,332	18
Preliminary Treatment Equipment (332)			0	19
Primary Treatment Equipment (333)			0	20
Secondary Treatment Equipment (334)		27,000	27,000	21
Advanced Treatment Equipment (335)			0	22
Chlorination Equipment (336)			0	23
Sludge Treatment and Disposal Equipment (337)			0	24
Plant Site Piping (338)		56,700	56,700	25
Flow Metering and Monitoring Equipment (339)		9,800	9,800	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>500</u>	
Common Utility Plant Allocated to Sewer Department			36
Total utility plant in service	<u>0</u>	<u>500</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	308,832	308,832
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	519,148	519,648
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	0	519,148	519,648

SEWER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily disconnected or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by diameter; pipe materials do not need to be specified.

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
Sewer	4.000	270	1	0	0	271		1
Sewer	6.000	1	0	0	0	1		2
Total Utility		271	1	0	0	272	0	

SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet						
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	
4.000	1,524	0	0	0	1,524	1
8.000	21,434	0	0	0	21,434	2
10.000	3,698	0	0	0	3,698	3
Total Utility	26,656	0	0	0	26,656	

SEWER OPERATING SECTION FOOTNOTES

Sewer Operation & Maintenance Expenses (Page S-05)

General footnotes

AC 822 SIGNIFICANT INCREASES FROM ELECTRIC DUE TO UTILITY POWER COSTS ADJUSTMENTS AND ADDITIONAL KWH USED FOR YEAR.

AC831 LESS MAINTENANCE AND REPAIRS NECESSARY FROM PRIOR YEAR

AC853 VILLAGE REALIZED SIGNIFICANT DECREASES IN INSURANCE PREMIUMS BY CHANGING CARRIERS.

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

General footnotes

ALL AMOUNTS REPORTED IN ADJUSTMENT COLUMN OF PAGE S-07 REPRESENT PLANT FUNDED IN PRIOR YEARS FROM CIAC.

ONE NEW SERVICE-\$350 PAID BY UTILITY AND \$500 BY PROPERTY OWNER.

PURCHASED ONE NEW ELECTRICAL GENERATOR \$18,821 FROM UTILTY RESERVES.

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

General footnotes

ALL ADJUSTMENTS REPORTED IN COLUMN F ARE TRANSFERS OF PLANT FROM PRIOR YEARS FUNDED BY CIAC.

ONE NEW SERVICE- COST \$850 AND FUNDED BY CUSTOMER IN AMOUNT OF \$500

Sewer Services (Page S-11)

General footnotes

THE 2003 ADDITIONS WAS FUNDED \$350 BY UTILITY AND \$500 BY CUSTOMER
