



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: COCHRANE MUNICIPAL WATER UTILITY

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Principal Office: 100 EAST 5TH STREET  
P.O. BOX 222  
COCHRANE, WI 54622

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For the Year Ended: DECEMBER 31, 2002

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

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

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



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**IDENTIFICATION AND OWNERSHIP**

**Exact Utility Name:** COCHRANE MUNICIPAL WATER UTILITY

**Utility Address:** 100 EAST 5TH STREET

P.O. BOX 222

COCHRANE, WI 54622

**When was utility organized?** 1/1/1912

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MS SHERRY LORENZ

**Title:** CLERK-TREASURER

**Office Address:**

100 EAST 5TH STREET

P.O. BOX 222

COCHRANE, WI 54622

**Telephone:** (608) 248 - 2737 EXT

**Fax Number:**

**E-mail Address:** vilclerk@mwt.net

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

**Name:** LYNDA RICKOFF

**Title:** CPA

**Office Address:** HAWKINS, ASH, BAPTIE & COMPANY, LLP

152 W THIRD STREET

WINONA, MN 55987

**Telephone:** (507) 452 - 8313 EXT 12

**Fax Number:** (507) 452 - 8340

**E-mail Address:** lrickoff@habco.com

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

**Name:** MR MARK WEAVER

**Title:** PRESIDENT

**Office Address:**

108 WISCONSIN STREET

COCHRANE, WI 54622

**Telephone:** (608) 248 - 2147

**Fax Number:**

**E-mail Address:**

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

**IDENTIFICATION AND OWNERSHIP**

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

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**Name:**

**Title:**

**Office Address:** HAWKINS, ASH BAPTIE & COMPANY, LLP  
152 W THIRD STREET  
WINONA, MN 55987

**Telephone:** (507) 452 - 8313 EXT 12

**Fax Number:** (507) 452 - 8340

**E-mail Address:** lrickoff@habco.com

**Date of most recent audit report:** 2/20/2003

**Period covered by most recent audit:** 2002

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

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**Name:** MR RICKIE BESELER

**Title:** OPERATOR

**Office Address:**

100 EAST 5TH STREET  
P.O. BOX 222  
COCHRANE, WI 54622

**Telephone:** (608) 248 - 2737

**Fax Number:**

**E-mail Address:**

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**Name of utility commission/committee:** Improvements and Services Committee

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

MR LA VERNE FRANZWA, TRUSTEE  
MR TOM HANSEN, TRUSTEE  
MS BARB KLINK, TRUSTEE

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**Is sewer service rendered by the utility?** YES

**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?**NO

**Date of Ordinance:**

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

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

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

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

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	33,813	33,379	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	21,754	22,083	2
Depreciation Expense (403)	19,902	18,659	3
Amortization Expense (404)	0	0	4
Taxes (408)	13,914	11,983	5
<b>Total Operating Expenses</b>	<b>55,570</b>	<b>52,725</b>	
<b>Net Operating Income</b>	<b>(21,757)</b>	<b>(19,346)</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>(21,757)</b>	<b>(19,346)</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	0	0	9
Miscellaneous Nonoperating Income (421)	0	0	10
<b>Total Other Income</b>	<b>0</b>	<b>0</b>	
<b>Total Income</b>	<b>(21,757)</b>	<b>(19,346)</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>(21,757)</b>	<b>(19,346)</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	6,716	8,089	13
Amortization of Debt Discount and Expense (428)	175	175	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
<b>Total Interest Charges</b>	<b>6,891</b>	<b>8,264</b>	
<b>Net Income</b>	<b>(28,648)</b>	<b>(27,610)</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	(53,497)	(35,875)	19
Balance Transferred from Income (433)	(28,648)	(27,610)	20
Miscellaneous Credits to Surplus (434)	12,992	11,159	21
Miscellaneous Debits to Surplus--Debit (435)	1,138	1,171	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>(70,291)</b>	<b>(53,497)</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		3
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
NONE		4
<b>Total (Acct. 419):</b>	<b>0</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		5
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		6
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		7
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
TAXES FORGIVEN BY GENERAL FUND	12,992	8
<b>Total (Acct. 434):</b>	<b>12,992</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
CHARGE TO POOL FORGIVEN TO GENERAL FUND	1,138	9
<b>Total (Acct. 435)--Debit:</b>	<b>1,138</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		10
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		11
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

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

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

### REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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	33,813	0	0	0	<b>33,813</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents					<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
.					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>33,813</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>33,813</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	816,444	773,815	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	162,080	145,823	<b>2</b>
<b>Net Utility Plant</b>	<b>654,364</b>	<b>627,992</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	0	0	<b>6</b>
Special Funds (125)	0	0	<b>7</b>
<b>Total Other Property and Investments</b>	<b>0</b>	<b>0</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	300	300	<b>8</b>
Temporary Cash Investments (132)			<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	14,530	8,387	<b>11</b>
Other Accounts Receivable (143)	0	0	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	0	25,993	<b>14</b>
Materials and Supplies (150)	0	0	<b>15</b>
Prepayments (165)	0	0	<b>16</b>
Other Current and Accrued Assets (170)			<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>14,830</b>	<b>34,680</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	3,062	3,237	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>3,062</b>	<b>3,237</b>	
<b>Total Assets and Other Debits</b>	<b>672,256</b>	<b>665,909</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	61,103	61,103	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	(70,291)	(53,497)	<b>23</b>
<b>Total Proprietary Capital</b>	<b>(9,188)</b>	<b>7,606</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	404,484	423,404	<b>24</b>
Advances from Municipality (223)	128,811	128,811	<b>25</b>
Other long-Term Debt (224)	0	2,200	<b>26</b>
<b>Total Long-Term Debt</b>	<b>533,295</b>	<b>554,415</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	21,341	383	<b>28</b>
Payables to Municipality (233)	22,738	56,949	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	0	0	<b>31</b>
Interest Accrued (237)	1,185	1,981	<b>32</b>
Other Current and Accrued Liabilities (238)	1,273	875	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>46,537</b>	<b>60,188</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	0	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)			<b>37</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	101,612	43,700	<b>38</b>
<b>Total Liabilities and Other Credits</b>	<b>672,256</b>	<b>665,909</b>	

### NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>Plant Accounts:</b>					
Utility Plant in Service (100)	816,444	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
<b>Total Utility Plant</b>	816,444	0	0	0	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	162,080	0	0	0	9
<b>Total Accumulated Provision</b>	162,080	0	0	0	
<b>Net Utility Plant</b>	654,364	0	0	0	

### ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	145,823				<b>145,823</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	19,902				<b>19,902</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	183				<b>183</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>20,085</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>20,085</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	3,828				<b>3,828</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>3,828</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,828</b>	<b>19</b>
<b>Balance End of Year</b>	<b>162,080</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>162,080</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	Yes					<b>21</b>
If yes, what is the rate?	2.55%					<b>22</b>

**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
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility		0 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
<b>Total Materials and Supplies</b>	<b>0</b>	<b>0</b>

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
WATER SYSTEM REVENUE BONDS, SERIES 2000	175	428	3,062	1
<b>Total</b>			<u><u>3,062</u></u>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<u><u>0</u></u>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

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

Particulars (a)	Amount (b)	
Balance first of year	61,103	1
<b>Changes during year (explain):</b>		<b>2</b>
<b>Balance end of year</b>	<u><u>61,103</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)	
WATER SYSTEM REVENUE BOND	06/28/2000	05/01/2020	1.78%	404,484	1
<b>Total Bonds (Account 221):</b>				<b>404,484</b>	

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

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
Advance from General Fund	07/01/1995	12/31/2000	0.00%	8,000	<b>1</b>
Advance from General Fund	12/31/1996	12/31/2000	0.00%	10,000	<b>2</b>
Advance from General Fund	12/01/1997	12/31/2000	0.00%	11,139	<b>3</b>
Advance from Sewer Fund	01/01/1980	12/31/2000	0.00%	6,500	<b>4</b>
Advance from General Fund	01/01/1980	12/31/2000	0.00%	93,172	<b>5</b>
<b>Total for Account 223</b>				<b>128,811</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	13,914	2
Charged electric department expense		3
Charged sewer department expense	125	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>14,039</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	0	6
Social Security taxes	892	7
PSC Remainder Assessment	30	8
<b>Other (explain):</b>		
Taxes forgiven by municipality - water fund	12,992	9
Taxes forgiven by municipality - sewer fund	125	10
<b>Total payments and other debits</b>	<b>14,039</b>	
<b>Balance end of year</b>	<b>0</b>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
WATER SYSTEM REVENUE BOND	1,876	6,689	7,380	1,185	1
<b>Subtotal</b>	<b>1,876</b>	<b>6,689</b>	<b>7,380</b>	<b>1,185</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other long-Term Debt (224)</b>					
Wisconsin Trust Fund	105	27	132	0	3
<b>Subtotal</b>	<b>105</b>	<b>27</b>	<b>132</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>1,981</b>	<b>6,716</b>	<b>7,512</b>	<b>1,185</b>	

**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	43,700	0	0	0	0	<b>43,700</b>	1
<b>Add credits during year:</b>							
For Services						<b>0</b>	2
For Mains	57,912					<b>57,912</b>	3
<b>Other (specify):</b>							
NONE						<b>0</b>	4
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	5
<b>Balance End of Year</b>	<b>101,612</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>101,612</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	41,133					<b>41,133</b>	6

### BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	14,530	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>14,530</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
NONE		12
<b>Total (Acct. 145):</b>	<b>0</b>	
<b>Prepayments (165):</b>		
NONE		13
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		14
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
NONE		15
<b>Total (Acct. 183):</b>	<b>0</b>	

### BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

<b>Particulars (a)</b>	<b>Balance End of Year (b)</b>	
<hr/>		
<b>Payables to Municipality (233):</b>		
DUE TO GENERAL FUND	22,738	16
<b>Total (Acct. 233):</b>	<b>22,738</b>	
<hr/>		
<b>Other Deferred Credits (253):</b>		
NONE		17
<b>Total (Acct. 253):</b>		<b>0</b>
<hr/>		

### 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 property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service	795,129	0	0	0	795,129	1
Materials and Supplies	0	0	0	0	0	2
<b>Other (specify):</b>						0
						3
<b>Less Average:</b>						
Reserve for Depreciation	153,951	0	0	0	153,951	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	72,656	0	0	0	72,656	6
<b>Other (specify):</b>						0
						7
<b>Average Net Rate Base</b>	<b>568,522</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>568,522</b>	
Net Operating Income	(21,757)	0	0	0	(21,757)	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>						
	-3.83%	N/A	N/A	N/A	-3.83%	

## RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	61,103	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(61,894)	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>(791)</b>	
<b>Net Income</b>		
Net Income	(28,648)	5
<b>Percent Return on Proprietary Capital</b>	<b>N/A</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

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**1. Acquisitions.**

Costs for completion of a two year street and watermain project were incurred of \$24,857 for water mains and \$6300 for a hydrant. The hydrant and most of the mains were reported as additions on last years PSC report.

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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**4. Estimated changes in revenues due to rate changes.**

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

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**

The Village in error raised water rates during the 2nd quarter of 2002. There was confusion as a result of discussions in regard to construction that a rate increase had been approved. The water bills have been recalculated and a refund was recorded in accounts payable of \$20,129.

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## FINANCIAL SECTION FOOTNOTES

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### Income Statement (Page F-01)

Hawkins, Ash, Baptie & Company, LLP  
152 West Third Street  
Winona, MN 55987

To the Village Board  
Village of Cochrane  
Cochrane, Wisconsin

We have compiled the accompanying balance sheets of Cochrane Municipal Water Utility as of December 31, 2002 and 2001, and the related statements of income and earned surplus and supplementary information for the years then ended included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

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

These financial statements and supplementary information are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differs from generally accepted accounting principles. Accordingly, these financial statements and supplementary information are not designed for those who are not informed about such differences.

HAWKINS, ASH, BAPTIE & COMPANY, LLP

Winona, Minnesota  
February 20, 2003

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### Balance Sheet (Page F-05)

Accounts payable includes \$20,129 in refunds due to customers for overcharging on water rates during the year.

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### Contributions in Aid of Construction (Account 271) (Page F-17)

Includes contributions for watermains capitalized in prior year.

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## FINANCIAL SECTION FOOTNOTES

### Identification and Ownership - Contacts (Page iv)

reply email received 4/30/03:  
Dear Ms. Engelke:

Following is our response to your inquiry:

Item 1. The payable to the general fund is a result of a pooled cash account and the Utility's share of it being a negative amount. The negative cash is reclassified for audit purposes as a payable to the Village's general fund.

Item 2. See Page F-21 item #1. The hydrant addition was recorded in the prior year. The construction project was over a two year period with costs in both years.

Item 3. The customer paid the costs for the service and it was not recorded because the amount was unknown. We will make an effort to estimate the cost and recorded it as an adjustment on the 2003 report.

Item 4. This apparently was missed again. The cost of the service is approximately \$86 and will be recorded on the 2003 report. We will record the adjustment on our records now so that it doesn't get overlooked again.

Please let me know if further information is necessary.

Lynda Rickoff  
Hawkins, Ash, Baptie & Company, LLP  
152 West Third Street  
Winona, MN 55987

507.452.8313  
507.452.8340 FAX

4/29/03 email:  
Dear Ms. Lorenz:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2002 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issues:

1. On Page F-18, \$22,738 is reported in Account 233, Payables to Municipality, described as "due to general fund". Please provide more detail such as a short list or brief description. This was also brought to your attention in the 2001 review.

2. On Page W-8, \$6,300 is reported as additions to Account 348, Hydrants. However, no corresponding unit additions are reported on Page W-18, and no explanation is provided. Please provide an explanation at this time. Also, please note that this item was in the Listing of Edit Check Results and

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## FINANCIAL SECTION FOOTNOTES

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should have been addressed before filing the annual report.

3. On Page W-16, one water service is reported added. A footnote to this schedule indicates that a customer paid for this service. However, corresponding dollars are not added to Account 345, Services, on Page W-8, or customer contributions for services in Account 271, Page F-17. Please furnish an explanation. Also, please note that this item was in the Listing of Edit Check Results and should have been addressed before filing the annual report.

4. In our April 20, 2000 review letter regarding the 1999 annual report we wrote:

During our review, we noted that while you report in column (e) of the Water Services schedule on page W-16 that one service was removed or permanently disconnected during the year, you did not report any retirements during the year for Account 345, Services in column (e) of the Water Utility Plant in Service schedule on page W-8. Please record that retirement in the utility's books in 2000 and report that retirement in the adjustments column of page W-8 for account 345 in the 2000 annual report and add a footnote explaining what that adjustment is for.

As of today's date, we have not received a response to explain why dollars were not retired from Account 345, Water Services, in 1999, and that account has never been adjusted. Please furnish an explanation at this time.

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is elaine.engelke@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Elaine Engelke  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	33,752	1
<b>Total Sales of Water</b>	<b>33,752</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	61	2
Other Water Revenues (474)	0	3
Amortization of Construction Grants (475)	0	4
<b>Total Other Operating Revenues</b>	<b>61</b>	
<b>Total Operating Revenues</b>	<b>33,813</b>	
<b>Operation and Maintenance Expenses</b>		
Plant Operation and Maintenance Expenses (600-660)	16,956	5
General Operating Expenses (680-690)	4,798	6
<b>Total Operation and Maintenance Expenses</b>	<b>21,754</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	19,902	7
Amortization Expense (404)		8
Taxes (408)	13,914	9
<b>Total Other Operating Expenses</b>	<b>33,816</b>	
<b>Total Operating Expenses</b>	<b>55,570</b>	
<b>NET OPERATING INCOME</b>	<b>(21,757)</b>	

## WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	174	7,632	16,202	4
Commercial	30	3,181	5,577	5
Industrial	4	2,297	2,945	6
<b>Total Metered Sales to General Customers (461)</b>	<b>208</b>	<b>13,110</b>	<b>24,724</b>	
Private Fire Protection Service (462)	2		464	7
Public Fire Protection Service (463)	1		7,373	8
Other Sales to Public Authorities (464)	2	825	1,191	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>213</b>	<b>13,935</b>	<b>33,752</b>	

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

Use a separate line for each delivery point.

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

NONE

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	7,373	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b> NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>7,373</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	61	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>61</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department		7
<b>Other (specify):</b> NONE		8
<b>Total Other Water Revenues (474)</b>	<b>0</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		9
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>		
Salaries and Wages (600)	9,970	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	1,772	3
Chemicals (630)	945	4
Supplies and Expenses (640)	3,206	5
Repairs of Water Plant (650)	1,063	6
Transportation Expenses (660)		7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>16,956</b>	
<b>GENERAL OPERATING EXPENSES</b>		
Administrative and General Salaries (680)	2,088	8
Office Supplies and Expenses (681)		9
Outside Services Employed (682)	1,660	10
Insurance Expense (684)		11
Employees Pensions and Benefits (686)	1,050	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)		14
Uncollectible Accounts (690)		15
<b>Total General Operating Expenses</b>	<b>4,798</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>21,754</b>	

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

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		13,117	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		125	2
<b>Net property tax equivalent</b>		<b>12,992</b>	
Social Security		892	3
PSC Remainder Assessment		30	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b><u>13,914</u></b>	

### PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, 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			Buffalo				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.188820				3
County tax rate	mills		6.614347				4
Local tax rate	mills		5.386865				5
School tax rate	mills		9.317683				6
Voc. school tax rate	mills		2.281188				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>23.788903</b>				<b>10</b>
Less: state credit	mills		1.375405				11
<b>Net tax rate</b>	mills		<b>22.413498</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>5.386865</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>11.598871</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>16.985736</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>23.788903</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.714019</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>22.413498</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>16.003670</b>				<b>21</b>
Utility Plant, Jan. 1	\$	773,814	773,814				22
Materials & Supplies	\$	0	0				23
<b>Subtotal</b>	\$	<b>773,814</b>	<b>773,814</b>				<b>24</b>
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>773,814</b>	<b>773,814</b>				<b>26</b>
Assessment Ratio	dec.		1.059214				27
<b>Assessed Value</b>	\$	<b>819,635</b>	<b>819,635</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>16.003670</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>13,117</b>	<b>13,117</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	4,811					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>13,117</b>					<b>34</b>

### WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications 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 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	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)	21,352		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>21,352</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	83,675		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	37,031		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	1,325		20
<b>Total Pumping Plant</b>	<b>122,031</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	6,433		21
Structures and Improvements (331)	4,547		22
Water Treatment Equipment (332)	9,618		23
<b>Total Water Treatment Plant</b>	<b>20,598</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	10,500		24
Structures and Improvements (341)	0		25

**WATER UTILITY PLANT IN SERVICE (cont.)**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			21,352 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>21,352</b>
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			83,675 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			37,031 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			1,325 20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>122,031</b>
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			6,433 21
Structures and Improvements (331)			4,547 22
Water Treatment Equipment (332)			9,618 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>20,598</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			10,500 24
Structures and Improvements (341)			0 25

### WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications 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 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	404,246		26
Transmission and Distribution Mains (343)	141,439	39,872	27
Fire Mains (344)	0		28
Services (345)	18,239		29
Meters (346)	14,696	285	30
Hydrants (348)	19,027	6,300	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>608,147</b>	<b>46,457</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	1,687		38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>1,687</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>773,815</b>	<b>46,457</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>773,815</b>	<b>46,457</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)			404,246 26
Transmission and Distribution Mains (343)	2,800		178,511 27
Fire Mains (344)			0 28
Services (345)			18,239 29
Meters (346)	1,028		13,953 30
Hydrants (348)			25,327 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>3,828</b>	<b>0</b>	<b>650,776</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			1,687 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>1,687</b>
<b>Total utility plant in service directly assignable</b>	<b>3,828</b>	<b>0</b>	<b>816,444</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>3,828</b>	<b>0</b>	<b>816,444</b>

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

<b>Sources of Water Supply</b>					
<b>Month</b>	<b>Purchased Water Gallons (000's)</b>	<b>Surface Water Gallons (000's)</b>	<b>Ground Water Gallons (000's)</b>	<b>Total Gallons All Methods (000's)</b>	
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	
January			1,128	<b>1,128</b>	1
February			994	<b>994</b>	2
March			1,127	<b>1,127</b>	3
April			1,125	<b>1,125</b>	4
May			1,694	<b>1,694</b>	5
June			1,653	<b>1,653</b>	6
July			1,758	<b>1,758</b>	7
August			1,426	<b>1,426</b>	8
September			1,242	<b>1,242</b>	9
October			1,219	<b>1,219</b>	10
November			1,178	<b>1,178</b>	11
December			1,009	<b>1,009</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>15,553</b>	<b>15,553</b>	
Less: Water sold				13,935	13
Volume pumped but not sold				<b>1,618</b>	14
Volume sold as a percent of volume pumped				<b>90%</b>	15
Volume used for water production, water quality and system maintenance				980	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				<b>980</b>	19
Volume pumped but unaccounted for				<b>638</b>	20
Percent of water lost				<b>4%</b>	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				258	23
Date of maximum: 5/21/2002					24
Cause of maximum:					25
shut off standpipe to reconnect main					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				0	26
Date of minimum: 12/25/2002					27
Total KWH used for pumping for the year				21,456	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)	
200 ADAMS STREET	2	109	12	62,823	Yes	1

## 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	#2			1
Location	#2			2
Purpose	P			3
Destination	R			4
Pump Manufacturer	BYRON-JACKSON			5
Year Installed	1982			6
Type	VERTICAL TURBINE			7
Actual Capacity (gpm)	320			8
Pump Motor or Standby Engine Mfr	BYRON-JACKSON			9 10
Year Installed	1982			11
Type	ELECTRIC			12
Horsepower	30			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
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S		3
Year constructed	2000		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	200		6
Total capacity in gallons (actual)	199,000		7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
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.)	0.4500		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	N		14

### WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	3.000	2,690	0	0	0	<b>2,690</b>	<b>1</b>
M	D	4.000	405	0	0	0	<b>405</b>	<b>2</b>
M	D	6.000	13,040	0	343	0	<b>12,697</b>	<b>3</b>
M	T	6.000	240	0	0	0	<b>240</b>	<b>4</b>
M	D	8.000	554	0	0	0	<b>554</b>	<b>5</b>
M	S	8.000	0	0	0	0	<b>0</b>	<b>6</b>
M	D	10.000	0	373			<b>373</b>	<b>7</b>
M	S	10.000	450	0	0	0	<b>450</b>	<b>8</b>
<b>Total Within Municipality</b>			<b>17,379</b>	<b>373</b>	<b>343</b>	<b>0</b>	<b>17,409</b>	
<b>Total Utility</b>			<b>17,379</b>	<b>373</b>	<b>343</b>	<b>0</b>	<b>17,409</b>	

### WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.750	207	1	0	0	208	5	1
<b>Total Utility</b>		<b>207</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>208</b>	<b>5</b>	

### METERS

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

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	252	0	21	0	231	34	1
1.000	3	2	0	0	5	1	2
1.250	0	0	0	0	0	0	3
1.500	1	0	0	0	1	1	4
2.000	4	0	0	0	4	2	5
<b>Total:</b>	<b>260</b>	<b>2</b>	<b>21</b>	<b>0</b>	<b>241</b>	<b>38</b>	

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

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	170	27	3	1	0	30	231	1
1.000	1	2	0	0	0	2	5	2
1.250	0	0	0	0	0	0	0	3
1.500	0	1	0	0	0	0	1	4
2.000	0	3	0	1	0	0	4	5
<b>Total:</b>	<b>171</b>	<b>33</b>	<b>3</b>	<b>2</b>	<b>0</b>	<b>32</b>	<b>241</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	31				31	2
<b>Total Fire Hydrants</b>	<b>31</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>31</b>	
<b>Flushing Hydrants</b>						
	1				1	3
<b>Total Flushing Hydrants</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	

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

Number of hydrants operated during year:	32
Number of distribution system valves end of year:	55
Number of distribution valves operated during year:	25

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## WATER OPERATING SECTION FOOTNOTES

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### Other Operating Revenues (Water) (Page W-04)

There is no revenue recognized for net investment in meters charged to sewer department. These amounts are forgiven.

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### Water Services (Page W-16)

Service added was paid for by customer.

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