



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: CITY OF MERRILL WATER UTILITY

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Principal Office: 1004 EAST FIRST STREET  
MERRILL, WI 54452

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For the Year Ended: DECEMBER 31, 2003

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**WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

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

**SIGNATURE PAGE**

I \_\_\_\_\_ of  
(Person responsible for accounts)

\_\_\_\_\_  
CITY OF MERRILL WATER UTILITY , certify that I  
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

\_\_\_\_\_  
(Signature of person responsible for accounts) (Date)

\_\_\_\_\_  
(Title)

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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** CITY OF MERRILL WATER UTILITY

**Utility Address:** 1004 EAST FIRST STREET  
MERRILL, WI 54452

**When was utility organized?** 7/31/1947

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MR PATRICK GEISENDORFER

**Title:** CITY ENGINEER

**Office Address:**

1004 EAST FIRST STREET  
MERRILL, WI 54452

**Telephone:** (715) 536 - 5594

**Fax Number:** (715) 539 - 2668

**E-mail Address:** pg2001@ci.merrill.wi.us

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

**Name:** BILL MILLER

**Title:** MANAGER

**Office Address:** SCHENCK BUSINESS SOLUTIONS

2831 POST ROAD  
P.O. BOX 130  
PLOVER, WI 54467

**Telephone:** (715) 344 - 9400

**Fax Number:** (715) 344 - 9791

**E-mail Address:** millerw@schencksolutions.com

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

**Name:** ROBERT COLCLASURE

**Title:** CHAIRMAN

**Office Address:**

1004 EAST FIRST STREET  
MERRILL, WI 54452

**Telephone:** (715) 536 - 5594

**Fax Number:** (715) 539 - 2668

**E-mail Address:**

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

**IDENTIFICATION AND OWNERSHIP**

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

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**Name:** BILL MILLER

**Title:** MANAGER

**Office Address:** SCHENCK BUSINESS SOLUTIONS

2831 POST ROAD

P.O. BOX 130

PLOVER, WI 54467

**Telephone:** (715) 344 - 9400

**Fax Number:** (715) 344 - 9791

**E-mail Address:** millerw@schencksolutions.com

**Date of most recent audit report:** 3/26/2004

**Period covered by most recent audit:** 1/01/2003 TO 12/31/2003

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

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**Name:** MR PATRICK GEISENDORFER

**Title:** CITY ENGINEER

**Office Address:**

1004 EAST FIRST STREET

MERRILL, WI 54452

**Telephone:** (715) 536 - 5594

**Fax Number:** (715) 539 - 2668

**E-mail Address:** pg2001@CI.MERRILL.WI.US

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**Name of utility commission/committee:** WATER AND SEWAGE COMMITTEE

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

MR MARK BAHLOW, COMMITTEEPERSON

MR ROBERT COCLASURE, CHAIRMAN

MR MARK PETERSON, COMMITTEEPERSON

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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)	987,021	932,231	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	496,536	509,749	2
Depreciation Expense (403)	130,842	168,173	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	215,706	213,571	5
<b>Total Operating Expenses</b>	<b>843,084</b>	<b>891,493</b>	
<b>Net Operating Income</b>	<b>143,937</b>	<b>40,738</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>143,937</b>	<b>40,738</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	5,851	5,120	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	15,600	15,600	9
Interest and Dividend Income (419)	15,632	23,062	10
Miscellaneous Nonoperating Income (421)	1,606,017	0	11
<b>Total Other Income</b>	<b>1,643,100</b>	<b>43,782</b>	
<b>Total Income</b>	<b>1,787,037</b>	<b>84,520</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	41,146	0	13
<b>Total Miscellaneous Income Deductions</b>	<b>41,146</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>1,745,891</b>	<b>84,520</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	1,438	1,438	15
Amortization of Premium on Debt--Cr. (429)	0		16
Interest on Debt to Municipality (430)	62,911	53,343	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0		19
<b>Total Interest Charges</b>	<b>64,349</b>	<b>54,781</b>	
<b>Net Income</b>	<b>1,681,542</b>	<b>29,739</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,904,865	3,875,126	20
Balance Transferred from Income (433)	1,681,542	29,739	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>5,586,407</b>	<b>3,904,865</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 Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	987,021		987,021	1
<b>Total (Acct. 400):</b>	<b>987,021</b>	<b>0</b>	<b>987,021</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	496,536		496,536	2
<b>Total (Acct. 401-402):</b>	<b>496,536</b>	<b>0</b>	<b>496,536</b>	
<b>Depreciation Expense (403):</b>				
Derived	130,842		130,842	3
<b>Total (Acct. 403):</b>	<b>130,842</b>	<b>0</b>	<b>130,842</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0		0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	215,706		215,706	5
<b>Total (Acct. 408):</b>	<b>215,706</b>	<b>0</b>	<b>215,706</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>143,937</b>	<b>0</b>	<b>143,937</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	5,851		5,851	8
<b>Total (Acct. 415-416):</b>	<b>5,851</b>	<b>0</b>	<b>5,851</b>	
<b>Income from Nonutility Operations (417):</b>				
NONE	0		0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
TOWER RENT (ALAMOSA)	15,600		15,600	10
<b>Total (Acct. 418):</b>	<b>15,600</b>	<b>0</b>	<b>15,600</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 Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
ON UTILITY INVESTMENTS	15,632	0	15,632 11
<b>Total (Acct. 419):</b>	<b>15,632</b>	<b>0</b>	<b>15,632</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water	[REDACTED]		0 12
NET CONTRIBUTED CAPITAL JAN 1, 2003	0	1,606,017	1,606,017 13
<b>Total (Acct. 421):</b>	<b>0</b>	<b>1,606,017</b>	<b>1,606,017</b>
<b>TOTAL OTHER INCOME:</b>	<b>37,083</b>	<b>1,606,017</b>	<b>1,643,100</b>
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
NONE	0	0	0 14
<b>Total (Acct. 425):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	41,146	41,146 15
NONE	0	0	0 16
<b>Total (Acct. 426):</b>	<b>0</b>	<b>41,146</b>	<b>41,146</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>0</b>	<b>41,146</b>	<b>41,146</b>
<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	0	[REDACTED]	0 17
<b>Total (Acct. 427):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
DEBT DISCOUNT AMORTIZED	1,438	[REDACTED]	1,438 18
<b>Total (Acct. 428):</b>	<b>1,438</b>	<b>0</b>	<b>1,438</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0	[REDACTED]	0 19
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	62,911	[REDACTED]	62,911 20
<b>Total (Acct. 430):</b>	<b>62,911</b>	<b>0</b>	<b>62,911</b>
<b>Other Interest Expense (431):</b>			
Derived	0	[REDACTED]	0 21
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>

### INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.  
 2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
<b>Interest Charged to Construction--Cr. (432):</b>			
NONE	0		0 22
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>64,349</b>	<b>0</b>	<b>64,349</b>
<b>NET INCOME:</b>	<b>116,671</b>	<b>1,564,871</b>	<b>1,681,542</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	3,904,865	0	3,904,865 23
<b>Total (Acct. 216):</b>	<b>3,904,865</b>	<b>0</b>	<b>3,904,865</b>
<b>Balance Transferred from Income (433):</b>			
Derived	116,671	1,564,871	1,681,542 24
<b>Total (Acct. 433):</b>	<b>116,671</b>	<b>1,564,871</b>	<b>1,681,542</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
NONE	0	0	0 25
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
NONE	0	0	0 26
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215			0 27
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>			
NONE	0	0	0 28
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>4,021,536</b>	<b>1,564,871</b>	<b>5,586,407</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)	14,246				14,246	1
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold	6,380				6,380	2
Payroll	1,525				1,525	3
Materials	490				490	4
Taxes					0	5
<b>Other (list by major classes):</b>						
NONE					0	6
<b>Total costs and expenses</b>	<b>8,395</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,395</b>	
<b>Net income (or loss)</b>	<b>5,851</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,851</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	987,021	0	0	0	987,021	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	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
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
.					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>987,021</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>987,021</b>	

### DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	169,420		<b>169,420</b>	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing	6,201		<b>6,201</b>	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>175,621</b>	<b>0</b>	<b>175,621</b>	

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (100)	9,779,993	9,617,389	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	3,053,292	2,333,034	2
<b>Net Utility Plant</b>	<b>6,726,701</b>	<b>7,284,355</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	3,963	6
Special Funds (125)	0	0	7
<b>Total Other Property and Investments</b>	<b>0</b>	<b>3,963</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	447,325	391,265	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	183,803	164,231	11
Other Accounts Receivable (143)	679	14,054	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	508,708	486,239	14
Materials and Supplies (150)	22,990	20,505	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
<b>Total Current and Accrued Assets</b>	<b>1,163,505</b>	<b>1,076,294</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	14,418	15,818	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	113,056	150,742	20
<b>Total Deferred Debits</b>	<b>127,474</b>	<b>166,560</b>	
<b>Total Assets and Other Debits</b>	<b>8,017,680</b>	<b>8,531,172</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)	717,364	674,121	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	5,586,407	3,904,865	<b>23</b>
<b>Total Proprietary Capital</b>	<b>6,303,771</b>	<b>4,578,986</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	0	0	<b>24</b>
Advances from Municipality (223)	1,366,900	1,483,810	<b>25</b>
Other Long-Term Debt (224)	0	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>1,366,900</b>	<b>1,483,810</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	20,628	37,528	<b>28</b>
Payables to Municipality (233)	316,425	256,487	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	0	0	<b>31</b>
Interest Accrued (237)	9,111	21,460	<b>32</b>
Other Current and Accrued Liabilities (238)	175		<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>346,339</b>	<b>315,475</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)	670		<b>35</b>
Other Deferred Credits (253)	0	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>670</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>37</b>
Injuries and Damages Reserve (262)			<b>38</b>
Pensions and Benefits Reserve (263)			<b>39</b>
Miscellaneous Operating Reserves (265)			<b>40</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	0	2,152,901	<b>41</b>
<b>Total Liabilities and Other Credits</b>	<b>8,017,680</b>	<b>8,531,172</b>	

### NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>First of Year:</b>					
Total Utility Plant - First of Year	9,617,389	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	7,627,092	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	2,152,901	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)					9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
<b>Total Utility Plant</b>	<b>9,779,993</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	2,465,262	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	588,030	0	0	0	13
<b>Total Accumulated Provision</b>	<b>3,053,292</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>6,726,701</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	2,333,034				<b>2,333,034</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	130,842				<b>130,842</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	13,925				<b>13,925</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>144,767</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>144,767</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	12,539				<b>12,539</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>12,539</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,539</b>	<b>19</b>
<b>Balance end of year (110.1)</b>	<b>2,465,262</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,465,262</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	Yes					<b>21</b>
If yes, what is the rate?	1.92%					<b>22</b>

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.2)</b>					<b>0</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	41,146				41,146	4
Accruals charged other						5
accounts (specify):						6
Acc Dep Jan 1 on CIA Plant	546,884				546,884	7
Salvage					0	8
Other credits (specify):						9
					0	10
<b>Total credits</b>	<b>588,030</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>588,030</b>	<b>11</b>
<b>Debits during year</b>						<b>12</b>
Book cost of plant retired	0				0	13
Cost of removal					0	14
Other debits (specify):						15
					0	16
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17</b>
<b>Balance end of year (110.2)</b>	<b>588,030</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>588,030</b>	<b>18</b>
<b>Composite Depreciation Rate?</b>	Yes					<b>19</b>
If yes, what is the rate?	1.92%					<b>20</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**

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

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>
Electric utility total	0	0 1
Water utility	22,990	20,505 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
<b>Total Materials and Supplies</b>	<u>22,990</u>	<u>20,505</u>

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
GO BONDS 11/98	1,438	428	14,418	1
<b>Total</b>			<b>14,418</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<b>0</b>	

**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	674,121	1
<b>Changes during year (explain):</b>		
2003 ADDITIONS	43,243	2
<b>Balance end of year</b>	<u><u>717,364</u></u>	

**BONDS (ACCT. 221)**

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

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<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>
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NONE

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

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
GENERAL OBLIGATION REFUNDING BONDS	11/01/1998	11/01/2013	4.00%	595,000	1
GENERAL OBLIGATION NOTE	03/15/2002	03/15/2010	4.22%	771,900	2
<b>Total for Account 223</b>				<b><u>1,366,900</u></b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	215,706	2
Charged electric department expense	5,190	3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>220,896</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	205,608	6
Social Security taxes	13,305	7
PSC Remainder Assessment	1,983	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>220,896</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>					
NONE	0			0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
3/15/02 G.O. NOTE	15,700	28,852	40,701	3,851	2
11/98 G.O. REFUNDING BONDS	5,760	34,059	34,559	5,260	3
<b>Subtotal</b>	<b>21,460</b>	<b>62,911</b>	<b>75,260</b>	<b>9,111</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>21,460</b>	<b>62,911</b>	<b>75,260</b>	<b>9,111</b>	

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

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
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	183,803	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>183,803</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work	679	10
<b>Other (specify):</b>		
METERED - RESIDENTIAL		11
<b>Total (Acct. 143):</b>	<b>679</b>	
<b>Receivables from Municipality (145):</b>		
DUE FROM SEWAGE-OPERATING EXPENSES	508,708	12
<b>Total (Acct. 145):</b>	<b>508,708</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>		
UNAMORTIZED TOWER MAINT & PAINTING	113,056	15
<b>Total (Acct. 183):</b>	<b>113,056</b>	

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

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

Particulars (a)	Balance End of Year (b)	
<b>Payables to Municipality (233):</b>		
DUE TO GENERAL -- OPERATING EXPENSES	316,425	16
<b>Total (Acct. 233):</b>	<b>316,425</b>	
<b>Other Deferred Credits (253):</b>		
NONE		17
<b>Total (Acct. 253):</b>		<b>0</b>

**RETURN ON RATE BASE COMPUTATION**

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	7,545,790	0	0	0	7,545,790	1
Materials and Supplies	21,747	0	0	0	21,747	2
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	2,399,148	0	0	0	2,399,148	4
Customer Advances for Construction					0	5
					0	6
<b>Average Net Rate Base</b>	<b>5,168,389</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,168,389</b>	
Net Operating Income	143,937	0	0	0	143,937	7
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>2.78%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>2.78%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

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1. Acquisitions.

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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.

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## FINANCIAL SECTION FOOTNOTES

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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	2,152,901	0	0	0	0	<b>2,152,901</b>	<b>1</b>
<b>Add credits during year:</b>							
NONE						<b>0</b>	<b>2</b>
<b>Deduct charges (specify):</b>							
Closed January 1, 2003 per Docket 05-US-105	2,152,901					<b>2,152,901</b>	<b>3</b>
<b>Balance End of Year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	969,679	912,233	1
<b>Total Sales of Water</b>	<b>969,679</b>	<b>912,233</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	5,329	8,021	2
Miscellaneous Service Revenues (471)	2,592	2,437	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	9,421	9,540	6
Amortization of Construction Grants (475)		0	7
<b>Total Other Operating Revenues</b>	<b>17,342</b>	<b>19,998</b>	
<b>Total Operating Revenues</b>	<b>987,021</b>	<b>932,231</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expenses (600-605)	0	0	8
Pumping Expenses (620-625)	57,420	106,024	9
Water Treatment Expenses (630-635)	52,964	62,603	10
Transmission and Distribution Expenses (640-655)	213,426	165,532	11
Customer Accounts Expenses (901-904)	45,169	41,289	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-935)	127,557	134,301	14
<b>Total Operation and Maintenance Expenses</b>	<b>496,536</b>	<b>509,749</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	130,842	168,173	15
Amortization Expense (404-407)		0	16
Taxes (408)	215,706	213,571	17
<b>Total Other Operating Expenses</b>	<b>346,548</b>	<b>381,744</b>	
<b>Total Operating Expenses</b>	<b>843,084</b>	<b>891,493</b>	
<b>NET OPERATING INCOME</b>	<b>143,937</b>	<b>40,738</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	3,329	154,317	425,698	4
Commercial	375	59,409	123,804	5
Industrial	59	37,149	54,635	6
<b>Total Metered Sales to General Customers (461)</b>	<b>3,763</b>	<b>250,875</b>	<b>604,137</b>	
Private Fire Protection Service (462)	52		35,768	7
Public Fire Protection Service (463)	1		295,945	8
Other Sales to Public Authorities (464)	51	18,191	32,455	9
Sales to Irrigation Customers (465)	8	1,377	1,374	10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>3,875</b>	<b>270,443</b>	<b>969,679</b>	

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

Use a separate line for each delivery point.

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

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	295,945	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>295,945</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	5,329	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>5,329</b>	
<b>Miscellaneous Service Revenues (471):</b>		
SPECIAL ASSESSMENT INFORMATION REQUEST	2,592	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>2,592</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	9,421	10
<b>Other (specify):</b> NONE		11
<b>Total Other Water Revenues (474)</b>	<b>9,421</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Labor (600)		0	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)		0	3
Maintenance of Water Source Plant (605)		0	4
<b>Total Source of Supply Expenses</b>	<b>0</b>	<b>0</b>	
<b>PUMPING EXPENSES</b>			
Operation Labor (620)	12,056	11,853	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	39,331	37,286	7
Operation Supplies and Expenses (623)	886	275	8
Maintenance of Pumping Plant (625)	5,147	56,610	9
<b>Total Pumping Expenses</b>	<b>57,420</b>	<b>106,024</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor (630)	15,613	15,884	10
Chemicals (631)	14,985	20,360	11
Operation Supplies and Expenses (632)	18,294	21,221	12
Maintenance of Water Treatment Plant (635)	4,072	5,138	13
<b>Total Water Treatment Expenses</b>	<b>52,964</b>	<b>62,603</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Labor (640)	20,456	19,738	14
Operation Supplies and Expenses (641)	5,060	9,457	15
Maintenance of Distribution Reservoirs and Standpipes (650)	48,265	45,594	16
Maintenance of Mains (651)	54,171	37,589	17
Maintenance of Services (652)	40,627	24,293	18
Maintenance of Meters (653)	22,361	11,492	19
Maintenance of Hydrants (654)	21,413	13,575	20
Maintenance of Other Plant (655)	1,073	3,794	21
<b>Total Transmission and Distribution Expenses</b>	<b>213,426</b>	<b>165,532</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	3,911	3,438	<b>22</b>
Accounting and Collecting Labor (902)	38,165	34,111	<b>23</b>
Supplies and Expenses (903)	3,093	3,740	<b>24</b>
Uncollectible Accounts (904)		0	<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>45,169</b>	<b>41,289</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)	0	0	<b>26</b>
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	23,363	19,996	<b>27</b>
Office Supplies and Expenses (921)	4,665	7,735	<b>28</b>
Administrative Expenses Transferred--Credit (922)		0	<b>29</b>
Outside Services Employed (923)	6,838	10,788	<b>30</b>
Property Insurance (924)	6,721	4,937	<b>31</b>
Injuries and Damages (925)	8,334	4,708	<b>32</b>
Employee Pensions and Benefits (926)	68,543	76,620	<b>33</b>
Regulatory Commission Expenses (928)	1,383	1,518	<b>34</b>
Miscellaneous General Expenses (930)	4,022	4,516	<b>35</b>
Transportation Expenses (933)	3,688	3,483	<b>36</b>
Maintenance of General Plant (935)		0	<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>127,557</b>	<b>134,301</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>496,536</b>	<b>509,749</b>	

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

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		205,608	204,507	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		5,190	4,950	2
<b>Net property tax equivalent</b>		<b>200,418</b>	<b>199,557</b>	
Social Security		13,305	13,170	3
PSC Remainder Assessment		1,983	844	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>215,706</b>	<b>213,571</b>	

### PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Lincoln				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.203739				3
County tax rate	mills		5.379366				4
Local tax rate	mills		10.913303				5
School tax rate	mills		10.087855				6
Voc. school tax rate	mills		1.937254				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>28.521517</b>				<b>10</b>
Less: state credit	mills		1.504138				11
<b>Net tax rate</b>	mills		<b>27.017379</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>10.913303</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>12.025109</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>22.938412</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>28.521517</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.804249</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>27.017379</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>21.728710</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>9,617,389</b>	9,617,389				22
Materials & Supplies	\$	<b>20,505</b>	20,505				23
<b>Subtotal</b>	\$	<b>9,637,894</b>	<b>9,637,894</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>9,637,894</b>	<b>9,637,894</b>				<b>26</b>
Assessment Ratio	dec.		0.981800				27
<b>Assessed Value</b>	\$	<b>9,462,484</b>	<b>9,462,484</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>21.728710</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>205,608</b>	<b>205,608</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	56,160					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>205,608</b>					<b>34</b>

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	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)	219,572		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>219,572</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	14,856		12
Structures and Improvements (321)	161,022		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	106,276		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	2,593		20
<b>Total Pumping Plant</b>	<b>284,747</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	821		22
Water Treatment Equipment (332)	56,687		23
<b>Total Water Treatment Plant</b>	<b>57,508</b>	<b>0</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			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)			219,572 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>219,572</b>
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			14,856 12
Structures and Improvements (321)			161,022 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			106,276 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			2,593 20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>284,747</b>
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			821 22
Water Treatment Equipment (332)			56,687 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>57,508</b>

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	885		24
Structures and Improvements (341)	4,251		25
Distribution Reservoirs and Standpipes (342)	334,795		26
Transmission and Distribution Mains (343)	5,951,694	153,767	27
Fire Mains (344)	0		28
Services (345)	847,054	4,675	29
Meters (346)	456,409	11,961	30
Hydrants (348)	573,059	4,740	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>8,168,147</b>	<b>175,143</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	574,856		34
Office Furniture and Equipment (391)	45,971		35
Computer Equipment (391.1)	16,341		36
Transportation Equipment (392)	124,321		37
Stores Equipment (393)	1,413		38
Tools, Shop and Garage Equipment (394)	40,472		39
Laboratory Equipment (395)	1,420		40
Power Operated Equipment (396)	20,532		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	51,108		43
Miscellaneous Equipment (398)	10,981		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>887,415</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>9,617,389</b>	<b>175,143</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>9,617,389</b>	<b>175,143</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			885 24
Structures and Improvements (341)			4,251 25
Distribution Reservoirs and Standpipes (342)		(1,105)	333,690 26
Transmission and Distribution Mains (343)	6,304	(1,482,969)	4,616,188 27
Fire Mains (344)			0 28
Services (345)	1,580	(643,210)	206,939 29
Meters (346)	4,255		464,115 30
Hydrants (348)	400	(25,617)	551,782 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>12,539</b>	<b>(2,152,901)</b>	<b>6,177,850</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			574,856 34
Office Furniture and Equipment (391)			45,971 35
Computer Equipment (391.1)			16,341 36
Transportation Equipment (392)			124,321 37
Stores Equipment (393)			1,413 38
Tools, Shop and Garage Equipment (394)			40,472 39
Laboratory Equipment (395)			1,420 40
Power Operated Equipment (396)			20,532 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			51,108 43
Miscellaneous Equipment (398)			10,981 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>887,415</b>
<b>Total utility plant in service directly assignable</b>	<b>12,539</b>	<b>(2,152,901)</b>	<b>7,627,092</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>12,539</b>	<b>(2,152,901)</b>	<b>7,627,092</b>

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

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

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

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

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
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 \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>		
Land and Land Rights (340)		24
Structures and Improvements (341)		25
Distribution Reservoirs and Standpipes (342)		26
Transmission and Distribution Mains (343)		27
Fire Mains (344)		28
Services (345)		29
Meters (346)		30
Hydrants (348)		31
Other Transmission and Distribution Plant (349)		32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>
<b>GENERAL PLANT</b>		
Land and Land Rights (389)		33
Structures and Improvements (390)		34
Office Furniture and Equipment (391)		35
Computer Equipment (391.1)		36
Transportation Equipment (392)		37
Stores Equipment (393)		38
Tools, Shop and Garage Equipment (394)		39
Laboratory Equipment (395)		40
Power Operated Equipment (396)		41
Communication Equipment (397)		42
SCADA Equipment (397.1)		43
Miscellaneous Equipment (398)		44
Other Tangible Property (399)		45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>
Common Utility Plant Allocated to Water Department		46
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)		1,105	1,105 26
Transmission and Distribution Mains (343)		1,482,969	1,482,969 27
Fire Mains (344)			0 28
Services (345)		643,210	643,210 29
Meters (346)			0 30
Hydrants (348)		25,617	25,617 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>2,152,901</b>	<b>2,152,901</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>2,152,901</b>	<b>2,152,901</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>0</b>	<b>2,152,901</b>	<b>2,152,901</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			26,446	<b>26,446</b>	1
February			25,684	<b>25,684</b>	2
March			32,078	<b>32,078</b>	3
April			29,630	<b>29,630</b>	4
May			34,789	<b>34,789</b>	5
June			30,684	<b>30,684</b>	6
July			29,214	<b>29,214</b>	7
August			27,179	<b>27,179</b>	8
September			28,980	<b>28,980</b>	9
October			24,285	<b>24,285</b>	10
November			22,569	<b>22,569</b>	11
December			24,897	<b>24,897</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>336,435</b>	<b>336,435</b>	
Less: Water sold				270,443	13
Volume pumped but not sold				<b>65,992</b>	14
Volume sold as a percent of volume pumped				<b>80%</b>	15
Volume used for water production, water quality and system maintenance				9,026	16
Volume related to equipment/system malfunction				1,384	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				<b>10,410</b>	19
Volume pumped but unaccounted for				<b>55,582</b>	20
Percent of water lost				<b>17%</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.)				2,366	23
Date of maximum: 5/13/2003					24
Cause of maximum:					25
Flushing mains and hydrants					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				531	26
Date of minimum: 10/25/2003					27
Total KWH used for pumping for the year				390,008	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
MEMORIAL AND STURDEVENT	1	116	16	209,260	Yes	<b>1</b>
NORTH FOSTER - OTTO'S	2	80	18	27,140	Yes	<b>2</b>
OREGON AND WATER	3	79	16	11,551	Yes	<b>3</b>
EAST MAIN AND PEARL	4	125	16	257,548	Yes	<b>4</b>
THIELMANN AND GERR	5	120	20	416,241	Yes	<b>5</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	1
Identification	1	2	3	1
Location	MORIAL AND STURDEVENT	NORTH FOSTER - OTTO'S	OREGON AND WATER	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1948	1948	1948	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,240	640	383	8
Pump Motor or Standby Engine Mfr	U.S.	LAYNE	U.S.	10
Year Installed	1990	1990	1997	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	40	25	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	14
Identification	4	5		14
Location	EAST MAIN AND PEARL	THIELMANN AND GERR		15
Purpose	P	P		16
Destination	D	D		17
Pump Manufacturer	LAYNE	LAYNE		18
Year Installed	1960	1975		19
Type	CENTRIFUGAL	CENTRIFUGAL		20
Actual Capacity (gpm)	1,222	1,853		21
Pump Motor or Standby Engine Mfr	U.S.	LAYNE		22
Year Installed	1991	1975		24
Type	ELECTRIC	ELECTRIC		25
Horsepower	100	150		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	A	B		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET		3
Year constructed	1947	1979		4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		5
Elevation difference in feet (See Headnote 3.)	165	175		6
Total capacity in gallons (actual)	200,000	200,000		7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000		12
Is a corrosion control chemical used (yes, no)?	Y	Y		13
Is water fluoridated (yes, no)?	Y	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	0.750	714	0	0	0	714	1
L	D	1.000	75	0	0	0	75	2
M	D	1.000	1,056	0	0	0	1,056	3
M	D	1.500	254	0	0	0	254	4
M	D	2.000	32,725	0	840	0	31,885	5
M	D	4.000	601	0	0	0	601	6
M	D	5.000	250	0	0	0	250	7
M	D	6.000	148,732	502	932	0	148,302	8
M	D	8.000	78,570	1,231	0	0	79,801	9
M	D	10.000	45,918	0	0	0	45,918	10
M	D	12.000	60,968	0	0	0	60,968	11
M	D	16.000	7,826	0	0	0	7,826	12
<b>Total Within Municipality</b>			<b>377,689</b>	<b>1,733</b>	<b>1,772</b>	<b>0</b>	<b>377,650</b>	
<b>Total Utility</b>			<b>377,689</b>	<b>1,733</b>	<b>1,772</b>	<b>0</b>	<b>377,650</b>	

### WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	2,788	7	17	0	2,778	0	1
L	0.750	34	0	0	0	34	0	2
L	1.000	4	0	0	0	4	0	3
M	1.000	949	15	1	0	963	0	4
M	1.250	17	0	0	0	17	0	5
M	1.500	99	2	1	0	100	0	6
M	2.000	94	0	0	0	94	0	7
M	3.000	4	0	0	0	4	0	8
M	4.000	23	0	0	0	23	0	9
M	6.000	27	1	0	0	28	0	10
M	8.000	39	1	0	0	40	0	11
M	10.000	3	0	0	0	3	0	12
M	12.000	1	0	0	0	1	0	13
<b>Total Utility</b>		<b>4,082</b>	<b>26</b>	<b>19</b>	<b>0</b>	<b>4,089</b>	<b>0</b>	

### METERS

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

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	3,627	240	241	0	3,626	415	1
0.750	176	8	2	0	182	10	2
1.000	92	12	8	0	96	6	3
1.250	0	0	0	0	0	0	4
1.500	37	7	7	0	37	0	5
2.000	72	2	10	0	64	21	6
3.000	12	0	3	0	9	0	7
4.000	3	0	0	0	3	0	8
6.000	2	0	0	0	2	0	9
<b>Total:</b>	<b>4,021</b>	<b>269</b>	<b>271</b>	<b>0</b>	<b>4,019</b>	<b>452</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	3,256	212	24	8	0	126	3,626	1
0.750	105	54	13	8	0	2	182	2
1.000	17	50	17	7	0	5	96	3
1.250	0	0	0	0	0	0	0	4
1.500	1	30	4	2	0	0	37	5
2.000	1	34	13	16	0	0	64	6
3.000	0	3	2	4	0	0	9	7
4.000	0	0	0	3	0	0	3	8
6.000	0	0	0	2	0	0	2	9
<b>Total:</b>	<b>3,380</b>	<b>383</b>	<b>73</b>	<b>50</b>	<b>0</b>	<b>133</b>	<b>4,019</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	560	3	1		562	2
<b>Total Fire Hydrants</b>	<b>560</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>562</b>	
<b>Flushing Hydrants</b>						
	3				3	3
<b>Total Flushing Hydrants</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3</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: 197  
 Number of distribution system valves end of year: 1,934  
 Number of distribution valves operated during year: 354

**WATER OPERATING SECTION FOOTNOTES**

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

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

- a/c # 653 More maintenance performed on meters 2003
  - a/c # 631 Utility does not inventory chemicals. Less 2003 purchases- -no significant difference is usage
  - a/c # 652 More service repairs 2003
  - a/c # 651 More mains repairs in 2003
  - a/c # 652 Extensive pump plant repairs 2002 v 2003
  - a/c # 654 More hydrant repairs/flush etc 2003
- 

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

If Adjustments for any account are nonzero, please explain.

Following accounts had plant transferred to CIA plant accounts: 348; 345; 343; 342;

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

General footnotes

Following accounts had beginning balances established ffrom utility financed plant to CIA financed plant: 343; 342; 348; 345

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**Water Mains (Page W-17)**

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

Mains were financed by/constructed by utility

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

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

Services financed/constructed by utility customers

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