



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: KIMBERLY WATER UTILITY

Principal Office: 515 WEST KIMBERLY AVENUE  
KIMBERLY, WI 54136

For the Year Ended: DECEMBER 31, 2002

**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:** KIMBERLY WATER UTILITY

**Utility Address:** 515 WEST KIMBERLY AVENUE  
KIMBERLY, WI 54136

**When was utility organized?** 1/1/1925

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** RICK J HERMUS

**Title:** SECRETARY/ TREASURER

**Office Address:** KIMBERLY WATER UTILITY  
515 KIMBERLY AVENUE  
KIMBERLY, WI 54136

**Telephone:** (920) 788 - 7500

**Fax Number:** (920) 788 - 9723

**E-mail Address:**

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

**Name:**

**Title:**

**Office Address:** ERICKSON & ASSOCIATES, S.C.  
1000 WEST COLLEGE AVENUE  
APPLETON, WI 54914

**Telephone:** (920) 733 - 4957

**Fax Number:** (920) 733 - 6221

**E-mail Address:** jason@erickson-cpa.com

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

**Name:** ROGER PRICE

**Title:** PRESIDENT

**Office Address:**  
515 WEST KIMBERLY AVENUE  
KIMBERLY, WI 54136

**Telephone:** (920) 788 - 7500

**Fax Number:** (920) 788 - 9723

**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:**

**Title:**

**Office Address:** ERICKSON & ASSOCIATES, S.C.  
1000 WEST COLLEGE AVENUE  
APPLETON, WI 54914

**Telephone:** (920) 733 - 4957

**Fax Number:** (920) 733 - 6221

**E-mail Address:** jason@erickson-cpas.com

**Date of most recent audit report:** 12/31/2002

**Period covered by most recent audit:** 1/1/02-12/31/02

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

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**Name:** RICK J HERMUS

**Title:** SECRETARY/TREASURER

**Office Address:** KIMBERLY WATER UTILITY  
515 WEST KIMBERLY AVENUE  
KIMBERLY, WI 54136

**Telephone:** (920) 788 - 7500

**Fax Number:** (920) 788 - 9723

**E-mail Address:**

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**Name:** ROB KLEIN

**Title:** SUPERINTENDENT

**Office Address:** KIMBERLY WATER UTILITY  
515 WEST KIMBERLY AVENUE  
KIMBERLY, WI 54136

**Telephone:** (920) 788 - 7500

**Fax Number:** (920) 788 - 9723

**E-mail Address:**

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**Name of utility commission/committee:** KIMBERLY WATER COMMISSION

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

- JOHN JOHNSON
- ROBERT KRUEGER
- ROGER PRICE, CHAIRMAN
- EARL STRICK

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**Is sewer service rendered by the utility?** NO

**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:**                     

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**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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## IDENTIFICATION AND OWNERSHIP

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

**Firm Name:** \_\_\_\_\_

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:** \_\_\_\_\_

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

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

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	995,110	919,674	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	624,975	526,881	2
Depreciation Expense (403)	101,909	94,725	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	91,749	87,484	5
<b>Total Operating Expenses</b>	<b>818,633</b>	<b>709,090</b>	
<b>Net Operating Income</b>	<b>176,477</b>	<b>210,584</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>176,477</b>	<b>210,584</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	14,460	22,886	10
Miscellaneous Nonoperating Income (421)	8,922	0	11
<b>Total Other Income</b>	<b>23,382</b>	<b>22,886</b>	
<b>Total Income</b>	<b>199,859</b>	<b>233,470</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>199,859</b>	<b>233,470</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)			15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
<b>Total Interest Charges</b>	<b>0</b>	<b>0</b>	
<b>Net Income</b>	<b>199,859</b>	<b>233,470</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,983,709	1,752,351	20
Balance Transferred from Income (433)	199,859	233,470	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	26,081	2,112	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>2,157,487</b>	<b>1,983,709</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)	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>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
INTEREST INCOME	14,460	5
<b>Total (Acct. 419):</b>	<b>14,460</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
MISCELLANEOUS	8,922	6
<b>Total (Acct. 421):</b>	<b>8,922</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215	26,081	11
<b>Total (Acct. 436)--Debit:</b>	<b>26,081</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		12
<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 &amp; 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	995,110	0	0	0	995,110	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>995,110</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>995,110</b>	

### DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. 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.
3. 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	120,359		<b>120,359</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			0	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>120,359</b>	<b>0</b>	<b>120,359</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)	4,610,632	4,462,708	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,308,198	1,221,819	<b>2</b>
<b>Net Utility Plant</b>	<b>3,302,434</b>	<b>3,240,889</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)	1,354	1,354	<b>6</b>
Special Funds (125)	0	0	<b>7</b>
<b>Total Other Property and Investments</b>	<b>1,354</b>	<b>1,354</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	62,136	102,770	<b>8</b>
Temporary Cash Investments (132)	2,641,900	456,399	<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	274,545	239,673	<b>11</b>
Other Accounts Receivable (143)	205,453	194,511	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	38,854	42,525	<b>14</b>
Materials and Supplies (150)	10,821	9,494	<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>3,233,709</b>	<b>1,045,372</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	18,246	0	<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>18,246</b>	<b>0</b>	
<b>Total Assets and Other Debits</b>	<b>6,555,743</b>	<b>4,287,615</b>	

### BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	931,852	931,852	21
Appropriated Earned Surplus (215)	78,517	52,436	22
Unappropriated Earned Surplus (216)	2,157,487	1,983,709	23
<b>Total Proprietary Capital</b>	<b>3,167,856</b>	<b>2,967,997</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	2,040,000	0	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
<b>Total Long-Term Debt</b>	<b>2,040,000</b>	<b>0</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	27
Accounts Payable (232)	41,048	29,541	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	80,282	69,522	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)	144,621	138,619	33
<b>Total Current and Accrued Liabilities</b>	<b>265,951</b>	<b>237,682</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	1,354	1,354	36
<b>Total Deferred Credits</b>	<b>1,354</b>	<b>1,354</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	1,080,582	1,080,582	41
<b>Total Liabilities and Other Credits</b>	<b>6,555,743</b>	<b>4,287,615</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 (101)	4,610,632	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
<b>Total Utility Plant</b>	4,610,632	0	0	0	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,308,198	0	0	0	10
<b>Total Accumulated Provision</b>	1,308,198	0	0	0	
<b>Net Utility Plant</b>	3,302,434	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>	1,221,819				<b>1,221,819</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	101,909				<b>101,909</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	4,925				<b>4,925</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>106,834</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>106,834</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	20,455				<b>20,455</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>20,455</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>20,455</b>	<b>19</b>
<b>Balance End of Year</b>	<b>1,308,198</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,308,198</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	Yes					<b>21</b>
If yes, what is the rate?	2.37%					<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>	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
Other					0	0
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	10,821	9,494
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
<b>Total Materials and Supplies</b>	<b>10,821</b>	<b>9,494</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>				
BONDS	0	0	18,246	1
<b>Total</b>			<u><u>18,246</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.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	931,852	1
<b>Changes during year (explain):</b>		<b>2</b>
<b>Balance end of year</b>	<u><u>931,852</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)	
BONDS	12/15/2002	10/01/2022	3.83%	2,040,000	1
<b>Total Bonds (Account 221):</b>				<b>2,040,000</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.

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>
--	------------------------------	------------------------------------	------------------------------	---

NONE

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	69,522	1
<b>Accruals:</b>		
Charged water department expense	78,078	2
Charged electric department expense		3
Charged sewer department expense	2,204	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<u>80,282</u>	
<b>Taxes paid during year:</b>		
County, state and local taxes	55,851	6
Social Security taxes	12,674	7
PSC Remainder Assessment	997	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<u>69,522</u>	
<b>Balance end of year</b>	<u><u>80,282</u></u>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<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>					
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>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</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>0</b>	<b>0</b>	<b>0</b>	<b>0</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	1,080,582	0	0	0	0	<b>1,080,582</b>	1
<b>Add credits during year:</b>							
For Services						0	2
For Mains						0	3
<b>Other (specify):</b>							
						0	4
<b>Deduct charges (specify):</b>							
						0	5
<b>Balance End of Year</b>	<b>1,080,582</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,080,582</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	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>		
DEFERRED ASSESSMENTS	1,354	2
<b>Total (Acct. 124):</b>	<b>1,354</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	274,545	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>274,545</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	205,453	9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 143):</b>	<b>205,453</b>	
<b>Receivables from Municipality (145):</b>		
HYDRANT RENT	38,854	12
<b>Total (Acct. 145):</b>	<b>38,854</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>		
NONE		16
<b>Total (Acct. 233):</b>	<b>0</b>	
<hr/>		
<b>Other Deferred Credits (253):</b>		
DEFERRED ASSESSMENTS	1,354	17
<b>Total (Acct. 253):</b>	<b>1,354</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 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	4,536,670	0	0	0	4,536,670	1
Materials and Supplies	10,157	0	0	0	10,157	2
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	1,265,008	0	0	0	1,265,008	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,080,582	0	0	0	1,080,582	6
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>2,201,237</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,201,237</b>	
Net Operating Income	176,477	0	0	0	176,477	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>8.02%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>8.02%</b>	

## 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	931,852	1
Appropriated Earned Surplus	65,476	2
Unappropriated Earned Surplus	2,070,598	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>3,067,926</b>	
<b>Net Income</b>		
Net Income	199,859	5
<b>Percent Return on Proprietary Capital</b>	<b>6.51%</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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### Interest Accrued (Acct. 237) (Page F-17)

No interest was accrued due to the fact the bonds were sold on December 15.

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**FINANCIAL SECTION FOOTNOTES**

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

response received 10/8/03:  
Elaine,

Yes, the charges are for Commercial sprinklers private fire protection connections.

I will make the corrections as you recommend, and alert our Auditors of the same.

Based on your last email, I will consider the review closed.

Thank you for your comments.

Regards,

Rick J. Hermus  
Administrator  
Village of Kimberly

10/8/03 email:  
Hi, Rick,

Thanks for your response to our review inquiry. Regarding No. 2, are these commercial sprinklers private fire protection connections (for businesses that have fire sprinkler systems)? If so, the revenues are more appropriately reported in Account 462, Private Fire Protection Service.

Regarding Item 3, antenna rental is more appropriately reported in Account 472, Rents from Water Property.

After the Item 2 issue is cleared about, your review will be closed.

Regards, Elaine

9/18/email response:  
Elaine,

Following are my response to your inquires of September 15, 2003 regarding the Kimberly Water Utility analytical review.

1. The \$90,870 is engineering and design work for the expansion of a treatment plant. The work is being performed in 2003 to actually construct the projects.
2. This is the quarterly billing for commercial sprinklers.
3. This is for antenna rental on our towers.

If you need additional information, or have comments regarding these explanation, please let me know.

Regards,

**FINANCIAL SECTION FOOTNOTES**

Rick J. Hermus  
Administrator  
Village of Kimberly

September 15, 2003

Mr. Rick J. Hermus, Secretary/Treasurer  
Kimberly Water Utility  
515 West Kimberly Avenue  
Kimberly, WI 54136-1335

Re: 2002 Analytical Review DWCCA-2870-ELE

Dear Mr. Hermus:

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 W-8, an amount greater than \$50,000 is reported as an addition to Account 321. Please furnish an explanation.
- 2. On Page W-4, an amount is reported in Account 474 described as "sprinklers." Please furnish a more detailed explanation of these revenues.
- 3. On Page F-2, an amount is reported in Account 421 described as "miscellaneous." Please furnish an explanation.

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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## FINANCIAL SECTION FOOTNOTES

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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)	954,172	1
<b>Total Sales of Water</b>	<b>954,172</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	9,216	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	2,721	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	29,001	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>40,938</b>	
<b>Total Operating Revenues</b>	<b>995,110</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	131,499	9
Water Treatment Expenses (630-635)	120,992	10
Transmission and Distribution Expenses (640-655)	161,042	11
Customer Accounts Expenses (901-904)	2,809	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	208,633	14
<b>Total Operation and Maintenance Expenses</b>	<b>624,975</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	101,909	15
Amortization Expense (404-407)		16
Taxes (408)	91,749	17
<b>Total Other Operating Expenses</b>	<b>193,658</b>	
<b>Total Operating Expenses</b>	<b>818,633</b>	
<b>NET OPERATING INCOME</b>	<b>176,477</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	2,292	110,466	284,620	4
Commercial	153	28,135	56,980	5
Industrial	14	130,554	179,339	6
<b>Total Metered Sales to General Customers (461)</b>	<b>2,459</b>	<b>269,155</b>	<b>520,939</b>	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	2		173,027	8
Other Sales to Public Authorities (464)	31	6,069	12,390	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)	2	181,648	247,816	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>2,494</b>	<b>456,872</b>	<b>954,172</b>	

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

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
DARBOY SANITARY DISTRICT	DISTRICT LIMITS	61,505	72,562	1
VILLAGE OF COMBINED LOCKS	VILLAGE LIMITS	120,143	175,254	2
<b>Total</b>		<b>181,648</b>	<b>247,816</b>	

### 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)	173,027	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>173,027</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	9,216	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>9,216</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
ANTENNA RENTAL	2,721	8
<b>Total Rents from Water Property (472)</b>	<b>2,721</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	5,632	10
<b>Other (specify):</b>		
NONE		11
SPRINKLERS	23,369	12
<b>Total Other Water Revenues (474)</b>	<b>29,001</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		13
<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 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
<b>Total Source of Supply Expenses</b>	<b>0</b>	
 <b>PUMPING EXPENSES</b>		
Operation Labor (620)		5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	113,152	7
Operation Supplies and Expenses (623)	3,473	8
Maintenance of Pumping Plant (625)	14,874	9
<b>Total Pumping Expenses</b>	<b>131,499</b>	
 <b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)	28,907	10
Chemicals (631)	74,317	11
Operation Supplies and Expenses (632)	3,598	12
Maintenance of Water Treatment Plant (635)	14,170	13
<b>Total Water Treatment Expenses</b>	<b>120,992</b>	
 <b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)		14
Operation Supplies and Expenses (641)	2,072	15
Maintenance of Distribution Reservoirs and Standpipes (650)	39	16
Maintenance of Mains (651)	105,660	17
Maintenance of Services (652)	21,886	18
Maintenance of Meters (653)	13,343	19
Maintenance of Hydrants (654)	11,276	20
Maintenance of Other Plant (655)	6,766	21
<b>Total Transmission and Distribution Expenses</b>	<b>161,042</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)	Amount (b)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)		22
Accounting and Collecting Labor (902)		23
Supplies and Expenses (903)	2,809	24
Uncollectible Accounts (904)		25
<b>Total Customer Accounts Expenses</b>	<b>2,809</b>	
 <b>SALES EXPENSES</b>		
Sales Expenses (910)		26
<b>Total Sales Expenses</b>	<b>0</b>	
 <b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	18,700	27
Office Supplies and Expenses (921)	14,798	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	43,817	30
Property Insurance (924)	19,400	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	66,352	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	7,313	35
Transportation Expenses (933)	3,419	36
Maintenance of General Plant (935)	34,834	37
<b>Total Administrative and General Expenses</b>	<b>208,633</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>624,975</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		80,282	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,204	2
<b>Net property tax equivalent</b>		<b>78,078</b>	
Social Security		12,674	3
PSC Remainder Assessment		997	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>91,749</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			Outagamie				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.216100				3
County tax rate	mills		5.316900				4
Local tax rate	mills		7.576400				5
School tax rate	mills		10.923200				6
Voc. school tax rate	mills		2.025900				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>26.058500</b>				<b>10</b>
Less: state credit	mills		1.586400				11
<b>Net tax rate</b>	mills		<b>24.472100</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>7.576400</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>12.949100</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>20.525500</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>26.058500</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.787670</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>24.472100</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>19.275940</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>4,462,708</b>	4,462,708				22
Materials & Supplies	\$	<b>10,821</b>	10,821				23
<b>Subtotal</b>	\$	<b>4,473,529</b>	<b>4,473,529</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>4,473,529</b>	<b>4,473,529</b>				<b>26</b>
Assessment Ratio	dec.		0.931000				27
<b>Assessed Value</b>	\$	<b>4,164,855</b>	<b>4,164,855</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>19.275940</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>80,282</b>	<b>80,282</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	74,036					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>80,282</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 \$50,000 not supported by statistical schedules.
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)	1,819		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>1,819</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	32,647		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)	212,560		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>245,207</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	341,106	90,870	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	390,365	2,900	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	19,882	7,715	20
<b>Total Pumping Plant</b>	<b>751,353</b>	<b>101,485</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	385,976		23
<b>Total Water Treatment Plant</b>	<b>385,976</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	150		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)			1,819	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>1,819</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			32,647	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)			212,560	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>245,207</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			431,976	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			393,265	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			27,597	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>852,838</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			385,976	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>385,976</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			150	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 \$50,000 not supported by statistical schedules.
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>			
Distribution Reservoirs and Standpipes (342)	186,304		26
Transmission and Distribution Mains (343)	2,062,954	26,673	27
Fire Mains (344)	0		28
Services (345)	360,893	5,712	29
Meters (346)	193,443	13,471	30
Hydrants (348)	172,742	2,802	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>2,976,486</b>	<b>48,658</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	4,540		35
Computer Equipment (391.1)	18,428		36
Transportation Equipment (392)	48,888	18,236	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	6,891		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)	23,120		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>101,867</b>	<b>18,236</b>	
<b>Total utility plant in service directly assignable</b>	<b>4,462,708</b>	<b>168,379</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>4,462,708</b>	<b>168,379</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)			186,304 26
Transmission and Distribution Mains (343)	8,930		2,080,697 27
Fire Mains (344)			0 28
Services (345)	2,140		364,465 29
Meters (346)	8,685		198,229 30
Hydrants (348)	700		174,844 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>20,455</b>	<b>0</b>	<b>3,004,689</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			4,540 35
Computer Equipment (391.1)			18,428 36
Transportation Equipment (392)			67,124 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			6,891 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)			23,120 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>120,103</b>
<b>Total utility plant in service directly assignable</b>	<b>20,455</b>	<b>0</b>	<b>4,610,632</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>20,455</b>	<b>0</b>	<b>4,610,632</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</b>	<b>Surface Water</b>	<b>Ground Water</b>	<b>Total Gallons</b>	
<b>(a)</b>	<b>Gallons</b>	<b>Gallons</b>	<b>Gallons</b>	<b>All Methods</b>	
	<b>(000's)</b>	<b>(000's)</b>	<b>(000's)</b>	<b>(000's)</b>	
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	
January			36,686	<b>36,686</b>	1
February			33,394	<b>33,394</b>	2
March			36,443	<b>36,443</b>	3
April			36,466	<b>36,466</b>	4
May			40,524	<b>40,524</b>	5
June			45,898	<b>45,898</b>	6
July			56,771	<b>56,771</b>	7
August			53,401	<b>53,401</b>	8
September			49,061	<b>49,061</b>	9
October			42,975	<b>42,975</b>	10
November			37,320	<b>37,320</b>	11
December			38,754	<b>38,754</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>507,693</b>	<b>507,693</b>	
Less: Water sold				456,872	13
Volume pumped but not sold				<b>50,821</b>	14
Volume sold as a percent of volume pumped				<b>90%</b>	15
Volume used for water production, water quality and system maintenance				26,720	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>26,720</b>	19
Volume pumped but unaccounted for				<b>24,101</b>	20
Percent of water lost				<b>5%</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.)				2,570	23
Date of maximum: 7/17/2002					24
Cause of maximum:					25
DEMAND					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,008	26
Date of minimum: 12/25/2002					27
Total KWH used for pumping for the year				1,540,806	28
If water is purchased: Vendor Name: NONE					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>	
404 NORTH JOHN STREET	1	750	12	467,967	Yes	<b>1</b>
253 SOUTH LINCOLN	2	750	12	209,867	Yes	<b>2</b>
1010 FULCER AVENUE	3	750	15	515,840	Yes	<b>3</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)	
Identification	BOOSTER	BOOSTER 1	BOOSTER 2	1
Location	LINCOLN	JOHN STREET	JOHN STREET	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	WEIMAN	GOULDS	LAYNE	5
Year Installed	1958	1994	1966	6
Type	CENTRIFUGAL	CENTRIFUGAL	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,136	135	1,157	8
Pump Motor or Standby Engine Mfr	ELECTRO DYNAMIC	US MOTORS	US MOTORS	9 10
Year Installed	1958	1994	1966	11
Type	OTHER	OTHER	OTHER	12
Horsepower	60	40	100	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	BOOSTER 3	DEEP WELL 1	DEEP WELL 2	14
Location	JOHN STREET	JOHN STREET	LINCOLN STREET	15
Purpose	B	P	P	16
Destination	D	R	R	17
Pump Manufacturer	GOULDS	AMERICAN	AMERICAN	18
Year Installed	1994	1993	1992	19
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,157	1,330	901	21
Pump Motor or Standby Engine Mfr	US MOTORS	US MOTORS	GE	22 23
Year Installed	1994	1966	1974	24
Type	OTHER	ELECTRIC	ELECTRIC	25
Horsepower	125	200	150	26

### 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	DEEP WELL 3			1
Location	FULCER AVENUE			2
Purpose	P			3
Destination	R			4
Pump Manufacturer	AMERICAN			5
Year Installed	1997			6
Type	VERTICAL TURBINE			7
Actual Capacity (gpm)	1,375			8
Pump Motor or Standby Engine Mfr	US MOTORS			10
Year Installed	1985			11
Type	ELECTRIC			12
Horsepower	200			13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				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 JOHN STREET	100000	2 JOHN STREET	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	R	<b>3</b>
Year constructed	1924	1924	1965	<b>4</b>
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	CONCRETE	<b>5</b>
Elevation difference in feet (See Headnote 3.)	12	142	12	<b>6</b>
Total capacity in gallons (actual)	100,000	100,000	230,000	<b>7</b>
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS			<b>9</b>
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE			<b>10</b>
Filters, type (gravity, pressure, other, none)	NONE			<b>11</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.6000			<b>12</b>
Is a corrosion control chemical used (yes, no)?	Y			<b>13</b>
Is water fluoridated (yes, no)?	N			<b>14</b>

## 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	2 LINCOLN STREET	250000	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	3
Year constructed	1948	1961	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	12	134	6
Total capacity in gallons (actual)	100,000	250,000	7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.3000		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	N		14

### WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	0	0	0	0	0	1
M	D	4.000	1,209	0	0	0	1,209	2
P	D	4.000	594	0	0	0	594	3
M	D	6.000	53,926	0	613	0	53,313	4
P	D	6.000	7,239	613	0	0	7,852	5
M	D	8.000	16,126	0	0	0	16,126	6
P	D	8.000	44,147	0	0	0	44,147	7
M	D	10.000	3,378	0	0	0	3,378	8
M	D	12.000	7,851	0	280	0	7,571	9
P	D	12.000	26,153	280	0	0	26,433	10
<b>Total Within Municipality</b>			<b>160,623</b>	<b>893</b>	<b>893</b>	<b>0</b>	<b>160,623</b>	
<b>Total Utility</b>			<b>160,623</b>	<b>893</b>	<b>893</b>	<b>0</b>	<b>160,623</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	226	0	0	0	226		1
M	0.750	1,388	13	13	0	1,388		2
M	1.000	431	0	0	0	431		3
P	1.000	51	0	0	0	51		4
P	1.250	1	0	0	0	1		5
M	1.250	8	0	0	0	8		6
P	1.500	46	0	0	0	46		7
M	1.500	134	2	0	0	136		8
M	2.000	25	0	0	0	25		9
P	2.000	5	1	0	0	6		10
P	4.000	10	0	0	0	10		11
M	4.000	4	0	1	0	3		12
P	6.000	7	0	0	0	7		13
M	6.000	3	0	0	0	3		14
M	8.000	5	0	0	0	5		15
P	8.000	7	1	0	0	8		16
P	10.000	2	0	0	0	2		17
M	12.000	1	0	0	0	1		18
P	12.000	7	0	0	0	7		19
<b>Total Utility</b>		<b>2,361</b>	<b>17</b>	<b>14</b>	<b>0</b>	<b>2,364</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	2,311	192	102	0	2,401	236	1
0.750	44	0	8	0	36	0	2
1.000	27	0	0	0	27	0	3
1.500	42	0	0	0	42	0	4
2.000	12	0	0	0	12	0	5
3.000	6	1	0	0	7	0	6
4.000	7	0	0	0	7	0	7
6.000	1	0	0	0	1	0	8
<b>Total:</b>	<b>2,450</b>	<b>193</b>	<b>110</b>	<b>0</b>	<b>2,533</b>	<b>236</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	2,263	97	3	3	0	35	2,401	1
0.750	28	6	0	2	0	0	36	2
1.000	1	13	0	12	0	1	27	3
1.500	0	31	4	5	0	2	42	4
2.000	0	3	3	6	0	0	12	5
3.000	0	2	2	3	0	0	7	6
4.000	0	1	2	0	4	0	7	7
6.000	0	0	0	0	1	0	1	8
<b>Total:</b>	<b>2,292</b>	<b>153</b>	<b>14</b>	<b>31</b>	<b>5</b>	<b>38</b>	<b>2,533</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	259	2	1		260	2
<b>Total Fire Hydrants</b>	<b>259</b>	<b>2</b>	<b>1</b>	<b>0</b>	<b>260</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</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:	260
Number of distribution system valves end of year:	458
Number of distribution valves operated during year:	224

**WATER OPERATING SECTION FOOTNOTES**

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

Public fire protection:

Village of Kimberly	153432
Village of Combined Locks	19595
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173027	

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

- #622 More water pumped than in years past.
- #651 More maintenance done than in years past.
- #652 Less maintenance done than in years past.
- #653 More maintenance done than in years past.
- #654 More maintenance done than in years past.
- #655 Less maintenance on the water tower.
- #921 More supplies were charged to the water dept.
- #923 There was a feasibility study performed to determined whether or not to invest the funds necessary to supply more water to a wholesale customer.

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**Water Mains (Page W-15)**

The additions were financed with operating revenues.

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**Water Services (Page W-16)**

Services added were financed by operations.

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**Meters (Page W-17)**

Meters added were financed through operations.

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**Hydrants and Distribution System Valves (Page W-18)**

More than half of the distribution valves were operated in the prior year.

Hydrants added were financed from operation.

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