



3015 (02-09-04)

ANNUAL REPORT

OF

Name: CITY OF FOX LAKE WATER UTILITY

Principal Office: 105 N. COLLEGE AVENUE
FOX LAKE, WI 53933

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: CITY OF FOX LAKE WATER UTILITY

Utility Address: 105 N. COLLEGE AVENUE
FOX LAKE, WI 53933

When was utility organized? 1/1/1913

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS SUSAN HOLLNAGEL

Title: CLERK-TREASURER

Office Address:

105 N. COLLEGE AVENUE
FOX LAKE, WI 53933

Telephone: (920) 928 - 2280

Fax Number: (920) 928 - 3340

E-mail Address:

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

Name:

Title:

Office Address: VIRCHOW, KRAUSE & CO., LLP

TEN TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707

Telephone: (608) 249 - 6622 EXT

Fax Number: (608) 249 - 8532

E-mail Address: ajaeger@virchowkrause.com

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

Name: RICHARD KLOMSTEN

Title: MAYOR

Office Address:

202 DAVIS STREET
FOX LAKE, WI 53933

Telephone: (920) 928 - 2280

Fax Number: (920) 928 - 6319

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name:

Title:

Office Address: VIRCHOW, KRAUSE & CO.
TEN TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address: ajaeger@virchowkrause.com

Date of most recent audit report: 1/23/2002

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

Names and titles of utility management including manager or superintendent:

Name: MR. KIP PETERS

Title: UTILITY SUPERINTENDENT

Office Address:

202 DAVIS STREET
FOX LAKE, WI 53933

Telephone: (920) 928 - 3577

Fax Number: (920) 928 - 6319

E-mail Address:

Name of utility commission/committee: FOX LAKE CITY COUNCIL

Names of members of utility commission/committee:

- MR THOMAS BEDNAREK
- MS KRISTINE COPELIND
- MR PERCY HARPER
- MR RICHARD KLOMSTEN, MAYOR
- MR DICK LINKE
- MR JOSH MEYER
- MR WALTER SCHWEITZER

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:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	285,197	277,737	1
Operating Expenses:			
Operation and Maintenance Expense (401)	111,698	104,023	2
Depreciation Expense (403)	58,675	57,418	3
Amortization Expense (404)	1,920	3,298	4
Taxes (408)	68,814	68,592	5
Total Operating Expenses	241,107	233,331	
Net Operating Income	44,090	44,406	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	44,090	44,406	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	3,129	4,072	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	3,129	4,072	
Total Income	47,219	48,478	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	256,683	0	12
Total Miscellaneous Income Deductions	256,683	0	
Income Before Interest Charges	(209,464)	48,478	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	33,523	33,239	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	464	669	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	33,987	33,908	
Net Income	(243,451)	14,570	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	710,219	695,649	19
Balance Transferred from Income (433)	(243,451)	14,570	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	466,768	710,219	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INVESTMENT INCOME	3,129	4
Total (Acct. 419):	3,129	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
FORGIVENESS OF AMOUNTS RECEIVABLE FROM GENERAL FUND AND SEWER UTILIT	256,683	7
Total (Acct. 426):	256,683	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	285,197	0	0	0	285,197	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	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
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	285,197	0	0	0	285,197	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	3,160,495	3,138,039	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	583,873	523,060	2
Net Utility Plant	2,576,622	2,614,979	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	100,000	100,000	6
Special Funds (125)	166,191	134,423	7
Total Other Property and Investments	266,191	234,423	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	108,428	104,217	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	17,029	15,066	11
Other Accounts Receivable (143)	0	2,438	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	11,708	264,437	14
Materials and Supplies (150)	6,436	7,951	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	143,601	394,109	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	1,920	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	1,920	
Total Assets and Other Debits	2,986,414	3,245,431	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	403,874	403,874	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	466,768	710,219	23
Total Proprietary Capital	870,642	1,114,093	
LONG-TERM DEBT			
Bonds (221)	591,700	599,100	24
Advances from Municipality (223)	7,475	11,500	25
Other long-Term Debt (224)	13,211	16,267	26
Total Long-Term Debt	612,386	626,867	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	2,612	1,686	28
Payables to Municipality (233)	1,590	2,479	29
Customer Deposits (235)			30
Taxes Accrued (236)	58,537	60,358	31
Interest Accrued (237)	8,272	8,325	32
Other Current and Accrued Liabilities (238)	5,406	6,654	33
Total Current and Accrued Liabilities	76,417	79,502	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,426,969	1,424,969	38
Total Liabilities and Other Credits	2,986,414	3,245,431	

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)	
Plant Accounts:					
Utility Plant in Service (100)	3,160,495	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	3,160,495	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	583,873	0	0	0	9
Total Accumulated Provision	583,873	0	0	0	
Net Utility Plant	2,576,622	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)	
Balance first of year	523,060				523,060	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	58,675				58,675	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	2,161				2,161	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	60,836	0	0	0	60,836	13
Debits during year						14
Book cost of plant retired	23				23	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	23	0	0	0	23	19
Balance End of Year	583,873	0	0	0	583,873	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	6,436	7,951
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	6,436	7,951

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	403,874	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>403,874</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)	
1992 Mortgage Revenue Bonds	10/07/1992	10/01/2032	5.50%	591,700	1
Total Bonds (Account 221):				591,700	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
State Trust Fund Loan	03/15/1994	03/15/2004	4.30%	7,475	1
Total for Account 223				7,475	
Other Long-Term Debt (224)					
CAPITAL LEASE PAYABLE	12/18/2001	11/15/2006	4.80%	13,211	2
Total for Account 224				13,211	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	60,358	1
Accruals:		
Charged water department expense	68,814	2
Charged electric department expense		3
Charged sewer department expense	855	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>69,669</u>	
Taxes paid during year:		
County, state and local taxes	67,608	6
Social Security taxes	3,643	7
PSC Remainder Assessment	239	8
Other (explain):		
NONE		9
Total payments and other debits	<u>71,490</u>	
Balance end of year	<u><u>58,537</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)	
Bonds (221)					
1992 MORTGAGE REVENUE BONDS-5.5%	8,236	32,850	32,950	8,136	1
Subtotal	8,236	32,850	32,950	8,136	
Advances from Municipality (223)					
STATE TRUST FUND LOAN 4.5%	89	464	496	57	2
Subtotal	89	464	496	57	
Other long-Term Debt (224)					
CAPITAL LEASE PAYABLE 4.8%	0	673	594	79	3
Subtotal	0	673	594	79	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	8,325	33,987	34,040	8,272	

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	1,424,969	0	0	0	0	1,424,969	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
IMPACT FEES	2,000					2,000	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	1,426,969	0	0	0	0	1,426,969	
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)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
INVESTMENT IN SEWER UTILITY	100,000	2
Total (Acct. 124):	100,000	
Special Funds (125):		
CAPITAL OUTLAY ACCOUNT	57,799	3
REDEMPTION ACCOUNT	10,537	4
RESERVE ACCOUNT	45,299	5
DEPRECIATION ACCOUNT	52,556	6
Total (Acct. 125):	166,191	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	17,029	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	17,029	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
NONE		14
Total (Acct. 143):	0	
Receivables from Municipality (145):		
WATER BILLS ON TAX ROLL	5,701	15
PRIVATE FIRE PROTECTION BILLS ON TAX ROLL	1,468	16
RECEIVABLE FROM SEWER FOR JOINT METERING EXPENSE	4,539	17
Total (Acct. 145):	11,708	
Prepayments (165):		
NONE		18
Total (Acct. 165):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
Extraordinary Property Losses (182):		
NONE		19
Total (Acct. 182):		0
Other Deferred Debits (183):		
NONE		20
Total (Acct. 183):		0
Payables to Municipality (233):		
DUE TO GENERAL FUND FOR ACCRUED PAYROLL	1,443	21
DUE TO GENERAL FUND FOR PUBLIC FIRE PROTECTION	147	22
Total (Acct. 233):	1,590	
Other Deferred Credits (253):		
NONE		23
Total (Acct. 253):		0

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)	
Add Average:						
Utility Plant in Service	3,149,267	0	0	0	3,149,267	1
Materials and Supplies	7,193	0	0	0	7,193	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	553,466	0	0	0	553,466	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,425,969	0	0	0	1,425,969	6
Other (specify):						
NONE					0	7
Average Net Rate Base	1,177,025	0	0	0	1,177,025	
Net Operating Income	44,090	0	0	0	44,090	8
Net Operating Income as a percent of Average Net Rate Base						
	3.75%	N/A	N/A	N/A	3.75%	

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)	
Average Proprietary Capital		
Capital Paid in by Municipality	403,874	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	588,493	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	992,367	
Net Income		
Net Income	(243,451)	5
 Percent Return on Proprietary Capital	 -24.53%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Signature Page (Page ii)

ACCOUNTANTS' COMPILATION REPORT

Fox Lake Water Utility
Fox Lake, Wisconsin

We have compiled the accompanying Annual Report to the Public Service Commission of Fox Lake Water Utility, an enterprise fund of the City of Fox Lake as of December 31, 2002 and 2001, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting, in the form prescribed by the Wisconsin Public Service Commission, information that is the representation of management. We have not audited or reviewed the Annual Report and, accordingly, do not express an opinion or any other form of assurance on the Report.

The Annual Report is presented in accordance with the requirements of the Wisconsin Public Service Commission which differ from generally accepted accounting principles. This report is intended solely for the information and use of the utility and the Public Service Commission of Wisconsin, and is not intended to be, and should not be, used by anyone other than the specified parties.

Madison, Wisconsin
January 23, 2003

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

email response 10/27/03:

This e-mail is in response to the letter dated October 14, 2003, to the City of Fox Lake Water Utility. The utility has asked that I respond to your inquiries on their behalf:

1. Per utility personnel, a new development (Homestead Meadows) in Fox Lake had services installed for all lots (approximately 50) during the development phase. Currently, there are only 7-8 houses built on the development. Meters are added as houses are built, therefore, the number of services far exceeds the number of meters at this time.

2. No main retirement values were listed in the 2001 and 2002 reports because the age of the main was determined subsequent to the 2002 report submission. In the 2003 annual report, 374 feet of 6" main will be retired at \$2.00 per foot (per the PSC benchmark retirement costs) as the main was part of the original infrastructure with the installation estimated to have been around 1912.

If you have any further questions, please feel free to call or e-mail me.

Thank you,

Aimee R. Jaeger, CPA
Virchow, Krause & Company, LLP
Public Sector Services
Ten Terrace Court
P.O. Box 7398
Madison, WI 53707-7398

October 14, 2003

Ms. Susan Hollnagel, Clerk-Treasurer
City of Fox Lake Water Utility
105 North College Avenue
Fox Lake, WI 53933-

2002 Analytical Review DWCCA-2080-ELE

Dear Ms. Hollnagel:

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-16, 723 services are reported in use (end of year less not in use column). On Page W-17, 657 meters are reported in use (end of year less in stock). Please explain why there are significantly more services reported in use than meters in use.

FINANCIAL SECTION FOOTNOTES

2. A footnote on Page W-15, Water Mains Schedule, of the 2001 annual report indicated ": No retirement value is listed on W-8 as information was not available at year end to estimate an accurate value". However, in 2002, dollars have not been retired from the mains account 343, Page W-8. 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

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	281,569	1
Total Sales of Water	281,569	
Other Operating Revenues		
Forfeited Discounts (470)	838	2
Other Water Revenues (474)	2,790	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	3,628	
Total Operating Revenues	285,197	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	64,233	5
General Operating Expenses (680-690)	47,465	6
Total Operation and Maintenance Expenses	111,698	
Other Operating Expenses		
Depreciation Expense (403)	58,675	7
Amortization Expense (404)	1,920	8
Taxes (408)	68,814	9
Total Other Operating Expenses	129,409	
Total Operating Expenses	241,107	
NET OPERATING INCOME	44,090	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	565	24,124	122,861	4
Commercial	62	5,888	25,219	5
Industrial	11	6,832	16,265	6
Total Metered Sales to General Customers (461)	638	36,844	164,345	
Private Fire Protection Service (462)	6		4,708	7
Public Fire Protection Service (463)	1		103,353	8
Other Sales to Public Authorities (464)	18	2,111	9,163	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	663	38,955	281,569	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	103,353	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify): NONE		4
Total Public Fire Protection Service (463)	103,353	
Forfeited Discounts (470):		
Customer late payment charges	838	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	838	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,523	7
Other (specify): RECONNECTIONS, MISC.	1,267	8
Total Other Water Revenues (474)	2,790	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	42,050	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	8,250	3
Chemicals (630)	2,744	4
Supplies and Expenses (640)	8,583	5
Repairs of Water Plant (650)	663	6
Transportation Expenses (660)	1,943	7
Total Plant Operation and Maintenance Expenses	64,233	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	6,072	8
Office Supplies and Expenses (681)	4,523	9
Outside Services Employed (682)	19,758	10
Insurance Expense (684)	858	11
Employees Pensions and Benefits (686)	15,291	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	963	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	47,465	
Total Operation and Maintenance Expenses	111,698	

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		65,787	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		855	2
Net property tax equivalent		64,932	
Social Security		3,643	3
PSC Remainder Assessment		239	4
Other (specify): NONE			5
Total tax expense		68,814	

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			Dodge				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.216000				3
County tax rate	mills		6.570800				4
Local tax rate	mills		10.723700				5
School tax rate	mills		10.596900				6
Voc. school tax rate	mills		1.685300				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		29.792700				10
Less: state credit	mills		1.283800				11
Net tax rate	mills		28.508900				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.723700				14
Combined School Tax Rate	mills		12.282200				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		23.005900				17
Total Tax Rate	mills		29.792700				18
Ratio of Local and School Tax to Total	dec.		0.772199				19
Total tax net of state credit	mills		28.508900				20
Net Local and School Tax Rate	mills		22.014551				21
Utility Plant, Jan. 1	\$	3,138,039	3,138,039				22
Materials & Supplies	\$	7,951	7,951				23
Subtotal	\$	3,145,990	3,145,990				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	3,145,990	3,145,990				26
Assessment Ratio	dec.		0.926100				27
Assessed Value	\$	2,913,501	2,913,501				28
Net Local & School Rate	mills		22.014551				29
Tax Equiv. Computed for Current Year	\$	64,139	64,139				30
Tax Equivalent per 1994 PSC Report	\$	65,787					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	65,787					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	56		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)	39,604		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	39,660	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	13,550		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	79,247		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	3,482		20
Total Pumping Plant	96,279	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	13,450		22
Water Treatment Equipment (332)	30,303		23
Total Water Treatment Plant	43,753	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	56		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)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			56 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)			39,604 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	39,660
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			13,550 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			79,247 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			3,482 20
Total Pumping Plant	0	0	96,279
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			13,450 22
Water Treatment Equipment (332)			30,303 23
Total Water Treatment Plant	0	0	43,753
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			56 24
Structures and Improvements (341)			0 25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	454,855		26
Transmission and Distribution Mains (343)	1,712,018		27
Fire Mains (344)	0		28
Services (345)	374,353		29
Meters (346)	82,555	6,731	30
Hydrants (348)	257,259	1,145	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,881,096	7,876	
GENERAL PLANT			
Land and Land Rights (370)	50		33
Structures and Improvements (371)	8,751		34
Office Furniture and Equipment (372)	305		35
Computer Equipment (372.1)	4,578		36
Transportation Equipment (373)	17,791	14,603	37
Other General Equipment (379)	45,776		38
Other Tangible Property (390)	0		39
Total General Plant	77,251	14,603	
Total utility plant in service directly assignable	3,138,039	22,479	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	3,138,039	22,479	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			454,855 26
Transmission and Distribution Mains (343)			1,712,018 27
Fire Mains (344)			0 28
Services (345)			374,353 29
Meters (346)	23		89,263 30
Hydrants (348)			258,404 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	23	0	2,888,949
GENERAL PLANT			
Land and Land Rights (370)			50 33
Structures and Improvements (371)			8,751 34
Office Furniture and Equipment (372)			305 35
Computer Equipment (372.1)			4,578 36
Transportation Equipment (373)			32,394 37
Other General Equipment (379)			45,776 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	91,854
Total utility plant in service directly assignable	23	0	3,160,495
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	23	0	3,160,495

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

Sources of Water Supply					
Month	Purchased Water	Surface Water	Ground Water	Total Gallons	
(a)	Gallons	Gallons	Gallons	All Methods	
	(000's)	(000's)	(000's)	(000's)	
(a)	(b)	(c)	(d)	(e)	
January			5,294	5,294	1
February			3,833	3,833	2
March			4,394	4,394	3
April			5,431	5,431	4
May			4,478	4,478	5
June			4,860	4,860	6
July			5,720	5,720	7
August			5,386	5,386	8
September			4,551	4,551	9
October			5,989	5,989	10
November			4,656	4,656	11
December			4,612	4,612	12
Total annual pumpage	0	0	59,204	59,204	
Less: Water sold				38,955	13
Volume pumped but not sold				20,249	14
Volume sold as a percent of volume pumped				66%	15
Volume used for water production, water quality and system maintenance				13,786	16
Volume related to equipment/system malfunction				20	17
Non-utility volume NOT included in water sales				177	18
Total volume not sold but accounted for				13,983	19
Volume pumped but unaccounted for				6,266	20
Percent of water lost				11%	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.)				316	23
Date of maximum: 4/21/2002					24
Cause of maximum:					25
Hydrant Flushing					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				2	26
Date of minimum: 5/29/2002					27
Total KWH used for pumping for the year				83,107	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
FOX LAKE	#1	444	6	360,000	Yes	1
FOX LAKE	#2	540	16	2,044,800	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	#1	#2	1
Location	FOX LAKE	FOX LAKE	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	LAYNE NORTHWEST	LAYNE NORTHWEST	5
Year Installed	1938	1989	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	580	580	8
Pump Motor or Standby Engine Mfr	EMERSON ELECTRIC	GENERAL ELECTRIC	9 10
Year Installed	1997	1987	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	40	40	13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1993		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	160		6
Total capacity in gallons (actual)	250,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	PRESSURE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.9360		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	Y		14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	385	0	0	0	385	1
M	D	6.000	9,929	0	0	0	9,929	2
P	D	6.000	1,296	0	0	0	1,296	3
M	D	8.000	12,922	0	0	0	12,922	4
P	D	8.000	37,414	0	0	0	37,414	5
M	D	10.000	6,205	0	0	0	6,205	6
Total Within Municipality			68,151	0	0	0	68,151	
Total Utility			68,151	0	0	0	68,151	

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	146	0	0	0	146		1
M	1.000	561	0	0	0	561	19	2
M	1.250	3	0	0	0	3		3
M	1.500	3	0	0	0	3		4
M	2.000	19	0	0	0	19		5
P	6.000	9	0	0	0	9		6
M	6.000	1	0	0	0	1		7
Total Utility		742	0	0	0	742	19	

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	775	78	2	(69)	782	71	1
1.000	12	3	0	(3)	12	1	2
1.500	9	2	0	(2)	9	3	3
2.000	21	3	0	(8)	16	5	4
3.000	1	0	0	(1)	0	0	5
4.000	1	0	0	0	1	0	6
6.000	0			2	2		7
Total:	819	86	2	(81)	822	80	

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	564	46	6	10	0	156	782	1
1.000	1	5	0	1	0	5	12	2
1.500	0	2	0	4	0	3	9	3
2.000	0	9	4	2	0	1	16	4
3.000	0	0	0	0	0	0	0	5
4.000	0	0	0	1	0	0	1	6
6.000				2			2	7
Total:	565	62	10	20	0	165	822	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0	0			0	1
Within Municipality	140	1			141	2
Total Fire Hydrants	140	1	0	0	141	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	280
Number of distribution system valves end of year:	288
Number of distribution valves operated during year:	88

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 600 - Payroll is processed through the general fund and charges to the utility are allocations of time. There was more activity in the water utility this year. In 2001, more time was spent in sewer.

Account 640 - There were fewer supplies purchased this year than in the prior year.

Account 682 - Includes charges for extra accounting assistance as well as \$6,152 for water main pigging.

Water Utility Plant in Service (Page W-08)

Account 373 - Additions of \$14,603 were half the costs of a new truck, which is used half of the time by the water utility. The truck was paid for using utility funds. The utility did not replace a truck, therefore no retirement was made.

Meters (Page W-17)

Adjustments were made to arrive at the actual amount of meters on hand at 12/31/02. The utility implemented a new meter software package in 2002, making it easier to track additions and retirements of meters.
