



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: LAKE COMO SANITARY DISTRICT #1

Principal Office: N3420 DELL PLACE  
LAKE GENEVA, WI 53147

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**

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**Exact Utility Name:** LAKE COMO SANITARY DISTRICT #1

**Utility Address:** N3420 DELL PLACE  
LAKE GENEVA, WI 53147

**When was utility organized?** 10/1/1995

**Report any change in name:**

**Effective Date:**

**Utility Web Site:** como@elknet.net

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

**Name:** MR HUBERT P JENSEN

**Title:** GENERAL MANAGER

**Office Address:**

N3420 DELL PLACE  
LAKE GENEVA, WI 53147

**Telephone:** (262) 248 - 2077

**Fax Number:** (262) 348 - 0432

**E-mail Address:** como@elknet.net

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

**Name:** KAREN S. HALL

**Title:** CPA

**Office Address:** PATRICK W. ROMENESKO, S.C.

1001 HOST DRIVE  
P.O. BOX 508  
LAKE GENEVA, WI 53147

**Telephone:** (262) 248 - 0220

**Fax Number:** (262) 248 - 8429

**E-mail Address:** pwrrome@elknet.net

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

**Name:** MR. DAVID VANLUE

**Title:** PRESIDENT

**Office Address:**

N3420 DELL PLACE  
LAKE GENEVA, WI 53147

**Telephone:** (262) 248 - 2077

**Fax Number:** (262) 348 - 0432

**E-mail Address:** como@elknet.net

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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:** PATRICK W. ROMENESKO

**Title:** CPA/SHAREHOLDER

**Office Address:** PATRICK W. ROMENESKO, S.C.

1001 HOST DRIVE

P.O. BOX 508

LAKE GENEVA, WI 53147

**Telephone:** (262) 248 - 0220

**Fax Number:** (262) 248 - 8429

**E-mail Address:** pwrrome@elknet.net

**Date of most recent audit report:** 7/2/2002

**Period covered by most recent audit:** YEAR ENDED DECEMBER 31, 2001

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

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**Name:** MR HUBERT P JENSEN

**Title:** GENERAL MANAGER

**Office Address:**

N3420 DELL PLACE

LAKE GENEVA, WI 53147

**Telephone:** (262) 248 - 2077

**Fax Number:** (262) 348 - 0432

**E-mail Address:** como@elknet.net

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**Name of utility commission/committee:** LAKE COMO SANITARY DISTRICT #1 COMMISSION

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

MS KATHY ARANDA, TREASURER

MS DEBRA KIRCH, SECRETARY

MR DAVID VAN LUE, PRESIDENT

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

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

**Date of Ordinance:**

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

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

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

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

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	448,553	415,814	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	207,671	229,427	2
Depreciation Expense (403)	171,873	163,004	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	7,720	8,227	5
<b>Total Operating Expenses</b>	<b>387,264</b>	<b>400,658</b>	
<b>Net Operating Income</b>	<b>61,289</b>	<b>15,156</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>61,289</b>	<b>15,156</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)	307,410	337,976	10
Miscellaneous Nonoperating Income (421)	(353,730)	(420,467)	11
<b>Total Other Income</b>	<b>(46,320)</b>	<b>(82,491)</b>	
<b>Total Income</b>	<b>14,969</b>	<b>(67,335)</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>14,969</b>	<b>(67,335)</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	510,117	525,418	14
Amortization of Debt Discount and Expense (428)	22,281	16,885	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>532,398</b>	<b>542,303</b>	
<b>Net Income</b>	<b>(517,429)</b>	<b>(609,638)</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	(1,842,781)	(1,409,795)	20
Balance Transferred from Income (433)	(517,429)	(609,638)	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	389,403	(176,652)	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>(2,749,613)</b>	<b>(1,842,781)</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	0	1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE	0	2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		
NONE	0	3
<b>Total (Acct. 417):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE	0	4
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
INTEREST ON INVESTMENTS	26,447	5
INTEREST ON SPECIAL ASSESSMENTS	280,963	6
<b>Total (Acct. 419):</b>	<b>307,410</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NON-REGULATED SEWER INCOME	(353,730)	7
<b>Total (Acct. 421):</b>	<b>(353,730)</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE	0	8
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE	0	9
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE	0	10
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE	0	11
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215	389,403	12
<b>Total (Acct. 436)--Debit:</b>	<b>389,403</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE	0	13
<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	0	0	0	<b>0</b>	<b>1</b>
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold	0	0	0	0	<b>0</b>	<b>2</b>
Payroll	0	0	0	0	<b>0</b>	<b>3</b>
Materials	0	0	0	0	<b>0</b>	<b>4</b>
Taxes	0	0	0	0	<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>						
NONE	0	0	0	0	<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

### 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	448,553	0	0	0	448,553	1
Less: interdepartmental sales	0	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	212	0		0	212	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE	0	0		0	0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>448,341</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>448,341</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	95,857	0	95,857	1
Electric operating expenses	0	0	0	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	110,391	0	110,391	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	0	0	0	8
Electric utility plant accounts	0	0	0	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	0	0	0	18
All other accounts	0	0	0	19
<b>Total Payroll</b>	<b>206,248</b>	<b>0</b>	<b>206,248</b>	

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (100)	8,932,664	8,913,830	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	577,515	401,871	2
<b>Net Utility Plant</b>	<b>8,355,149</b>	<b>8,511,959</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	17,903,111	17,893,511	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	878,040	625,299	4
<b>Net Nonutility Property</b>	<b>17,025,071</b>	<b>17,268,212</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	5,272,281	5,638,064	6
Special Funds (125)	1,057,243	1,749,443	7
<b>Total Other Property and Investments</b>	<b>23,354,595</b>	<b>24,655,719</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	72,578	34,960	8
Temporary Cash Investments (132)	0	0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	46,199	45,288	11
Other Accounts Receivable (143)	40,752	22,819	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	568,425	604,331	14
Materials and Supplies (150)	8,336	7,691	15
Prepayments (165)	13,640	4,942	16
Other Current and Accrued Assets (170)	0	0	17
<b>Total Current and Accrued Assets</b>	<b>749,930</b>	<b>720,031</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	106,276	104,972	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
<b>Total Deferred Debits</b>	<b>106,276</b>	<b>104,972</b>	
<b>Total Assets and Other Debits</b>	<b>32,565,950</b>	<b>33,992,681</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)	0	0	21
Appropriated Earned Surplus (215)	529,167	139,764	22
Unappropriated Earned Surplus (216)	(2,749,613)	(1,842,781)	23
<b>Total Proprietary Capital</b>	<b>(2,220,446)</b>	<b>(1,703,017)</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	13,444,011	14,380,954	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
<b>Total Long-Term Debt</b>	<b>13,444,011</b>	<b>14,380,954</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	27
Accounts Payable (232)	28,173	53,160	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	0	4,618	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	190,309	199,977	32
Other Current and Accrued Liabilities (238)	5,437	7,223	33
<b>Total Current and Accrued Liabilities</b>	<b>223,919</b>	<b>264,978</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)		0	35
Other Deferred Credits (253)	0	0	36
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)		0	37
Injuries and Damages Reserve (262)		0	38
Pensions and Benefits Reserve (263)	31,952	29,001	39
Miscellaneous Operating Reserves (265)		0	40
<b>Total Operating Reserves</b>	<b>31,952</b>	<b>29,001</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	21,086,514	21,020,765	41
<b>Total Liabilities and Other Credits</b>	<b>32,565,950</b>	<b>33,992,681</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)	8,932,664	0	0	0	1
Utility Plant Purchased or Sold (102)	0	0	0	0	2
Utility Plant in Process of Reclassification (103)	0	0	0	0	3
Utility Plant Leased to Others (104)	0	0	0	0	4
Property Held for Future Use (105)	0	0	0	0	5
Completed Construction not Classified (106)	0	0	0	0	6
Construction Work in Progress (107)	0	0	0	0	7
Utility Plant Acquisition Adjustments (108)	0	0	0	0	8
Other Utility Plant Adjustments (109)	0	0	0	0	9
<b>Total Utility Plant</b>	<b>8,932,664</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	577,515	0	0	0	10
<b>Total Accumulated Provision</b>	<b>577,515</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>8,355,149</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## 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>	401,871				<b>401,871</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	171,873				<b>171,873</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	3,771				<b>3,771</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
NONE	0				<b>0</b>	<b>9</b>
Salvage	0				<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
NONE	0				<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>175,644</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>175,644</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	0				<b>0</b>	<b>15</b>
Cost of removal	0				<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
NONE	0				<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>19</b>
<b>Balance End of Year</b>	<b>577,515</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>577,515</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No					<b>21</b>
If yes, what is the rate?						<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	17,893,511	9,600	0	17,903,111	1
<b>Other (specify):</b>					
NONE	0	0	0	0	2
<b>Total Nonutility Property (121)</b>	<b>17,893,511</b>	<b>9,600</b>	<b>0</b>	<b>17,903,111</b>	
Less accum. prov. depr. & amort. (122)	625,299	252,741	0	878,040	3
<b>Net Nonutility Property</b>	<b>17,268,212</b>	<b>(243,141)</b>	<b>0</b>	<b>17,025,071</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	0 2
Collection of accounts previously written off: Utility Customers	0 3
Collection of accounts previously written off: Others	0 4
<b>Total Additions</b>	<b>0</b>
<b>Deductions:</b>	
Accounts written off during the year: Utility Customers	0 5
Accounts written off during the year: Others	0 6
<b>Total accounts written off</b>	<b>0</b>
<b>Balance end of year</b>	<b>0</b>

### 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	0	0	0	0 1
Other	0	0	0	0	0	0 2
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	8,336	7,691 2
Sewer utility	0	0 3
Gas utility	0	0 4
Merchandise	0	0 5
Other materials & supplies	0	0 6
<b>Total Materials and Supplies</b>	<b>8,336</b>	<b>7,691</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>				
2000 G.O. BONDS	3,947	428	45,431	1
2000 WATER AND SEWER BAN'S	16,380	428	0	2
2002 G.O. BONDS	0	428	23,585	3
CLEAN WATER FUND	748	428	11,962	4
WATER REVENUE BONDS	1,207	428	25,298	5
<b>Total</b>			<b>106,276</b>	
<b>Unamortized premium on debt (251)</b>				
NONE	0	0	0	6
<b>Total</b>			<b>0</b>	

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

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

<b>Particulars (a)</b>	<b>Amount (b)</b>
Balance first of year	0 1
<b>Changes during year (explain):</b>	
NONE	0 2
<b>Balance end of year</b>	<b><u>0</u></b>

**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)	
SEWER REVENUE BONDS-CWF	09/23/1998	05/01/2018	0.00%	3,566,970	<b>1</b>
WATER REVENUE BONDS	02/01/1999	02/01/2039	4.50%	6,477,041	<b>2</b>
2000 GENERAL OBLIGATION BONDS	03/23/2000	09/01/2020	5.75%	2,500,000	<b>3</b>
2000 W & S BAN'S	03/23/2000	09/01/2003	5.40%	0	<b>4</b>
2002 GENERAL OBLIGATION BONDS	07/30/2002	03/01/2007	3.70%	900,000	<b>5</b>
<b>Total Bonds (Account 221):</b>				<b>13,444,011</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>
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NONE

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	7,720	2
Charged electric department expense	0	3
Charged sewer department expense	8,374	4
<b>Other (explain):</b>		
NONE	0	5
<b>Total Accruals and other credits</b>	<b>16,094</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	0	6
Social Security taxes	15,651	7
PSC Remainder Assessment	443	8
<b>Other (explain):</b>		
NONE	0	9
<b>Total payments and other debits</b>	<b>16,094</b>	
<b>Balance end of year</b>	<b>0</b>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
WATER REVENUE BONDS	123,314	293,854	294,990	122,178	1
2000 GENERAL OBLIGATION BONDS	49,365	146,478	146,478	49,365	2
2000 WATER AND SEWER BAN'S	27,298	53,702	81,000	0	3
2002 GENERAL OBLIGATION BONDS		16,083	(2,683)	18,766	4
<b>Subtotal</b>	<b>199,977</b>	<b>510,117</b>	<b>519,785</b>	<b>190,309</b>	
<b>Advances from Municipality (223)</b>					
NONE	0	0	0	0	5
<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	0	0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0	0	0	0	7
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>199,977</b>	<b>510,117</b>	<b>519,785</b>	<b>190,309</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	4,431,478	0	0	16,589,287	0	<b>21,020,765</b>	1
<b>Add credits during year:</b>							
For Services	8,305	0	0	40,444	0	<b>48,749</b>	2
For Mains	0	0	0	0	0	<b>0</b>	3
<b>Other (specify):</b>							
GRANTS RECEIVED	17,000	0	0	0	0	<b>17,000</b>	4
<b>Deduct charges (specify):</b>							
NONE	0	0	0	0	0	<b>0</b>	5
<b>Balance End of Year</b>	<b>4,456,783</b>	<b>0</b>	<b>0</b>	<b>16,629,731</b>	<b>0</b>	<b>21,086,514</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	2,765,258	0	0	10,491,484	0	<b>13,256,742</b>	6

## BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
<b>Investment in Municipality (123):</b>		
NONE	0	1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENTS RECEIVABLE-WATER	2,290,312	2
SPECIAL ASSESSMENTS RECEIVABLE-SEWER	2,981,969	3
<b>Total (Acct. 124):</b>	<b>5,272,281</b>	
<b>Special Funds (125):</b>		
LGIP #1-WATER REVENUE BOND DEBT SERVICE FUND	2,378	4
LGIP #2-SEWER REVENUE BOND DEBT SERVICE FUND	227,930	5
LGIP #6-RURAL DEVELOPMENT RESERVE FUND	126,645	6
LGIP #7-DNR EQUIPMENT REPLACEMENT FUND	134,241	7
LGIP #8-SPECIAL ASSESSMENTS FUND	438,082	8
SPECIAL ASSESSMENTS SAVINGS ACCOUNT	127,967	9
<b>Total (Acct. 125):</b>	<b>1,057,243</b>	
<b>Notes Receivable (141):</b>		
NONE	0	10
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	46,199	11
Electric	0	12
Sewer (Regulated)	0	13
<b>Other (specify):</b>		
NONE	0	14
<b>Total (Acct. 142):</b>	<b>46,199</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	40,752	15
Merchandising, jobbing and contract work	0	16
<b>Other (specify):</b>		
NONE	0	17
<b>Total (Acct. 143):</b>	<b>40,752</b>	
<b>Receivables from Municipality (145):</b>		
WATER ASSESSMENTS PLACED ON THE 2002 TAX ROLL	183,566	18
SEWER ASSESSMENTS PLACED ON THE 2002 TAX ROLL	374,547	19
DELINQUENT UTILITY BILLS PLACED ON THE 2002 TAX ROLL	10,312	20
<b>Total (Acct. 145):</b>	<b>568,425</b>	

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

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

Particulars (a)	Balance End of Year (b)	
<b>Prepayments (165):</b>		
PREPAID INSURANCE	13,640	21
<b>Total (Acct. 165):</b>	<b>13,640</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE	0	22
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
NONE	0	23
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
NONE	0	24
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
NONE	0	25
<b>Total (Acct. 253):</b>	<b>0</b>	

### RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include 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	8,923,247	0	0	0	8,923,247	1
Materials and Supplies	8,013	0	0	0	8,013	2
<b>Other (specify):</b>						
NONE	0	0	0	0	0	3
<b>Less Average:</b>						
Reserve for Depreciation	489,693	0	0	0	489,693	4
Customer Advances for Construction	0	0	0	0	0	5
Contributions in Aid of Construction	4,444,130	0	0	0	4,444,130	6
<b>Other (specify):</b>						
NONE	0	0	0	0	0	7
<b>Average Net Rate Base</b>	<b>3,997,437</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,997,437</b>	
Net Operating Income	61,289	0	0	0	61,289	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>						
	1.53%	N/A	N/A	N/A	1.53%	

## 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	0	1
Appropriated Earned Surplus	334,465	2
Unappropriated Earned Surplus	(2,296,197)	3
<b>Other (Specify):</b>		
NONE	0	4
<b>Total Average Proprietary Capital</b>	<b>(1,961,732)</b>	
<b>Net Income</b>		
Net Income	(517,429)	5
 <b>Percent Return on Proprietary Capital</b>	 <b>N/A</b>	

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## IMPORTANT CHANGES DURING THE YEAR

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

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**1. Acquisitions.**

NONE

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**2. Leaseholder changes.**

NONE

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**3. Extensions of service.**

NONE

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

NONE

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

The utility issued \$900,000 of general obligation bond anticipation notes on July 30, 2002 at an interest rate of 3.70% The proceeds were used to refund the \$1,500,000 of 2002 water and sewer BAN's payable September 1, 2003.

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

NONE

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**7. Any additional matters.**

NONE

**FINANCIAL SECTION FOOTNOTES**

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**Bonds (Acct. 221) (Page F-14)**

The interest rate on the sewer revenue bonds-CWF is 0%.

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**Interest Accrued (Acct. 237) (Page F-17)**

The \$2,683 is accrued interest received at the closing of the new \$900,000 general obligation notes. It is available to pay a portion of the interest payment due March 1, 2003.

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

Response received from Karen Hall, Patrick W. Romenesko, SC on 10/20/03:

- 1. 30 meters were added. In stock meters were incorrectly counted at end of year.
- 2. \$4,755 was posted in error to a/c 346. Should have been a/c 397.1 (MXU transceiver equipment).

10/8/03 email:

Dear Mr. Jensen:

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 issue:

If we divide the \$9,234 reported for meter additions on Page W-8, by the fifteen 5/8-inch meters reported on Page W-17, the result is an average cost for meters of \$616. The high end of our review range is \$150 average cost. Please explain the high average cost for the 15 meters reported added on Page W-17.

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

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

Sincerely,

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

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	429,743	1
<b>Total Sales of Water</b>	<b>429,743</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	3,013	2
Miscellaneous Service Revenues (471)	10,324	3
Rents from Water Property (472)	362	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	5,111	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>18,810</b>	
<b>Total Operating Revenues</b>	<b>448,553</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	5,048	8
Pumping Expenses (620-625)	26,746	9
Water Treatment Expenses (630-635)	6,364	10
Transmission and Distribution Expenses (640-655)	22,109	11
Customer Accounts Expenses (901-904)	10,169	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	137,235	14
<b>Total Operation and Maintenance Expenses</b>	<b>207,671</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	171,873	15
Amortization Expense (404-407)	0	16
Taxes (408)	7,720	17
<b>Total Other Operating Expenses</b>	<b>179,593</b>	
<b>Total Operating Expenses</b>	<b>387,264</b>	
<b>NET OPERATING INCOME</b>	<b>61,289</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	18	94	1
Commercial	0	0	0	2
Industrial	0	0	0	3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>1</b>	<b>18</b>	<b>94</b>	
Metered Sales to General Customers (461)				
Residential	1,033	34,331	253,906	4
Commercial	12	1,633	7,386	5
Industrial	0	0	0	6
<b>Total Metered Sales to General Customers (461)</b>	<b>1,045</b>	<b>35,964</b>	<b>261,292</b>	
Private Fire Protection Service (462)	0		0	7
Public Fire Protection Service (463)	1		168,357	8
Other Sales to Public Authorities (464)	0	0	0	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0	0	0	12
<b>Total Sales of Water</b>	<b>1,047</b>	<b>35,982</b>	<b>429,743</b>	

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

Use a separate line for each delivery point.

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

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	168,357	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
<b>Other (specify):</b>		
NONE	0	4
<b>Total Public Fire Protection Service (463)</b>	<b>168,357</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	3,013	5
<b>Other (specify):</b>		
NONE	0	6
<b>Total Forfeited Discounts (470)</b>	<b>3,013</b>	
<b>Miscellaneous Service Revenues (471):</b>		
ASSESSMENT LETTER FEES	1,900	7
WELL RETENTION FEES	3,740	8
COURT FORFEITURE PAYMENTS AND NSF CHECK FEES	4,684	9
<b>Total Miscellaneous Service Revenues (471)</b>	<b>10,324</b>	
<b>Rents from Water Property (472):</b>		
EQUIPMENT RENTAL	362	10
<b>Total Rents from Water Property (472)</b>	<b>362</b>	
<b>Interdepartmental Rents (473):</b>		
NONE	0	11
<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	3,784	12
<b>Other (specify):</b>		
SALE OF MISCELLANEOUS PARTS	1,327	13
<b>Total Other Water Revenues (474)</b>	<b>5,111</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE	0	14
<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)	5,048	1
Purchased Water (601)	0	2
Operation Supplies and Expenses (602)	0	3
Maintenance of Water Source Plant (605)	0	4
<b>Total Source of Supply Expenses</b>	<b>5,048</b>	
 <b>PUMPING EXPENSES</b>		
Operation Labor (620)	11,627	5
Fuel for Power Production (621)	0	6
Fuel or Power Purchased for Pumping (622)	13,078	7
Operation Supplies and Expenses (623)	111	8
Maintenance of Pumping Plant (625)	1,930	9
<b>Total Pumping Expenses</b>	<b>26,746</b>	
 <b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)	3,185	10
Chemicals (631)	2,282	11
Operation Supplies and Expenses (632)	477	12
Maintenance of Water Treatment Plant (635)	420	13
<b>Total Water Treatment Expenses</b>	<b>6,364</b>	
 <b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)	11,780	14
Operation Supplies and Expenses (641)	4,201	15
Maintenance of Distribution Reservoirs and Standpipes (650)	0	16
Maintenance of Mains (651)	0	17
Maintenance of Services (652)	228	18
Maintenance of Meters (653)	3,855	19
Maintenance of Hydrants (654)	241	20
Maintenance of Other Plant (655)	1,804	21
<b>Total Transmission and Distribution Expenses</b>	<b>22,109</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)	1,683	<b>22</b>
Accounting and Collecting Labor (902)	4,986	<b>23</b>
Supplies and Expenses (903)	3,288	<b>24</b>
Uncollectible Accounts (904)	212	<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>10,169</b>	
 <b>SALES EXPENSES</b>		
Sales Expenses (910)	0	<b>26</b>
<b>Total Sales Expenses</b>	<b>0</b>	
 <b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	36,889	<b>27</b>
Office Supplies and Expenses (921)	13,363	<b>28</b>
Administrative Expenses Transferred--Credit (922)	0	<b>29</b>
Outside Services Employed (923)	17,873	<b>30</b>
Property Insurance (924)	10,025	<b>31</b>
Injuries and Damages (925)	0	<b>32</b>
Employee Pensions and Benefits (926)	43,456	<b>33</b>
Regulatory Commission Expenses (928)	0	<b>34</b>
Miscellaneous General Expenses (930)	3,373	<b>35</b>
Transportation Expenses (933)	2,650	<b>36</b>
Maintenance of General Plant (935)	9,606	<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>137,235</b>	
 <b>Total Operation and Maintenance Expenses</b>	<b>207,671</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			1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
<b>Net property tax equivalent</b>		<b>0</b>	
Social Security		7,277	3
PSC Remainder Assessment		443	4
Other (specify): NONE		0	5
<b>Total tax expense</b>		<b><u>7,720</u></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)	0	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	17,957	0	4
Structures and Improvements (311)	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	450,125	0	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	0	0	10
Other Water Source Plant (317)	0	0	11
<b>Total Source of Supply Plant</b>	<b>468,082</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0	0	12
Structures and Improvements (321)	0	0	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	0	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	108,626	0	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	0	0	20
<b>Total Pumping Plant</b>	<b>108,626</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	1,068	0	21
Structures and Improvements (331)	0	0	22
Water Treatment Equipment (332)	493,923	0	23
<b>Total Water Treatment Plant</b>	<b>494,991</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0	0	24
Structures and Improvements (341)	0	0	25

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)	0	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)	0	0	17,957	4
Structures and Improvements (311)	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	7
Wells and Springs (314)	0	0	450,125	8
Infiltration Galleries and Tunnels (315)	0	0	0	9
Supply Mains (316)	0	0	0	10
Other Water Source Plant (317)	0	0	0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>468,082</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)	0	0	0	12
Structures and Improvements (321)	0	0	0	13
Boiler Plant Equipment (322)	0	0	0	14
Other Power Production Equipment (323)	0	0	0	15
Steam Pumping Equipment (324)	0	0	0	16
Electric Pumping Equipment (325)	0	0	108,626	17
Diesel Pumping Equipment (326)	0	0	0	18
Hydraulic Pumping Equipment (327)	0	0	0	19
Other Pumping Equipment (328)	0	0	0	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>108,626</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)	0	0	1,068	21
Structures and Improvements (331)	0	0	0	22
Water Treatment Equipment (332)	0	0	493,923	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>494,991</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)	0	0	0	24
Structures and Improvements (341)	0	0	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)	360,629	0	26
Transmission and Distribution Mains (343)	4,428,993	0	27
Fire Mains (344)	0	0	28
Services (345)	1,279,501	9,600	29
Meters (346)	121,098	9,234	30
Hydrants (348)	792,908	0	31
Other Transmission and Distribution Plant (349)	31,485	0	32
<b>Total Transmission and Distribution Plant</b>	<b>7,014,614</b>	<b>18,834</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	17,958	0	33
Structures and Improvements (390)	571,764	0	34
Office Furniture and Equipment (391)	44,389	0	35
Computer Equipment (391.1)	10,832	0	36
Transportation Equipment (392)	24,326	0	37
Stores Equipment (393)	0	0	38
Tools, Shop and Garage Equipment (394)	21,563	0	39
Laboratory Equipment (395)	0	0	40
Power Operated Equipment (396)	0	0	41
Communication Equipment (397)	0	0	42
SCADA Equipment (397.1)	136,685	0	43
Miscellaneous Equipment (398)	0	0	44
Other Tangible Property (399)	0	0	45
<b>Total General Plant</b>	<b>827,517</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>8,913,830</b>	<b>18,834</b>	
Common Utility Plant Allocated to Water Department	0	0	46
<b>Total utility plant in service</b>	<b>8,913,830</b>	<b>18,834</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)	0	0	360,629 26
Transmission and Distribution Mains (343)	0	0	4,428,993 27
Fire Mains (344)	0	0	0 28
Services (345)	0	0	1,289,101 29
Meters (346)	0	0	130,332 30
Hydrants (348)	0	0	792,908 31
Other Transmission and Distribution Plant (349)	0	0	31,485 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>7,033,448</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0	0	17,958 33
Structures and Improvements (390)	0	0	571,764 34
Office Furniture and Equipment (391)	0	0	44,389 35
Computer Equipment (391.1)	0	0	10,832 36
Transportation Equipment (392)	0	0	24,326 37
Stores Equipment (393)	0	0	0 38
Tools, Shop and Garage Equipment (394)	0	0	21,563 39
Laboratory Equipment (395)	0	0	0 40
Power Operated Equipment (396)	0	0	0 41
Communication Equipment (397)	0	0	0 42
SCADA Equipment (397.1)	0	0	136,685 43
Miscellaneous Equipment (398)	0	0	0 44
Other Tangible Property (399)	0	0	0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>827,517</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>8,932,664</b>
Common Utility Plant Allocated to Water Department	0	0	0 46
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>8,932,664</b>

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

<b>Sources of Water Supply</b>					
<b>Month</b>	<b>Purchased Water Gallons (000's)</b>	<b>Surface Water Gallons (000's)</b>	<b>Ground Water Gallons (000's)</b>	<b>Total Gallons All Methods (000's)</b>	
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	
January	0	0	3,385	<b>3,385</b>	1
February	0	0	2,945	<b>2,945</b>	2
March	0	0	3,524	<b>3,524</b>	3
April	0	0	3,248	<b>3,248</b>	4
May	0	0	3,717	<b>3,717</b>	5
June	0	0	3,957	<b>3,957</b>	6
July	0	0	5,430	<b>5,430</b>	7
August	0	0	4,743	<b>4,743</b>	8
September	0	0	3,653	<b>3,653</b>	9
October	0	0	3,362	<b>3,362</b>	10
November	0	0	3,305	<b>3,305</b>	11
December	0	0	3,533	<b>3,533</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>44,802</b>	<b>44,802</b>	
Less: Water sold				35,982	13
Volume pumped but not sold				<b>8,820</b>	14
Volume sold as a percent of volume pumped				<b>80%</b>	15
Volume used for water production, water quality and system maintenance				4,916	16
Volume related to equipment/system malfunction				0	17
Non-utility volume NOT included in water sales				0	18
Total volume not sold but accounted for				<b>4,916</b>	19
Volume pumped but unaccounted for				<b>3,904</b>	20
Percent of water lost				<b>9%</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.)				230	23
Date of maximum: 7/20/2002					24
Cause of maximum:					25
Summer demand by seasonal residents					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				59	26
Date of minimum: 3/4/2002					27
Total KWH used for pumping for the year				183,800	28
If water is purchased: Vendor Name: NONE					29
Point of Delivery: NONE					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>	
WELL #1-DELL PLACE	NA 552-26515368	1,500	14	864,000	Yes	<b>1</b>
WELL #2-DELL PLACE	NA 553-26515368	1,500	14	864,000	Yes	<b>2</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	NA 552-26515368	NA 553-26515368	1
Location	DELL PLACE	DELL PLACE	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	INGERSOLL DRESSER	INGERSOLL DRESSER	5
Year Installed	1999	1999	6
Type	SUBMERSIBLE	SUBMERSIBLE	7
Actual Capacity (gpm)	568	560	8
Pump Motor or Standby Engine Mfr	INGERSOLL DRESSER	INGERSOLL DRESSER	9
Year Installed	1999	1999	10
Type	ELECTRIC	ELECTRIC	11
Horsepower	125	125	12

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			24
Horsepower			25

## 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	ID 26515368		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1999		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	107		6
Total capacity in gallons (actual)	200,000		7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES		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.)	0.7000		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	N		14

### WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
P	D	6.000	107,267	0	0	0	107,267	1
P	D	8.000	25,598	0	0	0	25,598	2
P	T	10.000	17,011	0	0	0	17,011	3
<b>Total Within Municipality</b>			<b>149,876</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>149,876</b>	
<b>Total Utility</b>			<b>149,876</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>149,876</b>	

### WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	1.000	1,222	12	0	0	1,234	213	1
M	1.500	10	0	0	0	10	0	2
<b>Total Utility</b>		<b>1,232</b>	<b>12</b>	<b>0</b>	<b>0</b>	<b>1,244</b>	<b>213</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	1,030	30	0	3	1,063	17	1
0.750	10	0	0	0	10	0	2
<b>Total:</b>	<b>1,040</b>	<b>30</b>	<b>0</b>	<b>3</b>	<b>1,073</b>	<b>17</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	1,038	10	0	0	0	15	1,063	1
0.750	0	2	0	0	0	8	10	2
<b>Total:</b>	<b>1,038</b>	<b>12</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>23</b>	<b>1,073</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	0	0	0	<b>1</b>
Within Municipality	247	0	0	0	247	<b>2</b>
<b>Total Fire Hydrants</b>	<b>247</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>247</b>	
<b>Flushing Hydrants</b>						
	0	0	0	0	0	<b>3</b>
<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:	247
Number of distribution system valves end of year:	349
Number of distribution valves operated during year:	175

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## WATER OPERATING SECTION FOOTNOTES

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

Maintenance of Pumping Plant (625) There was a major repair done to the pump discharge column at the well at an approximate cost of \$14,000 during 2001.

Employee Pensions and Benefits (926) There was an increase in employee health insurance premiums during 2002.

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### Water Services (Page W-16)

A total of (12) water services were added to serve vacant lots in the calendar year 2002. The property owners paid plumbers to install.

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### Meters (Page W-17)

The adjustments in column (e) reflect a change in the beginning of the year balance. Column (b) should have read 1,033 meters.

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