



3014 (02-09-04)

ANNUAL REPORT

OF

Name: CITY OF MILTON MUNICIPAL WATER UTILITY

Principal Office: 430 E HIGH STREET
P.O. BOX 188
MILTON, WI 53563

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.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110)	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Acct. 221)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Contributions in Aid of Construction (Account 271)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Return on Proprietary Capital Computation	F-21
Important Changes During the Year	F-22
Financial Section Footnotes	F-23
WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CITY OF MILTON MUNICIPAL WATER UTILITY

Utility Address: 430 E HIGH STREET

P.O. BOX 188

MILTON, WI 53563

When was utility organized? 12/31/1923

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS LAURIE J SULLIVAN

Title: CITY ACCOUNTANT

Office Address:

430 E HIGH STREET

P.O. BOX 188

MILTON, WI 53563

Telephone: (608) 868 - 6900 EXT 23

Fax Number: (608) 868 - 6927

E-mail Address: miltoncityhall@charter.net

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

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

Name: BILL LIPKE

Title: ALDERPERSON/CHAIR PUBLIC WORKS COMMISSION

Office Address:

430 E. HIGH STREET

P.O. BOX 188

MILTON, WI 53563

Telephone: (608) 868 - 6900

Fax Number: (608) 868 - 6927

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: CAROL CHRISTNOVICH, CPA

Title: CPA

Office Address: HAWKINS, ASH, BAPTIE & COMPANY

99 MILWAUKEE STREET

P.O. BOX 1508

LACROSSE, WI 54602-1508

Telephone: (608) 784 - 7737 EXT 219

Fax Number: (608) 785 - 2140

E-mail Address: cchristnovich@habco.com

Date of most recent audit report: 3/12/2003

Period covered by most recent audit: 2002

Names and titles of utility management including manager or superintendent:

Name: MR HOWARD ROBINSON

Title: PUBLIC WORKS DIRECTOR

Office Address:

430 E HIGH STREET

P.O. BOX 188

MILTON, WI 53563

Telephone: (608) 868 - 6914

Fax Number:

E-mail Address:

Name of utility commission/committee: CITY OF MILTON PUBLIC WORKS COMMITTEE

Names of members of utility commission/committee:

MR CLIFF HALL, COUNSEL REPRESENTATIVE

MR WILLIAM LIPKE, COUNSEL REPRESENTATIVE

MR HOWARD ROBINSON, PUBLIC WORKS DIRECTOR

MS SHARON ROSELLE, COUNSEL REPRESENTATIVE

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: [REDACTED]

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)	541,997	498,844	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	282,762	194,566	2
Depreciation Expense (403)	101,419	98,733	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	93,162	96,314	5
Total Operating Expenses	477,343	389,613	
Net Operating Income	64,654	109,231	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	64,654	109,231	
OTHER INCOME			
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)	30,263	69,215	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	30,263	69,215	
Total Income	94,917	178,446	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	94,917	178,446	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	96,500	100,471	14
Amortization of Debt Discount and Expense (428)	10,397	10,397	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
Total Interest Charges	106,897	110,868	
Net Income	(11,980)	67,578	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	915,697	598,048	20
Balance Transferred from Income (433)	(11,980)	67,578	21
Miscellaneous Credits to Surplus (434)	3,750	27,396	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	(222,675)	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	907,467	915,697	

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)	
Revenues from Utility Plant Leased to Others (412):		
NONE	0	1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE	0	2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE	0	3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE	0	4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST	30,263	5
Total (Acct. 419):	30,263	
Miscellaneous Nonoperating Income (421):		
NONE	0	6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE	0	7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE	0	8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
UNRESTRICT PORTION OF RESERVE FOR DEBT	3,750	9
Total (Acct. 434):	3,750	
Miscellaneous Debits to Surplus (435):		
NONE	0	10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	0	11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE	0	12
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				0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0				0	2
Payroll	0				0	3
Materials	0				0	4
Taxes	0				0	5
Other (list by major classes):						
NONE	0				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	541,997	0	0	0	541,997	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0				0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE	0				0	6
Revenues subject to Wisconsin Remainder Assessment	541,997	0	0	0	541,997	

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	69,755		69,755	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	1,376		1,376	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	71,131	0	71,131	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	6,006,047	5,531,133	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,357,601	1,261,079	2
Net Utility Plant	4,648,446	4,270,054	
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)	0	0	6
Special Funds (125)	413,950	413,802	7
Total Other Property and Investments	413,950	413,802	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	33,725	16,630	8
Temporary Cash Investments (132)	345,067	893,493	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	130,356	127,953	11
Other Accounts Receivable (143)	44,646	31,071	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	1,055	0	14
Materials and Supplies (150)	23,522	24,675	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0	5,032	17
Total Current and Accrued Assets	578,371	1,098,854	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	77,544	87,940	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	77,544	87,940	
Total Assets and Other Debits	5,718,311	5,870,650	

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)	392,678	392,678	21
Appropriated Earned Surplus (215)	310,650	314,400	22
Unappropriated Earned Surplus (216)	907,467	915,697	23
Total Proprietary Capital	1,610,795	1,622,775	
LONG-TERM DEBT			
Bonds (221)	1,580,000	1,655,000	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	1,580,000	1,655,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	2,888	3,211	28
Payables to Municipality (233)	70,822	196,955	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	89,017	91,532	31
Interest Accrued (237)	23,295	24,402	32
Other Current and Accrued Liabilities (238)	7,293	5,530	33
Total Current and Accrued Liabilities	193,315	321,630	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	0	1,382	36
Total Deferred Credits	0	1,382	
OPERATING RESERVES			
Property Insurance Reserve (261)	0	0	37
Injuries and Damages Reserve (262)	0	0	38
Pensions and Benefits Reserve (263)	0	0	39
Miscellaneous Operating Reserves (265)	0	0	40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	2,334,201	2,269,863	41
Total Liabilities and Other Credits	5,718,311	5,870,650	

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 (101)	6,006,047	0	0	0	1
Utility Plant Purchased or Sold (102)	0				2
Utility Plant in Process of Reclassification (103)	0				3
Utility Plant Leased to Others (104)	0				4
Property Held for Future Use (105)	0				5
Completed Construction not Classified (106)	0				6
Construction Work in Progress (107)	0				7
Utility Plant Acquisition Adjustments (108)	0				8
Other Utility Plant Adjustments (109)	0				9
Total Utility Plant	6,006,047	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,357,601	0	0	0	10
Total Accumulated Provision	1,357,601	0	0	0	
Net Utility Plant	4,648,446	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	1,261,079				1,261,079	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	101,419				101,419	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	4,105				4,105	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	105,524	0	0	0	105,524	13
Debits during year						14
Book cost of plant retired	9,002				9,002	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	9,002	0	0	0	9,002	19
Balance End of Year	1,357,601	0	0	0	1,357,601	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	0	0	1
Other (specify):					
NONE	0	0	0	0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0	0	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	0 2
Collection of accounts previously written off: Utility Customers	0 3
Collection of accounts previously written off: Others	0 4
Total Additions	0
Deductions:	
Accounts written off during the year: Utility Customers	0 5
Accounts written off during the year: Others	0 6
Total accounts written off	0
Balance end of year	0

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	23,522	24,675
Sewer utility	0	0
Gas utility	0	0
Merchandise	0	0
Other materials & supplies	0	0
Total Materials and Supplies	23,522	24,675

**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)				
BOND LOSS ON REFINANCING	87,940	10396	77,544	1
Total			<u><u>77,544</u></u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u><u>0</u></u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	392,678	1
Changes during year (explain):		
NONE	0	2
Balance end of year	<u><u>392,678</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)	
95 REVENUE BONDS	04/25/1995	10/01/2015	5.75%	1,580,000	1
Total Bonds (Account 221):				1,580,000	

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)					
CONSTRUCTION	12/31/1988	12/31/1999	3.45%	0	1
Total for Account 223				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	91,532	1
Accruals:		
Charged water department expense	87,063	2
Charged electric department expense	0	3
Charged sewer department expense	1,954	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>89,017</u>	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes		7
PSC Remainder Assessment		8
Other (explain):		
TAX EQUIV. 2001 PAID TO GENERAL FUND	91,532	9
Total payments and other debits	<u>91,532</u>	
Balance end of year	<u><u>89,017</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)					
MORTGAGE REVENUE BONDS	24,402	96,500	97,607	23,295	1
Subtotal	24,402	96,500	97,607	23,295	
Advances from Municipality (223)					
ADVANCES	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	24,402	96,500	97,607	23,295	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	2,269,863	0	0	0	0	2,269,863	1
Add credits during year:							
For Services	14,700					14,700	2
For Mains	49,638					49,638	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	2,334,201	0	0	0	0	2,334,201	
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	0	1
Total (Acct. 123):	0	
Other Investments (124):		
NONE	0	2
Total (Acct. 124):	0	
Special Funds (125):		
RESTRICTED CASH	413,950	3
Total (Acct. 125):	413,950	
Notes Receivable (141):		
NONE	0	4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	130,096	5
Electric	0	6
Sewer (Regulated)	0	7
Other (specify):		
OTHER	260	8
Total (Acct. 142):	130,356	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	44,646	9
Merchandising, jobbing and contract work	0	10
Other (specify):		
NONE	0	11
Total (Acct. 143):	44,646	
Receivables from Municipality (145):		
DUE FROM MUNI	1,055	12
Total (Acct. 145):	1,055	
Prepayments (165):		
NONE	0	13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE	0	14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE	0	15
Total (Acct. 183):	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)	
Payables to Municipality (233):		
DUE TO SEWER AND DUE TO GENERAL FUNDS	70,822	16
Total (Acct. 233):	70,822	
Other Deferred Credits (253):		
PREPAID FINAL BILLS	0	17
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	5,768,367	0	0	0	5,768,367	1
Materials and Supplies	24,098	0	0	0	24,098	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	1,309,340	0	0	0	1,309,340	4
Customer Advances for Construction	0				0	5
Contributions in Aid of Construction	2,302,032	0	0	0	2,302,032	6
Other (specify):						
NONE	0				0	7
Average Net Rate Base	2,181,093	0	0	0	2,181,093	
Net Operating Income	64,654	0	0	0	64,654	8
Net Operating Income as a percent of Average Net Rate Base						
	2.96%	N/A	N/A	N/A	2.96%	

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	392,678	1
Appropriated Earned Surplus	312,525	2
Unappropriated Earned Surplus	911,582	3
Other (Specify):		
NONE	0	4
Total Average Proprietary Capital	1,616,785	
Net Income		
Net Income	(11,980)	5
 Percent Return on Proprietary Capital	 -0.74%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

GREENS SUBDIVISION

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

Income Statement Account Details (Page F-02)

Acct #419 Interest Income is substantially lower than last year due to very low interest rates.

Identification and Ownership - Contacts (Page iv)

1/15/04 no response; close to 2003.
email 4/28/03:
Dear Ms. Sullivan:

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

1. On Page F-19, \$70,822 is reported in Account 233, Payables to Municipality, described as "DUE TO SEWER AND DUE TO GENERAL FUNDS". If the amount due to the general fund is greater than \$5,000, please provide a short list or other brief description of this amount.
2. On Page W-5, Source of Supply Expenses increased over 25% and \$5,000 from the previous year. Please provide an explanation.
3. An edit of Page W-17, Meters, indicates that when 0 meters are tested, an explanation should be provided. Please explain why 0 meters were tested in 2002.

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

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	527,297	1
Total Sales of Water	527,297	
Other Operating Revenues		
Forfeited Discounts (470)	3,248	2
Miscellaneous Service Revenues (471)	5,268	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	6,184	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	14,700	
Total Operating Revenues	541,997	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	19,558	8
Pumping Expenses (620-625)	37,285	9
Water Treatment Expenses (630-635)	17,134	10
Transmission and Distribution Expenses (640-655)	116,686	11
Customer Accounts Expenses (901-904)	22,469	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	69,630	14
Total Operation and Maintenance Expenses	282,762	
Other Operating Expenses		
Depreciation Expense (403)	101,419	15
Amortization Expense (404-407)	0	16
Taxes (408)	93,162	17
Total Other Operating Expenses	194,581	
Total Operating Expenses	477,343	
NET OPERATING INCOME	64,654	

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	0			1
Commercial	1	59	90	2
Industrial	0			3
Total Unmetered Sales to General Customers (460)	1	59	90	
Metered Sales to General Customers (461)				
Residential	1,851	102,719	304,763	4
Commercial	195	23,398	53,820	5
Industrial	20	9,379	14,595	6
Total Metered Sales to General Customers (461)	2,066	135,496	373,178	
Private Fire Protection Service (462)	17		2,206	7
Public Fire Protection Service (463)	2,064		133,264	8
Other Sales to Public Authorities (464)	25	11,151	18,559	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
Total Sales of Water	4,173	146,706	527,297	

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)	133,264	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
Other (specify):		
NONE	0	4
Total Public Fire Protection Service (463)	133,264	
Forfeited Discounts (470):		
Customer late payment charges	3,248	5
Other (specify):		
NONE	0	6
Total Forfeited Discounts (470)	3,248	
Miscellaneous Service Revenues (471):		
RECONNECT FEES, NSF CHARGES OTHER MISC.	5,268	7
Total Miscellaneous Service Revenues (471)	5,268	
Rents from Water Property (472):		
NONE	0	8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE	0	9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	6,184	10
Other (specify):		
NONE	0	11
Total Other Water Revenues (474)	6,184	
Amortization of Construction Grants (475):		
NONE	0	12
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 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	9,450	1
Purchased Water (601)	0	2
Operation Supplies and Expenses (602)	0	3
Maintenance of Water Source Plant (605)	10,108	4
Total Source of Supply Expenses	19,558	
 PUMPING EXPENSES		
Operation Labor (620)	0	5
Fuel for Power Production (621)	0	6
Fuel or Power Purchased for Pumping (622)	33,822	7
Operation Supplies and Expenses (623)	3,163	8
Maintenance of Pumping Plant (625)	300	9
Total Pumping Expenses	37,285	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	1,376	10
Chemicals (631)	15,414	11
Operation Supplies and Expenses (632)	21	12
Maintenance of Water Treatment Plant (635)	323	13
Total Water Treatment Expenses	17,134	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	30,989	14
Operation Supplies and Expenses (641)	6,042	15
Maintenance of Distribution Reservoirs and Standpipes (650)	63,936	16
Maintenance of Mains (651)	9,045	17
Maintenance of Services (652)	4,323	18
Maintenance of Meters (653)	1,840	19
Maintenance of Hydrants (654)	135	20
Maintenance of Other Plant (655)	376	21
Total Transmission and Distribution Expenses	116,686	

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)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	8,707	22
Accounting and Collecting Labor (902)	11,545	23
Supplies and Expenses (903)	2,217	24
Uncollectible Accounts (904)	0	25
Total Customer Accounts Expenses	22,469	
SALES EXPENSES		
Sales Expenses (910)	0	26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	13,508	27
Office Supplies and Expenses (921)	483	28
Administrative Expenses Transferred--Credit (922)	0	29
Outside Services Employed (923)	9,883	30
Property Insurance (924)	11,540	31
Injuries and Damages (925)	0	32
Employee Pensions and Benefits (926)	31,201	33
Regulatory Commission Expenses (928)	0	34
Miscellaneous General Expenses (930)	800	35
Transportation Expenses (933)	2,215	36
Maintenance of General Plant (935)	0	37
Total Administrative and General Expenses	69,630	
Total Operation and Maintenance Expenses	282,762	

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		89,017	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,676	2
Net property tax equivalent		87,341	
Social Security		5,358	3
PSC Remainder Assessment		463	4
Other (specify): NONE		0	5
Total tax expense		93,162	

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			Rock				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.207290				3
County tax rate	mills		6.288450				4
Local tax rate	mills		7.253110				5
School tax rate	mills		8.475430				6
Voc. school tax rate	mills		1.779610				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		24.003890				10
Less: state credit	mills		1.235900				11
Net tax rate	mills		22.767990				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.253110				14
Combined School Tax Rate	mills		10.255040				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.508150				17
Total Tax Rate	mills		24.003890				18
Ratio of Local and School Tax to Total	dec.		0.729388				19
Total tax net of state credit	mills		22.767990				20
Net Local and School Tax Rate	mills		16.606699				21
Utility Plant, Jan. 1	\$	5,531,133	5,531,133				22
Materials & Supplies	\$	24,675	24,675				23
Subtotal	\$	5,555,808	5,555,808				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	5,555,808	5,555,808				26
Assessment Ratio	dec.		0.964811				27
Assessed Value	\$	5,360,305	5,360,305				28
Net Local & School Rate	mills		16.606699				29
Tax Equiv. Computed for Current Year	\$	89,017	89,017				30
Tax Equivalent per 1994 PSC Report	\$	51,986					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	89,017					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 \$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)	
INTANGIBLE PLANT			
Organization (301)	0	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	7,584	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)	399,015	0	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	0	0	10
Other Water Source Plant (317)	0	0	11
Total Source of Supply Plant	406,599	0	
PUMPING PLANT			
Land and Land Rights (320)	3,350	0	12
Structures and Improvements (321)	321,588	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)	314,763	0	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	1,048	0	20
Total Pumping Plant	640,749	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	0	0	22
Water Treatment Equipment (332)	14,068	0	23
Total Water Treatment Plant	14,068	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	6,800	0	24
Structures and Improvements (341)	1,464	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	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)	0	0	7,584	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	399,015	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
Total Source of Supply Plant	0	0	406,599	
PUMPING PLANT				
Land and Land Rights (320)	0	0	3,350	12
Structures and Improvements (321)	0	0	321,588	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	314,763	17
Diesel Pumping Equipment (326)	0	0	0	18
Hydraulic Pumping Equipment (327)	0	0	0	19
Other Pumping Equipment (328)	0	0	1,048	20
Total Pumping Plant	0	0	640,749	
WATER TREATMENT PLANT				
Land and Land Rights (330)	0	0	0	21
Structures and Improvements (331)	0	0	0	22
Water Treatment Equipment (332)	0	0	14,068	23
Total Water Treatment Plant	0	0	14,068	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)	0	0	6,800	24
Structures and Improvements (341)	0	0	1,464	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)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	811,052	0	26
Transmission and Distribution Mains (343)	2,444,719	392,311	27
Fire Mains (344)	0	0	28
Services (345)	493,061	47,708	29
Meters (346)	204,623	4,607	30
Hydrants (348)	276,906	28,520	31
Other Transmission and Distribution Plant (349)	5,139	4,995	32
Total Transmission and Distribution Plant	4,243,764	478,141	
GENERAL PLANT			
Land and Land Rights (389)	0	0	33
Structures and Improvements (390)	24,041	0	34
Office Furniture and Equipment (391)	19,606	0	35
Computer Equipment (391.1)	7,251	0	36
Transportation Equipment (392)	32,275	0	37
Stores Equipment (393)	299	0	38
Tools, Shop and Garage Equipment (394)	21,987	6,220	39
Laboratory Equipment (395)	400	0	40
Power Operated Equipment (396)	0	0	41
Communication Equipment (397)	2,567	0	42
SCADA Equipment (397.1)	115,722	0	43
Miscellaneous Equipment (398)	1,360	0	44
Other Tangible Property (399)	0	0	45
Total General Plant	225,508	6,220	
Total utility plant in service directly assignable	5,530,688	484,361	
Common Utility Plant Allocated to Water Department	0	0	46
Total utility plant in service	5,530,688	484,361	

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)	0	0	811,052	26
Transmission and Distribution Mains (343)	4,377	0	2,832,653	27
Fire Mains (344)	0	0	0	28
Services (345)	1,120	0	539,649	29
Meters (346)	3,385	0	205,845	30
Hydrants (348)	120	0	305,306	31
Other Transmission and Distribution Plant (349)	0	0	10,134	32
Total Transmission and Distribution Plant	9,002	0	4,712,903	
GENERAL PLANT				
Land and Land Rights (389)	0	0	0	33
Structures and Improvements (390)	0	0	24,041	34
Office Furniture and Equipment (391)	0	0	19,606	35
Computer Equipment (391.1)	0	0	7,251	36
Transportation Equipment (392)	0	0	32,275	37
Stores Equipment (393)	0	0	299	38
Tools, Shop and Garage Equipment (394)	0	0	28,207	39
Laboratory Equipment (395)	0	0	400	40
Power Operated Equipment (396)	0	0	0	41
Communication Equipment (397)	0	0	2,567	42
SCADA Equipment (397.1)	0	0	115,722	43
Miscellaneous Equipment (398)	0	0	1,360	44
Other Tangible Property (399)	0	0	0	45
Total General Plant	0	0	231,728	
Total utility plant in service directly assignable	9,002	0	6,006,047	
Common Utility Plant Allocated to Water Department	0	0	0	46
Total utility plant in service	9,002	0	6,006,047	

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 Gallons (000's)	Surface Water Gallons (000's)	Ground Water Gallons (000's)	Total Gallons All Methods (000's)	
(a)	(b)	(c)	(d)	(e)	
January			14,546	14,546	1
February			14,958	14,958	2
March			16,313	16,313	3
April			16,376	16,376	4
May			14,496	14,496	5
June			15,717	15,717	6
July			20,883	20,883	7
August			17,419	17,419	8
September			16,691	16,691	9
October			14,551	14,551	10
November			14,545	14,545	11
December			14,728	14,728	12
Total annual pumpage	0	0	191,223	191,223	
Less: Water sold				146,706	13
Volume pumped but not sold				44,517	14
Volume sold as a percent of volume pumped				77%	15
Volume used for water production, water quality and system maintenance				3,987	16
Volume related to equipment/system malfunction				542	17
Non-utility volume NOT included in water sales				1,192	18
Total volume not sold but accounted for				5,721	19
Volume pumped but unaccounted for				38,796	20
Percent of water lost				20%	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.)				872	23
Date of maximum: 7/17/2002					24
Cause of maximum:					25
High temps in mid 90's for severel days, new construction, flushing					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				376	26
Date of minimum: 1/14/2002					27
Total KWH used for pumping for the year				337,740	28
If water is purchased:Vendor Name: N/A					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)	
DEEP WELL	WELL #2	722	10	460,000	Yes	1
DEEP WELL	WELL #3	1,045	19	980,000	No	2
DEEP WELL	WELL #4	1,107	17	1,440,000	Yes	3
DEEP WELL	WELL #5	1,036	15	1,500,000	Yes	4

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	WELL #2	WELL #3	WELL #3A	1
Location	WELL #2	WELL #3	WELL #3A	2
Purpose	P	P	S	3
Destination	T	D	D	4
Pump Manufacturer	REDO	FM	FM	5
Year Installed	1975	1959	1959	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	220	680	680	8
Pump Motor or Standby Engine Mfr	REDO	FM	IHC	9 10
Year Installed	1975	1959	1959	11
Type	ELECTRIC	ELECTRIC	OTHER	12
Horsepower	40	75	75	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #4	WELL #5	WELL #5A	14
Location	WELL #4	WELL #5	WELL #5A	15
Purpose	P	P	S	16
Destination	T	T	T	17
Pump Manufacturer	BJ	SIMMONS	SIMMONS	18
Year Installed	1989	1992	1992	19
Type	OTHER	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,000	1,130	925	21
Pump Motor or Standby Engine Mfr	U S MOTORS	U.S. MOTORS	WAUKESHA	22 23
Year Installed	1989	1992	1992	24
Type	ELECTRIC	ELECTRIC	NATURAL GAS	25
Horsepower	125	175	175	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	CLEARLAKE	ROGERS ST.	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	1959	1997	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	157	157	6
Total capacity in gallons (actual)	200,000	500,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	OTHER	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.1520	4.3400	12
Is a corrosion control chemical used (yes, no)?	N	N	13
Is water fluoridated (yes, no)?	Y	Y	14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
L	D	1.000	265	0	0	0	265	1
M	D	1.000	146	0	0	0	146	2
M	D	2.000	1,187	0	0	0	1,187	3
M	D	4.000	9,163	0	0	0	9,163	4
M	D	6.000	63,343	388	1,185	0	62,546	5
M	D	8.000	43,270	4,436	1,783	0	45,923	6
M	T	10.000	26,622	3,865	0	0	30,487	7
M	T	12.000	5,695	0	0	0	5,695	8
Total Within Municipality			149,691	8,689	2,968	0	155,412	
M	D	8.000	462	0	0	0	462	9
Total Outside of Municipality			462	0	0	0	462	
Total Utility			150,153	8,689	2,968	0	155,874	

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	0.666	156	0	0	0	156		1
M	0.750	819	0	0	0	819		2
L	0.750	92	0	0	0	92		3
M	1.000	603	52	28	0	627		4
M	1.500	38	0	0	0	38		5
M	2.000	36	0	0	0	36		6
M	6.000	4	14	0	0	18		7
M	8.000	18	0	0	0	18		8
M	10.000	1	0	0	0	1		9
Total Utility		1,767	66	28	0	1,805	0	

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	1,915	30	21	0	1,924	0	1
0.750	68	0	3	0	65	0	2
1.000	41	0	0	0	41	0	3
1.500	24	1	1	0	24	0	4
2.000	18	1	1	0	18	0	5
3.000	6	0	0	0	6	0	6
4.000	4	1	1	0	4	0	7
6.000	1	0	0	0	1	0	8
8.000	0	0	0	0	0	0	9
Total:	2,077	33	27	0	2,083	0	

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	1,672	195	12	9	1	35	1,924	1
0.750	55	7	1	0	0	2	65	2
1.000	1	33	2	4	0	1	41	3
1.500	0	19	1	4	0	0	24	4
2.000	0	8	4	6	0	0	18	5
3.000	0	1	1	3	0	1	6	6
4.000	0	0	1	2	0	1	4	7
6.000	0	0	0	0	0	1	1	8
8.000	0	0	0	0	0	0	0	9
Total:	1,728	263	22	28	1	41	2,083	

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	0	0	1
Within Municipality	257	7	3	0	261	2
Total Fire Hydrants	257	7	3	0	261	
Flushing Hydrants						
	0	0	0	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: 261
 Number of distribution system valves end of year: 64
 Number of distribution valves operated during year: 64

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

ACCT # 650 MAINT OF RESEVOIRS: THE WATER DEPT HAD THE CITY WATER TOWEF PAINTED THIS YEAR.

Acct #920 Admin & General Salaries: Increases due to reallocation of Office/Acctg. labor costs to properly reflect time spent on Utility business

ACCT # 924 PROPERTY INSURANCE: AMT. SHOWS PROPER ALLOCATION OF INSURANCE EXPENSES TO THE WATER DEPARTMENT.

Water Utility Plant in Service (Page W-08)

Acct #348 Hydrants: This amount includes 7 hydrants that were added to 2001 PSC report on page W-18 (hydrants) but were not paid for until 2002. Total of 14 hydrants paid for in 2002.

Water Mains (Page W-15)

Water mains added in 2002. Developer contributed 120' 8"main and 1651' of 10"main.
The remaining 6912' was paid for with water utility funds.

Water Services (Page W-16)

22 Water services contributed by developer. 16 water services paid for by the water utility.

Hydrants and Distribution System Valves (Page W-18)

7 new hydrants added this year. Total of 14 hydrants paid for in 2002. 7 hydrants were counted last year, but there was no addition on worksheet W8.
