



3014 (02-09-04)

ANNUAL REPORT

OF

Name: MOUNT HOREB WATER & SEWER MUNICIPAL UTILITY

Principal Office: 138 E. MAIN STREET
MT. HOREB, WI 53572

For the Year Ended: DECEMBER 31, 2002

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: MOUNT HOREB WATER & SEWER MUNICIPAL UTILITY

Utility Address: 138 E. MAIN STREET
MT. HOREB, WI 53572

When was utility organized? 12/1/1953

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS CAROL PETERSON

Title: HEAD UTILITY CLERK

Office Address:

138 E MAIN STREET
MT. HOREB, WI 53572

Telephone: (608) 437 - 3084

Fax Number: (608) 437 - 3190

E-mail Address: carolp@mhtc.net

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

Name: AARON WORTHMAN

Title: SENIOR ACCOUNTANT

Office Address: VIRCHOW, KRAUSE & CO, LLP

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

Telephone: (608) 240 - 2412

Fax Number: (608) 249 - 8532

E-mail Address: aworthman@virchowkrause.com

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

Name: JOHN TEMBY

Title: PRESIDENT

Office Address:

138 E MAIN STREET
MOUNT HOREB, WI 53572

Telephone: (608) 437 - 3084

Fax Number: (608) 437 - 3190

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name:

Title:

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

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address:

Date of most recent audit report: 2/12/2003

Period covered by most recent audit: YEAR 2002

Names and titles of utility management including manager or superintendent:

Name: DAVID HERFEL

Title: WATER AND ELECTRIC SUPERINTENDENT

Office Address:

138 E MAIN STREET
MT. HOREB, WI 53572

Telephone: (608) 437 - 3084

Fax Number: (608) 437 - 3190

E-mail Address: mhwdh@mhtc.net

Name of utility commission/committee:

Names of members of utility commission/committee:

- MR NEAL FARGO
- MR ED GLOVER, SECRETARY
- MR CURT GULLICK
- MR PHIL HALVERSON
- MR DAVID HOFFMAN
- MS JUDY STEINHAUER
- MR JOHN TEMBY, COMMISSION PRESIDENT

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

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)	581,989	564,627	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	295,346	279,254	2
Depreciation Expense (403)	95,356	91,374	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	98,652	92,752	5
Total Operating Expenses	489,354	463,380	
Net Operating Income	92,635	101,247	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	92,635	101,247	
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)	32,839	74,414	10
Miscellaneous Nonoperating Income (421)	226,750	171,102	11
Total Other Income	259,589	245,516	
Total Income	352,224	346,763	
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	352,224	346,763	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	95,495	112,391	14
Amortization of Debt Discount and Expense (428)	3,108	10,036	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	4,433	3,708	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	103,036	126,135	
Net Income	249,188	220,628	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,272,836	2,052,208	20
Balance Transferred from Income (433)	249,188	220,628	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	2,522,024	2,272,836	

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		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INVESTMENT INCOME	32,839	5
Total (Acct. 419):	32,839	
Miscellaneous Nonoperating Income (421):		
OPERATING INCOME FROM NON-REGULATED SEWER	226,750	6
Total (Acct. 421):	226,750	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		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	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					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	581,989	0	0	0	581,989	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	581,989	0	0	0	581,989	

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	92,552		92,552	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	201,841		201,841	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	4,714		4,714	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	299,107	0	299,107	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	5,290,879	5,016,564	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,327,231	1,248,065	2
Net Utility Plant	3,963,648	3,768,499	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	11,782,036	11,015,013	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	3,311,037	3,072,484	4
Net Nonutility Property	8,470,999	7,942,529	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	583,126	1,226,909	7
Total Other Property and Investments	9,054,125	9,169,438	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	1,477,275	678,228	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	49,078	41,264	11
Other Accounts Receivable (143)	91,771	105,548	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	166,619	156,339	14
Materials and Supplies (150)	5,745	6,387	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	1,234		17
Total Current and Accrued Assets	1,791,722	987,766	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	12,887	15,995	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	11,126	11,570	20
Total Deferred Debits	24,013	27,565	
Total Assets and Other Debits	14,833,508	13,953,268	

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)	823,796	823,796	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	2,522,024	2,272,836	23
Total Proprietary Capital	3,345,820	3,096,632	
LONG-TERM DEBT			
Bonds (221)	2,517,390	2,753,850	24
Advances from Municipality (223)	420,870	165,628	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	2,938,260	2,919,478	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	221,846	97,559	28
Payables to Municipality (233)	50,886	44,020	29
Customer Deposits (235)			30
Taxes Accrued (236)	93,479	86,771	31
Interest Accrued (237)	22,400	24,388	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	388,611	252,738	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)	30,107	27,290	39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	30,107	27,290	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	8,130,710	7,657,130	41
Total Liabilities and Other Credits	14,833,508	13,953,268	

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)	5,290,879	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	5,290,879	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,327,231	0	0	0	10
Total Accumulated Provision	1,327,231	0	0	0	
Net Utility Plant	3,963,648	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	1,248,065				1,248,065	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	95,356				95,356	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	6,690				6,690	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	20,779				20,779	10
Other credits (specify):						11
					0	12
Total credits	122,825	0	0	0	122,825	13
Debits during year						14
Book cost of plant retired	43,659				43,659	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	43,659	0	0	0	43,659	19
Balance End of Year	1,327,231	0	0	0	1,327,231	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	11,015,013	850,273	83,250	11,782,036	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	11,015,013	850,273	83,250	11,782,036	
Less accum. prov. depr. & amort. (122)	3,072,484	321,803	83,250	3,311,037	3
Net Nonutility Property	7,942,529	528,470	0	8,470,999	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	5,745	6,387 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	5,745	6,387

**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)				
2001 REVENUE REFUNDING BONDS	3,108	428	12,887	1
Total			<u><u>12,887</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	823,796 1
Changes during year (explain):	2
Balance end of year	823,796

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)	
1991 CLEAN WATER FUND	05/01/1991	05/01/2011	2.98%	1,196,013	1
1993 Clean Water Fund	03/10/1993	05/01/2012	4.03%	651,377	2
2001 REVENUE REFUNDING BONDS	06/01/2001	05/01/2011	4.25%	670,000	3
Total Bonds (Account 221):				2,517,390	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
State Trust Fund Loan	03/15/1997	03/15/2006	3.00%	130,959	1
2002 STATE TRUST FUND LOAN	03/15/2002	03/15/2012	2.75%	289,911	2
Total for Account 223				420,870	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	86,771	1
Accruals:		
Charged water department expense	98,652	2
Charged electric department expense		3
Charged sewer department expense	2,416	4
Other (explain):		
NONE		5
Total Accruals and other credits	101,068	
Taxes paid during year:		
County, state and local taxes	86,771	6
Social Security taxes	7,328	7
PSC Remainder Assessment	261	8
Other (explain):		
NONE		9
Total payments and other debits	94,360	
Balance end of year	93,479	

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)					
NONE				0	1
1991 CWF loan	6,517	36,779	37,396	5,900	2
1993 CWF loan	4,730	26,997	27,327	4,400	3
2001 REVENUE REFUNDING BONDS	5,621	31,719	32,240	5,100	4
Subtotal	16,868	95,495	96,963	15,400	
Advances from Municipality (223)					
NONE	0			0	5
STATE TRUST FUND LOAN	7,520	3,433	4,953	6,000	6
2002 STATE TRUST FUND LOAN		1,000		1,000	7
Subtotal	7,520	4,433	4,953	7,000	
Other Long-Term Debt (224)					
NONE	0			0	8
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	9
Subtotal	0	0	0	0	
Total	24,388	99,928	101,916	22,400	

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	2,777,091	0	0	4,880,039	0	7,657,130	1
Add credits during year:							
For Services	39,954					39,954	2
For Mains	193,361			250,095		443,456	3
Other (specify):							
HYDRANTS	6,630					6,630	4
WATER TOWER RAILING	8,540					8,540	5
Deduct charges (specify):							
GRANT AMORTIZATION				25,000		25,000	6
Balance End of Year	3,025,576	0	0	5,105,134	0	8,130,710	
Amount of federal and state grants in aid received for utility construction included in End of Year totals				500,000		500,000	7

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
IMPACT FEE ACCOUNT	32,528	3
DEPRECIATION ACCOUNT	195,457	4
REDEMPTION ACCOUNT	162,780	5
RESERVE ACCOUNT	101,614	6
REPLACEMENT ACCOUNT	90,747	7
Total (Acct. 125):	583,126	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	49,078	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	49,078	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	91,771	13
Merchandising, jobbing and contract work		14
Other (specify):		
NONE		15
Total (Acct. 143):	91,771	
Receivables from Municipality (145):		
PUBLIC FIRE PROTECTION	157,096	16
MISCELLANEOUS	980	17
RECEIVABLE FROM ELECTRIC FOR OPERATING EXPENSES	8,543	18
Total (Acct. 145):	166,619	
Prepayments (165):		
NONE		19
Total (Acct. 165):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE		20
Total (Acct. 182):	0	
Other Deferred Debits (183):		
PRELIMINARY SURVEY AND INVESTIGATION	11,126	21
Total (Acct. 183):	11,126	
Payables to Municipality (233):		
ACCRUED PAYROLL	49,895	22
MISCELLANEOUS	991	23
Total (Acct. 233):	50,886	
Other Deferred Credits (253):		
NONE		24
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	5,153,721	0	0	0	5,153,721	1
Materials and Supplies	6,066	0	0	0	6,066	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	1,287,648	0	0	0	1,287,648	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	2,901,333	0	0	0	2,901,333	6
Other (specify):					0	7
Average Net Rate Base	970,806	0	0	0	970,806	
Net Operating Income	92,635	0	0	0	92,635	8
Net Operating Income as a percent of Average Net Rate Base	9.54%	N/A	N/A	N/A	9.54%	

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	823,796	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	2,397,430	3
Other (Specify):		4
Total Average Proprietary Capital	3,221,226	
Net Income		
Net Income	249,188	5
Percent Return on Proprietary Capital	7.74%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

The sewer utility received \$289,911 of the authorized \$598,252 State Trust Fund Loan during 2002 for the construction of a lift station and utility garage.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

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Identification and Ownership (Page iv)**ACCOUNTANTS' COMPILATION REPORT**

Mount Horeb Water and Sewer Utility
Mount Horeb, Wisconsin

We have compiled, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants, the balance sheets of the Mount Horeb Water and Sewer Utility, an enterprise fund of the Village of Mount Horeb as of December 31, 2002 and 2001, and the related statements of income and retained earnings for the years then ended and the supplemental schedules as of and for the year ended December 31, 2002 in the accompanying prescribed form.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplemental schedules referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

The financial statements and related supplemental schedules are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from accounting principles generally accepted in the United States of America. Accordingly, these financial statements and schedules are not designed for those who are not informed about such differences.

Madison, Wisconsin
February 12, 2003

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	561,431	1
Total Sales of Water	561,431	
Other Operating Revenues		
Forfeited Discounts (470)	2,024	2
Miscellaneous Service Revenues (471)	3,532	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	15,002	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	20,558	
Total Operating Revenues	581,989	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	65,623	9
Water Treatment Expenses (630-635)	29,386	10
Transmission and Distribution Expenses (640-655)	80,979	11
Customer Accounts Expenses (901-904)	25,443	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	93,915	14
Total Operation and Maintenance Expenses	295,346	
Other Operating Expenses		
Depreciation Expense (403)	95,356	15
Amortization Expense (404-407)		16
Taxes (408)	98,652	17
Total Other Operating Expenses	194,008	
Total Operating Expenses	489,354	
NET OPERATING INCOME	92,635	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	8	331	927	2
Industrial				3
Total Unmetered Sales to General Customers (460)	8	331	927	
Metered Sales to General Customers (461)				
Residential	2,542	120,344	324,426	4
Commercial	166	25,133	57,918	5
Industrial	1	134	352	6
Total Metered Sales to General Customers (461)	2,709	145,611	382,696	
Private Fire Protection Service (462)	11		5,134	7
Public Fire Protection Service (463)	1		157,096	8
Other Sales to Public Authorities (464)	25	9,405	15,578	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	2,754	155,347	561,431	

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)	157,096	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	157,096	
Forfeited Discounts (470):		
Customer late payment charges	2,024	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	2,024	
Miscellaneous Service Revenues (471):		
MISCELLANEOUS	3,532	7
Total Miscellaneous Service Revenues (471)	3,532	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	6,290	10
Other (specify):		
IMPACT FEES	8,712	11
Total Other Water Revenues (474)	15,002	
Amortization of Construction Grants (475):		
NONE		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)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	0	
 PUMPING EXPENSES		
Operation Labor (620)	14,963	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	48,945	7
Operation Supplies and Expenses (623)	1,715	8
Maintenance of Pumping Plant (625)		9
Total Pumping Expenses	65,623	
 WATER TREATMENT EXPENSES		
Operation Labor (630)		10
Chemicals (631)	18,552	11
Operation Supplies and Expenses (632)	10,834	12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	29,386	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)		14
Operation Supplies and Expenses (641)	3,257	15
Maintenance of Distribution Reservoirs and Standpipes (650)	43,327	16
Maintenance of Mains (651)	14,508	17
Maintenance of Services (652)	5,563	18
Maintenance of Meters (653)	7,299	19
Maintenance of Hydrants (654)	6,877	20
Maintenance of Other Plant (655)	148	21
Total Transmission and Distribution Expenses	80,979	

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)	4,091	22
Accounting and Collecting Labor (902)	21,352	23
Supplies and Expenses (903)		24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	25,443	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	16,225	27
Office Supplies and Expenses (921)	9,191	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	14,593	30
Property Insurance (924)	2,957	31
Injuries and Damages (925)	2,056	32
Employee Pensions and Benefits (926)	39,835	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	6,550	35
Transportation Expenses (933)	948	36
Maintenance of General Plant (935)	1,560	37
Total Administrative and General Expenses	93,915	
 Total Operation and Maintenance Expenses	 295,346	

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		93,479	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,416	2
Net property tax equivalent		91,063	
Social Security		7,328	3
PSC Remainder Assessment		261	4
Other (specify): NONE			5
Total tax expense		<u>98,652</u>	

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			Dane				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.217300				3
County tax rate	mills		3.205700				4
Local tax rate	mills		8.883100				5
School tax rate	mills		10.622700				6
Voc. school tax rate	mills		1.518900				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		24.447700				10
Less: state credit	mills		1.477300				11
Net tax rate	mills		22.970400				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.883100				14
Combined School Tax Rate	mills		12.141600				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.024700				17
Total Tax Rate	mills		24.447700				18
Ratio of Local and School Tax to Total	dec.		0.859987				19
Total tax net of state credit	mills		22.970400				20
Net Local and School Tax Rate	mills		19.754241				21
Utility Plant, Jan. 1	\$	5,016,564	5,016,564				22
Materials & Supplies	\$	6,387	6,387				23
Subtotal	\$	5,022,951	5,022,951				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	5,022,951	5,022,951				26
Assessment Ratio	dec.		0.942100				27
Assessed Value	\$	4,732,122	4,732,122				28
Net Local & School Rate	mills		19.754241				29
Tax Equiv. Computed for Current Year	\$	93,479	93,479				30
Tax Equivalent per 1994 PSC Report	\$	65,037					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	93,479					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		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	1,550		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	63,999		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	65,549	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	187,008		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	277,243		17
Diesel Pumping Equipment (326)	35,147		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	3,375		20
Total Pumping Plant	502,773	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	16,906		23
Total Water Treatment Plant	16,906	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	1,400		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			1,550 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			63,999 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	65,549
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			187,008 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			277,243 17
Diesel Pumping Equipment (326)			35,147 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			3,375 20
Total Pumping Plant	0	0	502,773
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			16,906 23
Total Water Treatment Plant	0	0	16,906
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			1,400 24
Structures and Improvements (341)			0 25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	349,712	10,540	26
Transmission and Distribution Mains (343)	2,818,604	193,361	27
Fire Mains (344)	0		28
Services (345)	528,077	40,324	29
Meters (346)	259,623	14,053	30
Hydrants (348)	286,154	16,944	31
Other Transmission and Distribution Plant (349)	1,066		32
Total Transmission and Distribution Plant	4,244,636	275,222	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	20,632		34
Office Furniture and Equipment (391)	19,051	1,373	35
Computer Equipment (391.1)	20,120		36
Transportation Equipment (392)	38,764	39,266	37
Stores Equipment (393)	2,135		38
Tools, Shop and Garage Equipment (394)	22,337	2,113	39
Laboratory Equipment (395)	1,933		40
Power Operated Equipment (396)	32,313		41
Communication Equipment (397)	20,966		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	8,449		44
Other Tangible Property (399)	0		45
Total General Plant	186,700	42,752	
Total utility plant in service directly assignable	5,016,564	317,974	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	5,016,564	317,974	

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)			360,252 26
Transmission and Distribution Mains (343)			3,011,965 27
Fire Mains (344)			0 28
Services (345)	150		568,251 29
Meters (346)	1,331		272,345 30
Hydrants (348)	2,000		301,098 31
Other Transmission and Distribution Plant (349)			1,066 32
Total Transmission and Distribution Plant	3,481	0	4,516,377
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			20,632 34
Office Furniture and Equipment (391)	687		19,737 35
Computer Equipment (391.1)			20,120 36
Transportation Equipment (392)	39,491		38,539 37
Stores Equipment (393)			2,135 38
Tools, Shop and Garage Equipment (394)			24,450 39
Laboratory Equipment (395)			1,933 40
Power Operated Equipment (396)			32,313 41
Communication Equipment (397)			20,966 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			8,449 44
Other Tangible Property (399)			0 45
Total General Plant	40,178	0	189,274
Total utility plant in service directly assignable	43,659	0	5,290,879
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	43,659	0	5,290,879

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

Sources of Water Supply					
Month	Purchased Water	Surface Water	Ground Water	Total Gallons	
(a)	Gallons	Gallons	Gallons	All Methods	
	(000's)	(000's)	(000's)	(000's)	
(a)	(b)	(c)	(d)	(e)	
January			17,289	17,289	1
February			15,801	15,801	2
March			16,508	16,508	3
April			16,341	16,341	4
May			17,251	17,251	5
June			18,288	18,288	6
July			23,854	23,854	7
August			18,695	18,695	8
September			16,585	16,585	9
October			16,334	16,334	10
November			16,271	16,271	11
December			17,882	17,882	12
Total annual pumpage	0	0	211,099	211,099	
Less: Water sold				155,347	13
Volume pumped but not sold				55,752	14
Volume sold as a percent of volume pumped				74%	15
Volume used for water production, water quality and system maintenance				985	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales				4,158	18
Total volume not sold but accounted for				5,143	19
Volume pumped but unaccounted for				50,609	20
Percent of water lost				24%	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.)				1,190	23
Date of maximum: 7/16/2002					24
Cause of maximum:					25
Hot Weather					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				349	26
Date of minimum: 9/17/2002					27
Total KWH used for pumping for the year				690,920	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
N. SECOND STREET	3	777	12	720,000	Yes	1
GARFIELD STREET	4	800	12	792,000	Yes	2
#2-GARFIELD STREET	5	1,396	15	1,080,000	Yes	3

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 3 - 1	WELL 3 - 2	WELL 4 - 1	1
Location	106 N 2ND STREET	106 N 2ND STREET	505 E. GARFIELD	2
Purpose	P	B	P	3
Destination	R	D	R	4
Pump Manufacturer	LAYNE BOWLER	SIEMENS ALLIS	LAYNE BOWLER	5
Year Installed	1987	1987	1985	6
Type	OTHER	OTHER	SUBMERSIBLE	7
Actual Capacity (gpm)	525	500	500	8
Pump Motor or Standby Engine Mfr	LAYNE BOWLER	WESTINGHOUSE	PLEUGER	9 10
Year Installed	1987	1987	1985	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	30	75	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL 4 - 2	WELL 4 - 3	WELL 5 - 1	14
Location	505 E GARFIELD	505 E GARFIELD	1501 W. GARFIELD	15
Purpose	B	B	P	16
Destination	D	D	R	17
Pump Manufacturer	LAYNE BOWLER	LAYNE BOWLER	LAYNE BOWLER	18
Year Installed	1985	1985	1972	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	CENTRIFUGAL	20
Actual Capacity (gpm)	840	1,000	877	21
Pump Motor or Standby Engine Mfr	U S MOTOR	U S MOTOR	G E MOTOR	22 23
Year Installed	1985	1985	1989	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	50	100	150	26

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	WELL 5 - 2	WELL 5 - 3	1
Location	1501 W GARFIELD	1501 W GARFIELD	2
Purpose	B	B	3
Destination	D	D	4
Pump Manufacturer	FAIRBANKS	FAIRBANKS	5
Year Installed	1989	1989	6
Type	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	932	500	8
Pump Motor or Standby Engine Mfr	UNKNOWN	UNKNOWN	10
Year Installed	1989	1989	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	75	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)
Identification			14
Location			15
Purpose			16
Destination			17
Pump Manufacturer			18
Year Installed			19
Type			20
Actual Capacity (gpm)			21
Pump Motor or Standby Engine Mfr			22
Year Installed			23
Type			24
Horsepower			25
			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)	#1	#3	#4	1
Identification number or name							2
RESERVOIRS, STANDPIPES OR ELEVATED TANKS							3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	R				4
Year constructed	1967	1906	1948				5
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	CONCRETE				6
Elevation difference in feet (See Headnote 3.)	128	0	0				7
Total capacity in gallons (actual)	300,000	50,000	50,000				8
WATER TREATMENT PLANT							9
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID						10
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE						11
Filters, type (gravity, pressure, other, none)	NONE						12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000						13
Is a corrosion control chemical used (yes, no)?	N						14
Is water fluoridated (yes, no)?	Y						15

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	#4 - A	#5		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R		4
				5
Year constructed	1984	1971		6
				7
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE		8
				9
Elevation difference in feet (See Headnote 3.)	0	0		10
				11
Total capacity in gallons (actual)	300,000	100,000		12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)				14
				15
Points of application (wellhouse, central facilities, booster station, other)				16
				17
Filters, type (gravity, pressure, other, none)				18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				20
				21
Is a corrosion control chemical used (yes, no)?				22
				23
Is water fluoridated (yes, no)?				24
				25

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	525	0	0	0	525	1
M	D	4.000	16,999	0	0	0	16,999	2
M	D	6.000	66,309	89	0	0	66,398	3
M	D	8.000	72,190	2,585	0	0	74,775	4
M	D	10.000	19,977	0	0	0	19,977	5
M	D	12.000	1,573	1,374	0	0	2,947	6
Total Within Municipality			177,573	4,048	0	0	181,621	
Total Utility			177,573	4,048	0	0	181,621	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	1,289	0	5	0	1,284		1
M	1.000	581	44	0	0	625		2
M	1.250	16	0	0	0	16		3
M	1.500	81	8	0	0	89		4
M	2.000	25	0	0	0	25		5
M	4.000	4	0	0	0	4		6
M	6.000	1	0	0	0	1		7
M	8.000	1	0	0	0	1		8
Total Utility		1,998	52	5	0	2,045	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	2,625	108	9	0	2,724	403	1
0.750	15	0	0	0	15	0	2
1.000	43	0	0	0	43	0	3
1.250	0	0	0	0	0	0	4
1.500	28	0	1	0	27	0	5
2.000	12	0	0	0	12	1	6
2.500	0	0	0	0	0	0	7
3.000	5	0	0	0	5	1	8
4.000	4	0	0	0	4	3	9
Total:	2,732	108	10	0	2,830	408	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	2,535	104	0	13	0	72	2,724	1
0.750	4	7	0	1	0	3	15	2
1.000	3	26	0	8	0	6	43	3
1.250	0	0	0	0	0	0	0	4
1.500	0	20	0	6	0	1	27	5
2.000	0	7	0	4	0	1	12	6
2.500	0	0	0	0	0	0	0	7
3.000	0	1	0	4	0	0	5	8
4.000	0	2	0	2	0	0	4	9
Total:	2,542	167	0	38	0	83	2,830	

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	1
Within Municipality	294	8	4		298	2
Total Fire Hydrants	294	8	4	0	298	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	298
Number of distribution system valves end of year:	484
Number of distribution valves operated during year:	238

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 650 - Increase due to the painting of the water tower in 2002.

Account 651 - 2001 had an increased number of maintenance projects performed

Account 935 - 2001 had costs associated with roof repairs to the utility garage.

Water Mains (Page W-15)

Additions were financed by developers.

Water Services (Page W-16)

Additions were financed by developers, customers and the utility.

Hydrants and Distribution System Valves (Page W-18)

Additions were financed by developers and the utility.
