



3014 (02-09-04)

ANNUAL REPORT

OF

Name: CITY OF MERRILL WATER UTILITY

Principal Office: 1004 EAST FIRST STREET
MERRILL, WI

For the Year Ended: DECEMBER 31, 2002

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CITY OF MERRILL WATER UTILITY

Utility Address: 1004 EAST FIRST STREET
MERRILL, WI

When was utility organized? 7/31/1947

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR PATRICK GEISENDORFER

Title: CITY ENGINEER

Office Address:

1004 EAST FIRST STREET
MERRILL, WI 54452

Telephone: (715) 536 - 5594

Fax Number: (715) 539 - 2668

E-mail Address: pg2001@ci.merrill.wi.us

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

Name: BILL MILLER

Title: MANAGER

Office Address: SCHENCK BUSINESS SOLUTIONS

2831 POST ROAD
P.O. BOX 130
PLOVER, WI 54467-0130

Telephone: (715) 344 - 9400 EXT

Fax Number: (715) 344 - 9791

E-mail Address: millerw@schencksolutions.com

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

Name: MR ROBERT COCLASURE

Title: PRESIDENT

Office Address:

1004 EAST FIRST STREET
MERRILL, WI 54452

Telephone: (715) 536 - 5594

Fax Number: (715) 539 - 2668

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: BILL MILLER

Title: MANAGER

Office Address: SCHENCK BUSINESS SOLUTIONS

2831 POST ROAD

P.O. BOX 130

WAUSAU, WI 54467-0130

Telephone: (715) 344 - 9400

Fax Number: (715) 344 - 9791

E-mail Address: millerw@schenckbusinesssolutions.com

Date of most recent audit report: 4/8/2003

Period covered by most recent audit: 1/01/2002 TO 12/31/2002

Names and titles of utility management including manager or superintendent:

Name: MR PATRICK GEISENDORFER

Title: CITY ENGINEER

Office Address:

1004 EAST FIRST STREET

MERRILL, WI 54452

Telephone: (715) 536 - 5594

Fax Number: (715) 539 - 2668

E-mail Address: pg2001@CI.MERRILL.WI.US

Name of utility commission/committee: WATER AND SEWAGE COMMITTEE

Names of members of utility commission/committee:

MR MARK BAHLOW, COMMITTEEPERSON

MR ROBERT COCLASURE, CHAIRMAN

MR MARK PETERSON, COMMITTEEPERSON

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)	932,231	903,395	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	509,749	452,365	2
Depreciation Expense (403)	168,173	164,146	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	213,571	202,173	5
Total Operating Expenses	891,493	818,684	
Net Operating Income	40,738	84,711	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	40,738	84,711	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	5,120	3,481	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	15,600	9,473	9
Interest and Dividend Income (419)	23,062	20,833	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	43,782	33,787	
Total Income	84,520	118,498	
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	84,520	118,498	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	1,438	1,440	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	53,343	38,411	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	54,781	39,851	
Net Income	29,739	78,647	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,875,126	3,796,479	20
Balance Transferred from Income (433)	29,739	78,647	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)	3,904,865	3,875,126	

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):		
TOWER RENTAL--ALAMOSA	15,600	4
Total (Acct. 418):	15,600	
Interest and Dividend Income (419):		
INTEREST ON EXCESS FUND INVESTMENTS	22,324	5
INTEREST ON SPECIAL ASSESSMENTS	738	6
Total (Acct. 419):	23,062	
Miscellaneous Nonoperating Income (421):		
NONE		7
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		10
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		13
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)	12,766				12,766	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll	5,437				5,437	3
Materials	1,750				1,750	4
Taxes	459				459	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	7,646	0	0	0	7,646	
Net income (or loss)	5,120	0	0	0	5,120	

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	932,231	0	0	0	932,231	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:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	932,231	0	0	0	932,231	

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	169,761		169,761	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing	5,437		5,437	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	175,198	0	175,198	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	9,617,389	9,363,421	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,333,034	2,197,205	2
Net Utility Plant	7,284,355	7,166,216	
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)	3,963	6,517	6
Special Funds (125)	0	0	7
Total Other Property and Investments	3,963	6,517	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	391,265	172,146	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	164,231	151,006	11
Other Accounts Receivable (143)	14,054	2,245	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	486,239	426,586	14
Materials and Supplies (150)	20,505	19,373	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	1,076,294	771,356	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	15,818	17,256	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	150,742	0	20
Total Deferred Debits	166,560	17,256	
Total Assets and Other Debits	8,531,172	7,961,345	

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)	674,121	674,121	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	3,904,865	3,875,126	23
Total Proprietary Capital	4,578,986	4,549,247	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	1,483,810	918,180	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	1,483,810	918,180	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	37,528	157,580	28
Payables to Municipality (233)	256,487	199,954	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	21,460	6,213	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	315,475	363,747	
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)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	2,152,901	2,130,171	41
Total Liabilities and Other Credits	8,531,172	7,961,345	

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)	9,617,389	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	9,617,389	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	2,333,034	0	0	0	10
Total Accumulated Provision	2,333,034	0	0	0	
Net Utility Plant	7,284,355	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	2,197,205				2,197,205	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	168,173				168,173	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	13,630				13,630	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	181,803	0	0	0	181,803	13
Debits during year						14
Book cost of plant retired	45,974				45,974	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	45,974	0	0	0	45,974	19
Balance End of Year	2,333,034	0	0	0	2,333,034	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	1.92%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	20,505	19,373
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	20,505	19,373

**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)				
GO BONDS 11/98	1,438	428	15,818	1
Total			15,818	
Unamortized premium on debt (251)				
NONE				2
Total			0	

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	674,121	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>674,121</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)
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NONE

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)					
GENERAL OBLIGATION REFUNDING BONDS	11/01/1998	11/01/2013	4.00%	849,810	1
GENERAL OBLIGATION NOTE	03/15/2002	03/15/2010	4.22%	634,000	2
Total for Account 223				1,483,810	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	213,571	2
Charged electric department expense		3
Charged sewer department expense	4,950	4
Other (explain):		
NONE		5
Total Accruals and other credits	218,521	
Taxes paid during year:		
County, state and local taxes	204,507	6
Social Security taxes	13,170	7
PSC Remainder Assessment	844	8
Other (explain):		
NONE		9
Total payments and other debits	218,521	
Balance end of year	0	

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			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
3/15/02 G.O. NOTE	0	16,638	938	15,700	2
11/98 G.O. REFUNDING BONDS	6,213	36,705	37,158	5,760	3
Subtotal	6,213	53,343	38,096	21,460	
Other Long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	6,213	53,343	38,096	21,460	

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	2,130,171	0	0	0	0	2,130,171	1
Add credits during year:							
For Services	22,196					22,196	2
For Mains						0	3
Other (specify):							
BOOSTER PUMP	534					534	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	2,152,901	0	0	0	0	2,152,901	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	181,299					181,299	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS DEFERRED	3,963	2
Total (Acct. 124):	3,963	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	164,231	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	164,231	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work	14,054	10
Other (specify):		
NONE		11
Total (Acct. 143):	14,054	
Receivables from Municipality (145):		
DUE FROM SEWER FUND--OPERATING EXPENSES	486,239	12
Total (Acct. 145):	486,239	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
UNAMORTIZED TOWER MAINT & PAINTING	150,742	15
Total (Acct. 183):	150,742	

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 GENERAL--OPERATING EXPENSES	256,487	16
Total (Acct. 233):	256,487	
Other Deferred Credits (253):		
NONE		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	9,484,635	0	0	0	9,484,635	1
Materials and Supplies	19,939	0	0	0	19,939	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	2,265,119	0	0	0	2,265,119	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	2,141,536	0	0	0	2,141,536	6
Other (specify):						
NONE					0	7
Average Net Rate Base	5,097,919	0	0	0	5,097,919	
Net Operating Income	40,738	0	0	0	40,738	8
Net Operating Income as a percent of Average Net Rate Base						
	0.80%	N/A	N/A	N/A	0.80%	

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	674,121	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	3,889,995	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	4,564,116	
Net Income		
Net Income	29,739	5
 Percent Return on Proprietary Capital	 0.65%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-19)

A/C # 183--UNAMORTIZED COST OF CLEANING/PAINTING WATER TOWER. AMORTIZATION APPROVED BY WI PSC BY LETTER DATED 12/30/02 (FILE # 3610)

Identification and Ownership - Contacts (Page iv)

no response; re-review 2003.

9/8/03 email:

Dear Mr. Geisendorfer:

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

1. On Page W-16, there are 4,082 services reported in use, with 0 services not in use. On Page W-17, there are 3,825 meters reported in use (end of year less in stock). Please explain why there are 257 more services reported in use than meters in use.
2. On Page F-17, contributions are reported in Account 271 for water services. However, no explanation is provided on Page W-16 to explain who contributed for the services and the basis for the charges. Please furnish that explanation.
3. On Page F-2, an amount is reported in Account 418 described as "TOWER RENTAL--ALAMOSA". In the future, that amount is more appropriately reported in Account 472, Rents from Water Property.

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)	912,233	1
Total Sales of Water	912,233	
Other Operating Revenues		
Forfeited Discounts (470)	8,021	2
Miscellaneous Service Revenues (471)	2,437	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	9,540	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	19,998	
Total Operating Revenues	932,231	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	106,024	9
Water Treatment Expenses (630-635)	62,603	10
Transmission and Distribution Expenses (640-655)	165,532	11
Customer Accounts Expenses (901-904)	41,289	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	134,301	14
Total Operation and Maintenance Expenses	509,749	
Other Operating Expenses		
Depreciation Expense (403)	168,173	15
Amortization Expense (404-407)		16
Taxes (408)	213,571	17
Total Other Operating Expenses	381,744	
Total Operating Expenses	891,493	
NET OPERATING INCOME	40,738	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	3,324	150,707	417,074	4
Commercial	382	59,345	116,100	5
Industrial	72	36,561	51,147	6
Total Metered Sales to General Customers (461)	3,778	246,613	584,321	
Private Fire Protection Service (462)	52		26,830	7
Public Fire Protection Service (463)	1		269,272	8
Other Sales to Public Authorities (464)	47	17,517	31,192	9
Sales to Irrigation Customers (465)	3	247	618	10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	3,881	264,377	912,233	

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)	269,272	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)	269,272	
Forfeited Discounts (470):		
Customer late payment charges	8,021	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	8,021	
Miscellaneous Service Revenues (471):		
SPECIAL ASSESSMENT INFORMATION REQUESTS	2,437	7
Total Miscellaneous Service Revenues (471)	2,437	
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	9,540	10
Other (specify): NONE		11
Total Other Water Revenues (474)	9,540	
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)	11,853	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	37,286	7
Operation Supplies and Expenses (623)	275	8
Maintenance of Pumping Plant (625)	56,610	9
Total Pumping Expenses	106,024	
WATER TREATMENT EXPENSES		
Operation Labor (630)	15,884	10
Chemicals (631)	20,360	11
Operation Supplies and Expenses (632)	21,221	12
Maintenance of Water Treatment Plant (635)	5,138	13
Total Water Treatment Expenses	62,603	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	19,738	14
Operation Supplies and Expenses (641)	9,457	15
Maintenance of Distribution Reservoirs and Standpipes (650)	45,594	16
Maintenance of Mains (651)	37,589	17
Maintenance of Services (652)	24,293	18
Maintenance of Meters (653)	11,492	19
Maintenance of Hydrants (654)	13,575	20
Maintenance of Other Plant (655)	3,794	21
Total Transmission and Distribution Expenses	165,532	

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)	3,438	22
Accounting and Collecting Labor (902)	34,111	23
Supplies and Expenses (903)	3,740	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	41,289	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	19,996	27
Office Supplies and Expenses (921)	7,735	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	10,788	30
Property Insurance (924)	4,937	31
Injuries and Damages (925)	4,708	32
Employee Pensions and Benefits (926)	76,620	33
Regulatory Commission Expenses (928)	1,518	34
Miscellaneous General Expenses (930)	4,516	35
Transportation Expenses (933)	3,483	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	134,301	
 Total Operation and Maintenance Expenses	 509,749	

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		204,507	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	50% TAX ON METERS	4,950	2
Net property tax equivalent		199,557	
Social Security		13,170	3
PSC Remainder Assessment		844	4
Other (specify): NONE			5
Total tax expense		213,571	

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			Lincoln				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.204696				3
County tax rate	mills		5.676040				4
Local tax rate	mills		11.628000				5
School tax rate	mills		10.230900				6
Voc. school tax rate	mills		1.904300				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		29.643936				10
Less: state credit	mills		1.550000				11
Net tax rate	mills		28.093936				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		11.628000				14
Combined School Tax Rate	mills		12.135200				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		23.763200				17
Total Tax Rate	mills		29.643936				18
Ratio of Local and School Tax to Total	dec.		0.801621				19
Total tax net of state credit	mills		28.093936				20
Net Local and School Tax Rate	mills		22.520688				21
Utility Plant, Jan. 1	\$	9,363,421	9,363,421				22
Materials & Supplies	\$	19,373	19,373				23
Subtotal	\$	9,382,794	9,382,794				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	9,382,794	9,382,794				26
Assessment Ratio	dec.		0.967819				27
Assessed Value	\$	9,080,846	9,080,846				28
Net Local & School Rate	mills		22.520688				29
Tax Equiv. Computed for Current Year	\$	204,507	204,507				30
Tax Equivalent per 1994 PSC Report	\$						31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	204,507					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)	0		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)	219,572		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	219,572	0	
PUMPING PLANT			
Land and Land Rights (320)	14,856		12
Structures and Improvements (321)	161,022		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	89,826	21,950	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	2,593		20
Total Pumping Plant	268,297	21,950	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	821		22
Water Treatment Equipment (332)	56,687		23
Total Water Treatment Plant	57,508	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	885		24
Structures and Improvements (341)	4,251		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)			0	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)			219,572	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	219,572	
PUMPING PLANT				
Land and Land Rights (320)			14,856	12
Structures and Improvements (321)			161,022	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	5,500		106,276	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			2,593	20
Total Pumping Plant	5,500	0	284,747	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			821	22
Water Treatment Equipment (332)			56,687	23
Total Water Treatment Plant	0	0	57,508	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			885	24
Structures and Improvements (341)			4,251	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)	334,795		26
Transmission and Distribution Mains (343)	5,764,167	218,246	27
Fire Mains (344)	0		28
Services (345)	799,964	50,410	29
Meters (346)	452,194	9,300	30
Hydrants (348)	562,834	11,575	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	7,919,090	289,531	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	574,856		34
Office Furniture and Equipment (391)	45,971		35
Computer Equipment (391.1)	16,341		36
Transportation Equipment (392)	124,321		37
Stores Equipment (393)	1,413		38
Tools, Shop and Garage Equipment (394)	40,472		39
Laboratory Equipment (395)	1,420		40
Power Operated Equipment (396)	20,532		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	51,108		43
Miscellaneous Equipment (398)	10,981		44
Other Tangible Property (399)	0		45
Total General Plant	887,415	0	
Total utility plant in service directly assignable	9,351,882	311,481	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	9,351,882	311,481	

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)			334,795 26
Transmission and Distribution Mains (343)	30,719		5,951,694 27
Fire Mains (344)			0 28
Services (345)	3,320		847,054 29
Meters (346)	5,085		456,409 30
Hydrants (348)	1,350		573,059 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	40,474	0	8,168,147
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			574,856 34
Office Furniture and Equipment (391)			45,971 35
Computer Equipment (391.1)			16,341 36
Transportation Equipment (392)			124,321 37
Stores Equipment (393)			1,413 38
Tools, Shop and Garage Equipment (394)			40,472 39
Laboratory Equipment (395)			1,420 40
Power Operated Equipment (396)			20,532 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			51,108 43
Miscellaneous Equipment (398)			10,981 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	887,415
Total utility plant in service directly assignable	45,974	0	9,617,389
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	45,974	0	9,617,389

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			29,938	29,938	1
February			27,517	27,517	2
March			33,962	33,962	3
April			28,959	28,959	4
May			28,503	28,503	5
June			26,249	26,249	6
July			29,857	29,857	7
August			27,223	27,223	8
September			25,396	25,396	9
October			29,486	29,486	10
November			26,088	26,088	11
December			24,832	24,832	12
Total annual pumpage	0	0	338,010	338,010	
Less: Water sold				264,377	13
Volume pumped but not sold				73,633	14
Volume sold as a percent of volume pumped				78%	15
Volume used for water production, water quality and system maintenance				8,435	16
Volume related to equipment/system malfunction				2,906	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				11,341	19
Volume pumped but unaccounted for				62,292	20
Percent of water lost				18%	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.)				1,620	23
Date of maximum: 5/14/2002					24
Cause of maximum:					25
Flushing mains/hydrants					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				663	26
Date of minimum: 5/27/2002					27
Total KWH used for pumping for the year				413,263	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)	
MEMORIAL AND STURDEVENT	1	116	16	1,768,889	Yes	1
NORTH FOSTER - OTTO'S	2	80	18	906,920	Yes	2
OREGON AND WATER	3	79	16	543,976	Yes	3
EAST MAIN AND PEARL	4	125	16	1,741,242	Yes	4
THIELMANN AND GERR	5	120	20	2,662,206	Yes	5

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	1	2	3	1
Location	MORIAL AND STURDEVENT	NORTH FOSTER - OTTO'S	OREGON AND WATER	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1948	1948	1948	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,238	627	379	8
Pump Motor or Standby Engine Mfr	U.S.	LAYNE	U.S.	10
Year Installed	1990	1990	1997	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	40	25	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	4	5		14
Location	EAST MAIN AND PEARL	THIELMANN AND GERR		15
Purpose	P	P		16
Destination	D	D		17
Pump Manufacturer	LAYNE	LAYNE		18
Year Installed	1960	1975		19
Type	CENTRIFUGAL	CENTRIFUGAL		20
Actual Capacity (gpm)	1,222	1,636		21
Pump Motor or Standby Engine Mfr	U.S.	LAYNE		23
Year Installed	1991	1975		24
Type	ELECTRIC	ELECTRIC		25
Horsepower	100	150		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	A	B		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET		3
Year constructed	1947	1979		4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		5
Elevation difference in feet (See Headnote 3.)	165	175		6
Total capacity in gallons (actual)	200,000	200,000		7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID		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.)	0.0000	0.0000		12
Is a corrosion control chemical used (yes, no)?	Y	Y		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)	
M	D	0.750	714	0	0	0	714	1
L	D	1.000	75	0	0	0	75	2
M	D	1.000	1,056	0	0	0	1,056	3
M	D	1.500	254	0	0	0	254	4
M	D	2.000	33,376	0	651	0	32,725	5
M	D	4.000	601	0	0	0	601	6
M	D	5.000	1,844	0	1,594	0	250	7
M	D	6.000	150,657	687	2,612	0	148,732	8
M	D	8.000	74,942	4,103	475	0	78,570	9
M	D	10.000	45,918	100	100	0	45,918	10
M	D	12.000	59,743	1,225	0	0	60,968	11
M	D	16.000	7,826	0	0	0	7,826	12
Total Within Municipality			377,006	6,115	5,432	0	377,689	
Total Utility			377,006	6,115	5,432	0	377,689	

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	2,826	15	53	0	2,788	0	1
L	0.750	63	0	29	0	34	0	2
L	1.000	5	0	1	0	4	0	3
M	1.000	902	50	3	0	949	0	4
M	1.250	17	0	0	0	17	0	5
M	1.500	99	0	0	0	99	0	6
M	2.000	94	4	4	0	94	0	7
M	3.000	4	0	0	0	4	0	8
M	4.000	24	0	1	0	23	0	9
M	6.000	26	2	1	0	27	0	10
M	8.000	39	0	0	0	39	0	11
M	10.000	3	0	0	0	3	0	12
M	12.000	1	0	0	0	1	0	13
Total Utility		4,103	71	92	0	4,082	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	3,571	346	290	0	3,627	531	1
0.750	171	8	3	0	176	7	2
1.000	104	6	19	1	92	11	3
1.250	0	0	0	0	0	0	4
1.500	44	3	10	0	37	5	5
2.000	74	7	9	0	72	8	6
3.000	12	0	0	0	12	0	7
4.000	3	0	0	0	3	0	8
6.000	2	0	0	0	2	0	9
Total:	3,981	370	331	1	4,021	562	

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	3,210	215	21	9	0	172	3,627	1
0.750	96	53	13	8	0	6	176	2
1.000	17	47	16	7	0	5	92	3
1.250	0			0	0	0	0	4
1.500	1	29	4	2	0	1	37	5
2.000	0	35	17	15	0	5	72	6
3.000	0	3	1	4	0	4	12	7
4.000	0	0	0	2	0	1	3	8
6.000	0	0	0	0	0	2	2	9
Total:	3,324	382	72	47	0	196	4,021	

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	554	12	9	3	560	2
Total Fire Hydrants	554	12	9	3	560	
Flushing Hydrants						
	3				3	3
Total Flushing Hydrants	3	0	0	0	3	

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: 125
 Number of distribution system valves end of year: 1,959
 Number of distribution valves operated during year: 253

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

A/C # 623--NOTHING UNUSUAL IN THIS ACCT. MORE SUPPLIES CHARGED--MORE IN LINE WITH PRIOR YEAR AMTS
A/C # 625--DURING 2002 THE UTILITY PERFORMED EXTENSIVE RENOVATION OF SEVERAL WELLS/PUMPS. ALSO, EXTENSIVE MAINTENANCE OF WELL HOUSING.
A/C # 631--LESS CHEMICALS USED IN 2002--NO ONE ITEM STANDS OUT
A/C # 632--EXTENSIVE TESTING FOR WATER CONTROL BY OUTSIDE PROVIDER IN 2002
A/C # 650--AMORTIZATION OF STANDPIPE MAINTENANCE EXPENSE. ASSET IS IN A/C # 183.
A/C # 652--MORE MAINTENANCE CHARGED TO THIS ACCT IN 2002--SEE ALSO A/C # 653 WHICH HAD LESS. COMBINED, THESE TWO ARE ABOUT SAME AS 2001.
A/C # 653--SEE COMMENTS FOR A/C # 652, ABOVE.
A/C # 655--NOTHING UNUSUAL IN THIS ACCT. LESS MAINT FOR OTHER PLANT
A/C # 926--MOSTLY ATTRIBUTED TO EXCESS COST OF HEALTH INS

Water Utility Plant in Service (Page W-08)

A/C # 325 Telemetry update at water plant

Water Mains (Page W-15)

MAIN ADDITIONS WERE FINANCED BY UTILITY DURING 2002.

Meters (Page W-17)

ADJUSTMENT RESULT OF ACTUAL TALLY BY UTILITY PERSONNEL WHICH DISCOVERED THE SINGLE ADJUSTMENT RECORDED

Hydrants and Distribution System Valves (Page W-18)

Adjustments- -Actual inventory indicated a variance to actual.

Hydrant testing--Because of staff assignments during 2002 the maintenance crew did not find to do extensive hydrant testing. The utility will test excess amounts of hydrants in 2003.
