



3015 (02-09-04)

ANNUAL REPORT

OF

Name: WALWORTH MUNICIPAL WATER & SEWER UTILITY

Principal Office: 227 N. MAIN STREET
P.O. BOX 400
WALWORTH, WI 53184

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: WALWORTH MUNICIPAL WATER & SEWER UTILITY

Utility Address: 227 N. MAIN STREET
P.O. BOX 400
WALWORTH, WI 53184

When was utility organized? 5/11/1911

Report any change in name:

Effective Date:

Utility Web Site: vwalworth@elknet.net

Utility employee in charge of correspondence concerning this report:

Name: MS. LISA ROGERS
Title: VILLAGE TREASURER

Office Address:
227 N. MAIN STREET
P.O. BOX 400
WALWORTH, WI 53184

Telephone: (262) 275 - 2127

Fax Number: (262) 275 - 9881

E-mail Address: vwalworth@elknet.net

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

Name: KAREN S. HALL
Title: CPA

Office Address: PATRICK W. ROMENESKO, S.C.
1001 HOST DRIVE
P.O. BOX 508
LAKE GENEVA, WI 53147

Telephone: (262) 248 - 0220

Fax Number: (262) 248 - 8429

E-mail Address: pwrrome@elknet.net

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

Name: MR. JOHN GLASS
Title: CHAIRMAN

Office Address:
227 N. MAIN STREET
P.O. BOX 400
WALWORTH, WI 53184

Telephone: (262) 275 - 2127

Fax Number: (262) 275 - 9881

E-mail Address: vwalworth@elknet.net

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: PATRICK W. ROMENESKO

Title: CPA/SHAREHOLDER

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

1001 HOST DRIVE

P.O. BOX 508

LAKE GENEVA, WI 53147

Telephone: (262) 248 - 0220

Fax Number: (262) 248 - 8429

E-mail Address: pwrrome@elknet.net

Date of most recent audit report: 2/28/2002

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

Names and titles of utility management including manager or superintendent:

Name: MR BRUCE NELSON

Title: SUPERINTENDENT OF PUBLIC WORKS

Office Address:

121 BADGER STREET

P.O. BOX 400

WALWORTH, WI 53147

Telephone: (262) 275 - 6648

Fax Number: (262) 275 - 9881

E-mail Address: vwalworth@elknet.net

Name of utility commission/committee: PUBLIC WORKS COMMITTEE

Names of members of utility commission/committee:

MR JOHN GLASS, CHAIRMAN

MR DAVID RASMUSSEN

MR TODD WATERS

Is sewer service rendered by the utility? NO

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

Date of Ordinance: [REDACTED]

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	258,032	249,813	1
Operating Expenses:			
Operation and Maintenance Expense (401)	147,127	118,227	2
Depreciation Expense (403)	42,808	41,696	3
Amortization Expense (404)	0	0	4
Taxes (408)	36,456	36,278	5
Total Operating Expenses	226,391	196,201	
Net Operating Income	31,641	53,612	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	31,641	53,612	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	7,084	10,431	9
Miscellaneous Nonoperating Income (421)	96,261	116,845	10
Total Other Income	103,345	127,276	
Total Income	134,986	180,888	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	134,986	180,888	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	8,189	8,600	13
Amortization of Debt Discount and Expense (428)	0	0	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	0	6	16
Other Interest Expense (431)	0	348	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	8,189	8,954	
Net Income	126,797	171,934	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,404,040	2,379,619	19
Balance Transferred from Income (433)	126,797	171,934	20
Miscellaneous Credits to Surplus (434)	5,090	17,487	21
Miscellaneous Debits to Surplus--Debit (435)	163,332	165,000	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	2,372,595	2,404,040	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE	0	1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE	0	2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE	0	3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST EARNED ON INVESTMENTS	7,084	4
Total (Acct. 419):	7,084	
Miscellaneous Nonoperating Income (421):		
NON-REGULATED SEWER UTILITY INCOME	96,261	5
Total (Acct. 421):	96,261	
Miscellaneous Amortization (425):		
NONE	0	6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE	0	7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
INCOME FROM JOINT VENTURE (2001)	5,090	8
Total (Acct. 434):	5,090	
Miscellaneous Debits to Surplus (435):		
ACCRUED COMP ABSENCES (2001)	3,332	9
OPERATING TRANSFER TO VILLAGE OF WALWORTH	160,000	10
Total (Acct. 435)--Debit:	163,332	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	0	11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE	0	12
Total (Acct. 439)--Debit:	0	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	258,032	0	0	0	258,032	1
Less: interdepartmental sales	0	0	0	0	0	2
Less: interdepartmental rents	0	0	0		0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0	0	0	0	0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE	0	0	0	0	0	6
Revenues subject to Wisconsin Remainder Assessment	258,032	0	0	0	258,032	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,045,889	1,950,720	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	622,894	579,763	2
Net Utility Plant	1,422,995	1,370,957	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	1,715,774	1,711,774	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	403,168	372,461	4
Net Nonutility Property	1,312,606	1,339,313	
Investment in Municipality (123)	1,095,868	1,090,778	5
Other Investments (124)	4,906	4,906	6
Special Funds (125)	0	0	7
Total Other Property and Investments	2,413,380	2,434,997	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	61,402	25,436	8
Temporary Cash Investments (132)	136,468	130,380	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	35,338	32,976	11
Other Accounts Receivable (143)	103,832	110,519	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	41,247	12,915	14
Materials and Supplies (150)	7,776	7,697	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0	0	17
Total Current and Accrued Assets	386,063	319,923	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	25,799	25,799	19
Other Deferred Debits (183)	41,867	0	20
Total Deferred Debits	67,666	25,799	
Total Assets and Other Debits	4,290,104	4,151,676	

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)	112,108	112,108	21
Appropriated Earned Surplus (215)	0	0	22
Unappropriated Earned Surplus (216)	2,372,595	2,404,040	23
Total Proprietary Capital	2,484,703	2,516,148	
LONG-TERM DEBT			
Bonds (221)	254,892	268,023	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	254,892	268,023	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	52,974	57,072	28
Payables to Municipality (233)	193,291	89,045	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	33,160	33,260	31
Interest Accrued (237)	1,364	1,435	32
Other Current and Accrued Liabilities (238)	13,903	12,526	33
Total Current and Accrued Liabilities	294,692	193,338	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)	0	0	37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,255,817	1,174,167	38
Total Liabilities and Other Credits	4,290,104	4,151,676	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	2,045,889	0	0	0	1
Utility Plant Purchased or Sold (391)	0	0	0	0	2
Utility Plant in Process of Reclassification (392)	0	0	0	0	3
Utility Plant Leased to Others (393)	0	0	0	0	4
Property Held for Future Use (394)	0	0	0	0	5
Construction Work in Progress (395)	0	0	0	0	6
Utility Plant Acquisition Adjustments (396)	0	0	0	0	7
Other Utility Plant Adjustments (397)	0	0	0	0	8
Total Utility Plant	2,045,889	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	622,894	0	0	0	9
Total Accumulated Provision	622,894	0	0	0	
Net Utility Plant	1,422,995	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	579,763				579,763	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	42,808				42,808	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,403				1,403	6
Accruals charged other						7
accounts (specify):						8
None	0				0	9
Salvage	0				0	10
Other credits (specify):						11
None	0				0	12
Total credits	44,211	0	0	0	44,211	13
Debits during year						14
Book cost of plant retired	1,080				1,080	15
Cost of removal	0				0	16
Other debits (specify):						17
None	0				0	18
Total debits	1,080	0	0	0	1,080	19
Balance End of Year	622,894	0	0	0	622,894	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	1.56%					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	1,711,774	4,000	0	1,715,774	1
Other (specify):					
NONE	0	0	0	0	2
Total Nonutility Property (121)	1,711,774	4,000	0	1,715,774	
Less accum. prov. depr. & amort. (122)	372,461	30,707	0	403,168	3
Net Nonutility Property	1,339,313	(26,707)	0	1,312,606	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	7,776	7,697 2
Sewer utility	0	0 3
Gas utility	0	0 4
Merchandise	0	0 5
Other materials & supplies	0	0 6
Total Materials and Supplies	7,776	7,697

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE	0	0	0	1
Total			0	
Unamortized premium on debt (251)				
NONE	0	0	0	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	112,108	1
Changes during year (explain):		
NONE	0	2
Balance end of year	<u><u>112,108</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)	
1997 Clean Water Fund Bonds	09/24/1997	05/01/2017	3.16%	254,892	1
Total Bonds (Account 221):				254,892	

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)
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NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	33,260	1
Accruals:		
Charged water department expense	36,456	2
Charged electric department expense	0	3
Charged sewer department expense	1,148	4
Other (explain):		
NONE	0	5
Total Accruals and other credits	37,604	
Taxes paid during year:		
County, state and local taxes	33,260	6
Social Security taxes	4,190	7
PSC Remainder Assessment	254	8
Other (explain):		
NONE		9
Total payments and other debits	37,704	
Balance end of year	33,160	

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)					
1997 Clean Water Fund Bonds	1,435	8,189	8,260	1,364	1
Subtotal	1,435	8,189	8,260	1,364	
Advances from Municipality (223)					
NONE	0	0	0	0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0	0	0	0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0	0	0	0	4
Subtotal	0	0	0	0	
Total	1,435	8,189	8,260	1,364	

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	379,627	0	0	794,540	0	1,174,167	1
Add credits during year:							
For Services	16,000	0	0	0	0	16,000	2
For Mains	59,650	0	0	0	0	59,650	3
Other (specify):							
FOR HYDRANTS	6,000	0	0	0	0	6,000	4
Deduct charges (specify):							
NONE	0	0	0	0	0	0	5
Balance End of Year	461,277	0	0	794,540	0	1,255,817	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	0	0	0	0	0	0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
INVESTMENT IN JOINT TREATMENT PLANT (FWWPCC)	1,095,868	1
Total (Acct. 123):	1,095,868	
Other Investments (124):		
SPECIAL ASSESSMENTS (DEFERRED)	4,906	2
Total (Acct. 124):	4,906	
Special Funds (125):		
NONE	0	3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE	0	4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	35,338	5
Electric	0	6
Sewer (Regulated)	0	7
Other (specify):		
NONE	0	8
Total (Acct. 142):	35,338	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	88,747	9
Merchandising, jobbing and contract work	0	10
Other (specify):		
ACCOUNTS RECEIVABLE-MISCELLANEOUS INVOICES	1,836	11
ACCOUNTS RECEIVABLE-USG BANKRUPTCY	13,249	12
Total (Acct. 143):	103,832	
Receivables from Municipality (145):		
DELINQUENT WATER & SEWER BILLS PLACED ON 2002 TAX ROLL	26,022	13
DELINQUENT WATER & SEWER BILLS PLACED ON 2001 TAX ROLL	12,509	14
2002 MISCELLANEOUS BILLS PAID BY UTILITY FOR GENERAL FUND	2,310	15
2001 PUBLIC FIRE PROTECTION DUE FROM GENERAL FUND	406	16
Total (Acct. 145):	41,247	
Prepayments (165):		
NONE	0	17
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):		
PRELIMINARY WELL STUDY	25,799	18
Total (Acct. 182):	25,799	
Other Deferred Debits (183):		
PRELIMINARY WELL (EXPLORATION COSTS)	41,867	19
Total (Acct. 183):	41,867	
Payables to Municipality (233):		
2000 AND 2001 TAX EQUIVALENTS NOT YET PAID OVER TO VILLAGE	66,194	20
WAGES, BENEFITS AND OTHER EXPENSES REIMBURSABLE TO VILLAGE	127,097	21
Total (Acct. 233):	193,291	
Other Deferred Credits (253):		
NONE	0	22
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	1,998,304	0	0	0	1,998,304	1
Materials and Supplies	7,736	0	0	0	7,736	2
Other (specify):						
NONE	0	0	0	0	0	3
Less Average:						
Reserve for Depreciation	601,328	0	0	0	601,328	4
Customer Advances for Construction	0	0	0	0	0	5
Contributions in Aid of Construction	420,452	0	0	0	420,452	6
Other (specify):						
NONE	0	0	0	0	0	7
Average Net Rate Base	984,260	0	0	0	984,260	
Net Operating Income	31,641	0	0	0	31,641	8
Net Operating Income as a percent of Average Net Rate Base						
	3.21%	N/A	N/A	N/A	3.21%	

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	112,108	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	2,388,317	3
Other (Specify):		
NONE	0	4
Total Average Proprietary Capital	2,500,425	
Net Income		
Net Income	126,797	5
Percent Return on Proprietary Capital	5.07%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

There was an extension to a subdivision for which the utility recorded developer contributed plant.

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

Income Statement Account Details (Page F-02)

Miscellaneous Credits to Surplus (434) Income from the Fontana-Walworth Water Pollution Control (joint venture-treatment plant) was adjusted on the final audit report but after the 2001 PSC report was submitted.

Miscellaneous Debits to Surplus (435) Accrued compensated absences were adjusted on the final audit report but after the 2001 PSC report was submitted. Also a discretionary withdrawal was made by the village from the utility as provided for in state statues.

Balance Sheet End-of-Year Account Balances (Page F-18)

Extraordinary Property Losses (182) Costs were incurred for a non-productive well. Application to amortize costs is yet to be filed with the Public Service Commission.

Other Deferred Debits (183) The utility incurred exploratory costs for a new well during 2002.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

no response; review 2003
10/2/03 email:
Ms. Rogers:

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

1. On Page F-18, amounts are reported in Account 145 and Account 233 that refer to amounts due from or to the municipality in 2000 and 2001. Accounts 145 and 233 are for current year amounts. It should be determined if the prior year amounts are to be repaid or collected, and then reclassified to Account 123, Investment in Municipality; and Account 223, Advances from Municipality respectively. If the amounts will not be repaid or collected, they should be written off to Account 216, Unappropriated Earned Surplus.
2. It was noted that in Account 182, Early Retirement Losses, \$25,799 was reported in both 2001 and 2002 PSC annual reports as "preliminary well study" for costs that were incurred for a non-productive well. We suggest that the utility either begin to amortize the expense in 2003 or write the amount off to account 425, Miscellaneous Debits to Surplus. If the utility wishes to amortize this item, a request must be made to the PSC for approval. Please confirm the item will be either written off or an amortization request will be made.
3. It was noted in the 2002 PSC annual report that in account 435, Miscellaneous Debits to Surplus, that \$160,000 was recorded with the description "operating transfer to the Village of Walworth". Please provide information, such as a village board resolution, that required such transfer of funds be made to the Village. In the future, transfers to the village would more appropriately be reported in Account 439, Appropriations of Income to Municipal Funds.

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

FINANCIAL SECTION FOOTNOTES

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	234,531	1
Total Sales of Water	234,531	
Other Operating Revenues		
Forfeited Discounts (470)	801	2
Other Water Revenues (474)	22,700	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	23,501	
Total Operating Revenues	258,032	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	95,715	5
General Operating Expenses (680-690)	51,412	6
Total Operation and Maintenance Expenses	147,127	
Other Operating Expenses		
Depreciation Expense (403)	42,808	7
Amortization Expense (404)	0	8
Taxes (408)	36,456	9
Total Other Operating Expenses	79,264	
Total Operating Expenses	226,391	
NET OPERATING INCOME	31,641	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	0	0	0	1
Commercial	3	236	255	2
Industrial	0	0	0	3
Total Unmetered Sales to General Customers (460)	3	236	255	
Metered Sales to General Customers (461)				
Residential	775	49,870	75,918	4
Commercial	107	14,645	18,596	5
Industrial	23	51,064	38,751	6
Total Metered Sales to General Customers (461)	905	115,579	133,265	
Private Fire Protection Service (462)	13		10,714	7
Public Fire Protection Service (463)	1		85,771	8
Other Sales to Public Authorities (464)	14	3,919	4,526	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0	0	0	12
Total Sales of Water	936	119,734	234,531	

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)	85,771	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE	0	4
Total Public Fire Protection Service (463)	85,771	
Forfeited Discounts (470):		
Customer late payment charges	801	5
Other (specify):		
NONE	0	6
Total Forfeited Discounts (470)	801	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	4,275	7
Other (specify):		
MISCELLANEOUS REPAIRS AND SALES OF PARTS	255	8
CELLULAR TOWER RENTAL-VERIZON	8,500	9
CELLULAR TOWER RENTAL-US CELLULAR	9,670	10
Total Other Water Revenues (474)	22,700	
Amortization of Construction Grants (475):		
NONE	0	11
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	50,163	1
Purchased Water (610)	0	2
Fuel or Power Purchased for Pumping (620)	18,495	3
Chemicals (630)	1,292	4
Supplies and Expenses (640)	5,424	5
Repairs of Water Plant (650)	19,337	6
Transportation Expenses (660)	1,004	7
Total Plant Operation and Maintenance Expenses	95,715	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	16,944	8
Office Supplies and Expenses (681)	6,429	9
Outside Services Employed (682)	10,431	10
Insurance Expense (684)	2,800	11
Employees Pensions and Benefits (686)	14,491	12
Regulatory Commission Expenses (688)	0	13
Miscellaneous General Expenses (689)	317	14
Uncollectible Accounts (690)	0	15
Total General Operating Expenses	51,412	
Total Operation and Maintenance Expenses	147,127	

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		33,160	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,148	2
Net property tax equivalent		32,012	
Social Security		4,190	3
PSC Remainder Assessment		254	4
Other (specify): NONE		0	5
Total tax expense		<u>36,456</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			Walworth				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.243309				3
County tax rate	mills		6.090272				4
Local tax rate	mills		7.078380				5
School tax rate	mills		13.133336				6
Voc. school tax rate	mills		1.892456				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		28.437753				10
Less: state credit	mills		1.963580				11
Net tax rate	mills		26.474173				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.078380				14
Combined School Tax Rate	mills		15.025792				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		22.104172				17
Total Tax Rate	mills		28.437753				18
Ratio of Local and School Tax to Total	dec.		0.777283				19
Total tax net of state credit	mills		26.474173				20
Net Local and School Tax Rate	mills		20.577915				21
Utility Plant, Jan. 1	\$	1,950,720	1,950,720				22
Materials & Supplies	\$	7,697	7,697				23
Subtotal	\$	1,958,417	1,958,417				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,958,417	1,958,417				26
Assessment Ratio	dec.		0.822830				27
Assessed Value	\$	1,611,444	1,611,444				28
Net Local & School Rate	mills		20.577915				29
Tax Equiv. Computed for Current Year	\$	33,160	33,160				30
Tax Equivalent per 1994 PSC Report	\$	31,671					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	33,160					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	13,749	0	4
Structures and Improvements (311)	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	51,502	0	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	0	0	10
Other Water Source Plant (317)	0	0	11
Total Source of Supply Plant	65,251	0	
PUMPING PLANT			
Land and Land Rights (320)	0	0	12
Structures and Improvements (321)	23,868	0	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	0	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	55,354	0	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	26,313	0	20
Total Pumping Plant	105,535	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	0	0	22
Water Treatment Equipment (332)	1,691	0	23
Total Water Treatment Plant	1,691	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0	0	24
Structures and Improvements (341)	0	0	25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)	0	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)	0	0	13,749	4
Structures and Improvements (311)	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	7
Wells and Springs (314)	0	0	51,502	8
Infiltration Galleries and Tunnels (315)	0	0	0	9
Supply Mains (316)	0	0	0	10
Other Water Source Plant (317)	0	0	0	11
Total Source of Supply Plant	0	0	65,251	
PUMPING PLANT				
Land and Land Rights (320)	0	0	0	12
Structures and Improvements (321)	0	0	23,868	13
Boiler Plant Equipment (322)	0	0	0	14
Other Power Production Equipment (323)	0	0	0	15
Steam Pumping Equipment (324)	0	0	0	16
Electric Pumping Equipment (325)	0	0	55,354	17
Diesel Pumping Equipment (326)	0	0	0	18
Hydraulic Pumping Equipment (327)	0	0	0	19
Other Pumping Equipment (328)	0	0	26,313	20
Total Pumping Plant	0	0	105,535	
WATER TREATMENT PLANT				
Land and Land Rights (330)	0	0	0	21
Structures and Improvements (331)	0	0	0	22
Water Treatment Equipment (332)	0	0	1,691	23
Total Water Treatment Plant	0	0	1,691	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)	0	0	0	24
Structures and Improvements (341)	0	0	0	25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	359,072	0	26
Transmission and Distribution Mains (343)	763,046	59,650	27
Fire Mains (344)	0	0	28
Services (345)	144,054	20,300	29
Meters (346)	135,657	10,299	30
Hydrants (348)	146,506	6,000	31
Other Transmission and Distribution Plant (349)	258	0	32
Total Transmission and Distribution Plant	1,548,593	96,249	
GENERAL PLANT			
Land and Land Rights (370)	35,000	0	33
Structures and Improvements (371)	81,678	0	34
Office Furniture and Equipment (372)	0	0	35
Computer Equipment (372.1)	0	0	36
Transportation Equipment (373)	0	0	37
Other General Equipment (379)	47,062	0	38
Other Tangible Property (390)	0	0	39
Total General Plant	163,740	0	
Total utility plant in service directly assignable	1,884,810	96,249	
Common Utility Plant Allocated to Water Department	65,910	0	40
Total utility plant in service	1,950,720	96,249	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)	0	0	359,072	26
Transmission and Distribution Mains (343)	0	0	822,696	27
Fire Mains (344)	0	0	0	28
Services (345)	0	0	164,354	29
Meters (346)	1,080	0	144,876	30
Hydrants (348)	0	0	152,506	31
Other Transmission and Distribution Plant (349)	0	0	258	32
Total Transmission and Distribution Plant	1,080	0	1,643,762	
GENERAL PLANT				
Land and Land Rights (370)	0	0	35,000	33
Structures and Improvements (371)	0	0	81,678	34
Office Furniture and Equipment (372)	0	0	0	35
Computer Equipment (372.1)	0	0	0	36
Transportation Equipment (373)	0	0	0	37
Other General Equipment (379)	0	0	47,062	38
Other Tangible Property (390)	0	0	0	39
Total General Plant	0	0	163,740	
Total utility plant in service directly assignable	1,080	0	1,979,979	
Common Utility Plant Allocated to Water Department	0	0	65,910	40
Total utility plant in service	1,080	0	2,045,889	

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	0	0	14,846	14,846	1
February	0	0	13,864	13,864	2
March	0	0	15,631	15,631	3
April	0	0	14,851	14,851	4
May	0	0	15,854	15,854	5
June	0	0	16,104	16,104	6
July	0	0	19,432	19,432	7
August	0	0	17,429	17,429	8
September	0	0	16,053	16,053	9
October	0	0	14,373	14,373	10
November	0	0	13,359	13,359	11
December	0	0	14,650	14,650	12
Total annual pumpage	0	0	186,446	186,446	
Less: Water sold				119,734	13
Volume pumped but not sold				66,712	14
Volume sold as a percent of volume pumped				64%	15
Volume used for water production, water quality and system maintenance				270	16
Volume related to equipment/system malfunction				21,214	17
Non-utility volume NOT included in water sales				260	18
Total volume not sold but accounted for				21,744	19
Volume pumped but unaccounted for				44,968	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.)				911	23
Date of maximum: 9/5/2002					24
Cause of maximum:					25
Lawn watering					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				208	26
Date of minimum: 11/30/2002					27
Total KWH used for pumping for the year				212,591	28
If water is purchased: Vendor Name: NONE					29
Point of Delivery: NONE					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)	
REED STREET	WELL #3	88	8	310,000	Yes	1
N. MAIN	WELL #4	86	8	201,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #3	WELL #4		1
Location	READ STREET	N. MAIN		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	LAYNE	POMONA		5
Year Installed	1958	1968		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	520	350		8
Pump Motor or Standby Engine Mfr	GENERAC POWER SYSTEM	WESTINGHOUSE		9 10
Year Installed	1999	1968		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	40	30		13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1981		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	145		6
Total capacity in gallons (actual)	500,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	N		14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	12,786	0	0	0	12,786	1
M	D	6.000	28,322	0	0	0	28,322	2
P	D	6.000	266	0	0	0	266	3
M	D	8.000	3,241	0	0	0	3,241	4
P	D	8.000	7,627	1,193	0	0	8,820	5
P	D	10.000	1,358	0	0	0	1,358	6
M	T	12.000	680	0	0	0	680	7
P	T	12.000	8,084	0	0	0	8,084	8
Total Within Municipality			62,364	1,193	0	0	63,557	
Total Utility			62,364	1,193	0	0	63,557	

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	122	0	0	0	122	2	1
L	0.750	451	0	0	0	451	0	2
M	1.000	210	18	0	0	228	30	3
M	1.500	22	0	0	0	22	8	4
M	1.750	6	0	0	0	6	0	5
M	2.000	19	0	0	0	19	2	6
Total Utility		830	18	0	0	848	42	

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	939	18	17	0	940	8	1
1.000	22	2	1	0	23	0	2
1.250	3	0	0	0	3	0	3
1.500	14	0	0	0	14	0	4
2.000	16	0	0	0	16	0	5
4.000	2	0	0	0	2	0	6
Total:	996	20	18	0	998	8	

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	780	89	11	13	0	47	940	1
1.000	8	8	5	0	0	2	23	2
1.250	3	0	0	0	0	0	3	3
1.500	4	3	5	2	0	0	14	4
2.000	0	9	3	1	0	3	16	5
4.000	0	0	1	1	0	0	2	6
Total:	795	109	25	17	0	52	998	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0	0	0	0	0	1
Within Municipality	142	3	0	0	145	2
Total Fire Hydrants	142	3	0	0	145	
Flushing Hydrants						
	0	0	0	0	0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	46
Number of distribution system valves end of year:	169
Number of distribution valves operated during year:	20

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Repairs of Water Plant (650) There were several water main breaks during 2002 at an approximate cost of \$8,500. There was a relocation of an existing hydrant at an approximate cost of \$3,400.

Outside Services Employed (682) The utility hired a temporary service to handle office duties for an employee on leave.

Employee Pensions and Benefits (686) There was an increase in health insurance premiums during 2002.

Water Utility Plant in Service (Page W-08)

Common utility plant allocated to the water department (300) The plant is allocated 50/50 between the water and sewer utilities.

Water Mains (Page W-15)

New mains were contributed by developers.

Water Services (Page W-16)

New services were charged per PSC rates and/or contributed by developers.

Hydrants and Distribution System Valves (Page W-18)

Number of hydrants and distribution valves operated during the year--The utility has been informed of this and corrective action will be taken.
