



3013 (02-09-04)

**ANNUAL REPORT**

OF

Name: CITY OF WEST BEND WATER UTILITY

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Principal Office: 1115 S. MAIN STREET  
WEST BEND, WI 53095

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For the Year Ended: DECEMBER 31, 2002

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

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

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



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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** CITY OF WEST BEND WATER UTILITY

**Utility Address:** 1115 S. MAIN STREET  
WEST BEND, WI 53095

**When was utility organized?** 12/1/1908

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MR TERRANCE H. KIEKHAEFER

**Title:** PUBLIC WORKS DIRECTOR

**Office Address:**

1115 SOUTH MAIN STREET  
WEST BEND, WI 53095

**Telephone:** (262) 335 - 5040

**Fax Number:** (262) 335 - 5032

**E-mail Address:** wbu@ci.west-bend.wi.us

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

**Name:**

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

**Name:** MR. DOUGLAS BADE

**Title:** COUNCIL PRESIDENT

**Office Address:**

1115 S MAIN STREET  
WEST BEND, WI 53095

**Telephone:** (262) 335 - 5100

**Fax Number:**

**E-mail Address:**

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

**IDENTIFICATION AND OWNERSHIP**

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

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**Name:**

**Title:**

**Office Address:** VIRCHOW, KRAUSE & COMPANY LLP  
P.O. BOX 7398  
MADISON, WI 53707-7398

**Telephone:** (608) 249 - 6622

**Fax Number:** (608) 249 - 8532

**E-mail Address:** therlitzka@virchowkrause.com

**Date of most recent audit report:** 12/31/2002

**Period covered by most recent audit:** 2002

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

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**Name:** MR TERRANCE H KIEKHAEFER

**Title:** PUBLIC WORKS DIRECTOR

**Office Address:**

1115 SOUTH MAIN STREET  
WEST BEND, WI 53095

**Telephone:** (262) 335 - 5040

**Fax Number:** (262) 335 - 5032

**E-mail Address:** wbu@ci.west-bend.wi.us

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**Name of utility commission/committee:** N/A - City Council is governing body

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

MR DOUG BADE, COUNCIL PRESIDENT

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**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

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

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

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

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	3,667,549	3,663,234	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	2,003,838	1,529,022	2
Depreciation Expense (403)	641,025	613,532	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	463,713	446,684	5
<b>Total Operating Expenses</b>	<b>3,108,576</b>	<b>2,589,238</b>	
<b>Net Operating Income</b>	<b>558,973</b>	<b>1,073,996</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>558,973</b>	<b>1,073,996</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	40,508	88,408	10
Miscellaneous Nonoperating Income (421)	0	0	11
<b>Total Other Income</b>	<b>40,508</b>	<b>88,408</b>	
<b>Total Income</b>	<b>599,481</b>	<b>1,162,404</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	(14,726)	(7,490)	13
<b>Total Miscellaneous Income Deductions</b>	<b>(14,726)</b>	<b>(7,490)</b>	
<b>Income Before Interest Charges</b>	<b>614,207</b>	<b>1,169,894</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	103,704	102,996	14
Amortization of Debt Discount and Expense (428)	35,339	21,770	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	138,541	193,946	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
<b>Total Interest Charges</b>	<b>277,584</b>	<b>318,712</b>	
<b>Net Income</b>	<b>336,623</b>	<b>851,182</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	6,026,347	5,208,865	20
Balance Transferred from Income (433)	336,623	851,182	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	62,500	33,700	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>6,300,470</b>	<b>6,026,347</b>	

### INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.  
 2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
INVESTMENT INCOME	40,508	5
<b>Total (Acct. 419):</b>	<b>40,508</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		6
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
INTEREST CHARGED TO CONSTRUCTION	(14,726)	8
<b>Total (Acct. 426):</b>	<b>(14,726)</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
FORGIVENESS OF PUBLIC FIRE PROTECTION	62,500	10
<b>Total (Acct. 435)--Debit:</b>	<b>62,500</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		12
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>					0	6
<b>Total costs and expenses</b>	0	0	0	0	0	
<b>Net income (or loss)</b>	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	3,667,549	0	0	0	3,667,549	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
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
.					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>3,667,549</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,667,549</b>	

### DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	670,318		<b>670,318</b>	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	89,172		<b>89,172</b>	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
<b>Total Payroll</b>	<b>759,490</b>	<b>0</b>	<b>759,490</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	27,074,833	25,688,044	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	5,513,488	5,066,755	2
<b>Net Utility Plant</b>	<b>21,561,345</b>	<b>20,621,289</b>	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>21,561,345</b>	<b>20,621,289</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	1,745,000	1,765,000	7
Other Investments (124)	503,295	503,295	8
Special Funds (125-128)	672,263	2,593,432	9
<b>Total Other Property and Investments</b>	<b>2,920,558</b>	<b>4,861,727</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	1,298	7,265	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)	1,256,966	909,329	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	891,166	914,668	15
Other Accounts Receivable (143)	9,026	23,170	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	391,941	305,069	18
Materials and Supplies (151-163)	38,390	35,674	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
<b>Total Current and Accrued Assets</b>	<b>2,588,787</b>	<b>2,195,175</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	90,163	99,091	24
Other Deferred Debits (182-186)	242,701	125,063	25
<b>Total Deferred Debits</b>	<b>332,864</b>	<b>224,154</b>	
<b>Total Assets and Other Debits</b>	<b>27,403,554</b>	<b>27,902,345</b>	

### BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	3,079,381	2,716,006	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	6,300,470	6,026,347	28
<b>Total Proprietary Capital</b>	<b>9,379,851</b>	<b>8,742,353</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	4,755,000	5,030,000	29
Advances from Municipality (223)	2,294,238	3,825,167	30
Other Long-Term Debt (224)	0	0	31
<b>Total Long-Term Debt</b>	<b>7,049,238</b>	<b>8,855,167</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	32
Accounts Payable (232)	190,335	125,067	33
Payables to Municipality (233)	251,577	127,804	34
Customer Deposits (235)			35
Taxes Accrued (236)	430,741	414,429	36
Interest Accrued (237)	80,745	114,746	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	149,013	85,340	41
<b>Total Current and Accrued Liabilities</b>	<b>1,102,411</b>	<b>867,386</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	94,652	103,665	44
<b>Total Deferred Credits</b>	<b>94,652</b>	<b>103,665</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	9,777,402	9,333,774	49
<b>Total Liabilities and Other Credits</b>	<b>27,403,554</b>	<b>27,902,345</b>	

### NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	26,556,545	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)	5,516				5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	512,772				7
<b>Total Utility Plant</b>	<b>27,074,833</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	5,513,488	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
<b>Total Accumulated Provision</b>	<b>5,513,488</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>21,561,345</b>	<b>0</b>	<b>0</b>	<b>0</b>	

### ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 111)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	5,066,755				<b>5,066,755</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	641,025				<b>641,025</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	39,695				<b>39,695</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	14,260				<b>14,260</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>694,980</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>694,980</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	247,375				<b>247,375</b>	<b>15</b>
Cost of removal	872				<b>872</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>248,247</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>248,247</b>	<b>19</b>
<b>Balance End of Year</b>	<b>5,513,488</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,513,488</b>	<b>20</b>
						<b>21</b>
						<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

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

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

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

Particulars (a)	Amount (b)
Balance first of year	0 1
<b>Additions:</b>	
Provision for uncollectibles during year	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
<b>Total Additions</b>	<u>0</u>
<b>Deductions:</b>	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
<b>Total accounts written off</b>	<u>0</u>
<b>Balance end of year</b>	<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)
<b>Electric Utility</b>						
Fuel (151)					0	0 1
Fuel stock expenses (152)					0	0 2
Plant mat. & oper. sup. (154)					0	0 3
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility (154)	38,390	35,674 2
Sewer utility (154)		0 3
Heating utility (154)		0 4
Gas utility (154)		0 5
Merchandise (155)		0 6
Other materials & supplies (156)		0 7
Stores expense (163)		0 8
<b>Total Materials and Supplies</b>	<b>38,390</b>	<b>35,674</b>

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1992 DEBT ISSUE	15,306	428	497	1
1994 DEBT ISSUE	850	428	1,095	2
1997 DEBT ISSUE	3,423	428	0	3
1998 DEBT ISSUE	4,580	428	13,114	4
1999 DEBT ISSUE	1,250	428	11,906	5
2000 DEBT ISSUE	4,400	428	17,037	6
2001 DEBT ISSUE	4,060	428	46,514	7
<b>Total</b>			<b>90,163</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				8
<b>Total</b>			<b>0</b>	

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

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

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	2,716,006	1
<b>Changes during year (explain):</b>		
TIF DISTRICT ADDITIONS	363,375	2
<b>Balance end of year</b>	<b><u>3,079,381</u></b>	

**BONDS (ACCTS. 221 AND 222)**

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)	
1998 Revenue Bonds	03/01/1998	03/01/2008	4.40%	950,000	<b>1</b>
1999 REVENUE BONDS	03/01/1999	03/01/2019	4.54%	2,375,000	<b>2</b>
2000 REVENUE BONDS	04/01/2000	03/01/2010	4.83%	725,000	<b>3</b>
2001 REVENUE BONDS	04/01/2001	03/01/2012	4.30%	705,000	<b>4</b>
<b>Total Bonds (Account 221):</b>				<b>4,755,000</b>	
Total Reacquired Bonds (Account 222)				0	<b>5</b>
<b>Net amount of bonds outstanding December 31:</b>				<b>4,755,000</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

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

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)	
<b>Advances (223)</b>					
1994 G. O. refunding	07/01/1994	07/01/2006	4.30%	237,128	<b>1</b>
1997 Promissory note	04/01/1997	04/01/2007	5.00%	0	<b>2</b>
1999 G.O. DEBT	03/01/1998	09/01/2004	4.15%	18,128	<b>3</b>
2001 G.O. REFUNDING	12/31/2001	02/01/2010	4.05%	1,406,116	<b>4</b>
2002 G.O. NOTES	12/31/2002	04/01/2007	3.38%	632,866	<b>5</b>
1992 G. O. debt	02/01/1992	02/01/2009	5.85%	0	<b>6</b>
<b>Total for Account 223</b>				<b><u>2,294,238</u></b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	414,429	1
<b>Accruals:</b>		
Charged water department expense	463,712	2
Charged electric department expense		3
Charged sewer department expense	9,342	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>473,054</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	401,628	6
Social Security taxes	51,336	7
PSC Remainder Assessment	3,778	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>456,742</b>	
<b>Balance end of year</b>	<b>430,741</b>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
1998 Revenue Bonds	15,932	43,546	45,246	14,232	1
2001 REVENUE BONDS	10,840	31,203	31,730	10,313	2
1999 REVENUE BONDS	9,943	28,955	29,305	9,593	3
<b>Subtotal</b>	<b>36,715</b>	<b>103,704</b>	<b>106,281</b>	<b>34,138</b>	
<b>Advances from Municipality (223)</b>					
NONE				0	4
1992 G.O. Advance	34,475	6,895	41,370	0	5
1994 G.O. refunding	6,355	11,609	12,710	5,254	6
1997 Promissory Note	9,417	12,113	21,530	0	7
2000 REVENUE BONDS	13,133	36,659	37,755	12,037	8
1998 GO Notes	544	912	1,200	256	9
1992 G.O. (86 REFIN)	1,653	330	1,983	0	10
2001 G.O. REFUNDING	12,454	53,377	42,320	23,511	11
2002 GO NOTES		16,646	11,097	5,549	12
<b>Subtotal</b>	<b>78,031</b>	<b>138,541</b>	<b>169,965</b>	<b>46,607</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	13
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	14
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>114,746</b>	<b>242,245</b>	<b>276,246</b>	<b>80,745</b>	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	9,333,774	0	0	0	0	<b>9,333,774</b>	1
<b>Add credits during year:</b>							
For Services	114,179					<b>114,179</b>	2
For Mains	266,449					<b>266,449</b>	3
<b>Other (specify):</b>							
HYDRANTS	63,000					<b>63,000</b>	4
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	5
<b>Balance End of Year</b>	<b>9,777,402</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,777,402</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	6

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

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
ADVANCE TO TIF	1,745,000	1
<b>Total (Acct. 123):</b>	<b>1,745,000</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENTS RECEIVABLE	503,295	2
<b>Total (Acct. 124):</b>	<b>503,295</b>	
<b>Sinking Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Depreciation Fund (126):</b>		
DEPRECIATION ACCOUNT	117,500	4
<b>Total (Acct. 126):</b>	<b>117,500</b>	
<b>Other Special Funds (128):</b>		
REDEMPTION ACCOUNT	246,853	5
RESERVE ACCOUNT	254,710	6
CONSTRUCTION ACCOUNT	53,200	7
<b>Total (Acct. 128):</b>	<b>554,763</b>	
<b>Interest Special Deposits (132):</b>		
NONE		8
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
NONE		9
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		10
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	891,166	11
Electric		12
Sewer (Regulated)		13
<b>Other (specify):</b>		
NONE		14
<b>Total (Acct. 142):</b>	<b>891,166</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		15
Merchandising, jobbing and contract work		16
<b>Other (specify):</b>		

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

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

Particulars (a)		Balance End of Year (b)
<b>Other Accounts Receivable (143):</b>		
MISCELLANEOUS BILLINGS	9,026	17
<b>Total (Acct. 143):</b>	<b>9,026</b>	
<b>Receivables from Municipality (145):</b>		
RECEIVABLE FROM MUNICIPAL (TAX ROLL, ADD'L PUBLIC FIRE, ENG. LABOR, MISC)	211,761	18
RECEIVABLE FROM CAPITAL PROJECTS FUND (CONSTRUCTION ITEMS)	79,778	19
RECEIVABLE FROM SEWER UTILITY (LABOR CHARGES, MISC.)	63,421	20
RECEIVABLE FROM DEBT SERVICE (DEBT SERVICE PAYMENT)	36,981	21
<b>Total (Acct. 145):</b>	<b>391,941</b>	
<b>Prepayments (165):</b>		
NONE		22
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		23
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
PRELIMINARY SURVEY AND INVESTIGATION	242,701	24
<b>Total (Acct. 183):</b>	<b>242,701</b>	
<b>Clearing Accounts (184):</b>		
NONE		25
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		26
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		27
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
PAYABLE TO MUNICIPAL (INSURANCE, PAYROLL RELATED ITEMS)	194,566	28
PAYABLE TO SEWER UTILITY (MAINT. & EQUIPMENT RENTAL CHARGES)	24,706	29
PAYABLE TO CAPITAL PROJECTS FUND (VARIOUS AMTS, ALL UNDER \$1000)	11,322	30
PAYABLE TO DEBT SERVICE FUND (DEBT SERVICE PAYMENTS)	20,983	31
<b>Total (Acct. 233):</b>	<b>251,577</b>	
<b>Other Deferred Credits (253):</b>		
ACCRUED COMPENSATED ABSENCES	94,652	32
<b>Total (Acct. 253):</b>	<b>94,652</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)		
<b>Add Average:</b>							
Utility Plant in Service	25,744,396	0	0	0	25,744,396	1	
Materials and Supplies	37,032	0	0	0	37,032	2	
<b>Other (specify):</b>						0	3
<b>Less Average:</b>							
Reserve for Depreciation	5,290,121	0	0	0	5,290,121	4	
Customer Advances for Construction					0	5	
Contributions in Aid of Construction	9,555,588	0	0	0	9,555,588	6	
<b>Other (specify):</b>						0	7
<b>Average Net Rate Base</b>	<b>10,935,719</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,935,719</b>		
Net Operating Income	558,973	0	0	0	558,973	8	
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>5.11%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>5.11%</b>		

## RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	2,897,693	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	6,163,408	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>9,061,101</b>	
<b>Net Income</b>		
Net Income	336,623	5
<b>Percent Return on Proprietary Capital</b>	<b>3.72%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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

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

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

New utility rates were placed into effect 06/03/2002 as authorized by the commission.

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**7. Any additional matters.**

**FINANCIAL SECTION FOOTNOTES**

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

8/13/03 email:  
August 13, 2003

Elaine Engelke  
Financial Specialist  
Public Service Commission of Wisconsin  
610 N. Whitney Way  
Madison, WI 53707-7854

RE: 2002 Analytical Review

Dear Ms. Engelke;

This letter is in response to your request for information regarding our 2002 Annual Report. The following responses are offered for your consideration.

Item #1 - The auditors have provided me with new numbers to use for water sales from our water shed. Account 07.404.404612 - Metered Sales to Commercial Customers will be used for this revenue from now on. I will also make a journal entry to correct any and all charges that have been made since January, 2003.

Item #2 - The increase is due to EPA required sampling increases.

Item #3 - The CWIP number used in 2002 was \$708,770 and this did not include some additional engineering that was booked late last year. We should have included this amount in the tax calculation. The net effect would be an increase in the tax equivalent of \$7,070 which we will book in 2003. The following is the calculation:

Additional CWIP from 2001 -	41,511
Assessed Value (.971986)	40,348
Net Tax Rate -	.17523
Additional Taxes Owed -	7,070

Item #4 - We will record these retirements in 2003. There were 2 services retired and we estimate a value of \$340 to retire.

If you have any other questions or concerns, please contact me.

Respectfully,  
Ruth A. Mueller  
WEST BEND WATER UTILITY  
(262)335-5040

7/14/03 email  
Dear Mr. Kiekhaefer:

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

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## FINANCIAL SECTION FOOTNOTES

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years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issues:

1. On Page W-4, an amount is reported in Account 474 described as bulk water sales. In the future, all water sales should be reported in Accounts 460 through 464. This has been brought to your attention in prior reviews. Please follow this procedure in the future.
2. On Page W-5, Source of Supply Expenses increased over 15% and \$10,000 without explanation. Please furnish an explanation for this increase and follow this procedure in the future.
3. The amount reported for Utility Plant Jan. 1 on Page W-7 does not agree with the plant amount reported in 2001 on Page F-7, Net Utility Plant schedule. Please furnish an explanation.
4. A footnote to the Water Services schedule Page W-18 in the 2001 annual report indicates that the dollar cost of the two services retired would be adjusted in the 2002 utility plant in service schedule (Account 345, and depreciation would need to be adjusted also). However, no adjustments are reported in the 2002 annual report for 2001 services retirements. Please furnish an explanation.

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](mailto:elaine.engelke@psc.state.wi.us). If we have no questions regarding your response, you can consider the review closed.

Sincerely,

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

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	3,484,179	1
<b>Total Sales of Water</b>	<b>3,484,179</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	29,329	2
Miscellaneous Service Revenues (471)	416	3
Rents from Water Property (472)	101,797	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	51,828	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>183,370</b>	
<b>Total Operating Revenues</b>	<b>3,667,549</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expense (600-617)	31,993	8
Pumping Expenses (620-633)	235,820	9
Water Treatment Expenses (640-652)	102,645	10
Transmission and Distribution Expenses (660-678)	760,523	11
Customer Accounts Expenses (901-905)	96,942	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	775,915	14
<b>Total Operation and Maintenance Expenses</b>	<b>2,003,838</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	641,025	15
Amortization Expense (404-407)		16
Taxes (408)	463,713	17
<b>Total Other Operating Expenses</b>	<b>1,104,738</b>	
<b>Total Operating Expenses</b>	<b>3,108,576</b>	
<b>NET OPERATING INCOME</b>	<b>558,973</b>	

## WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	9,418	560,677	1,760,239	4
Commercial	764	262,929	624,289	5
Industrial	88	114,410	194,509	6
<b>Total Metered Sales to General Customers (461)</b>	<b>10,270</b>	<b>938,016</b>	<b>2,579,037</b>	
Private Fire Protection Service (462)	236		82,128	7
Public Fire Protection Service (463)			715,072	8
Other Sales to Public Authorities (464)	68	49,075	107,942	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>10,574</b>	<b>987,091</b>	<b>3,484,179</b>	

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

Use a separate line for each delivery point.

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

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	715,072	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
<b>Other (specify):</b> NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>715,072</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	29,329	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>29,329</b>	
<b>Miscellaneous Service Revenues (471):</b>		
SERVICE REVENUES	416	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>416</b>	
<b>Rents from Water Property (472):</b>		
RENTS	101,797	8
<b>Total Rents from Water Property (472)</b>	<b>101,797</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	34,319	10
<b>Other (specify):</b> BULK WATER SALES	17,509	11
<b>Total Other Water Revenues (474)</b>	<b>51,828</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Supervision and Engineering (600)	120	1
Operation Labor and Expenses (601)		2
Purchased Water (602)		3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)	31,873	10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
<b>Total Source of Supply Expenses</b>	<b>31,993</b>	
<b>PUMPING EXPENSES</b>		
Operation Supervision and Engineering (620)	3,422	14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	118,256	17
Pumping Labor and Expenses (624)	17,711	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	28,085	20
Rents (627)		21
Maintenance Supervision and Engineering (630)	2,189	22
Maintenance of Structures and Improvements (631)	17,395	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	48,762	25
<b>Total Pumping Expenses</b>	<b>235,820</b>	
<b>WATER TREATMENT EXPENSES</b>		
Operation Supervision and Engineering (640)	511	26
Chemicals (641)	64,141	27

## WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>WATER TREATMENT EXPENSES</b>		
Operation Labor and Expenses (642)	19,982	<b>28</b>
Miscellaneous Expenses (643)	120	<b>29</b>
Rents (644)		<b>30</b>
Maintenance Supervision and Engineering (650)	238	<b>31</b>
Maintenance of Structures and Improvements (651)		<b>32</b>
Maintenance of Water Treatment Equipment (652)	17,653	<b>33</b>
<b>Total Water Treatment Expenses</b>	<b>102,645</b>	
 <b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Supervision and Engineering (660)		<b>34</b>
Storage Facilities Expenses (661)	4,754	<b>35</b>
Transmission and Distribution Lines Expenses (662)		<b>36</b>
Meter Expenses (663)	9,831	<b>37</b>
Customer Installations Expenses (664)	2,116	<b>38</b>
Miscellaneous Expenses (665)		<b>39</b>
Rents (666)		<b>40</b>
Maintenance Supervision and Engineering (670)	15,696	<b>41</b>
Maintenance of Structures and Improvements (671)		<b>42</b>
Maintenance of Distribution Reservoirs and Standpipes (672)	242,728	<b>43</b>
Maintenance of Transmission and Distribution Mains (673)	304,275	<b>44</b>
Maintenance of Fire Mains (674)		<b>45</b>
Maintenance of Services (675)	110,288	<b>46</b>
Maintenance of Meters (676)	34,567	<b>47</b>
Maintenance of Hydrants (677)	36,268	<b>48</b>
Maintenance of Miscellaneous Plant (678)		<b>49</b>
<b>Total Transmission and Distribution Expenses</b>	<b>760,523</b>	
 <b>CUSTOMER ACCOUNTS EXPENSES</b>		
Supervision (901)	1,290	<b>50</b>
Meter Reading Labor (902)	17,928	<b>51</b>
Customer Records and Collection Expenses (903)	77,724	<b>52</b>
Uncollectible Accounts (904)		<b>53</b>

## WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Miscellaneous Customer Accounts Expenses (905)		54
<b>Total Customer Accounts Expenses</b>	<b>96,942</b>	
 <b>SALES EXPENSES</b>		
Sales Expenses (910)		55
<b>Total Sales Expenses</b>	<b>0</b>	
 <b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	274,679	56
Office Supplies and Expenses (921)	30,598	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	20,921	59
Property Insurance (924)		60
Injuries and Damages (925)	50,034	61
Employee Pensions and Benefits (926)	280,337	62
Regulatory Commission Expenses (928)	19,131	63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	26,406	65
Rents (931)	27,813	66
Maintenance of General Plant (932)	45,996	67
<b>Total Administrative and General Expenses</b>	<b>775,915</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>2,003,838</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		430,740	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		9,341	2
<b>Net property tax equivalent</b>		<b>421,399</b>	
Social Security		51,336	3
PSC Remainder Assessment		3,778	4
Other (specify): CAPITALIZED TAXES		(12,800)	5
<b>Total tax expense</b>		<b>463,713</b>	

### 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			Washington				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.205777				3
County tax rate	mills		3.759560				4
Local tax rate	mills		9.161027				5
School tax rate	mills		7.647973				6
Voc. school tax rate	mills		1.605891				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>22.380228</b>				<b>10</b>
Less: state credit	mills		1.083789				11
<b>Net tax rate</b>	mills		<b>21.296439</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>9.161027</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>9.253864</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>18.414891</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>22.380228</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.822820</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>21.296439</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>17.523128</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>25,646,521</b>	25,646,521				22
Materials & Supplies	\$	<b>35,674</b>	35,674				23
<b>Subtotal</b>	\$	<b>25,682,195</b>	<b>25,682,195</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>392,475</b>	392,475				25
<b>Taxable Assets</b>	\$	<b>25,289,720</b>	<b>25,289,720</b>				<b>26</b>
Assessment Ratio	dec.		0.971986				27
<b>Assessed Value</b>	\$	<b>24,581,254</b>	<b>24,581,254</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>17.523128</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>430,740</b>	<b>430,740</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	346,040					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>430,740</b>					<b>34</b>

### WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	103,417		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)	341,616		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>445,033</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	549,938		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	620,277	135,459	17
Diesel Pumping Equipment (326)	639,525		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>1,809,740</b>	<b>135,459</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	76,102		21
Structures and Improvements (331)	700,004	2,850	22
Water Treatment Equipment (332)	803,322	9,575	23
<b>Total Water Treatment Plant</b>	<b>1,579,428</b>	<b>12,425</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	52,719		24
Structures and Improvements (341)	0		25

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			103,417	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)			341,616	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>445,033</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			549,938	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	42,848	11,809	724,697	17
Diesel Pumping Equipment (326)	26,296		613,229	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<b>69,144</b>	<b>11,809</b>	<b>1,887,864</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			76,102	21
Structures and Improvements (331)	1,239		701,615	22
Water Treatment Equipment (332)	1,220		811,677	23
<b>Total Water Treatment Plant</b>	<b>2,459</b>	<b>0</b>	<b>1,589,394</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			52,719	24
Structures and Improvements (341)			0	25

### WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	2,306,647		26
Transmission and Distribution Mains (343)	11,684,644	1,061,704	27
Fire Mains (344)	0		28
Services (345)	2,145,318	146,158	29
Meters (346)	1,096,934	91,559	30
Hydrants (348)	1,689,876	151,222	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>18,976,138</b>	<b>1,450,643</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	20,950		33
Structures and Improvements (390)	681,628	3,545	34
Office Furniture and Equipment (391)	50,510	800	35
Computer Equipment (391.1)	50,977	135,981	36
Transportation Equipment (392)	455,715	90,983	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	155,993	10,020	39
Laboratory Equipment (395)	2,946		40
Power Operated Equipment (396)	107,955	5,675	41
Communication Equipment (397)	4,146		42
SCADA Equipment (397.1)	404,904	26,142	43
Miscellaneous Equipment (398)	186,184		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>2,121,908</b>	<b>273,146</b>	
<b>Total utility plant in service directly assignable</b>	<b>24,932,247</b>	<b>1,871,673</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>24,932,247</b>	<b>1,871,673</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)			2,306,647 26
Transmission and Distribution Mains (343)			12,746,348 27
Fire Mains (344)			0 28
Services (345)	600		2,290,876 29
Meters (346)	45,185	(11,809)	1,131,499 30
Hydrants (348)	6,000		1,835,098 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>51,785</b>	<b>(11,809)</b>	<b>20,363,187</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			20,950 33
Structures and Improvements (390)	3,023		682,150 34
Office Furniture and Equipment (391)		(6,566)	44,744 35
Computer Equipment (391.1)	22,923	6,566	170,601 36
Transportation Equipment (392)	90,419		456,279 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)	3,183		162,830 39
Laboratory Equipment (395)			2,946 40
Power Operated Equipment (396)			113,630 41
Communication Equipment (397)			4,146 42
SCADA Equipment (397.1)	839		430,207 43
Miscellaneous Equipment (398)	3,600		182,584 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>123,987</b>	<b>0</b>	<b>2,271,067</b>
<b>Total utility plant in service directly assignable</b>	<b>247,375</b>	<b>0</b>	<b>26,556,545</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>247,375</b>	<b>0</b>	<b>26,556,545</b>

### ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.  
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	264,687	2.90%	9,907	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
<b>Total Source of Supply Plant</b>	<b>264,687</b>		<b>9,907</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	214,461	3.20%	17,598	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	260,709	4.40%	29,589	12
Diesel Pumping Equipment (326)	123,090	4.40%	27,561	13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
<b>Total Pumping Plant</b>	<b>598,260</b>		<b>74,748</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	141,750	3.20%	22,426	16
Water Treatment Equipment (332)	132,829	3.30%	26,647	17
<b>Total Water Treatment Plant</b>	<b>274,579</b>		<b>49,073</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	699,690	1.90%	43,826	19
Transmission and Distribution Mains (343)	1,278,032	1.30%	158,801	20
Fire Mains (344)	0			21
Services (345)	531,725	2.90%	64,325	22
Meters (346)	125,603	5.50%	61,282	23
Hydrants (348)	234,502	2.20%	38,775	24
Other Transmission and Distribution Plant (349)	0			25
<b>Total Transmission and Distribution Plant</b>	<b>2,869,552</b>		<b>367,009</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					274,594	4
315					0	5
316					0	6
317					0	7
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>274,594</b>	
321					232,059	8
322					0	9
323					0	10
324					0	11
325	42,848				247,450	12
326	26,296				124,355	13
327					0	14
328					0	15
	<b>69,144</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>603,864</b>	
331	1,239				162,937	16
332	1,220				158,256	17
	<b>2,459</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>321,193</b>	
341					0	18
342					743,516	19
343					1,436,833	20
344					0	21
345	600				595,450	22
346	45,185				141,700	23
348	6,000	872			266,405	24
349					0	25
	<b>51,785</b>	<b>872</b>	<b>0</b>	<b>0</b>	<b>3,183,904</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.  
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	194,668	2.90%	19,775	<b>26</b>
Office Furniture and Equipment (391)	27,382	5.80%	2,762	<b>27</b>
Computer Equipment (391.1)	54,230	26.70%	29,580	<b>28</b>
Transportation Equipment (392)	439,293	13.30%	60,648	<b>29</b>
Stores Equipment (393)	0			<b>30</b>
Tools, Shop and Garage Equipment (394)	83,125	5.80%	9,246	<b>31</b>
Laboratory Equipment (395)	2,401	5.80%	171	<b>32</b>
Power Operated Equipment (396)	23,580	7.50%	8,309	<b>33</b>
Communication Equipment (397)	60,983	9.20%	38,796	<b>34</b>
SCADA Equipment (397.1)	150,370	9.20%		<b>35</b>
Miscellaneous Equipment (398)	23,645	5.80%	10,696	<b>36</b>
Other Tangible Property (399)	0			<b>37</b>
<b>Total General Plant</b>	<b>1,059,677</b>		<b>179,983</b>	
<b>Total accum. prov. directly assignable</b>	<b>5,066,755</b>		<b>680,720</b>	
 Common Utility Plant Allocated to Water Department	 0			 <b>38</b>
 <b>Total accum. prov. for depreciation</b>	 <b>5,066,755</b>		 <b>680,720</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**

<b>Account (e)</b>	<b>Book Cost of Plant Retired (f)</b>	<b>Cost of Removal (g)</b>	<b>Salvage (h)</b>	<b>Adjustments Increase or (Decrease) (i)</b>	<b>Balance End of Year (j)</b>	
390	3,023				211,420	26
391					30,144	27
391.1	22,923				60,887	28
392	90,419		14,260		423,782	29
393					0	30
394	3,183				89,188	31
395					2,572	32
396					31,889	33
397					99,779	34
397.1	839				149,531	35
398	3,600				30,741	36
399					0	37
	<b>123,987</b>	<b>0</b>	<b>14,260</b>	<b>0</b>	<b>1,129,933</b>	
	<b>247,375</b>	<b>872</b>	<b>14,260</b>	<b>0</b>	<b>5,513,488</b>	
					<b>0</b>	<b>38</b>
	<b>247,375</b>	<b>872</b>	<b>14,260</b>	<b>0</b>	<b>5,513,488</b>	

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

<b>Sources of Water Supply</b>					
<b>Month</b>	<b>Purchased Water</b>	<b>Surface Water</b>	<b>Ground Water</b>	<b>Total Gallons</b>	
<b>(a)</b>	<b>Gallons</b>	<b>Gallons</b>	<b>Gallons</b>	<b>All Methods</b>	
	<b>(000's)</b>	<b>(000's)</b>	<b>(000's)</b>	<b>(000's)</b>	
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	
January			92,086	<b>92,086</b>	1
February			82,127	<b>82,127</b>	2
March			89,828	<b>89,828</b>	3
April			91,034	<b>91,034</b>	4
May			92,602	<b>92,602</b>	5
June			94,601	<b>94,601</b>	6
July			112,375	<b>112,375</b>	7
August			100,221	<b>100,221</b>	8
September			85,425	<b>85,425</b>	9
October			87,593	<b>87,593</b>	10
November			79,547	<b>79,547</b>	11
December			83,699	<b>83,699</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>1,091,138</b>	<b>1,091,138</b>	
Less: Water sold				987,091	13
Volume pumped but not sold				<b>104,047</b>	14
Volume sold as a percent of volume pumped				<b>90%</b>	15
Volume used for water production, water quality and system maintenance					16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				<b>0</b>	19
Volume pumped but unaccounted for				<b>104,047</b>	20
Percent of water lost				<b>10%</b>	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					22
N/A					
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				4,477	23
Date of maximum: 7/15/2002					24
Cause of maximum:					25
Lawn sprinkling.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				2,183	26
Date of minimum: 11/28/2002					27
Total KWH used for pumping for the year				1,246,269	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
850 SILVERBROOK DRIVE	10	70	30	1,000,000	Yes	<b>1</b>
700 N. KUESTER LANE	11	80	30	700,000	Yes	<b>2</b>
1214 N 9TH AVENUE	12	109	30	1,000,000	Yes	<b>3</b>
2000 W. DECORAH	13	102	30	1,500,000	Yes	<b>4</b>
925 S. KUESTER LANE	4	275	18	2,300,000	Yes	<b>5</b>
1115 EVERGREEN STREET	5	398	21	375,000	Yes	<b>6</b>
1507 HIGHLAND VIEW DRIVE	7	88	30	1,000,000	Yes	<b>7</b>
1404 OAK STREET	8	93	30	1,200,000	Yes	<b>8</b>
1215 VOGT DRIVE	9	95	30	2,200,000	Yes	<b>9</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	10	11	12	1
Location	850 SILVERBROOK	700 N. KUESTER LANE	1214 N 9TH AVENUE	2
Purpose	P	P	P	3
Destination	R	T	T	4
Pump Manufacturer	LAYNE-BOWLER	LAYNE-BOWLER	LAYNE-BOWLER	5
Year Installed	1997	2000	1991	6
Type	SUBMERSIBLE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	670	380	600	8
Pump Motor or Standby Engine Mfr	PLUEGER	GENERAL ELECTRIC	GENERAL ELECTRIC	9 10
Year Installed	1991	1991	1991	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	15	75	125	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	13	4	5	14
Location	2000 W. DECORAH	925 KUESTER LANE S	1115 EVERGREEN STREET	15
Purpose	P	P	P	16
Destination	D	T	D	17
Pump Manufacturer	LAYNE-BOWLER	LAYNE-BOWLER	LAYNE-BOWLER	18
Year Installed	2002	1991	1982	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	850	1,550	330	21
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	U.S. MOTOR	U S MOTOR	22 23
Year Installed	1978	1991	2001	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	125	100	25	26

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	7	8	9	1
Location	1507 HIGHLAND VIEW	1404 OAK STREET	1215 VOGT	2
Purpose	P	P	P	3
Destination	R	D	D	4
Pump Manufacturer	LAYNE-BOWLER	LAYNE-BOWLER	LAYNE-BOWLER	5
Year Installed	2002	1997	1989	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	740	870	1,490	8
Pump Motor or Standby Engine Mfr	U S MOTOR	U S MOTOR	U S MOTOR	10
Year Installed	1966	1966	2001	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	25	60	125	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	BOOSTER #1	BOOSTER #2	BOOSTER #3	14
Location	1153 N MAIN STREET	1153 N MAIN STREET	1153 NORTH MAIN STREET	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	LAYNE-WESTERN	LAYNE-WESTERN	LAYNE-WESTERN	18
Year Installed	1990	1990	1990	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	700	400	1,600	21
Pump Motor or Standby Engine Mfr	U S MOTOR	U S MOTOR	U S MOTOR	23
Year Installed	1990	1990	1990	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	50	40	125	26

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	BOOSTER #6	BOOSTER #6-1	1
Location	850 SILVERBROOK DRIVE	850 SILVERBROOK DR	2
Purpose	B	B	3
Destination	D	D	4
Pump Manufacturer	LAYNE-BOWLER	LAYNE-BOWLER	5
Year Installed	1991	1991	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,000	1,000	8
Pump Motor or Standby Engine Mfr	U S MOTOR	U S MOTOR	10
Year Installed	1997	1962	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	40	50	13

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

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	1	10TH AVENUE	2	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	R	<b>3</b>
Year constructed	1959	1978	1967	<b>4</b>
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	CONCRETE	<b>5</b>
Elevation difference in feet (See Headnote 3.)	10	234	6	<b>6</b>
Total capacity in gallons (actual)	197,000	1,000,000	298,000	<b>7</b>
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)				<b>9</b>
Points of application (wellhouse, central facilities, booster station, other)				<b>10</b>
Filters, type (gravity, pressure, other, none)				<b>11</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				<b>12</b>
Is a corrosion control chemical used (yes, no)?				<b>13</b>
Is water fluoridated (yes, no)?				<b>14</b>

## 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	AIRSTRIPPER	BARTON	HOSPITAL	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	ET	3
Year constructed	1990	1967	1997	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	10	234	90	6
Total capacity in gallons (actual)	120,000	300,000	300,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER			9
Points of application (wellhouse, central facilities, booster station, other)	BOOSTER STATION			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.)	5.4000			12
Is a corrosion control chemical used (yes, no)?	Y			13
Is water fluoridated (yes, no)?	Y			14

## 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	NORTHWEST	UNIVERSITY	WELL #8	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S	S		3
Year constructed	1997	1978		4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		5
Elevation difference in feet (See Headnote 3.)	315	154		6
Total capacity in gallons (actual)	400,000	2,000,000		7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)			OTHER	9
Points of application (wellhouse, central facilities, booster station, other)			WELLHOUSE	10
Filters, type (gravity, pressure, other, none)			PRESSURE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			2.0160	12
Is a corrosion control chemical used (yes, no)?			N	13
Is water fluoridated (yes, no)?			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	4.000	13,100	0	0	0	13,100	1
M	D	6.000	311,577	0	0	0	311,577	2
M	D	8.000	153,374	9,390	0	0	162,764	3
M	D	10.000	66,948	0	0	0	66,948	4
M	T	10.000	6,630	0	0	0	6,630	5
M	D	12.000	108,348	6,461	0	0	114,809	6
M	T	12.000	17,144	0	0	0	17,144	7
M	T	14.000	81	0	0	0	81	8
M	T	16.000	3,817	0	0	0	3,817	9
M	T	18.000	694	0	0	0	694	10
<b>Total Within Municipality</b>			<b>681,713</b>	<b>15,851</b>	<b>0</b>	<b>0</b>	<b>697,564</b>	
M	D	8.000	3,973	0	0	0	3,973	11
M	D	12.000	5,162	0	0	0	5,162	12
<b>Total Outside of Municipality</b>			<b>9,135</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,135</b>	
<b>Total Utility</b>			<b>690,848</b>	<b>15,851</b>	<b>0</b>	<b>0</b>	<b>706,699</b>	

### WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	3,556	0	0	0	3,556		1
L	0.750	937	0	3	0	934		2
M	1.000	2,130	3	0	0	2,133		3
L	1.000	12	0	0	0	12		4
L	1.250	2	0	0	0	2		5
M	1.250	846	131	0	0	977		6
M	1.500	111	0	0	0	111		7
L	1.500	7	0	0	0	7		8
L	2.000	4	0	0	0	4		9
M	2.000	161	0	0	0	161		10
M	3.000	4	0	0	0	4		11
M	4.000	95	0	0	0	95		12
M	6.000	92	1	0	0	93		13
M	8.000	63	15	0	0	78		14
M	10.000	1	0	0	0	1		15
<b>Total Utility</b>		<b>8,021</b>	<b>150</b>	<b>3</b>	<b>0</b>	<b>8,168</b>	<b>0</b>	

### METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	9,405	700	441	(5)	9,659	20	1
0.750	519	20	16	0	523	0	2
1.000	270	15	20	2	267	0	3
1.250	0	0	0	0	0	0	4
1.500	153	25	2	0	176	35	5
2.000	115	15	0	(2)	128	22	6
3.000	29	2	1	0	30	13	7
4.000	19	0	1	0	18	9	8
6.000	5	0	0	0	5	3	9
<b>Total:</b>	<b>10,515</b>	<b>777</b>	<b>481</b>	<b>(5)</b>	<b>10,806</b>	<b>102</b>	

#### Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use		In Stock and Deduct Meters (n)	Total (o)	
					(m)	(n)			
0.625	8,956	350	43	17	6	287	9,659	1	
0.750	422	70	10	1	0	20	523	2	
1.000	104	127	15	6	0	15	267	3	
1.250	0	0	0	0	0	0	0	4	
1.500	1	116	8	14	0	37	176	5	
2.000	0	77	7	20	0	24	128	6	
3.000	0	20	1	4	1	4	30	7	
4.000	0	7	3	6	0	2	18	8	
6.000	0	1	1	1	0	2	5	9	
<b>Total:</b>	<b>9,483</b>	<b>768</b>	<b>88</b>	<b>69</b>	<b>7</b>	<b>391</b>	<b>10,806</b>		

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	19				19	<b>1</b>
Within Municipality	1,202	48	7		1,243	<b>2</b>
<b>Total Fire Hydrants</b>	<b>1,221</b>	<b>48</b>	<b>7</b>	<b>0</b>	<b>1,262</b>	
<b>Flushing Hydrants</b>						
	0				0	<b>3</b>
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Number of hydrants operated during year: 432  
 Number of distribution system valves end of year: 2,196  
 Number of distribution valves operated during year: 613

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## WATER OPERATING SECTION FOOTNOTES

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

Account 672 - Increase due to painting of Barton Water Tower.  
Account 673 - Increase due to labor, equipment, and supplies for blacktopping of watermain breaks.  
Account 676 - Increase due to purchase of electronic meter reading equipment  
Account 903 - Increase due to the purchase of new billing forms and increase in postal costs.  
Account 920 - Increase labor costs from General City.  
Account 923 - Decrease due to less services being required than in previous year.  
Account 925 - Increase due to increase in risk management insurance increase  
Account 926 - Increase due to an increase in health insurance costs.  
Account 928 - Increase due to rate increase review and application.

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### Water Utility Plant in Service (Page W-08)

Account 325 - Adjustment to account reflects reclassification of line meters  
Account 325 - Addition of \$135,459 reflects addition of back-up power supplies at Well #13, Booster Station, and Well #11.  
  
Account 346 - Adjustment to account reflects reclassification of line meters  
  
Account 391 - Adjustment reflects correct classification of computer equipment.  
  
Account 391.1 - Adjustment reflects correct classification of computer equipment.  
  
Account 391.1 - Additions of \$135,981 reflects addition of new billing system.

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### Accumulated Provision for Depreciation - Water (Page W-10)

Account 397 - The accumulated depreciation at the end of the year is greater than the plant balance due to plant retirements made. No additional deprectation will be recorded in 2003.

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### Pumping and Purchased Water Statistics (Page W-12)

We do not make an estimation of water used for main flushing and water treatment.

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### Water Mains (Page W-17)

Additions were paid for by developers, the municipality, and the utility.

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### Water Services (Page W-18)

Additions were paid for by developers, the municipality, and the utility.

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### Meters (Page W-19)

Adjustments were made to adjust actual end of year balance.

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### Hydrants and Distribution System Valves (Page W-20)

The Public Service Commission no longer regulates valve and hydrant testing. We follow the recommendation of the Wisconsin DNR which states that we should test them every three years. Therefore, we test one-third annually.

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