



3015 (02-09-04)

ANNUAL REPORT

OF

Name: CITY OF WEYAUWEGA WATER UTILITY

Principal Office: 109 E. MAIN STREET
P.O. BOX 578
WEYAUWEGA, WI 54983

For the Year Ended: DECEMBER 31, 2002

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

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CITY OF WEYAUWEGA WATER UTILITY

Utility Address: 109 E. MAIN STREET
P.O. BOX 578
WEYAUWEGA, WI 54983

When was utility organized? 6/1/1923

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR NICHOLAS G. WOHLT
Title: CITY ADMINISTRATOR/CLERK/TREAS.

Office Address:
109 E. MAIN STREET
P.O. BOX 578
WEYAUWEGA, WI 54983

Telephone: (920) 867 - 2630

Fax Number: (920) 867 - 2635

E-mail Address: WEYAUWEGA@WCEDC.ORG

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

Name:
Title:
Office Address: CLIFTON GUNDERSON LLP
201 FRONTENAC AVENUE
P.O. BOX 106
STEVENS POINT, WI 54481

Telephone: (715) 344 - 4984

Fax Number: (715) 344 - 8544

E-mail Address:

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

Name: MR. DONALD MORGAN
Title: PUBLIC WORKS COMMITTEE CHAIRMAN

Office Address:
109 E. MAIN STREET
P.O. BOX 578
WEYAUWEGA, WI 54983

Telephone: (920) 867 - 2630

Fax Number: (920) 867 - 2635

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name:

Title:

Office Address: CLIFTON GUNDERSON LLP
201 FRONTENAC AVENUE
P.O. BOX 106
STEVENS POINT, WI 54481

Telephone: (715) 344 - 4984

Fax Number: (715) 344 - 8544

E-mail Address:

Date of most recent audit report: 2/26/2002

Period covered by most recent audit: YEAR ENDED DECEMBER 31, 2002

Names and titles of utility management including manager or superintendent:

Name: MR KENT WIEDENHOEFT

Title: WATER SUPERINTENDENT

Office Address:

109 E. MAIN STREET
P.O. BOX 578
WEYAUWEGA, WI 54983

Telephone: (920) 867 - 2630

Fax Number: (920) 867 - 2635

E-mail Address:

Name of utility commission/committee: None

Names of members of utility commission/committee:

MS DONNA ALLENSTEIN
MR MIKE KEMPF
MR DONALD MORGAN, CHAIRMAN

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)	273,546	250,820	1
Operating Expenses:			
Operation and Maintenance Expense (401)	118,506	142,111	2
Depreciation Expense (403)	38,595	36,306	3
Amortization Expense (404)	0	0	4
Taxes (408)	38,931	39,376	5
Total Operating Expenses	196,032	217,793	
Net Operating Income	77,514	33,027	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	77,514	33,027	
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)	5,478	14,087	9
Miscellaneous Nonoperating Income (421)	0	2,066	10
Total Other Income	5,478	16,153	
Total Income	82,992	49,180	
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	82,992	49,180	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	38,529	0	13
Amortization of Debt Discount and Expense (428)	1,852	330	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	6,792	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	40,381	7,122	
Net Income	42,611	42,058	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,005,900	926,825	19
Balance Transferred from Income (433)	42,611	42,058	20
Miscellaneous Credits to Surplus (434)	37,017	37,017	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	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)	1,085,528	1,005,900	

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		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST INCOME	5,478	4
Total (Acct. 419):	5,478	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
TAX EQUIVALENT FORGIVEN	37,017	8
Total (Acct. 434):	37,017	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					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	273,546	0	0	0	273,546	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	273,546	0	0	0	273,546	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,156,934	1,835,812	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	651,451	616,321	2
Net Utility Plant	1,505,483	1,219,491	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	404,265	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	404,265	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	693,372	442,734	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	17,787	15,654	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	60,448	34,664	15
Prepayments (165)	9,142	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	780,749	493,052	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	14,688	1,320	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	14,688	1,320	
Total Assets and Other Debits	2,705,185	1,713,863	

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)	397,865	131,842	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,085,528	1,005,900	23
Total Proprietary Capital	1,483,393	1,137,742	
LONG-TERM DEBT			
Bonds (221)	660,000	0	24
Advances from Municipality (223)	0	136,518	25
Other long-Term Debt (224)	108,942	0	26
Total Long-Term Debt	768,942	136,518	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	5,975	6,546	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	14,837	1,824	32
Other Current and Accrued Liabilities (238)	10,257	9,452	33
Total Current and Accrued Liabilities	31,069	17,822	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	421,781	421,781	38
Total Liabilities and Other Credits	2,705,185	1,713,863	

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)	2,156,934	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	2,156,934	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	651,451	0	0	0	9
Total Accumulated Provision	651,451	0	0	0	
Net Utility Plant	1,505,483	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	616,321				616,321	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	38,595				38,595	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	2,435				2,435	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	41,030	0	0	0	41,030	13
Debits during year						14
Book cost of plant retired	5,900				5,900	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	5,900	0	0	0	5,900	19
Balance End of Year	651,451	0	0	0	651,451	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	60,448	34,664
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	60,448	34,664

**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)				
ISSUANCE COSTS	1,852	428	14,688	1
Total			<u><u>14,688</u></u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u><u>0</u></u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	131,842	1
Changes during year (explain):		
MAINS	186,690	2
HYDRANTS	59,894	3
SERVICES	19,439	4
Balance end of year	<u>397,865</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)	
2002 WATER BONDS	02/14/2002	02/01/2021	3.25%	660,000	1
Total Bonds (Account 221):				660,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
1999 BOND NOTE	01/12/1999	10/01/2016	4.28%	59,442	1
1995 PROMISSORY NOTE	08/21/1995	09/01/2005	4.50%	49,500	2
Total for Account 224				108,942	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	39,509	2
Charged electric department expense		3
Charged sewer department expense	800	4
Other (explain):		
NONE		5
Total Accruals and other credits	40,309	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	3,049	7
PSC Remainder Assessment	243	8
Other (explain):		
Property tax assessment forgiven	37,017	9
Total payments and other debits	40,309	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
2002 WATER BONDS	0	32,981	19,561	13,420	1
Subtotal	0	32,981	19,561	13,420	
Advances from Municipality (223)					
NONE	0			0	2
1995 PROMISSORY NOTE	1,188	0	1,188	0	3
1999 BOND NOTE	636	0	636	0	4
Subtotal	1,824	0	1,824	0	
Other long-Term Debt (224)					
1995 PROMISSORY NOTE	0	3,234	2,376	858	5
1999 BOND NOTE		2,314	1,755	559	6
Subtotal	0	5,548	4,131	1,417	
Notes Payable (231)					
NONE	0			0	7
Subtotal	0	0	0	0	
Total	1,824	38,529	25,516	14,837	

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	421,781	0	0	0	0	421,781	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	421,781	0	0	0	0	421,781	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
ADVANCE TO TIF FUND	404,265	1
Total (Acct. 123):	404,265	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	17,787	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	17,787	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
NONE		12
Total (Acct. 145):	0	
Prepayments (165):		
PREPAID INSURANCE	9,142	13
Total (Acct. 165):	9,142	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)
<hr/>	
Payables to Municipality (233):	
NONE	16
Total (Acct. 233):	0
<hr/>	
Other Deferred Credits (253):	
NONE	17
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,996,373	0	0	0	1,996,373	1
Materials and Supplies	47,556	0	0	0	47,556	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	633,886	0	0	0	633,886	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	421,781	0	0	0	421,781	6
Other (specify):						
NONE					0	7
Average Net Rate Base	988,262	0	0	0	988,262	
Net Operating Income	77,514	0	0	0	77,514	8
Net Operating Income as a percent of Average Net Rate Base						
	7.84%	N/A	N/A	N/A	7.84%	

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	264,853	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,045,714	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	1,310,567	
Net Income		
Net Income	42,611	5
Percent Return on Proprietary Capital	3.25%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Notes Payable & Miscellaneous Long-Term Debt (Page F-14)

Account 224 contains the debt that in the prior years was coded to account 223. It was noted that this is not an advance from the municipality and should be shown as other long-term debt.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

no response; review 2003
Dear Mr. Wohlt:

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

1. On Page W-4, \$6,691 is reported in Account 474 described as "miscellaneous charges". Amounts greater than \$2,000, even grouped are to be fully described. Please provide a brief description of this amount, such as a short list.
2. On Page W-16, 836 services are reported in use (end of year less not in use). However, on Page W-17, only 801 meters are reported in use (end of year less in stock). Please explain why there are significantly more services in use than meters in use.

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

Accountant's Report

Members of the City Council
City of Weyauwega
Weyauwega, Wisconsin

We have compiled the Municipal Utility Annual Report included in the accompanying prescribed form for the City of Weyauwega, Wisconsin as of December 31, 2002 and for the year then ended in accordance with the Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation was limited to presenting in the form prescribed by the Public Service Commission information that is the representation of management. We have not audited or reviewed the report referred to above

FINANCIAL SECTION FOOTNOTES

and, accordingly, do not express an opinion or any other form of assurance on it.

This report is presented in accordance with the requirements of the Public Service Commission which differ from generally accepted accounting principles. Accordingly, this report is not designed for those who are not informed about such differences.

Clifton Gunderson LLP

Stevens Point, Wisconsin
February 26, 2003

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	257,123	1
Total Sales of Water	257,123	
Other Operating Revenues		
Forfeited Discounts (470)	0	2
Other Water Revenues (474)	16,423	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	16,423	
Total Operating Revenues	273,546	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	61,797	5
General Operating Expenses (680-690)	56,709	6
Total Operation and Maintenance Expenses	118,506	
Other Operating Expenses		
Depreciation Expense (403)	38,595	7
Amortization Expense (404)		8
Taxes (408)	38,931	9
Total Other Operating Expenses	77,526	
Total Operating Expenses	196,032	
NET OPERATING INCOME	77,514	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	683	33,391	62,052	4
Commercial	64	7,705	11,065	5
Industrial	19	152,204	94,956	6
Total Metered Sales to General Customers (461)	766	193,300	168,073	
Private Fire Protection Service (462)	15		3,434	7
Public Fire Protection Service (463)	15		69,783	8
Other Sales to Public Authorities (464)	16	17,700	15,833	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	812	211,000	257,123	

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)	69,783	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	69,783	
Forfeited Discounts (470):		
Customer late payment charges		5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	2,335	7
Other (specify):		
RENT OF WATER TOWER TO CABLE COMPANY	7,397	8
MISCELLANEOUS CHARGES	6,691	9
Total Other Water Revenues (474)	16,423	
Amortization of Construction Grants (475):		
NONE		10
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)	24,282	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	21,640	3
Chemicals (630)	9,490	4
Supplies and Expenses (640)	(9,665)	5
Repairs of Water Plant (650)	14,335	6
Transportation Expenses (660)	1,715	7
Total Plant Operation and Maintenance Expenses	61,797	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	24,344	8
Office Supplies and Expenses (681)	2,645	9
Outside Services Employed (682)	14,533	10
Insurance Expense (684)	9,620	11
Employees Pensions and Benefits (686)	4,572	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	995	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	56,709	
 Total Operation and Maintenance Expenses	 118,506	

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		37,017	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	METER VALUE AT 50%	800	2
Net property tax equivalent		36,217	
Social Security		2,471	3
PSC Remainder Assessment		243	4
Other (specify): NONE			5
Total tax expense		<u>38,931</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			Waupaca				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.239530				3
County tax rate	mills		6.875770				4
Local tax rate	mills		7.896520				5
School tax rate	mills		11.301530				6
Voc. school tax rate	mills		2.245770				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		28.559120				10
Less: state credit	mills		1.787043				11
Net tax rate	mills		26.772077				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.896520				14
Combined School Tax Rate	mills		13.547300				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.443820				17
Total Tax Rate	mills		28.559120				18
Ratio of Local and School Tax to Total	dec.		0.750857				19
Total tax net of state credit	mills		26.772077				20
Net Local and School Tax Rate	mills		20.102006				21
Utility Plant, Jan. 1	\$	1,835,812	1,835,812				22
Materials & Supplies	\$	69,590	69,590				23
Subtotal	\$	1,905,402	1,905,402				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,905,402	1,905,402				26
Assessment Ratio	dec.		0.834933				27
Assessed Value	\$	1,590,883	1,590,883				28
Net Local & School Rate	mills		20.102006				29
Tax Equiv. Computed for Current Year	\$	31,980	31,980				30
Tax Equivalent per 1994 PSC Report	\$	37,017					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	37,017					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	6,062		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)	160,124		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	166,186	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	140,793		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	80,877		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	26,580		20
Total Pumping Plant	248,250	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	19,468		23
Total Water Treatment Plant	19,468	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			6,062 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)			160,124 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	166,186
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			140,793 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			80,877 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			26,580 20
Total Pumping Plant	0	0	248,250
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			19,468 23
Total Water Treatment Plant	0	0	19,468
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 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 \$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)	310,309		26
Transmission and Distribution Mains (343)	751,903	242,393	27
Fire Mains (344)	0		28
Services (345)	126,491	19,439	29
Meters (346)	95,319	2,970	30
Hydrants (348)	81,628	59,894	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,365,650	324,696	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	3,976		35
Computer Equipment (372.1)	4,533	2,326	36
Transportation Equipment (373)	14,773		37
Other General Equipment (379)	12,976		38
Other Tangible Property (390)	0		39
Total General Plant	36,258	2,326	
Total utility plant in service directly assignable	1,835,812	327,022	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,835,812	327,022	

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)			310,309 26
Transmission and Distribution Mains (343)	5,500		988,796 27
Fire Mains (344)			0 28
Services (345)			145,930 29
Meters (346)			98,289 30
Hydrants (348)			141,522 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	5,500	0	1,684,846
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			3,976 35
Computer Equipment (372.1)	400		6,459 36
Transportation Equipment (373)			14,773 37
Other General Equipment (379)			12,976 38
Other Tangible Property (390)			0 39
Total General Plant	400	0	38,184
Total utility plant in service directly assignable	5,900	0	2,156,934
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	5,900	0	2,156,934

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

Sources of Water Supply					
Month	Purchased Water	Surface Water	Ground Water	Total Gallons	
(a)	Gallons	Gallons	Gallons	All Methods	
	(000's)	(000's)	(000's)	(000's)	
(a)	(b)	(c)	(d)	(e)	
January			17,191	17,191	1
February			15,006	15,006	2
March			16,569	16,569	3
April			17,348	17,348	4
May			21,280	21,280	5
June			22,086	22,086	6
July			23,378	23,378	7
August			22,357	22,357	8
September			19,978	19,978	9
October			19,651	19,651	10
November			18,177	18,177	11
December			17,516	17,516	12
Total annual pumpage	0	0	230,537	230,537	
Less: Water sold				211,000	13
Volume pumped but not sold				19,537	14
Volume sold as a percent of volume pumped				92%	15
Volume used for water production, water quality and system maintenance				1,500	16
Volume related to equipment/system malfunction				500	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				2,000	19
Volume pumped but unaccounted for				17,537	20
Percent of water lost				8%	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.)				874	23
Date of maximum: 7/8/2002					24
Cause of maximum:					25
Weather related - lawn sprinklers					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				433	26
Date of minimum: 2/2/2002					27
Total KWH used for pumping for the year				310,885	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL 1976	#1	90	12	432,000	Yes	1
WELL 1973	#3	90	12	432,000	Yes	2
WELL 1982	#4	170	12	540,000	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#3	#4	1
Location	WELL 1976	WELL 1973	WELL 1982	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	PEERLESS	LAYNE NW	JACUZZI	5
Year Installed	1976	1973	1982	6
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	500	500	900	8
Pump Motor or Standby Engine Mfr	WESTINGHOUSE	U.S. ELECTRIC	GE 40HP	9 10
Year Installed	1976	1998	2000	11
Type	ELECTRIC	ELECTRIC	NATURAL GAS	12
Horsepower	30	40	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22 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	GREEN LEE	UNIVERSAL TANK	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	ET	3
Year constructed	1976	1930	1975	4
Primary material (earthen, steel, concrete, other)	OTHER	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	150	150	150	6
Total capacity in gallons (actual)	100,000	85,000	250,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.5000	1.5000	1.5000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

WATER MAINS

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

								Number of Feet	
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)		
M	D	4.000	180	0	0	0	180		1
P	D	4.000	0	142			142		2
A	D	6.000	338	0	0	0	338		3
M	D	6.000	51,070	0	0	0	51,070		4
P	D	6.000	6,370	313	220	0	6,463		5
M	D	8.000	744	0	0	0	744		6
P	D	8.000	3,111	2,150	0	0	5,261		7
A	D	10.000	6,518	0	0	0	6,518		8
P	D	10.000	1,112	1,820	0	0	2,932		9
A	D	12.000	3,110	0	0	0	3,110		10
M	D	12.000	170	0	0	0	170		11
Total Within Municipality			72,723	4,425	220	0	76,928		
P	D	12.000	0	7,075			7,075		12
Total Outside of Municipality			0	7,075	0	0	7,075		
Total Utility			72,723	11,500	220	0	84,003		

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	747	0	0	0	747		1
M	1.000	36	31	0	0	67		2
M	1.500	12	5	0	0	17		3
M	2.000	1	2	0	0	3		4
M	4.000	1	0	0	0	1		5
M	6.000	1	0	0	0	1		6
Total Utility		798	38	0	0	836	0	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	776	4	0	0	780	205	1
1.000	14	2	0	0	16	3	2
1.250	4	0	0	0	4	0	3
1.500	9	1	0	0	10	3	4
2.000	11	0	0	0	11	3	5
3.000	3	0	0	0	3	1	6
4.000	5	0	0	0	5	0	7
6.000	0	2			2	0	8
Total:	822	9	0	0	831	215	

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	685	59	7	9	0	20	780	1
1.000	12	2	1	0	0	1	16	2
1.250	0	0	2	2	0	0	4	3
1.500	5	0	3	0	0	2	10	4
2.000	0	3	3	2	0	3	11	5
3.000	0	1	1	1	0	0	3	6
4.000	0	0	1	2	0	2	5	7
6.000						2	2	8
Total:	702	65	18	16	0	30	831	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	120	19			139	2
Total Fire Hydrants	120	19	0	0	139	
Flushing Hydrants						
	3				3	3
Total Flushing Hydrants	3	0	0	0	3	

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

Number of hydrants operated during year:	142
Number of distribution system valves end of year:	204
Number of distribution valves operated during year:	150

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Supplies and Expenses (640) - This account is a credit balance this year due to the fact that they did a very thorough job of taking their inventory and had to make an adjustment to increase the inventory balance. The amount in the account prior to this adjustment was approximately \$14,000 which is reasonable compared to prior years. It appears that they have been expensing these items each year when in fact they had been holding the inventory.

Outside services (682) decreased as last year there were a lot of preliminary engineering fees in relation to the work done in the TID that consisted of water main extensions. Last year these fees were expensed. This year, there were also engineering fees related to this project, however, they were capitalized with the project costs.

Water Mains (Page W-15)

Mains were financed in the same way as the services.

Water Services (Page W-16)

Services were financed through debt borrowings. These borrowings were then loaned to the TID fund. The TID fund financed the construction work and hopes to receive TID increments and repay the water fund for these borrowings in the future.
