



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: AMERY MUNICIPAL JOINT WATER AND SEWER

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Principal Office: 118 CENTER STREET  
AMERY, WI 54001-1096

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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.*

**SIGNATURE PAGE**

I JULIE RIEMENSCHNEIDER of  
(Person responsible for accounts)

AMERY MUNICIPAL JOINT WATER AND SEWER, certify that I  
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

\_\_\_\_\_  
(Signature of person responsible for accounts)      04/06/2003  
(Date)

CITY ADMINISTRATOR  
(Title)

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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** AMERY MUNICIPAL JOINT WATER AND SEWER

**Utility Address:** 118 CENTER STREET  
AMERY, WI 54001-1096

**When was utility organized?** 2/1/1929

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MRS JULIE RIEMENSCHNEIDER

**Title:** CITY ADMINISTRATOR

**Office Address:**

118 CENTER STREET  
AMERY, WI 54001

**Telephone:** (715) 268 - 7486

**Fax Number:** (715) 268 - 4870

**E-mail Address:** amerycit@spacestar.net

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

**Name:** MRS MARION FOX

**Title:** DEPUTY CLERK

**Office Address:**

118 CENTER STREET  
AMERY, WI 54001

**Telephone:** (715) 268 - 7486

**Fax Number:** (715) 268 - 4870

**E-mail Address:**

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

**Name:** STEVEN SCHEIDLER

**Title:** CERTIFIED PUBLIC ACCOUNTANT

**Office Address:** TRACEY AND THOLE, S.C.

502 SECOND STREET  
HUDSON, WI 54016

**Telephone:** (715) 386 - 2391

**Fax Number:** (715) 386 - 0535

**E-mail Address:**

### IDENTIFICATION AND OWNERSHIP

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

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**Name:** KAY ERICKSON

**Title:** CHARIPERSON

**Office Address:**

118 CENTER STREET  
AMERY, WI 54001

**Telephone:** (715) 268 - 7486

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

Fax Number: (715) 268 - 4870

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

---

**Name:** MRS JULIE RIEMENSCHNEIDER

**Title:** CITY ADMINISTRATOR

**Office Address:**

118 CENTER STREET  
AMERY, WI 54001

**Telephone:** (715) 268 - 7486

**Fax Number:** (715) 268 - 4870

**E-mail Address:**

---

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

---

**Name:** STEVEN SCHEIDLER

**Title:** CERTIFIED PUBLIC ACCOUNTANT

**Office Address:** TRACEY AND THOLE, S.C.

502 SECOND STREET  
HUDSON, WI 54016

**Telephone:** (715) 386 - 2391

**Fax Number:** (715) 386 - 2391

**E-mail Address:**

**Date of most recent audit report:** 4/15/2002

**Period covered by most recent audit:** 2001

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

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**Name:** MR JOHN FRISCO

**Title:** UTILITY SUPERINTENDENT

**Office Address:**

118 CENTER STREET  
AMERY, WI 54001

**Telephone:** (715) 268 - 7486

**Fax Number:** (715) 268 - 4870

**E-mail Address:**

### IDENTIFICATION AND OWNERSHIP

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

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**Name:** MR KEN BAILLARGEON

**Title:** W.W.T.P. OPERATOR

**Office Address:**

118 CENTER STREET  
AMERY, WI 54001

**Telephone:** (715) 268 - 7486

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**Name of utility commission/committee:** PUBLIC WORKS COMMITTEE

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

- MR RICK DAVIS, MEMBER
- MS KAY ERICKSON, CHAIRMAN
- MS DIANE TAXDAHL, MEMBER

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**Is sewer service rendered by the utility?** YES

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? YES

**Date of Ordinance:** 1/1/2000

**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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**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)	916,512	889,219	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	501,148	469,849	2
Depreciation Expense (403)	191,317	184,968	3
Amortization Expense (404-407)	0		4
Taxes (408)	61,911	54,930	5
<b>Total Operating Expenses</b>	<b>754,376</b>	<b>709,747</b>	
<b>Net Operating Income</b>	<b>162,136</b>	<b>179,472</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>162,136</b>	<b>179,472</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0		8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	11,701	15,985	10
Miscellaneous Nonoperating Income (421)	0	0	11
<b>Total Other Income</b>	<b>11,701</b>	<b>15,985</b>	
<b>Total Income</b>	<b>173,837</b>	<b>195,457</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>173,837</b>	<b>195,457</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	59,456	62,989	14
Amortization of Debt Discount and Expense (428)			15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	5,578	6,896	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
<b>Total Interest Charges</b>	<b>65,034</b>	<b>69,885</b>	
<b>Net Income</b>	<b>108,803</b>	<b>125,572</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	227,352	101,780	20
Balance Transferred from Income (433)	108,803	125,572	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>336,155</b>	<b>227,352</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>		
INTEREST ON INVESTMENTS	1,571	5
INTEREST ON ADVANCE TO WESTERN WISC BIOSOLIDS FACILITY	8,623	6
INTEREST CHARGES ON ITEMS PLACED ON TAX ROLL	1,507	7
<b>Total (Acct. 419):</b>	<b>11,701</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		8
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		9
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		10
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		11
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		12
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		13
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		14
<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 &amp; 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>						
NONE					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

### 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	321,369	0	595,143	0	916,512	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.)	2,508				2,508	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>						
NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>318,861</b>	<b>0</b>	<b>595,143</b>	<b>0</b>	<b>914,004</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	57,715		57,715	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	110,576		110,576	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>168,291</b>	<b>0</b>	<b>168,291</b>	

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (100)	7,117,168	6,982,699	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,860,944	1,675,677	2
<b>Net Utility Plant</b>	<b>5,256,224</b>	<b>5,307,022</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
<b>Total Other Property and Investments</b>	<b>0</b>	<b>0</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	(85,442)	(67,705)	8
Temporary Cash Investments (132)	134,946	133,376	9
Notes Receivable (141)	267,708	284,143	10
Customer Accounts Receivable (142)	181,639	192,875	11
Other Accounts Receivable (143)	10,912	513	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	16,577	26,600	14
Materials and Supplies (150)	33,364	31,064	15
Prepayments (165)	16,302	0	16
Other Current and Accrued Assets (170)			17
<b>Total Current and Accrued Assets</b>	<b>576,006</b>	<b>600,866</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	73,760	38,929	20
<b>Total Deferred Debits</b>	<b>73,760</b>	<b>38,929</b>	
<b>Total Assets and Other Debits</b>	<b>5,905,990</b>	<b>5,946,817</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	1,130,366	1,130,366	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	336,155	227,352	<b>23</b>
<b>Total Proprietary Capital</b>	<b>1,466,521</b>	<b>1,357,718</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	1,820,142	1,931,663	<b>24</b>
Advances from Municipality (223)	99,042	135,000	<b>25</b>
Other Long-Term Debt (224)	0	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>1,919,184</b>	<b>2,066,663</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	21,200	12,854	<b>28</b>
Payables to Municipality (233)	0	0	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	0	0	<b>31</b>
Interest Accrued (237)	13,299	15,973	<b>32</b>
Other Current and Accrued Liabilities (238)			<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>34,499</b>	<b>28,827</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	0	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>37</b>
Injuries and Damages Reserve (262)			<b>38</b>
Pensions and Benefits Reserve (263)			<b>39</b>
Miscellaneous Operating Reserves (265)			<b>40</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	2,485,786	2,493,609	<b>41</b>
<b>Total Liabilities and Other Credits</b>	<b>5,905,990</b>	<b>5,946,817</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)	2,473,652	4,643,516	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
<b>Total Utility Plant</b>	2,473,652	4,643,516	0	0	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	726,074	1,134,870	0	0	10
<b>Total Accumulated Provision</b>	726,074	1,134,870	0	0	
<b>Net Utility Plant</b>	1,747,578	3,508,646	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)	Sewer (c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	681,126	994,551			<b>1,675,677</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	48,829	142,488			<b>191,317</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	1,769	(1,769)			<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>50,598</b>	<b>140,719</b>	<b>0</b>	<b>0</b>	<b>191,317</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	5,650	400			<b>6,050</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>5,650</b>	<b>400</b>	<b>0</b>	<b>0</b>	<b>6,050</b>	<b>19</b>
<b>Balance End of Year</b>	<b>726,074</b>	<b>1,134,870</b>	<b>0</b>	<b>0</b>	<b>1,860,944</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	Yes	Yes				<b>21</b>
If yes, what is the rate?	2.09%	3.05%				<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 for generation					0	0
Other					0	0
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	29,671	26,817
Sewer utility	3,693	4,247
Gas utility		0
Merchandise		0
Other materials & supplies		0
<b>Total Materials and Supplies</b>	<b>33,364</b>	<b>31,064</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>				
NONE				1
<b>Total</b>			<u>0</u>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<u>0</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	1,130,366	1
<b>Changes during year (explain):</b>		
NO CHANGES DURING YEAR		2
<b>Balance end of year</b>	<u><u>1,130,366</u></u>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
Sewage System Bonds Series 1995B	10/25/1995	05/01/2015	3.00%	1,553,843	<b>1</b>
Sewage System Bonds Series 1995A	11/15/1995	05/01/2015	3.00%	266,299	<b>2</b>
<b>Total Bonds (Account 221):</b>				<b>1,820,142</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>					
SERIES 1997 PROMISSORY NOTES	08/16/1997	12/01/2003	5.00%	10,000	1
GENERAL OBLIGATION 2001 PROM NOTE	01/10/2001	03/15/2005	5.00%	89,042	2
<b>Total for Account 223</b>				<b>99,042</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	50,325	2
Charged electric department expense		3
Charged sewer department expense	11,586	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>61,911</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	45,986	6
Social Security taxes	14,934	7
PSC Remainder Assessment	991	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>61,911</b>	
<b>Balance end of year</b>	<b>0</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>					
Sewage Revenue Bonds Series 1995A	1,495	8,623	8,709	1,409	1
Sewage Revenue Bonds Series 1995B	8,811	50,833	51,341	8,303	2
<b>Subtotal</b>	<b>10,306</b>	<b>59,456</b>	<b>60,050</b>	<b>9,712</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	3
2001 G.O. PROMISSORY NOTE	5,592	4,715	6,758	3,549	4
SERIES 1997-PROMISSORY NOTE	75	863	900	38	5
<b>Subtotal</b>	<b>5,667</b>	<b>5,578</b>	<b>7,658</b>	<b>3,587</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	7
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>15,973</b>	<b>65,034</b>	<b>67,708</b>	<b>13,299</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	744,156	0	0	1,749,453	0	<b>2,493,609</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services	13,901			6,240		<b>20,141</b>	<b>2</b>
For Mains						<b>0</b>	<b>3</b>
<b>Other (specify):</b>							
NONE						<b>0</b>	<b>4</b>
<b>Deduct charges (specify):</b>							
AMORTIZED STATE AND FEDERAL GRANTS-1996 PLANT				27,964		<b>27,964</b>	<b>5</b>
<b>Balance End of Year</b>	<b>758,057</b>	<b>0</b>	<b>0</b>	<b>1,727,729</b>	<b>0</b>	<b>2,485,786</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	60,000			720,730		<b>780,730</b>	<b>6</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>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
WEST CENTRAL BIOSOLIDS FACILITY	267,708	4
<b>Total (Acct. 141):</b>	<b>267,708</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	46,920	5
Electric		6
Sewer (Regulated)	134,719	7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>181,639</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
BILLING ADJUSTMENT FROM BIOSOLIDS FOR MAINTENANCE OVERCHARGE	9,107	11
BULK WATER SALES TO CONTRACTOR	1,185	12
BULK SEWER USAGE TO CONTRACTORS	620	13
<b>Total (Acct. 143):</b>	<b>10,912</b>	
<b>Receivables from Municipality (145):</b>		
UTILITY ITEMS PLACED ON 2002 TAX ROLL	16,577	14
<b>Total (Acct. 145):</b>	<b>16,577</b>	
<b>Prepayments (165):</b>		
PREPAID MAINTENANCE CHARGE FROM BIOSOLIDS FACILITY	16,302	15
<b>Total (Acct. 165):</b>	<b>16,302</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		16
<b>Total (Acct. 182):</b>	<b>0</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 Deferred Debits (183):</b>	
PLANNING FOR IMPROVEMENTS TO WATER DISTRIBUTION SYSTEM	49,030 17
UNAMORTIZED WATER TOWER PAINTING	24,730 18
<b>Total (Acct. 183):</b>	<b>73,760</b>
<b>Payables to Municipality (233):</b>	
NONE	19
<b>Total (Acct. 233):</b>	<b>0</b>
<b>Other Deferred Credits (253):</b>	
NONE	20
<b>Total (Acct. 253):</b>	<b>0</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	2,424,828	0	4,625,105	0	7,049,933	1
Materials and Supplies	28,244	0	3,970	0	32,214	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation	703,600	0	1,064,710	0	1,768,310	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	751,106	0	1,738,591	0	2,489,697	6
<b>Other (specify):</b>						
NONE					0	7
<b>Average Net Rate Base</b>	<b>998,366</b>	<b>0</b>	<b>1,825,774</b>	<b>0</b>	<b>2,824,140</b>	
Net Operating Income	92,446	0	69,690	0	162,136	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>						
	<b>9.26%</b>	<b>N/A</b>	<b>3.82%</b>	<b>N/A</b>	<b>5.74%</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	1,130,366	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	281,753	3
<b>Other (Specify):</b>		
NONE		4
<b>Total Average Proprietary Capital</b>	<b>1,412,119</b>	
<b>Net Income</b>		
Net Income	108,803	5
<b>Percent Return on Proprietary Capital</b>	<b>7.70%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

**Report changes of any of the following types:**

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**1. Acquisitions.**

NONE

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**2. Leaseholder changes.**

NONE

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**3. Extensions of service.**

NONE

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

NONE

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

NONE

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

NONE

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**7. Any additional matters.**

NONE

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## FINANCIAL SECTION FOOTNOTES

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### Contributions in Aid of Construction (Account 271) (Page F-18)

CONTRIBUTIONS TO BOTH WATER AND SEWER WERE FROM SCHOOL DISTRICT FOR SERVICE  
LATERALS TO NEW INTERMEDIATE SCHOOL BEING CONSTRUCTED.

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

AC183-PRELIMINARY PLANNING FOR NEW WATER TOWER-ENGINEERING AND OTHER  
EXPLORATORY COSTS THRU 12/31/02 \$49,030

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## FINANCIAL SECTION FOOTNOTES

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

January 12, 2004

Mrs. Julie Riemenschneider, City Administrator  
Amery Municipal Joint Water and Sewer Utility  
118 Center Street  
Amery, WI 54001-1096

2002 Analytical Review DWCCA-0140-ELE

Dear Mrs. Riemenschneider:

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, bulk water sales are reported in Account 474. In the future, all water sales should be reported in Accounts 460-464.
2. On Page F-18, the contribution reported for water services is greater than the plant additions reported in Account 345 on Page W-8. Please furnish an explanation.
3. On Page W-7, an other tax rate local is reported. Please furnish an explanation of this rate and follow this procedure in the future.

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

ELE: :w:\compl\Analytical Reviews\2002 analytical review letters\ .doc

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## FINANCIAL SECTION FOOTNOTES

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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)	307,590	1
<b>Total Sales of Water</b>	<b>307,590</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	972	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	12,807	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>13,779</b>	
<b>Total Operating Revenues</b>	<b>321,369</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	1,160	8
Pumping Expenses (620-625)	16,526	9
Water Treatment Expenses (630-635)	4,937	10
Transmission and Distribution Expenses (640-655)	37,364	11
Customer Accounts Expenses (901-904)	14,005	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	55,777	14
<b>Total Operation and Maintenance Expenses</b>	<b>129,769</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	48,829	15
Amortization Expense (404-407)		16
Taxes (408)	50,325	17
<b>Total Other Operating Expenses</b>	<b>99,154</b>	
<b>Total Operating Expenses</b>	<b>228,923</b>	
<b>NET OPERATING INCOME</b>	<b>92,446</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	920	38,512	104,528	4
Commercial	164	30,939	54,559	5
Industrial	13	10,521	13,275	6
<b>Total Metered Sales to General Customers (461)</b>	<b>1,097</b>	<b>79,972</b>	<b>172,362</b>	
Private Fire Protection Service (462)	13		5,928	7
Public Fire Protection Service (463)	1		112,382	8
Other Sales to Public Authorities (464)	13	12,319	16,918	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>1,124</b>	<b>92,291</b>	<b>307,590</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)	101,476	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>		
ADJUSTMENT TO 2001 PUBLIC FIRE PROTECTION CHARGE PER PSC REVIEW OF REPORT	10,906	4
<b>Total Public Fire Protection Service (463)</b>	<b>112,382</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	972	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>972</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</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	2,508	10
<b>Other (specify):</b>		
RENT OF WATER TOWER SPACE TO CELLULAR	7,477	11
BULK WATER SALES TO CONTRACTORS	2,822	12
<b>Total Other Water Revenues (474)</b>	<b>12,807</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		13
<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 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	94	3
Maintenance of Water Source Plant (605)	1,066	4
<b>Total Source of Supply Expenses</b>	<b>1,160</b>	
 <b>PUMPING EXPENSES</b>		
Operation Labor (620)	1,940	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	9,959	7
Operation Supplies and Expenses (623)	4,148	8
Maintenance of Pumping Plant (625)	479	9
<b>Total Pumping Expenses</b>	<b>16,526</b>	
 <b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)	216	10
Chemicals (631)	4,441	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)	280	13
<b>Total Water Treatment Expenses</b>	<b>4,937</b>	
 <b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)	868	14
Operation Supplies and Expenses (641)	1,771	15
Maintenance of Distribution Reservoirs and Standpipes (650)	12,365	16
Maintenance of Mains (651)	7,153	17
Maintenance of Services (652)	3,750	18
Maintenance of Meters (653)	8,713	19
Maintenance of Hydrants (654)	2,744	20
Maintenance of Other Plant (655)		21
<b>Total Transmission and Distribution Expenses</b>	<b>37,364</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	3,555	<b>22</b>
Accounting and Collecting Labor (902)	7,627	<b>23</b>
Supplies and Expenses (903)	2,823	<b>24</b>
Uncollectible Accounts (904)		<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>14,005</b>	
 <b>SALES EXPENSES</b>		
Sales Expenses (910)		<b>26</b>
<b>Total Sales Expenses</b>	<b>0</b>	
 <b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	14,550	<b>27</b>
Office Supplies and Expenses (921)	8,510	<b>28</b>
Administrative Expenses Transferred--Credit (922)		<b>29</b>
Outside Services Employed (923)	2,882	<b>30</b>
Property Insurance (924)	4,184	<b>31</b>
Injuries and Damages (925)	5,774	<b>32</b>
Employee Pensions and Benefits (926)	16,047	<b>33</b>
Regulatory Commission Expenses (928)		<b>34</b>
Miscellaneous General Expenses (930)	737	<b>35</b>
Transportation Expenses (933)	2,980	<b>36</b>
Maintenance of General Plant (935)	113	<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>55,777</b>	
 <b>Total Operation and Maintenance Expenses</b>	<b>129,769</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		45,986	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		848	2
<b>Net property tax equivalent</b>		<b>45,138</b>	
Social Security		4,860	3
PSC Remainder Assessment		327	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b><u>50,325</u></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			Polk				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.243821				3
County tax rate	mills		5.120180				4
Local tax rate	mills		11.387521				5
School tax rate	mills		11.406150				6
Voc. school tax rate	mills		1.495141				7
Other tax rate - Local	mills		0.149657				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>29.802470</b>				<b>10</b>
Less: state credit	mills		1.367885				11
<b>Net tax rate</b>	mills		<b>28.434585</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>11.387521</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>12.901291</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.149657</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>24.438469</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>29.802470</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.820015</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>28.434585</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>23.316783</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>2,376,003</b>	2,376,003				22
Materials & Supplies	\$	<b>26,817</b>	26,817				23
<b>Subtotal</b>	\$	<b>2,402,820</b>	<b>2,402,820</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>2,402,820</b>	<b>2,402,820</b>				<b>26</b>
Assessment Ratio	dec.		0.820789				27
<b>Assessed Value</b>	\$	<b>1,972,208</b>	<b>1,972,208</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>23.316783</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>45,986</b>	<b>45,986</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	42,805					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>45,986</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 \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<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)	1,486		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)	48,002		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>49,488</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	41,940		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	79,674		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	690		20
<b>Total Pumping Plant</b>	<b>122,304</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	7,552		23
<b>Total Water Treatment Plant</b>	<b>7,552</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	2,413		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)			1,486 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)			48,002 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>49,488</b>
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			41,940 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			79,674 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			690 20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>122,304</b>
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			7,552 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>7,552</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			2,413 24
Structures and Improvements (341)			0 25

### WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	244,917		26
Transmission and Distribution Mains (343)	1,309,835	73,111	27
Fire Mains (344)	0		28
Services (345)	334,052	10,047	29
Meters (346)	88,597	5,275	30
Hydrants (348)	145,191	9,562	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>2,125,005</b>	<b>97,995</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)			35
Computer Equipment (391.1)	2,845		36
Transportation Equipment (392)	6,361		37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)	4,950	5,302	39
Laboratory Equipment (395)			40
Power Operated Equipment (396)	57,500		41
Communication Equipment (397)			42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)			44
Other Tangible Property (399)			45
<b>Total General Plant</b>	<b>71,656</b>	<b>5,302</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,376,005</b>	<b>103,297</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>2,376,005</b>	<b>103,297</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)			244,917 26
Transmission and Distribution Mains (343)			1,382,946 27
Fire Mains (344)			0 28
Services (345)			344,099 29
Meters (346)	5,650		88,222 30
Hydrants (348)			154,753 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>5,650</b>	<b>0</b>	<b>2,217,350</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			2,845 36
Transportation Equipment (392)			6,361 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			10,252 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			57,500 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>76,958</b>
<b>Total utility plant in service directly assignable</b>	<b>5,650</b>	<b>0</b>	<b>2,473,652</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>5,650</b>	<b>0</b>	<b>2,473,652</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			8,944	8,944	1
February			7,553	7,553	2
March			8,114	8,114	3
April			8,894	8,894	4
May			9,346	9,346	5
June			8,868	8,868	6
July			9,945	9,945	7
August			9,608	9,608	8
September			8,841	8,841	9
October			8,870	8,870	10
November			7,681	7,681	11
December			8,821	8,821	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>105,485</b>	<b>105,485</b>	
Less: Water sold				92,291	13
Volume pumped but not sold				13,194	14
Volume sold as a percent of volume pumped				87%	15
Volume used for water production, water quality and system maintenance				230	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				230	19
Volume pumped but unaccounted for				12,964	20
Percent of water lost				12%	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.)				462	23
Date of maximum: 12/23/2002					24
Cause of maximum:					25
PUMP CONTROLS FAULTY					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				67	26
Date of minimum: 12/22/2002					27
Total KWH used for pumping for the year				157,262	28
If water is purchased: Vendor Name: NOT APPLICABLE					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>	
125 CENTER STREET	#2	400	8	540,000	Yes	<b>1</b>
266 HARRISON AVENUE	#3	400	19	881,000	Yes	<b>2</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	#2	#3		1
Location	125 E. CENTER	266 HARRISON AVENUE		2
Purpose	S	P		3
Destination	D	D		4
Pump Manufacturer	FAIRBANKS MOORSE	LAYNE		5
Year Installed	1950	1974		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	375	612		8
Pump Motor or Standby Engine Mfr	NEW MAY	U.S. MOTORS		10
Year Installed	1950	1974		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	25	25		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	#2	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	1918	1976	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	110	110	6
Total capacity in gallons (actual)	65,000	300,000	7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.5400	0.8820	12
Is a corrosion control chemical used (yes, no)?	N	N	13
Is water fluoridated (yes, no)?	N	Y	14

### WATER MAINS

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

								Number of Feet	
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)		
M	D	0.750	281	0	0	0	281	1	
M	D	1.000	730	0	0	0	730	2	
M	D	1.250	215	0	0	0	215	3	
M	D	1.500	380	0	0	0	380	4	
M	D	2.000	1,325	0	0	0	1,325	5	
M	D	4.000	18,269	0	0	0	18,269	6	
M	D	6.000	54,484	0	0	0	54,484	7	
M	D	8.000	30,314	3,125	0	0	33,439	8	
M	D	10.000	17,545	0	0	0	17,545	9	
M	D	12.000	1,700	0	0	0	1,700	10	
<b>Total Within Municipality</b>			<b>125,243</b>	<b>3,125</b>	<b>0</b>	<b>0</b>	<b>128,368</b>		
<b>Total Utility</b>			<b>125,243</b>	<b>3,125</b>	<b>0</b>	<b>0</b>	<b>128,368</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	770	0	0	0	770		1
M	1.000	251	0	0	0	251	88	2
M	1.250	6	0	0	0	6		3
M	1.500	18	0	0	0	18		4
M	2.000	20	0	0	0	20		5
M	3.000	4	0	0	0	4		6
M	4.000	4	0	0	0	4		7
M	6.000	10	1	0	0	11		8
M	8.000	3	0	0	0	3		9
M	12.000	1	0	0	0	1		10
<b>Total Utility</b>		<b>1,087</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>1,088</b>	<b>88</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 (a).
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)	
0.750	1,158	72	100	0	1,130	93	1
1.000	48	0	3	0	45	17	2
1.250	5	0	1	0	4	2	3
1.500	22	0	2	0	20	2	4
2.000	20	0	0	0	20	3	5
3.000	9	0	0	0	9	1	6
4.000	3	0	0	0	3	0	7
<b>Total:</b>	<b>1,265</b>	<b>72</b>	<b>106</b>	<b>0</b>	<b>1,231</b>	<b>118</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 (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	970	101	4	4	0	51	1,130	1
1.000	4	22	5	3	0	11	45	2
1.250	0	3	0	0	0	1	4	3
1.500	0	16	1	0	0	3	20	4
2.000	0	12	3	4	0	1	20	5
3.000	0	6	1	1	0	1	9	6
4.000	0	1	0	2	0	0	3	7
<b>Total:</b>	<b>974</b>	<b>161</b>	<b>14</b>	<b>14</b>	<b>0</b>	<b>68</b>	<b>1,231</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	0				0	1
Within Municipality	197	3			200	2
<b>Total Fire Hydrants</b>	<b>197</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>200</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<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:	200
Number of distribution system valves end of year:	218
Number of distribution valves operated during year:	110

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## WATER OPERATING SECTION FOOTNOTES

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

IN 2001 SUBSTANTIAL REPAIRS TO PLANT NECESSARY FOR MAIN BREAKS WHICH DID NOT OCCUR IN 2002.

ADMIN AND GENERAL SALARIES-DROPPED \$6,075 2002 FROM 2001, ACCORDING TO EMPLOYEE TIME SHEETS LESS TIME NECESSARY IN 2002.

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### Water Mains (Page W-15)

2002 MAIN ADDITIONS WERE FINANCED FROM UTILITY RESERVES.

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### Water Services (Page W-16)

SERVICE ADDITION WAS CHARGED TO SCHOOL DISTRICT.

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### Meters (Page W-17)

METERS ADDED DURING YEAR FINANCED FROM UTILITY RESERVES.

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**SEWER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sewage Operating Revenues</b>		
Sewage Operating Revenues (621-626)	563,495	1
<b>Total Sewage Operating Revenues</b>	<b>563,495</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (631)	2,888	2
Servicing of Customers Laterals (632)	0	3
Sale of Fertilizer (633)	0	4
Rent from Sewerage Properties (634)	0	5
Miscellaneous Operating Revenues (635)	796	6
Amortization of Construction Grants (636)	27,964	7
<b>Total Other Operating Revenues</b>	<b>31,648</b>	
<b>Total Operating Revenues</b>	<b>595,143</b>	
<b>Operation and Maintenance Expenses</b>		
Operation Expenses (820-829)	172,521	8
Maintenance Expenses (831-834)	42,156	9
Customer Accounting & Collection Expenses (840-843)	8,304	10
Administrative and General Expenses (850-857)	148,398	11
<b>Total Operation and Maintenance Expenses</b>	<b>371,379</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	142,488	12
Amortization Expense (404)		13
Taxes (408)	11,586	14
<b>Total Other Operating Expenses</b>	<b>154,074</b>	
<b>Total Operating Expenses</b>	<b>525,453</b>	
<b>NET OPERATING INCOME</b>	<b>69,690</b>	

### SEWAGE OPERATING REVENUES

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sewage Operating Revenues</b>				
Flat Rate Service to General Customers (621)				
Residential Revenues	23	1,101	8,351	1
Commercial Revenues	1	1,143	6,669	2
Industrial Revenues				3
Revenues from Public Authorities				4
<b>Total Flat Rate Service to General Customers (621)</b>	<b>24</b>	<b>2,244</b>	<b>15,020</b>	
Measured Service to General Customers (622)				
Residential Revenues	885	37,855	297,843	5
Commercial Revenues	160	28,315	155,741	6
Industrial Revenues	12	9,953	46,666	7
Revenues from Public Authorities	1	9,987	48,225	8
<b>Total Measured Service to General Customers (622)</b>	<b>1,058</b>	<b>86,110</b>	<b>548,475</b>	
Service to Public Authorities (623)				9
Service to Other Systems (624)				10
Other Sewerage Service (625)				11
Interdepartmental Service (626)				12
<b>Total Sewage Operating Revenues</b>	<b>1,082</b>	<b>88,354</b>	<b>563,495</b>	

### HIGH STRENGTH CONTRIBUTORS

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
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NONE

### OTHER OPERATING REVENUES (SEWER)

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 \$2,000 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>Customers Forfeited Discounts (631):</b>		
Customer late payment charges	2,888	1
<b>Other (specify):</b>		
NONE		2
<b>Total Customers Forfeited Discounts (631)</b>	<b>2,888</b>	
<b>Servicing of Customers Laterals (632):</b>		
NONE		3
<b>Total Servicing of Customers Laterals (632)</b>	<b>0</b>	
<b>Sale of Fertilizer (633):</b>		
NONE		4
<b>Total Sale of Fertilizer (633)</b>	<b>0</b>	
<b>Rent from Sewerage Property (634):</b>		
NONE		5
<b>Total Rent from Sewerage Property (634)</b>	<b>0</b>	
<b>Miscellaneous Operating Revenues (635):</b>		
SEWER CLEANING	796	6
<b>Total Miscellaneous Operating Revenues (635)</b>	<b>796</b>	
<b>Amortization of Construction Grants (636):</b>		
AMORTIZATION OF 1996 PLANT CONSTRUCITON GRANTS	27,964	7
<b>Total Amortization of Construction Grants (636)</b>	<b>27,964</b>	

## SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>OPERATION EXPENSES</b>		
Supervision and Labor (820)	87,722	1
Power and Fuel for Pumping (821)	4,262	2
Power and Fuel for Aeration Equipment (822)	34,471	3
Chlorine (823)	8,439	4
Phosphorous Removal Chemicals (824)		5
Sludge Conditioning Chemicals (825)		6
Other Chemicals for Sewage Treatment (826)		7
Other Operating Supplies and Expenses (827)	34,132	8
Transportation Expenses (828)	3,495	9
Rents (829)		10
<b>Total Operation Expenses</b>	<b>172,521</b>	
<b>MAINTENANCE EXPENSES</b>		
Maintenance of Sewage Collection System (831)	29,656	11
Maintenance of Collection System Pumping Equipment (832)	1,332	12
Maintenance of Treatment and Disposal Plant Equipment (833)	11,083	13
Maintenance of General Plant Structures and Equipment (834)	85	14
<b>Total Maintenance Expenses</b>	<b>42,156</b>	
<b>CUSTOMER ACCOUNTING &amp; COLLECTION EXPENSES</b>		
Billing, Collecting and Accounting (840)	4,749	15
Flat Rate Inspections (841)		16
Meter Reading (842)	3,555	17
Uncollectible Accounts (843)		18
<b>Total Customer Accounting &amp; Collection Expenses</b>	<b>8,304</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (850)	14,550	19
Office Supplies and Expenses (851)	5,000	20
Outside Services Employed (852)	59,934	21
Insurance Expense (853)	15,051	22
Employees Pensions and Benefits (854)	42,189	23

**SEWER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>	
Regulatory Commission Expenses (855)	24
Miscellaneous General Expenses (856)	5,974 25
Rents (857)	5,700 26
<b>Total Administrative and General Expenses</b>	<b>148,398</b>
<b>Total Operation and Maintenance Expenses</b>	<b>371,379</b>

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

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Social Security		10,075	1
Local and School Tax Equivalent on Meters Charged by Water Department		848	2
PSC Remainder Assessment		663	3
Other (specify): NONE			4
<b>Total tax expense</b>		<b><u>11,586</u></b>	

### SEWER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts, 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>COLLECTION SYSTEM</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Service Connections, Traps, and Accessories (312)	193,028	8,921	6
Collecting Mains and Accessories (313)	1,099,561	22,999	7
Interceptor Mains and Accessories (314)	0		8
Force Mains (315)	0		9
Other Collecting System Equipment (316)	0		10
<b>Total Collection System</b>	<b>1,292,589</b>	<b>31,920</b>	
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	0		12
Receiving Wells (322)	0		13
Electric Pumping Equipment (323)	108,716		14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	0		16
<b>Total Collection System Pumping Installations</b>	<b>108,716</b>	<b>0</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>			
Land and Land Rights (330)	11,340		17
Structures and Improvements (331)	650,428		18
Preliminary Treatment Equipment (332)	0		19
Primary Treatment Equipment (333)	615,753		20
Secondary Treatment Equipment (334)	1,039,094		21
Advanced Treatment Equipment (335)	0		22
Chlorination Equipment (336)	186,107		23
Sludge Treatment and Disposal Equipment (337)	531,651		24
Plant Site Piping (338)	0		25
Flow Metering and Monitoring Equipment (339)	62,036		26
Outfall Sewer Pipes (340)	0		27

**SEWER 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>COLLECTION SYSTEM</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Service Connections, Traps, and Accessories (312)	400		201,549 6
Collecting Mains and Accessories (313)			1,122,560 7
Interceptor Mains and Accessories (314)			0 8
Force Mains (315)			0 9
Other Collecting System Equipment (316)			0 10
<b>Total Collection System</b>	<b>400</b>	<b>0</b>	<b>1,324,109</b>
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>			
Land and Land Rights (320)			0 11
Structures and Improvements (321)			0 12
Receiving Wells (322)			0 13
Electric Pumping Equipment (323)			108,716 14
Other Power Pumping Equipment (324)			0 15
Miscellaneous Pumping Equipment (325)			0 16
<b>Total Collection System Pumping Installations</b>	<b>0</b>	<b>0</b>	<b>108,716</b>
<b>TREATMENT AND DISPOSAL PLANT</b>			
Land and Land Rights (330)			11,340 17
Structures and Improvements (331)			650,428 18
Preliminary Treatment Equipment (332)			0 19
Primary Treatment Equipment (333)			615,753 20
Secondary Treatment Equipment (334)			1,039,094 21
Advanced Treatment Equipment (335)			0 22
Chlorination Equipment (336)			186,107 23
Sludge Treatment and Disposal Equipment (337)			531,651 24
Plant Site Piping (338)			0 25
Flow Metering and Monitoring Equipment (339)			62,036 26
Outfall Sewer Pipes (340)			0 27

### SEWER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts, 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>TREATMENT AND DISPOSAL PLANT</b>			
Other Treatment and Disposal Plant Equipment (341)	0		28
<b>Total Treatment and Disposal Plant</b>	<b>3,096,409</b>	<b>0</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	0		30
Office Furniture and Equipment (372)	0		31
Computer Equipment (372.1)	2,845		32
Transportation Equipment (373)	13,542		33
Other General Equipment (379)	92,593	5,302	34
Other Tangible Property (390)	0		35
<b>Total General Plant</b>	<b>108,980</b>	<b>5,302</b>	
<b>Total utility plant in service directly assignable</b>	<b>4,606,694</b>	<b>37,222</b>	
Common Utility Plant Allocated to Sewer Department	0		36
<b>Total utility plant in service</b>	<b>4,606,694</b>	<b>37,222</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TREATMENT AND DISPOSAL PLANT</b>			
Other Treatment and Disposal Plant Equipment (341)			0 28
<b>Total Treatment and Disposal Plant</b>	<b>0</b>	<b>0</b>	<b>3,096,409</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)			0 31
Computer Equipment (372.1)			2,845 32
Transportation Equipment (373)			13,542 33
Other General Equipment (379)			97,895 34
Other Tangible Property (390)			0 35
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>114,282</b>
<b>Total utility plant in service directly assignable</b>	<b>400</b>	<b>0</b>	<b>4,643,516</b>
Common Utility Plant Allocated to Sewer Department			0 36
<b>Total utility plant in service</b>	<b>400</b>	<b>0</b>	<b>4,643,516</b>

### SEWER 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 disconnected 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 diameter; pipe materials do not need to be specified.

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)	
Sewer	2.000	7	0	0	0	7		1
Sewer	3.000	1	0	0	0	1		2
Sewer	4.000	909	2	2	0	909	88	3
Sewer	6.000	122	1	0	0	123		4
Sewer	8.000	3	0	0	0	3		5
<b>Total Utility</b>		<b>1,042</b>	<b>3</b>	<b>2</b>	<b>0</b>	<b>1,043</b>	<b>88</b>	

### SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), 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						
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	
4.000	2,126	0	0	0	2,126	1
6.000	2,911	0	0	0	2,911	2
8.000	100,388	681	0	0	101,069	3
10.000	5,368	0	0	0	5,368	4
12.000	2,900	0	0	0	2,900	5
<b>Total Utility</b>	<b>113,693</b>	<b>681</b>	<b>0</b>	<b>0</b>	<b>114,374</b>	

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## SEWER OPERATING SECTION FOOTNOTES

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### Sewer Operation & Maintenance Expenses (Page S-05)

AC820 SUPERVISION AND LABOR-A PART-TIME POSITION WAS ADDED FOR 2002.

AC 840 BILLING, ACCTG AND COLL-IN 2001 BOTH THE ADMINISTRATOR AND BILLING STAFF WERE REPORTED IN THIS ACCOUNT, FOR 2002 THE ADMINISTRATORS TIME SPLIT TO AC 850.

AC854-INCREASES IN HEALTH INSURANCE RATES AND ADDITIONAL WAGES GENERATEI ADDITIONAL FRINGE BENEFITS.

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### Sewer Services (Page S-09)

ALL 2002 ADDITIONS FINANCED FOR UTILITY RESERVES

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### Sewer Mains (Page S-10)

2002 ADDITIONS FINANCED FROM UTILITY RESERVES

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