



3014 (02-09-04)

ANNUAL REPORT

OF

Name: DELAVAN WATER & SEWAGE COMMISSION

Principal Office: 123 SOUTH SECOND STREET
P.O. BOX 465
DELAVAN, WI 53115

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: DELAVAN WATER & SEWAGE COMMISSION

Utility Address: 123 SOUTH SECOND STREET

P.O. BOX 465

DELAVAN, WI 53115

When was utility organized? 1/1/1893

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: BARBARA STEBNITZ

Title: UTILITY DIRECTOR

Office Address:

123 SOUTH SECOND STREET

P.O. BOX 465

DELAVAN, WI 53115

Telephone: (262) 728 - 5585

Fax Number: (262) 728 - 4566

E-mail Address:

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

Name:

Title:

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP

TERN TERRACE COURT

P.O. BOX 7398

MADISON, WI 53707

Telephone: (608) 240 - 2469

Fax Number: (608) 249 - 8532

E-mail Address: jdobson@virchowkrause.com

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

Name: WILBUR SCOTT

Title: PRESIDENT

Office Address:

123 SOUTH SECOND STREET

P.O. BOX 465

DELAVAN, WI 53115

Telephone: (262) 728 - 5585

Fax Number: (262) 728 - 4566

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: VIRCHOW, KRAUSE & COMPANY, LLP
TEN TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707

Telephone: (608) 240 - 2469

Fax Number: (608) 249 - 8532

E-mail Address: jdobson@virchowkrause.com

Date of most recent audit report: 1/16/2003

Period covered by most recent audit: 2002

Names and titles of utility management including manager or superintendent:

Name: BARBARA STEBNITZ

Title: UTILITY DIRECTOR

Office Address:

123 SOUTH SECOND STREET
P.O. BOX 465
DELAVAN, WI 53115

Telephone: (262) 728 - 5585

Fax Number: (262) 728 - 4566

E-mail Address:

Name: JIM PIESTER

Title: UTILITY MANAGER

Office Address:

123 SOUTH SECOND STREET
P.O. BOX 465
DELAVAN, WI 53115

Telephone: (262) 728 - 3545

Fax Number: (262) 728 - 4566

E-mail Address:

Name of utility commission/committee: DELAVAN WATER & SEWAGE COMMISSION

Names of members of utility commission/committee:

- WAYNE HILBELINK, COMMISSION VICE PRESIDENT
- MELVIN NIEUWENHUIS, MAYOR
- LAVERNE OBRIEN, MEMBER AT LARGE
- ELLEN REDDY, COUNCIL REPRESENTATIVE
- WILBUR SCOTT, COMMISSION PRESIDENT

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:

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

IDENTIFICATION AND OWNERSHIP

of water or sewer treatment plant)? NO

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

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)	1,358,254	1,270,149	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	539,436	484,146	2
Depreciation Expense (403)	232,784	217,905	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	247,409	232,132	5
Total Operating Expenses	1,019,629	934,183	
Net Operating Income	338,625	335,966	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	338,625	335,966	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	95	116	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	243,920	324,626	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	244,015	324,742	
Total Income	582,640	660,708	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	582,640	660,708	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	233,536	244,945	14
Amortization of Debt Discount and Expense (428)	33,444	34,080	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	14,119	15,227	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)		12,405	19
Total Interest Charges	281,099	281,847	
Net Income	301,541	378,861	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,864,536	3,485,675	20
Balance Transferred from Income (433)	301,541	378,861	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	4,166,077	3,864,536	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INVESTMENT INCOME	141,101	5
INCOME ON TIF ADVANCE	102,819	6
Total (Acct. 419):	243,920	
Miscellaneous Nonoperating Income (421):		
NONE		7
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		10
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		13
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	95				95	1
Costs & 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)	95	0	0	0	95	

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	1,358,254	0	0	0	1,358,254	1	
Less: interdepartmental sales	0		0	0	0	2	
Less: interdepartmental rents	0	0		0	0	3	
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4	
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	473				473	5	
Other Increases or (Decreases) to Operating Revenues - Specify:							
NONE						0	6
Revenues subject to Wisconsin Remainder Assessment	1,357,781	0	0	0	1,357,781		

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	252,560		252,560	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	12,198		12,198	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	264,758	0	264,758	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	13,120,315	12,611,189	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,349,618	2,172,224	2
Net Utility Plant	10,770,697	10,438,965	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	736,807	1,803,102	7
Total Other Property and Investments	736,807	1,803,102	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	644,379	232,765	8
Temporary Cash Investments (132)	3,679,401	2,447,675	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	23,504	21,783	11
Other Accounts Receivable (143)	3,141	2,164	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	927,168	1,382,931	14
Materials and Supplies (150)	15,179	19,759	15
Prepayments (165)	4,617	32,247	16
Other Current and Accrued Assets (170)	14,065	13,971	17
Total Current and Accrued Assets	5,311,454	4,153,295	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	209,222	242,667	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	209,222	242,667	
Total Assets and Other Debits	17,028,180	16,638,029	

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)	4,014,014	4,014,014	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	4,166,077	3,864,536	23
Total Proprietary Capital	8,180,091	7,878,550	
LONG-TERM DEBT			
Bonds (221)	4,575,000	4,835,000	24
Advances from Municipality (223)	307,600	334,600	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	4,882,600	5,169,600	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	14,609	73,574	28
Payables to Municipality (233)	10,326	12,036	29
Customer Deposits (235)			30
Taxes Accrued (236)	227,746	213,904	31
Interest Accrued (237)	44,982	46,251	32
Other Current and Accrued Liabilities (238)	33,923	28,222	33
Total Current and Accrued Liabilities	331,586	373,987	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	117,278	141,283	35
Other Deferred Credits (253)	2,315	2,205	36
Total Deferred Credits	119,593	143,488	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	3,514,310	3,072,404	41
Total Liabilities and Other Credits	17,028,180	16,638,029	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	13,119,517	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	798				7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	13,120,315	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	2,349,618	0	0	0	10
Total Accumulated Provision	2,349,618	0	0	0	
Net Utility Plant	10,770,697	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	2,172,224				2,172,224	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	232,784				232,784	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	4,560				4,560	6
Accruals charged other						7
accounts (specify):						8
Transportation Clearing	18,932				18,932	9
Salvage	436				436	10
Other credits (specify):						11
					0	12
Total credits	256,712	0	0	0	256,712	13
Debits during year						14
Book cost of plant retired	47,229				47,229	15
Cost of removal	1,968				1,968	16
Other debits (specify):						17
CPR Adjustment	30,121				30,121	18
Total debits	79,318	0	0	0	79,318	19
Balance End of Year	2,349,618	0	0	0	2,349,618	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):	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	15,179	19,759
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	15,179	19,759

**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)				
1994 GO DEBT	652	428	519	1
1996 MRB	5,773	428	29,916	2
1998 LOSS ON ADVANCE REFUNDING	20,796	428	112,418	3
1998 MRB	2,212	428	56,012	4
2000 BANS	4,022	428	10,357	5
Total			209,222	
Unamortized premium on debt (251)				
NONE				6
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	4,014,014	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>4,014,014</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)	
1996 WATER MRB	10/01/1996	12/01/2010	5.00%	1,645,000	1
1998 WATER MRB	08/01/1998	12/01/2012	4.25%	1,830,000	2
2000 WATER BANS	07/01/2000	07/01/2005	5.10%	1,100,000	3
Total Bonds (Account 221):				4,575,000	

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)	
Advances (223)					
1999 GO NOTES	02/01/1999	02/01/2009	4.15%	82,600	1
1994 GO BOND	01/11/1994	11/01/2003	5.00%	225,000	2
Total for Account 223				307,600	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	213,904	1
Accruals:		
Charged water department expense	247,409	2
Charged electric department expense		3
Charged sewer department expense	2,664	4
Other (explain):		
NONE		5
Total Accruals and other credits	250,073	
Taxes paid during year:		
County, state and local taxes	213,904	6
Social Security taxes	21,133	7
PSC Remainder Assessment	1,194	8
Other (explain):		
NONE		9
Total payments and other debits	236,231	
Balance end of year	227,746	

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)					
1996 MORTGAGE REVENUE BONDS	7,783	92,739	93,405	7,117	1
1998 MORTGAGE REVENUE BONDS	7,088	84,697	85,040	6,745	2
2000 BOND ANTICIPATION NOTES	28,050	56,100	56,100	28,050	3
Subtotal	42,921	233,536	234,545	41,912	
Advances from Municipality (223)					
NONE	0			0	4
1994 GO DEBT	1,815	10,736	10,882	1,669	5
1999 GO NOTES	1,515	3,383	3,497	1,401	6
Subtotal	3,330	14,119	14,379	3,070	
Other Long-Term Debt (224)					
NONE	0			0	7
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	8
Subtotal	0	0	0	0	
Total	46,251	247,655	248,924	44,982	

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	3,072,404	0	0	0	0	3,072,404	1
Add credits during year:							
For Services	17,696					17,696	2
For Mains	317,003					317,003	3
Other (specify):							
WATER TOWER - 2001	66,298					66,298	4
HYDRANTS	40,909					40,909	5
Deduct charges (specify):							
NONE						0	6
Balance End of Year	3,514,310	0	0	0	0	3,514,310	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	7

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
IMPACT FEE RESERVE	127,479	3
REDEMPTION ACCOUNT	101,431	4
RESERVE ACCOUNT	493,060	5
DEPRECIATION ACCOUNT	14,837	6
Total (Acct. 125):	736,807	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	23,504	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	23,504	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
OTHER	3,141	14
Total (Acct. 143):	3,141	
Receivables from Municipality (145):		
RECEIVABLE FROM TIF	908,056	15
TAX ROLL	11,701	16
ADDITIONAL PUBLIC FIRE PROTECTION	7,411	17
Total (Acct. 145):	927,168	
Prepayments (165):		
MISCELLANEOUS	4,617	18
Total (Acct. 165):	4,617	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
Extraordinary Property Losses (182):		
NONE		19
Total (Acct. 182):		0
Other Deferred Debits (183):		
NONE		20
Total (Acct. 183):		0
Payables to Municipality (233):		
OTHER	326	21
TELECORP PAYMENT FOR PARKS PER CONTRACT	10,000	22
Total (Acct. 233):	10,326	
Other Deferred Credits (253):		
DEFERRED REVENUE	2,315	23
Total (Acct. 253):	2,315	

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	12,865,353	0	0	0	12,865,353	1
Materials and Supplies	17,469	0	0	0	17,469	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	2,260,921	0	0	0	2,260,921	4
Customer Advances for Construction	129,281				129,281	5
Contributions in Aid of Construction	3,293,357	0	0	0	3,293,357	6
Other (specify):						
NONE					0	7
Average Net Rate Base	7,199,263	0	0	0	7,199,263	
Net Operating Income	338,625	0	0	0	338,625	8
Net Operating Income as a percent of Average Net Rate Base						
	4.70%	N/A	N/A	N/A	4.70%	

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	4,014,014	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	4,015,306	3
Other (Specify):		4
Total Average Proprietary Capital	8,029,320	
Net Income		
Net Income	301,541	5
Percent Return on Proprietary Capital	3.76%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

None

2. Leaseholder changes.

None

3. Extensions of service.

None

4. Estimated changes in revenues due to rate changes.

Simplified rate increase of 3.4% during the year.

5. Obligations incurred or assumed, excluding commercial paper.

None

6. Formal proceedings with the Public Service Commission.

None

7. Any additional matters.

None

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

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Identification and Ownership (Page iv)

ACCOUNTANTS' COMPILATION REPORT

Delavan Water Utility
Delavan, Wisconsin

We have compiled the accompanying Annual Report to the Public Service Commission of Delavan Water Utility, an enterprise fund of the City of Delavan as of December 31, 2002 and for the 12 months then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting, in the form prescribed by the Wisconsin Public Service Commission, information that is the representation of management. We have not audited or reviewed the Annual Report and, accordingly, do not express an opinion or any other form of assurance on the Report.

The Annual Report is presented in accordance with the requirements of the Wisconsin Public Service Commission which differ from generally accepted accounting principles. This report is intended solely for the information and use of the Utility and the Public Service Commission of Wisconsin, and is not intended to be, and should not be, used by anyone other than the specified parties.

S// VIRCHOW, KRAUSE & COMPANY, LLP

Madison, Wisconsin
January 15, 2003

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,291,885	1
Total Sales of Water	1,291,885	
Other Operating Revenues		
Forfeited Discounts (470)	3,598	2
Miscellaneous Service Revenues (471)	169	3
Rents from Water Property (472)	55,372	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	7,230	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	66,369	
Total Operating Revenues	1,358,254	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	50,052	8
Pumping Expenses (620-625)	77,100	9
Water Treatment Expenses (630-635)	39,480	10
Transmission and Distribution Expenses (640-655)	171,092	11
Customer Accounts Expenses (901-904)	34,160	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	167,552	14
Total Operation and Maintenance Expenses	539,436	
Other Operating Expenses		
Depreciation Expense (403)	232,784	15
Amortization Expense (404-407)		16
Taxes (408)	247,409	17
Total Other Operating Expenses	480,193	
Total Operating Expenses	1,019,629	
NET OPERATING INCOME	338,625	

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	2,192	124,056	521,720	4
Commercial	372	86,214	266,919	5
Industrial	24	38,347	70,256	6
Total Metered Sales to General Customers (461)	2,588	248,617	858,895	
Private Fire Protection Service (462)	50		35,733	7
Public Fire Protection Service (463)	1		309,011	8
Other Sales to Public Authorities (464)	24	49,500	88,246	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	2,663	298,117	1,291,885	

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)
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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)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	309,011	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)	309,011	
Forfeited Discounts (470):		
Customer late payment charges	3,598	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	3,598	
Miscellaneous Service Revenues (471):		
MISCELLANEOUS	169	7
Total Miscellaneous Service Revenues (471)	169	
Rents from Water Property (472):		
SHARED COMPUTER REVENUE	2,253	8
SHARED FACILITY TOWER RENTAL	53,119	9
Total Rents from Water Property (472)	55,372	
Interdepartmental Rents (473):		
NONE		10
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	6,600	11
Other (specify):		
MISCELLANEOUS	630	12
Total Other Water Revenues (474)	7,230	
Amortization of Construction Grants (475):		
NONE		13
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	14,959	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	9,095	3
Maintenance of Water Source Plant (605)	25,998	4
Total Source of Supply Expenses	50,052	
 PUMPING EXPENSES		
Operation Labor (620)		5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	68,275	7
Operation Supplies and Expenses (623)	88	8
Maintenance of Pumping Plant (625)	8,737	9
Total Pumping Expenses	77,100	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	18,887	10
Chemicals (631)	7,461	11
Operation Supplies and Expenses (632)	1,603	12
Maintenance of Water Treatment Plant (635)	11,529	13
Total Water Treatment Expenses	39,480	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	79,392	14
Operation Supplies and Expenses (641)	2,834	15
Maintenance of Distribution Reservoirs and Standpipes (650)	830	16
Maintenance of Mains (651)	25,210	17
Maintenance of Services (652)	19,972	18
Maintenance of Meters (653)	15,247	19
Maintenance of Hydrants (654)	8,221	20
Maintenance of Other Plant (655)	19,386	21
Total Transmission and Distribution Expenses	171,092	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	3,865	22
Accounting and Collecting Labor (902)	27,401	23
Supplies and Expenses (903)	2,421	24
Uncollectible Accounts (904)	473	25
Total Customer Accounts Expenses	34,160	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	39,929	27
Office Supplies and Expenses (921)	22,142	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	22,181	30
Property Insurance (924)	6,320	31
Injuries and Damages (925)	3,308	32
Employee Pensions and Benefits (926)	63,100	33
Regulatory Commission Expenses (928)	87	34
Miscellaneous General Expenses (930)	2,470	35
Transportation Expenses (933)	1,347	36
Maintenance of General Plant (935)	6,668	37
Total Administrative and General Expenses	167,552	
 Total Operation and Maintenance Expenses	539,436	

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		227,746	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,664	2
Net property tax equivalent		225,082	
Social Security		21,133	3
PSC Remainder Assessment		1,194	4
Other (specify): NONE			5
Total tax expense		247,409	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Walworth				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.212780				3
County tax rate	mills		5.325990				4
Local tax rate	mills		10.564160				5
School tax rate	mills		7.901510				6
Voc. school tax rate	mills		1.654970				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.659410				10
Less: state credit	mills		1.194780				11
Net tax rate	mills		24.464630				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.564160				14
Combined School Tax Rate	mills		9.556480				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.120640				17
Total Tax Rate	mills		25.659410				18
Ratio of Local and School Tax to Total	dec.		0.784143				19
Total tax net of state credit	mills		24.464630				20
Net Local and School Tax Rate	mills		19.183762				21
Utility Plant, Jan. 1	\$	12,611,189	12,611,189				22
Materials & Supplies	\$	19,759	19,759				23
Subtotal	\$	12,630,948	12,630,948				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	12,630,948	12,630,948				26
Assessment Ratio	dec.		0.939900				27
Assessed Value	\$	11,871,828	11,871,828				28
Net Local & School Rate	mills		19.183762				29
Tax Equiv. Computed for Current Year	\$	227,746	227,746				30
Tax Equivalent per 1994 PSC Report	\$	165,250					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	227,746					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	7,295		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)	396,296		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	403,591	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	163,653		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	367,579		17
Diesel Pumping Equipment (326)	2,749		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	129,143		20
Total Pumping Plant	663,124	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	604,359		22
Water Treatment Equipment (332)	1,385,534		23
Total Water Treatment Plant	1,989,893	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	71,250		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)			7,295	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)			396,296	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	403,591	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			163,653	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			367,579	17
Diesel Pumping Equipment (326)			2,749	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			129,143	20
Total Pumping Plant	0	0	663,124	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			604,359	22
Water Treatment Equipment (332)			1,385,534	23
Total Water Treatment Plant	0	0	1,989,893	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			71,250	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)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	1,899,125		26
Transmission and Distribution Mains (343)	4,990,987	416,863	27
Fire Mains (344)	0		28
Services (345)	1,323,703	81,552	29
Meters (346)	225,555	9,897	30
Hydrants (348)	718,344	74,516	31
Other Transmission and Distribution Plant (349)	935		32
Total Transmission and Distribution Plant	9,229,899	582,828	
GENERAL PLANT			
Land and Land Rights (389)	799		33
Structures and Improvements (390)	138,258	1,672	34
Office Furniture and Equipment (391)	2,022		35
Computer Equipment (391.1)	30,994		36
Transportation Equipment (392)	78,550		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	22,329	495	39
Laboratory Equipment (395)	2,180		40
Power Operated Equipment (396)	47,656		41
Communication Equipment (397)	1,894	683	42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	324,682	2,850	
Total utility plant in service directly assignable	12,611,189	585,678	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	12,611,189	585,678	

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)			1,899,125 26
Transmission and Distribution Mains (343)	24,032	(30,121)	5,353,697 27
Fire Mains (344)			0 28
Services (345)	3,516		1,401,739 29
Meters (346)	16,529		218,923 30
Hydrants (348)	2,595		790,265 31
Other Transmission and Distribution Plant (349)			935 32
Total Transmission and Distribution Plant	46,672	(30,121)	9,735,934
GENERAL PLANT			
Land and Land Rights (389)			799 33
Structures and Improvements (390)			139,930 34
Office Furniture and Equipment (391)			2,022 35
Computer Equipment (391.1)			30,994 36
Transportation Equipment (392)			78,550 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			22,824 39
Laboratory Equipment (395)			2,180 40
Power Operated Equipment (396)			47,656 41
Communication Equipment (397)	557		2,020 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	557	0	326,975
Total utility plant in service directly assignable	47,229	(30,121)	13,119,517
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	47,229	(30,121)	13,119,517

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			23,777	23,777	1
February			21,112	21,112	2
March			24,087	24,087	3
April			23,976	23,976	4
May			28,235	28,235	5
June			31,888	31,888	6
July			42,597	42,597	7
August			36,465	36,465	8
September			31,690	31,690	9
October			26,997	26,997	10
November			23,806	23,806	11
December			24,254	24,254	12
Total annual pumpage	0	0	338,884	338,884	
Less: Water sold				298,117	13
Volume pumped but not sold				40,767	14
Volume sold as a percent of volume pumped				88%	15
Volume used for water production, water quality and system maintenance				4,011	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				4,011	19
Volume pumped but unaccounted for				36,756	20
Percent of water lost				11%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,843	23
Date of maximum: 9/24/2002					24
Cause of maximum:					25
Hydrant flushing during high usage period.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				444	26
Date of minimum: 2/16/2002					27
Total KWH used for pumping for the year				628,860	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)	
1049 EDWARDS STREET	3	128	12	684,000	Yes	1
WRIGHT STREET	4	120	12	864,000	Yes	2
FRANKLIN STREET	5	65	24	861,000	Yes	3
1111 EDWARDS STREET	6	1,485	26	1,792,800	Yes	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL 3	WELL 4	WELL 6	1
Location	1049 EDWARDS	WRIGHT STREET	1111 EDWARDS STREET	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	WORTHINGTON	WORTHINGTON	AMERICAN TURBINE	5
Year Installed	1959	1969	1993	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	600	600	1,475	8
Pump Motor or Standby Engine Mfr	R / KOHLER STANDBY GENERATOR/ FORD STANDBY GENERATOR/ELECTRIC/KOHLER STANDBY			9 10
Year Installed	1993	1993	1999	11
Type	ELECTRIC	OTHER	ELECTRIC	12
Horsepower	30	30	200	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL5	WEST SIDE		14
Location	FRANKLIN STREET	BOOSTER STATION		15
Purpose	P	B		16
Destination	D	D		17
Pump Manufacturer	BARON JACKSON	STAYRITE		18
Year Installed	1980	2001		19
Type	VERTICAL TURBINE	OTHER		20
Actual Capacity (gpm)	500	800		21
Pump Motor or Standby Engine Mfr	US MOTORS		MARATHON	22 23
Year Installed	1991	2001		24
Type	ELECTRIC	ELECTRIC		25
Horsepower	30	20		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	#2 EAST	1 WEST	AUTUMN DRIVE	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	3
Year constructed	1964	1950	2001	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	120	120	150	6
Total capacity in gallons (actual)	250,000	150,000	500,000	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)	CENTRAL FACILITIES	WELLHOUSE	BOOSTER STATION	10
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE	PRESSURE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.1000	0.4320	2.1000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	BUSINESS PARK TOWER	CPT		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	S		3
Year constructed	1996	1990		4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	120	1		6
Total capacity in gallons (actual)	1,000,000	400,000		7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS		9
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES	CENTRAL FACILITIES		10
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.1000	2.1000		12
Is a corrosion control chemical used (yes, no)?	Y	Y		13
Is water fluoridated (yes, no)?	Y	Y		14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	1,191	0	0	(754)	437	1
M	D	4.000	27,806	0	1,250	72	26,628	2
M	D	6.000	45,731	0	1,440	7,540	51,831	3
P	D	6.000	376	0	0	0	376	4
M	D	8.000	57,673	0	0	1,580	59,253	5
P	D	8.000	17,700	150	0	0	17,850	6
M	D	10.000	2,027	0	0	723	2,750	7
P	D	10.000	5	0	0	0	5	8
M	D	12.000	48,072	0	0	(513)	47,559	9
P	D	12.000	20,886	6,609	0	0	27,495	10
M	D	16.000	11,295	0	339	0	10,956	11
P	D	16.000	1,798	1,075	0	0	2,873	12
P	D	18.000	103	0	0	(103)	0	13
M	D	24.000	65	0	0	(65)	0	14
Total Within Municipality			234,728	7,834	3,029	8,480	248,013	
Total Utility			234,728	7,834	3,029	8,480	248,013	

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)	
L	0.625	783	0	18	0	765		1
M	0.750	52	1	3	0	50	26	2
L	0.750	495	0	8	0	487		3
L	1.000	171	0	1	0	170		4
M	1.000	592	33	1	0	624		5
L	1.250	1	0	0	0	1		6
L	1.500	49	0	0	0	49		7
M	1.500	56	1	1	0	56	17	8
P	2.000		2	0		2		9
L	2.000	50	0	0	0	50		10
M	2.000	47	2	0	0	49		11
M	3.000	10	0	0	0	10		12
P	4.000	10	0	0	0	10		13
M	4.000	14	0	0	0	14		14
P	6.000	5	6	0	0	11		15
M	8.000	4	0	0	0	4		16
P	8.000	4	1	0	0	5		17
P	10.000		1			1		18
Total Utility		2,343	47	32	0	2,358	43	

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	803	0	253	0	550	123	1
0.750	1,927	100	15	(1)	2,011	46	2
1.000	111	0	1	1	111	8	3
1.500	69	1	0	0	70	22	4
2.000	41	2	2	0	41	10	5
3.000	9	1	0	0	10	5	6
4.000	4	0	0	0	4	2	7
Total:	2,964	104	271	0	2,797	216	

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	505	39	0	1	0	5	550	1
0.750	1,691	171	7	5	7	130	2,011	2
1.000	8	71	6	9	1	16	111	3
1.500	0	58	5	3	0	4	70	4
2.000	0	33	3	3	0	2	41	5
3.000	0	3	2	3	0	2	10	6
4.000	0	1	1	0	0	2	4	7
Total:	2,204	376	24	24	8	161	2,797	

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	432	25	7		450	2
Total Fire Hydrants	432	25	7	0	450	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	432
Number of distribution system valves end of year:	635
Number of distribution valves operated during year:	282

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

- 605 - Increase in 2002 due to \$21,845 for rehabilitation of well #3.
 - 625 - Increase due to maintenance and repairs at booster pump #5 and security services setup.
 - 926 - Increase due to two employees getting married and switching to the family health insurance policy.
 - 933 - Decrease due to more use of vehicles for chargeable projects in 2002.
-

Water Utility Plant in Service (Page W-08)

The adjustment to the mains account is the result of developing continuing property records.

Water Mains (Page W-15)

Adjustments to mains are a result of continuing property records work.

Additions financed by the utility and developer contributions.

Water Services (Page W-16)

Additions financed by utility and developer contributions.

Meters (Page W-17)
