



3013 (02-09-04)

**ANNUAL REPORT**

OF

Name: FORT ATKINSON WATER UTILITY

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Principal Office: 101 N. MAIN ST.  
FORT ATKINSON, WI 53538

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For the Year Ended: DECEMBER 31, 2002

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

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

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



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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** FORT ATKINSON WATER UTILITY

**Utility Address:** 101 N. MAIN ST.  
FORT ATKINSON, WI 53538

**When was utility organized?** 1/1/1901

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MR JOHN WILMET

**Title:** CITY MANAGER

**Office Address:**

101 N. MAIN STREET  
FORT ATKINSON, WI 53538

**Telephone:** (920) 563 - 7760

**Fax Number:** (920) 563 - 7776

**E-mail Address:**

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

**Name:**

**Title:**

**Office Address:** VIRCHOW, KRAUSE & CO, LLP

10 TERRACE COURT  
P.O. BOX 7398  
MADISON, WI 53707-7398

**Telephone:** (608) 240 - 6622

**Fax Number:** (608) 240 - 8532

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

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

**Name:** MARK ZASTROW

**Title:** COUNCIL PRESIDENT

**Office Address:**

101 N. MAIN STREET  
FORT ATKINSON, WI 53538

**Telephone:** (920) 563 - 7760

**Fax Number:** (920) 563 - 7776

**E-mail Address:**

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**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 & CO, LLP  
10 TERRACE COURT  
P.O. BOX 7398  
MADISON, WI 53707-7398

**Telephone:** (608) 240 - 6622

**Fax Number:** (608) 240 - 8532

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

**Date of most recent audit report:** 2/7/2003

**Period covered by most recent audit:** 1/1/02-12/31/02

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

**Name:** MR JOHN WILMET

**Title:** CITY MANAGER

**Office Address:**

101 N. MAIN STREET  
FORT ATKINSON, WI 53538

**Telephone:** (920) 563 - 7760

**Fax Number:** (920) 563 - 7776

**E-mail Address:**

**Name:** TERRY SIGLINSKY

**Title:** DIRECTOR

**Office Address:**

101 N MAIN STREET  
FORT ATKINSON, WI 53538

**Telephone:** (920) 563 - 7760

**Fax Number:** (920) 563 - 7776

**E-mail Address:**

**Name of utility commission/committee:**

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

- BILL CAMPLIN
- GORDON DAY, JR
- LOREN GRAY
- BRUCE JOHNSTON
- MARK ZASTROW, PRESIDENT

**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?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**

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## IDENTIFICATION AND OWNERSHIP

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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)	1,232,707	1,214,673	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	647,779	623,610	2
Depreciation Expense (403)	161,093	151,264	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	174,295	167,183	5
<b>Total Operating Expenses</b>	<b>983,167</b>	<b>942,057</b>	
<b>Net Operating Income</b>	<b>249,540</b>	<b>272,616</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>249,540</b>	<b>272,616</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	15,557	27,385	10
Miscellaneous Nonoperating Income (421)	0	0	11
<b>Total Other Income</b>	<b>15,557</b>	<b>27,385</b>	
<b>Total Income</b>	<b>265,097</b>	<b>300,001</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	12,770	11,560	13
<b>Total Miscellaneous Income Deductions</b>	<b>12,770</b>	<b>11,560</b>	
<b>Income Before Interest Charges</b>	<b>252,327</b>	<b>288,441</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	14,923	32,131	14
Amortization of Debt Discount and Expense (428)	2,138	2,033	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	95,908	79,070	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
<b>Total Interest Charges</b>	<b>112,969</b>	<b>113,234</b>	
<b>Net Income</b>	<b>139,358</b>	<b>175,207</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,844,767	2,669,560	20
Balance Transferred from Income (433)	139,358	175,207	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>2,984,125</b>	<b>2,844,767</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
INVESTMENT INCOME	15,557	5
<b>Total (Acct. 419):</b>	<b>15,557</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		6
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
INTEREST EXPENSE - APPROPRIATION TO CITY	12,770	8
<b>Total (Acct. 426):</b>	<b>12,770</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		12
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>						
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	1,232,707	0	0	0	1,232,707	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>1,232,707</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,232,707</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	223,719		223,719	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	17,927		17,927	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	657		657	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>242,303</b>	<b>0</b>	<b>242,303</b>	

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	9,759,834	8,432,257	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	1,817,750	1,765,974	2
<b>Net Utility Plant</b>	<b>7,942,084</b>	<b>6,666,283</b>	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>7,942,084</b>	<b>6,666,283</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	118,948	121,874	8
Special Funds (125-128)	230,314	368,035	9
<b>Total Other Property and Investments</b>	<b>349,262</b>	<b>489,909</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	61,695	291,727	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	123,427	126,459	15
Other Accounts Receivable (143)	2,514	3,256	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	8,352	6,967	18
Materials and Supplies (151-163)	34,524	32,841	19
Prepayments (165)	5,383	4,505	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
<b>Total Current and Accrued Assets</b>	<b>235,895</b>	<b>465,755</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	2,138	24
Other Deferred Debits (182-186)	0	0	25
<b>Total Deferred Debits</b>	<b>0</b>	<b>2,138</b>	
<b>Total Assets and Other Debits</b>	<b>8,527,241</b>	<b>7,624,085</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)	303,391	303,391	<b>26</b>
Appropriated Earned Surplus (215)			<b>27</b>
Unappropriated Earned Surplus (216)	2,984,125	2,844,767	<b>28</b>
<b>Total Proprietary Capital</b>	<b>3,287,516</b>	<b>3,148,158</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	0	330,000	<b>29</b>
Advances from Municipality (223)	2,508,164	1,682,150	<b>30</b>
Other Long-Term Debt (224)	0	0	<b>31</b>
<b>Total Long-Term Debt</b>	<b>2,508,164</b>	<b>2,012,150</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>32</b>
Accounts Payable (232)	18,250	145,132	<b>33</b>
Payables to Municipality (233)	0	0	<b>34</b>
Customer Deposits (235)			<b>35</b>
Taxes Accrued (236)	152,489	147,038	<b>36</b>
Interest Accrued (237)	47,297	41,435	<b>37</b>
Matured Long-Term Debt (239)			<b>38</b>
Matured Interest (240)			<b>39</b>
Tax Collections Payable (241)			<b>40</b>
Miscellaneous Current and Accrued Liabilities (242)		6,469	<b>41</b>
<b>Total Current and Accrued Liabilities</b>	<b>218,036</b>	<b>340,074</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>42</b>
Customer Advances for Construction (252)			<b>43</b>
Other Deferred Credits (253)	0	0	<b>44</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>45</b>
Injuries and Damages Reserve (262)			<b>46</b>
Pensions and Benefits Reserve (263)	30,628	33,083	<b>47</b>
Miscellaneous Operating Reserves (265)			<b>48</b>
<b>Total Operating Reserves</b>	<b>30,628</b>	<b>33,083</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	2,482,897	2,090,620	<b>49</b>
<b>Total Liabilities and Other Credits</b>	<b>8,527,241</b>	<b>7,624,085</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)	9,725,084	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)	34,750				7
<b>Total Utility Plant</b>	<b>9,759,834</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	1,817,750	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
<b>Total Accumulated Provision</b>	<b>1,817,750</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>7,942,084</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	1,765,974				<b>1,765,974</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	161,093				<b>161,093</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	12,165				<b>12,165</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
TRANSPORTATION CLEARING	5,183				<b>5,183</b>	<b>9</b>
Salvage	7,790				<b>7,790</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>186,231</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>186,231</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	99,456				<b>99,456</b>	<b>15</b>
Cost of removal	34,999				<b>34,999</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>134,455</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>134,455</b>	<b>19</b>
<b>Balance End of Year</b>	<b>1,817,750</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,817,750</b>	<b>20</b>
						<b>21</b>
						<b>22</b>

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

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

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

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

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

### MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
<b>Electric Utility</b>						
Fuel (151)					0	0
Fuel stock expenses (152)					0	0
Plant mat. & oper. sup. (154)					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 (154)	34,524	32,841
Sewer utility (154)		0
Heating utility (154)		0
Gas utility (154)		0
Merchandise (155)		0
Other materials & supplies (156)		0
Stores expense (163)		0
<b>Total Materials and Supplies</b>	<b>34,524</b>	<b>32,841</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>				
1988 MORTGAGE REVENUE BONDS	2,138	428	0	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.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	303,391	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<b>303,391</b>	

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

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1988 Mortgage revenue bonds	08/01/1988	08/01/2003	7.00%	0	<b>1</b>
<b>Total Bonds (Account 221):</b>				<b>0</b>	
<b>Total Reacquired Bonds (Account 222)</b>				<b>0</b>	<b>2</b>
<b>Net amount of bonds outstanding December 31:</b>				<b>0</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>					
1997 G.O. Debt	10/15/1997	10/15/2016	5.00%	847,000	1
1999 G. O. DEBT	05/15/1999	02/01/2019	5.00%	431,800	2
2001 G.O. DEBT	05/01/2001	05/01/2008	4.59%	257,143	3
2002 G.O. DEBT	05/01/2002	05/01/2003	2.94%	947,421	4
1996 G.O Debt	07/15/1996	07/15/2003	5.00%	24,800	5
<b>Total for Account 223</b>				<b><u>2,508,164</u></b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	147,038	1
<b>Accruals:</b>		
Charged water department expense	174,295	2
Charged electric department expense		3
Charged sewer department expense		4
<b>Other (explain):</b>		
TAX EQUIVALENT CHARGED TO SEWER	4,295	5
<b>Total Accruals and other credits</b>	<b>178,590</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	147,038	6
Social Security taxes	24,951	7
PSC Remainder Assessment	1,150	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>173,139</b>	
<b>Balance end of year</b>	<b>152,489</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>					
1988 Mortgage revenue bonds	10,652	14,923	25,575	0	1
<b>Subtotal</b>	<b>10,652</b>	<b>14,923</b>	<b>25,575</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	2
1996 Advance	1,174	1,950	2,542	582	3
1997 Advance	18,495	43,495	44,280	17,710	4
1999 ADVANCE	8,838	20,210	20,794	8,254	5
2001 ADVANCE	2,276	11,453	11,778	1,951	6
2002 ADVANCE		18,800	0	18,800	7
<b>Subtotal</b>	<b>30,783</b>	<b>95,908</b>	<b>79,394</b>	<b>47,297</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0	0		0	8
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	9
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>41,435</b>	<b>110,831</b>	<b>104,969</b>	<b>47,297</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	2,090,620	0	0	0	0	<b>2,090,620</b>	1
<b>Add credits during year:</b>							
For Services	28,296					<b>28,296</b>	2
For Mains	319,944					<b>319,944</b>	3
<b>Other (specify):</b>							
HYDRANTS	44,037					<b>44,037</b>	4
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	5
<b>Balance End of Year</b>	<b>2,482,897</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,482,897</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	6

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

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENTS	118,948	2
<b>Total (Acct. 124):</b>	<b>118,948</b>	
<b>Sinking Funds (125):</b>		
REDEMPTION ACCOUNT	159,486	3
<b>Total (Acct. 125):</b>	<b>159,486</b>	
<b>Depreciation Fund (126):</b>		
DEPRECIATION ACCOUNT	70,828	4
<b>Total (Acct. 126):</b>	<b>70,828</b>	
<b>Other Special Funds (128):</b>		
NONE		5
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Interest Special Deposits (132):</b>		
NONE		6
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
NONE		7
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		8
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	123,427	9
Electric		10
Sewer (Regulated)		11
<b>Other (specify):</b>		
NONE		12
<b>Total (Acct. 142):</b>	<b>123,427</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
<b>Other (specify):</b>		
ITEMS BILLED TO CUSTOMERS	2,514	15
<b>Total (Acct. 143):</b>	<b>2,514</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>Receivables from Municipality (145):</b>		
DUE FROM MUNICIPALITY	8,352	16
<b>Total (Acct. 145):</b>	<b>8,352</b>	
<b>Prepayments (165):</b>		
PREPAID ITEMS	5,383	17
<b>Total (Acct. 165):</b>	<b>5,383</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		18
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		19
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		20
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		21
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		22
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
NONE		23
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
NONE		24
<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	9,052,421	0	0	0	9,052,421	1
Materials and Supplies	33,682	0	0	0	33,682	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation	1,791,862	0	0	0	1,791,862	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	2,286,758	0	0	0	2,286,758	6
<b>Other (specify):</b>						
NONE					0	7
<b>Average Net Rate Base</b>	<b>5,007,483</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,007,483</b>	
Net Operating Income	249,540	0	0	0	249,540	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>						
	4.98%	N/A	N/A	N/A	4.98%	

## 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	303,391	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	2,914,446	3
<b>Other (Specify):</b>		
NONE		4
<b>Total Average Proprietary Capital</b>	<b>3,217,837</b>	
<b>Net Income</b>		
Net Income	139,358	5
 <b>Percent Return on Proprietary Capital</b>	 <b>4.33%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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

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

The utility borrowed \$947,421 of general obligation debt on May 1, 2002. In addition, the 1988 mortgage revenue bonds were paid off.

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

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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### Interest Accrued (Acct. 237) (Page F-17)

Account 221 - The 1988 Mortgage Revenue Bonds were paid off during 2002. The interest amounts reflect final interest payments on these bonds.

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### Signature Page (Page ii)

#### ACCOUNTANTS' COMPILATION REPORT

Fort Atkinson Water Utility  
Fort Atkinson, Wisconsin

We have compiled, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants, the balance sheets of the Fort Atkinson Water Utility, an enterprise fund of the City of Fort Atkinson as of December 31, 2002 and 2001, and the related statements of income and retained earnings for the years then ended and the supplemental schedules as of and for the year ended December 31, 2002 in the accompanying prescribed form.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplemental schedules referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

The financial statements and related supplemental schedules are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from accounting principles generally accepted in the United States of America. Accordingly, these financial statements and schedules are not designed for those who are not informed about such differences.

VIRCHOW, KRAUSE & COMPANY, LLP

Madison, Wisconsin  
February 7, 2003

### FINANCIAL SECTION FOOTNOTES

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

response received 9/8/03:

- 1. spare meters not in use, kept to change out when necessary.
- 2.and 3. entries will be made in 2003.
- 4. policy for transportation expense is to debit a/c 933 and credit a/c 110. This entry was made quarterly in 2002. (Per Jim: perhaps \$5,185 in the adjustments column is depreciation expense. ok).

August 18, 2003

Mr. John Wilmet, City Manager  
 Fort Atkinson Water Utility  
 101 North Main Street  
 Fort Atkinson, WI 53538-1861

Re: 2002 Analytical Review DWCCA-2060-ELE

Dear Mr. Wilmet:

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-19, two 6-inch meters classified as industrial were not tested. Meters 6-inches and larger in use are to be tested annually. Please explain why these meters were not tested.
- 2. The November 19, 2002, response to the 2001 analytical review indicated that the following journal entry would be booked in 2002:

Journal Entry No. 1  
 403 Depreciation Expense \$7,636  
 111-349 Accumulated Depreciation For Other Trans.& Distrib. Plant \$536  
 111-391 Accumulated Depreciation For Office Furniture & Equipment \$7,100

To record retirement losses during 2001. In Account 349 the reserve deficit is eliminated, and in Account 391 the adjustment restores the estimated theoretical reserve for retained plant.

It appears that this entry was not booked in 2002. Please furnish an explanation.

- 3. The November 19, 2002 response to the 2001 analytical review indicated that dollars related to the 2001 retirement of 37 water services units would be booked in 2002 to Account 345, Services and Account 111, Depreciation. However, it does not appear that these dollars have been booked. Please

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**FINANCIAL SECTION FOOTNOTES**

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furnish an explanation.

4. Please state the reason for not recording depreciation expense on Account 392, Transportation Equipment, during 2002, because plant investment of \$151,945 on page W-8 exceeds accumulated depreciation of \$74,631 on page W-10.

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:pr:w:\compl\Analytical Reviews\2002 analytical review letters\2060 Ft  
Atkinsondoc

**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	1,215,731	1
<b>Total Sales of Water</b>	<b>1,215,731</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	6,255	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	10,721	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>16,976</b>	
<b>Total Operating Revenues</b>	<b>1,232,707</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expense (600-617)	30,765	8
Pumping Expenses (620-633)	119,528	9
Water Treatment Expenses (640-652)	38,838	10
Transmission and Distribution Expenses (660-678)	185,533	11
Customer Accounts Expenses (901-905)	34,803	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	238,312	14
<b>Total Operation and Maintenance Expenses</b>	<b>647,779</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	161,093	15
Amortization Expense (404-407)		16
Taxes (408)	174,295	17
<b>Total Other Operating Expenses</b>	<b>335,388</b>	
<b>Total Operating Expenses</b>	<b>983,167</b>	
<b>NET OPERATING INCOME</b>	<b>249,540</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	2	1	2,831	1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>2</b>	<b>1</b>	<b>2,831</b>	
Metered Sales to General Customers (461)				
Residential	3,845	241,178	498,991	4
Commercial	441	122,054	167,989	5
Industrial	31	258,523	251,064	6
<b>Total Metered Sales to General Customers (461)</b>	<b>4,317</b>	<b>621,755</b>	<b>918,044</b>	
Private Fire Protection Service (462)	49		27,914	7
Public Fire Protection Service (463)	1		246,118	8
Other Sales to Public Authorities (464)	28	15,610	20,824	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>4,397</b>	<b>637,366</b>	<b>1,215,731</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>
------------------------------	----------------------------------	--	-------------------------

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)	246,118	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b> NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>246,118</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	6,255	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>6,255</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	10,721	10
<b>Other (specify):</b> NONE		11
<b>Total Other Water Revenues (474)</b>	<b>10,721</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)	2,927	2
Purchased Water (602)		3
Miscellaneous Expenses (603)	212	4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)		10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)	27,626	13
<b>Total Source of Supply Expenses</b>	<b>30,765</b>	
 <b>PUMPING EXPENSES</b>		
Operation Supervision and Engineering (620)	26,477	14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	80,887	17
Pumping Labor and Expenses (624)		18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	240	20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)		23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	11,924	25
<b>Total Pumping Expenses</b>	<b>119,528</b>	
 <b>WATER TREATMENT EXPENSES</b>		
Operation Supervision and Engineering (640)	15,826	26
Chemicals (641)	12,374	27

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>WATER TREATMENT EXPENSES</b>		
Operation Labor and Expenses (642)		28
Miscellaneous Expenses (643)	6,887	29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)		32
Maintenance of Water Treatment Equipment (652)	3,751	33
<b>Total Water Treatment Expenses</b>	<b>38,838</b>	
 <b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Supervision and Engineering (660)	73,948	34
Storage Facilities Expenses (661)		35
Transmission and Distribution Lines Expenses (662)		36
Meter Expenses (663)		37
Customer Installations Expenses (664)		38
Miscellaneous Expenses (665)	25,752	39
Rents (666)		40
Maintenance Supervision and Engineering (670)		41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)	7,278	43
Maintenance of Transmission and Distribution Mains (673)	49,704	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	11,137	46
Maintenance of Meters (676)	6,291	47
Maintenance of Hydrants (677)	11,423	48
Maintenance of Miscellaneous Plant (678)		49
<b>Total Transmission and Distribution Expenses</b>	<b>185,533</b>	
 <b>CUSTOMER ACCOUNTS EXPENSES</b>		
Supervision (901)		50
Meter Reading Labor (902)	6,087	51
Customer Records and Collection Expenses (903)	17,807	52
Uncollectible Accounts (904)		53

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Miscellaneous Customer Accounts Expenses (905)	10,909	54
<b>Total Customer Accounts Expenses</b>	<b>34,803</b>	
 <b>SALES EXPENSES</b>		
Sales Expenses (910)		55
<b>Total Sales Expenses</b>	<b>0</b>	
 <b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	84,366	56
Office Supplies and Expenses (921)	5,139	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	6,199	59
Property Insurance (924)	4,199	60
Injuries and Damages (925)	8,388	61
Employee Pensions and Benefits (926)	90,918	62
Regulatory Commission Expenses (928)		63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	34,233	65
Rents (931)	0	66
Maintenance of General Plant (932)	4,870	67
<b>Total Administrative and General Expenses</b>	<b>238,312</b>	
 <b>Total Operation and Maintenance Expenses</b>	<b>647,779</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		152,489	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		4,295	2
<b>Net property tax equivalent</b>		<b>148,194</b>	
Social Security		24,951	3
PSC Remainder Assessment		1,150	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>174,295</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			Jefferson				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.222800				3
County tax rate	mills		5.427055				4
Local tax rate	mills		8.523325				5
School tax rate	mills		11.366965				6
Voc. school tax rate	mills		1.557092				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>27.097237</b>				<b>10</b>
Less: state credit	mills		1.741557				11
<b>Net tax rate</b>	mills		<b>25.355680</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>8.523325</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>12.924057</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>21.447382</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>27.097237</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.791497</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>25.355680</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>20.068945</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>8,432,257</b>	8,432,257				22
Materials & Supplies	\$	<b>32,841</b>	32,841				23
<b>Subtotal</b>	\$	<b>8,465,098</b>	<b>8,465,098</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>8,465,098</b>	<b>8,465,098</b>				<b>26</b>
Assessment Ratio	dec.		0.897600				27
<b>Assessed Value</b>	\$	<b>7,598,272</b>	<b>7,598,272</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>20.068945</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>152,489</b>	<b>152,489</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	119,509					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>152,489</b>					<b>34</b>

### WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	33,106		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)	159,505		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>192,611</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	188,890	1,165	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	331,658		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	9,235		20
<b>Total Pumping Plant</b>	<b>529,783</b>	<b>1,165</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	71,098		23
<b>Total Water Treatment Plant</b>	<b>71,098</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<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)			33,106	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)			159,505	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>192,611</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			190,055	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			331,658	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			9,235	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>530,948</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			71,098	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>71,098</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25

### WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	946,611		26
Transmission and Distribution Mains (343)	4,046,024	1,006,739	27
Fire Mains (344)	0		28
Services (345)	852,948	149,414	29
Meters (346)	476,814	30,343	30
Hydrants (348)	580,177	206,278	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>6,902,574</b>	<b>1,392,774</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	326,491		34
Office Furniture and Equipment (391)	5,488		35
Computer Equipment (391.1)	22,705	945	36
Transportation Equipment (392)	125,201	41,052	37
Stores Equipment (393)	10,612		38
Tools, Shop and Garage Equipment (394)	51,308	7,874	39
Laboratory Equipment (395)	10,733		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	6,918	971	42
SCADA Equipment (397.1)	124,237		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>683,693</b>	<b>50,842</b>	
<b>Total utility plant in service directly assignable</b>	<b>8,379,759</b>	<b>1,444,781</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>8,379,759</b>	<b>1,444,781</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)			946,611 26
Transmission and Distribution Mains (343)	41,323		5,011,440 27
Fire Mains (344)			0 28
Services (345)	5,088		997,274 29
Meters (346)	16,571		490,586 30
Hydrants (348)	10,659		775,796 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>73,641</b>	<b>0</b>	<b>8,221,707</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			326,491 34
Office Furniture and Equipment (391)			5,488 35
Computer Equipment (391.1)			23,650 36
Transportation Equipment (392)	14,308		151,945 37
Stores Equipment (393)			10,612 38
Tools, Shop and Garage Equipment (394)	10,829		48,353 39
Laboratory Equipment (395)			10,733 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)	678		7,211 42
SCADA Equipment (397.1)			124,237 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>25,815</b>	<b>0</b>	<b>708,720</b>
<b>Total utility plant in service directly assignable</b>	<b>99,456</b>	<b>0</b>	<b>9,725,084</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>99,456</b>	<b>0</b>	<b>9,725,084</b>

### ACCUMULATED PROVISION FOR DEPRECIATION - WATER

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	64,339	2.94%	4,689	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
<b>Total Source of Supply Plant</b>	<b>64,339</b>		<b>4,689</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	53,036	2.44%	4,623	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	175,918	4.42%	14,659	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	5,611	4.29%	396	15
<b>Total Pumping Plant</b>	<b>234,565</b>		<b>19,678</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	25,763	5.00%	3,555	17
<b>Total Water Treatment Plant</b>	<b>25,763</b>		<b>3,555</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	218,606	1.87%	17,702	19
Transmission and Distribution Mains (343)	367,249	0.93%	42,117	20
Fire Mains (344)	0			21
Services (345)	178,689	2.09%	19,335	22
Meters (346)	196,352	5.03%	24,330	23
Hydrants (348)	96,167	1.59%	10,780	24
Other Transmission and Distribution Plant (349)	(536)	5.00%	0	25
<b>Total Transmission and Distribution Plant</b>	<b>1,056,527</b>		<b>114,264</b>	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					69,028	4
315					0	5
316					0	6
317					0	7
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>69,028</b>	
321					57,659	8
322					0	9
323					0	10
324					0	11
325					190,577	12
326					0	13
327					0	14
328					6,007	15
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>254,243</b>	
331					0	16
332					29,318	17
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>29,318</b>	
341					0	18
342					236,308	19
343	41,323	25,549			342,494	20
344					0	21
345	5,088	4,200			188,736	22
346	16,571	5,250			198,861	23
348	10,659				96,288	24
349					(536)	25
	<b>73,641</b>	<b>34,999</b>	<b>0</b>	<b>0</b>	<b>1,062,151</b>	

### ACCUMULATED PROVISION FOR DEPRECIATION - WATER

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	139,978	2.25%	7,346	<b>26</b>
Office Furniture and Equipment (391)	(3,772)	5.83%	320	<b>27</b>
Computer Equipment (391.1)	11,417	26.67%	6,181	<b>28</b>
Transportation Equipment (392)	75,964	3.74%	0	<b>29</b>
Stores Equipment (393)	7,687	5.83%	619	<b>30</b>
Tools, Shop and Garage Equipment (394)	27,255	5.83%	2,906	<b>31</b>
Laboratory Equipment (395)	9,039	5.83%	626	<b>32</b>
Power Operated Equipment (396)	0			<b>33</b>
Communication Equipment (397)	5,796	9.96%	648	<b>34</b>
SCADA Equipment (397.1)	111,416	9.96%	12,424	<b>35</b>
Miscellaneous Equipment (398)	0			<b>36</b>
Other Tangible Property (399)	0			<b>37</b>
<b>Total General Plant</b>	<b>384,780</b>		<b>31,070</b>	
<b>Total accum. prov. directly assignable</b>	<b>1,765,974</b>		<b>173,256</b>	
 Common Utility Plant Allocated to Water Department	 0			 <b>38</b>
 <b>Total accum. prov. for depreciation</b>	 <b>1,765,974</b>		 <b>173,256</b>	

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

<b>Account (e)</b>	<b>Book Cost of Plant Retired (f)</b>	<b>Cost of Removal (g)</b>	<b>Salvage (h)</b>	<b>Adjustments Increase or (Decrease) (i)</b>	<b>Balance End of Year (j)</b>	
390					147,324	26
391					(3,452)	27
391.1					17,598	28
392	14,308		7,790	5,185	74,631	29
393					8,306	30
394	10,829				19,332	31
395					9,665	32
396					0	33
397	678				5,766	34
397.1					123,840	35
398					0	36
399					0	37
	<b>25,815</b>	<b>0</b>	<b>7,790</b>	<b>5,185</b>	<b>403,010</b>	
	<b>99,456</b>	<b>34,999</b>	<b>7,790</b>	<b>5,185</b>	<b>1,817,750</b>	
					<b>0</b>	<b>38</b>
	<b>99,456</b>	<b>34,999</b>	<b>7,790</b>	<b>5,185</b>	<b>1,817,750</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			52,912	<b>52,912</b>	1
February			47,668	<b>47,668</b>	2
March			51,132	<b>51,132</b>	3
April			57,517	<b>57,517</b>	4
May			55,364	<b>55,364</b>	5
June			58,953	<b>58,953</b>	6
July			75,437	<b>75,437</b>	7
August			66,526	<b>66,526</b>	8
September			62,466	<b>62,466</b>	9
October			55,540	<b>55,540</b>	10
November			52,511	<b>52,511</b>	11
December			52,267	<b>52,267</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>688,293</b>	<b>688,293</b>	
Less: Water sold				637,366	13
Volume pumped but not sold				<b>50,927</b>	14
Volume sold as a percent of volume pumped				<b>93%</b>	15
Volume used for water production, water quality and system maintenance				5,000	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				<b>5,000</b>	19
Volume pumped but unaccounted for				<b>45,927</b>	20
Percent of water lost				<b>7%</b>	21
If more than 15%, 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.)				2,893	23
Date of maximum: 9/11/2002					24
Cause of maximum:					25
Hydrant Flushing					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,064	26
Date of minimum: 12/25/2002					27
Total KWH used for pumping for the year				1,173,042	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
DEEPWELL (N. WATER ST., WEST)	3	1,067	15	1,386,720	Yes	<b>1</b>
DEEPWELL (N. WATER ST., EAST)	4	1,030	15	1,510,560	Yes	<b>2</b>
DEEPWELL (GROVE ST., JONES PL)	5	1,030	15	1,339,200	Yes	<b>3</b>
DEEPWELL (ZAFFKE ST., CLOUTIER)	6	1,015	15	1,781,280	Yes	<b>4</b>
DEEPWELL (JAMES WAY)	7	984	17	1,631,520	Yes	<b>5</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	HIGH SERVICE 301	HIGH SERVICE 302	HIGH SERVICE 303	1
Location	37 N. WATER	37 N. WATER	37 N. WATER	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	AURORA	AURORA	AURORA	5
Year Installed	1972	1972	1972	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	400	600	750	8
Pump Motor or Standby Engine Mfr	L. ALLIS	L. ALLIS	L. ALLIS	9 10
Year Installed	1972	1972	1972	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	25	30	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	HIGH SERVICE 304	HIGH SERVICE 501	HIGH SERVICE 502	14
Location	37 N. WATER	GROVE ST., JONES PARK	GROVE ST., JONES PARK	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	AURORA	FAIRBANKS / MORSE	FAIRBANKS / MORSE	18
Year Installed	1972	1980	1980	19
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,000	1,200	1,200	21
Pump Motor or Standby Engine Mfr	L. ALLIS	WEST	WEST	22 23
Year Installed	1972	1980	1980	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	60	60	60	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	JONES PARK	MAIN STATION	NORTH TOWER	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
				<b>3</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	S	<b>4</b>
				<b>5</b>
Year constructed	1977	1991	1969	<b>6</b>
				<b>7</b>
Primary material (earthen, steel, concrete, other)	CONCRETE	OTHER	STEEL	<b>8</b>
				<b>9</b>
Elevation difference in feet (See Headnote 3.)	0	13	68	<b>10</b>
				<b>11</b>
Total capacity in gallons (actual)	300,000	250,000	585,000	<b>12</b>
<b>WATER TREATMENT PLANT</b>				<b>13</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	<b>14</b>
				<b>15</b>
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	CENTRAL FACILITIES	WELLHOUSE	<b>16</b>
				<b>17</b>
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	<b>18</b>
				<b>19</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	0.0000	<b>20</b>
				<b>21</b>
Is a corrosion control chemical used (yes, no)?	N	N	N	<b>22</b>
				<b>23</b>
Is water fluoridated (yes, no)?	Y	Y	Y	<b>24</b>
				<b>25</b>

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	SOUTH TOWER		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1989		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	95		6
Total capacity in gallons (actual)	500,000		7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	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	1.000	2,361	0	1,000	0	1,361	1
M	D	1.500	1,954	0	675	0	1,279	2
M	D	2.000	7,817	0	0	0	7,817	3
M	D	3.000	1,452	0	0	0	1,452	4
M	D	4.000	42,284	0	1,821	0	40,463	5
A	D	6.000	2,161	0	0	0	2,161	6
M	D	6.000	125,409	484	2,964	0	122,929	7
A	D	8.000	0			0	0	8
M	D	8.000	99,554	3,524	1,249	0	101,829	9
P	D	8.000	1,120	0	0	0	1,120	10
A	D	10.000	325	0	0	0	325	11
M	D	10.000	19,313	3	0	0	19,316	12
A	S	12.000	1,000	0	0	0	1,000	13
M	D	12.000	10,506	2,973	0	0	13,479	14
M	D	16.000	13,763	7,353	0	0	21,116	15
<b>Total Within Municipality</b>			<b>329,019</b>	<b>14,337</b>	<b>7,709</b>	<b>0</b>	<b>335,647</b>	
<b>Total Utility</b>			<b>329,019</b>	<b>14,337</b>	<b>7,709</b>	<b>0</b>	<b>335,647</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	2,299	0	35	0	2,264	14	1
L	0.750	306	0	42	0	264	51	2
M	1.000	1,408	77	2	0	1,483	127	3
L	1.250	2	0	0	0	2	0	4
L	1.500	2	0	0	0	2	0	5
M	1.500	132	1	0	0	133	4	6
L	2.000	9	0	0	0	9	0	7
M	2.000	107	4	3	0	108	15	8
M	3.000	4	0	0	0	4	0	9
M	4.000	27	0	0	0	27	5	10
M	6.000	16	1	1	0	16	5	11
M	8.000	4	19	0	0	23	20	12
<b>Total Utility</b>		<b>4,316</b>	<b>102</b>	<b>83</b>	<b>0</b>	<b>4,335</b>	<b>241</b>	

### METERS

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

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	4,231	308	325	0	4,214	273	1
0.750	11	0	8	0	3	2	2
1.000	130	8	10	0	128	9	3
1.500	51	5	4	0	52	0	4
2.000	37	0	0	0	37	7	5
3.000	6	0	0	0	6	3	6
4.000	6	0	0	0	6	3	7
6.000	2	0	0	0	2	0	8
<b>Total:</b>	<b>4,474</b>	<b>321</b>	<b>347</b>	<b>0</b>	<b>4,448</b>	<b>297</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)	
0.625	4,173	0	0	0	0	41	4,214	1
0.750	2	1	0	0	0	0	3	2
1.000	1	113	4	4	0	6	128	3
1.500	0	34	8	3	0	7	52	4
2.000	0	18	4	10	0	5	37	5
3.000	0	3	3	0	0	0	6	6
4.000	0	1	4	1	0	0	6	7
6.000	0	0	2	0	0	0	2	8
<b>Total:</b>	<b>4,176</b>	<b>170</b>	<b>25</b>	<b>18</b>	<b>0</b>	<b>59</b>	<b>4,448</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	422	40	15	(2)	445	2
<b>Total Fire Hydrants</b>	<b>422</b>	<b>40</b>	<b>15</b>	<b>(2)</b>	<b>445</b>	
<b>Flushing Hydrants</b>						
	58	0	1	0	57	3
<b>Total Flushing Hydrants</b>	<b>58</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>57</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:	445
Number of distribution system valves end of year:	980
Number of distribution valves operated during year:	418

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## WATER OPERATING SECTION FOOTNOTES

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

Account 651 - Decrease is due to prior year having \$13,000 of opening permits.

Account 926 - Increase is due to the water utility being full-staffed for the year. In the prior year, the utility was down to one employee at times. The increase in staffing increased insurance premiums significantly.

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

Because of large retirements in the prior year, Other Transmission and Distribution Plant and Office Furniture and Equipment were over depreciated. This resulted in negative beginning balances. These accounts were not depreciated this year.

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### Water Mains (Page W-17)

Additions were financed by the utility and developers.

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### Water Services (Page W-18)

Additions were financed by the utility and developers.

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

Adjustments are due to one private hydrant being removed from the utility's records as well as an adjustment for one hydrant which was removed in the past that was not deducted from the utility's records.

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