



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: CITY OF GALESVILLE MUNICIPAL WATER UTILTY

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Principal Office: P.O. BOX 327  
GALESVILLE, WI 54630

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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

**Exact Utility Name:** CITY OF GALESVILLE MUNICIPAL WATER UTILTY

**Utility Address:** P.O. BOX 327  
GALESVILLE, WI 54630

**When was utility organized?** 1/1/1899

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MS SARAH J KARBULA  
**Title:** CITY CLERK-TREASURER

**Office Address:**  
16773 S. MAIN ST  
P.O. BOX 327  
GALESVILLE, WI 54630

**Telephone:** (608) 582 - 2475

**Fax Number:** (608) 582 - 9995

**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  
P.O. BOX 1148  
EAU CLAIRE, WI 54702-1148

**Telephone:** (715) 833 - 1717 EXT

**Fax Number:** (715) 836 - 7877

**E-mail Address:**

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

**Name:** RUSSELL HEILMAN  
**Title:** CHAIRMAN

**Office Address:**  
16773 S. MAIN ST  
P.O. BOX 327  
GALESVILLE, WI 54630

**Telephone:** (608) 582 - 2475

**Fax Number:** (608) 582 - 9995

**E-mail Address:**

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

### IDENTIFICATION AND OWNERSHIP

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

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**Name:**

**Title:**

**Office Address:** VIRCHOW, KRAUSE & CO., LLP  
P.O. BOX 1148  
EAU CLAIRE, WI 54702-1148

**Telephone:** (715) 833 - 1717 EXT

**Fax Number:** (715) 836 - 7877

**E-mail Address:**

**Date of most recent audit report:** 3/18/2002

**Period covered by most recent audit:** 1/1/01 THRU 12/31/01

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

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**Name:** MR TIM PICKERING

**Title:** PUBLIC WORKS DIRECTOR

**Office Address:**

16773 S. MAIN ST  
P.O. BOX 327  
GALESVILLE, WI 54630

**Telephone:** (608) 582 - 2475

**Fax Number:** (608) 582 - 9995

**E-mail Address:**

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**Name of utility commission/committee:**

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

RUSSEL HEILMAN  
DIANE MC MAHON

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**Is sewer service rendered by the utility?** NO

**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?**NO

**Date of Ordinance:**                     

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**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

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

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

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

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	266,652	207,573	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	119,968	85,749	2
Depreciation Expense (403)	96,603	73,619	3
Amortization Expense (404)	0	0	4
Taxes (408)	3,369	2,782	5
<b>Total Operating Expenses</b>	<b>219,940</b>	<b>162,150</b>	
<b>Net Operating Income</b>	<b>46,712</b>	<b>45,423</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>46,712</b>	<b>45,423</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	36,396	10,537	9
Miscellaneous Nonoperating Income (421)	0	0	10
<b>Total Other Income</b>	<b>36,396</b>	<b>10,537</b>	
<b>Total Income</b>	<b>83,108</b>	<b>55,960</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>83,108</b>	<b>55,960</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	61,976	42,222	13
Amortization of Debt Discount and Expense (428)	2,318	2,159	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	17,828	28,643	17
Interest Charged to Construction--Cr. (432)			18
<b>Total Interest Charges</b>	<b>82,122</b>	<b>73,024</b>	
<b>Net Income</b>	<b>986</b>	<b>(17,064)</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	473,201	490,265	19
Balance Transferred from Income (433)	986	(17,064)	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>474,187</b>	<b>473,201</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 Miscellaneous Nonoperating Income, Account 421.

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>Nonoperating Rental Income (418):</b>		
NONE		3
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
INTEREST ON INVESTMENTS	7,843	4
INTEREST ON ADVANCE TO TIF DISTRICT	28,553	5
<b>Total (Acct. 419):</b>	<b>36,396</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>		
NONE		8
<b>Total (Acct. 426):</b>	<b>0</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>					0	6
<b>Total costs and expenses</b>	0	0	0	0	0	
<b>Net income (or loss)</b>	0	0	0	0	0	

### REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	266,652	0	0	0	266,652	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
.					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>266,652</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>266,652</b>	

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (100)	3,924,799	3,757,913	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	614,407	537,373	2
<b>Net Utility Plant</b>	<b>3,310,392</b>	<b>3,220,540</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	403,015	0	5
Other Investments (124)	0	0	6
Special Funds (125)	136,673	179,351	7
<b>Total Other Property and Investments</b>	<b>539,688</b>	<b>179,351</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	276,800	73,181	8
Temporary Cash Investments (132)	34,542	34,542	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	39,625	35,762	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	53,230	442,515	14
Materials and Supplies (150)	5,459	6,679	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
<b>Total Current and Accrued Assets</b>	<b>409,656</b>	<b>592,679</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	30,039	26,031	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
<b>Total Deferred Debits</b>	<b>30,039</b>	<b>26,031</b>	
<b>Total Assets and Other Debits</b>	<b>4,289,775</b>	<b>4,018,601</b>	

### BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	407,863	407,863	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	474,187	473,201	23
<b>Total Proprietary Capital</b>	<b>882,050</b>	<b>881,064</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	2,278,000	690,000	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	4,717	9,435	26
<b>Total Long-Term Debt</b>	<b>2,282,717</b>	<b>699,435</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	1,122,057	27
Accounts Payable (232)	8,764	205,241	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	24,530	10,847	32
Other Current and Accrued Liabilities (238)		9,743	33
<b>Total Current and Accrued Liabilities</b>	<b>33,294</b>	<b>1,347,888</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)			37
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	1,091,714	1,090,214	38
<b>Total Liabilities and Other Credits</b>	<b>4,289,775</b>	<b>4,018,601</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 (100)	3,924,799	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
<b>Total Utility Plant</b>	3,924,799	0	0	0	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	614,407	0	0	0	9
<b>Total Accumulated Provision</b>	614,407	0	0	0	
<b>Net Utility Plant</b>	3,310,392	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)	
<b>Balance first of year</b>	537,373				<b>537,373</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	96,603				<b>96,603</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	1,245				<b>1,245</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>97,848</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>97,848</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	12,134				<b>12,134</b>	<b>15</b>
Cost of removal	8,680				<b>8,680</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>20,814</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>20,814</b>	<b>19</b>
<b>Balance End of Year</b>	<b>614,407</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>614,407</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No					<b>21</b>
If yes, what is the rate?						<b>22</b>

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

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

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

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

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

### MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	5,459	6,679
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
<b>Total Materials and Supplies</b>	<b>5,459</b>	<b>6,679</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>				
1993 GO PROMISSORY NOTES	587	428	294	1
1997 BOND ISSUE	1,572	428	23,578	2
2002 MORTGAGE REVENUES BONDS	158	428	6,167	3
<b>Total</b>			<b>30,039</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				4
<b>Total</b>			<b>0</b>	

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

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

Particulars (a)	Amount (b)	
Balance first of year	407,863	1
<b>Changes during year (explain):</b>		<b>2</b>
<b>Balance end of year</b>	<u><u>407,863</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)	
1997 WATER SYSTEM REVENUE BONDS	06/01/1997	12/01/2017	5.00%	665,000	<b>1</b>
2002 MORTGAGE REVENUE BONDS	09/24/2002	09/01/2042	4.50%	1,613,000	<b>2</b>
<b>Total Bonds (Account 221):</b>				<b>2,278,000</b>	

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

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Other Long-Term Debt (224)</b>					
1993 G.O. NOTES	05/17/1993	09/15/2003	3.00%	4,717	1
<b>Total for Account 224</b>				<b>4,717</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	3,369	2
Charged electric department expense		3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<u>3,369</u>	
<b>Taxes paid during year:</b>		
County, state and local taxes		6
Social Security taxes	3,192	7
PSC Remainder Assessment	177	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<u>3,369</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

### 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>					
NONE	0			0	1
1997 REVENUE BONDS	3,548	40,633	40,762	3,419	2
2002 MORTGAGE REVENUE BONDS		21,050	0	21,050	3
<b>Subtotal</b>	<b>3,548</b>	<b>61,683</b>	<b>40,762</b>	<b>24,469</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other long-Term Debt (224)</b>					
LONG-TERM DEBT	122	293	354	61	5
<b>Subtotal</b>	<b>122</b>	<b>293</b>	<b>354</b>	<b>61</b>	
<b>Notes Payable (231)</b>					
NOTES PAYABLE	7,177	17,828	25,005	0	6
<b>Subtotal</b>	<b>7,177</b>	<b>17,828</b>	<b>25,005</b>	<b>0</b>	
<b>Total</b>	<b>10,847</b>	<b>79,804</b>	<b>66,121</b>	<b>24,530</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	1,090,214	0	0	0	0	<b>1,090,214</b>	1
<b>Add credits during year:</b>							
For Services	1,500					<b>1,500</b>	2
For Mains						<b>0</b>	3
<b>Other (specify):</b>							
NONE						<b>0</b>	4
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	5
<b>Balance End of Year</b>	<b>1,091,714</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,091,714</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	6

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

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
ADVANCE TO TIF DISTRICT	403,015	1
<b>Total (Acct. 123):</b>	<b>403,015</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
UTILTIY BOND CONSTRUCTION	23,632	3
WATER MRB RESERVE	71,562	4
WATER MRB SPECIAL REDEMPTION	21,391	5
WATER MRB DEPRECIATION FUND	20,000	6
WATER CONSTRUCTION	88	7
<b>Total (Acct. 125):</b>	<b>136,673</b>	
<b>Notes Receivable (141):</b>		
NONE		8
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	39,385	9
Electric		10
Sewer (Regulated)		11
<b>Other (specify):</b>		
OTHER	240	12
<b>Total (Acct. 142):</b>	<b>39,625</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
<b>Other (specify):</b>		
NONE		15
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
DUE FROM GENERAL FUND	53,230	16
<b>Total (Acct. 145):</b>	<b>53,230</b>	
<b>Prepayments (165):</b>		
NONE		17
<b>Total (Acct. 165):</b>	<b>0</b>	

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

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

Particulars (a)	Balance End of Year (b)
<b>Extraordinary Property Losses (182):</b>	
NONE	18
<b>Total (Acct. 182):</b>	<b>0</b>
<b>Other Deferred Debits (183):</b>	
NONE	19
<b>Total (Acct. 183):</b>	<b>0</b>
<b>Payables to Municipality (233):</b>	
NONE	20
<b>Total (Acct. 233):</b>	<b>0</b>
<b>Other Deferred Credits (253):</b>	
NONE	21
<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	3,693,179	0	0	0	3,693,179	1
Materials and Supplies	6,069	0	0	0	6,069	2
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	575,890	0	0	0	575,890	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,090,964	0	0	0	1,090,964	6
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>2,032,394</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,032,394</b>	
Net Operating Income	46,712	0	0	0	46,712	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>2.30%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>2.30%</b>	

## RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	407,863	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	473,694	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>881,557</b>	
<b>Net Income</b>		
Net Income	986	5
<b>Percent Return on Proprietary Capital</b>	<b>0.11%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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

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

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

Water rate increase granted in 2002 by docket #2160-WR-102. The new rates were in effect for the third and fourth quarter billings.

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**7. Any additional matters.**

**FINANCIAL SECTION FOOTNOTES**

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**Taxes Accrued (Acct. 236) (Page F-15)**

The Common Council approved an ordinance for a zero tax equivalent charge on 6/12/94.

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**Interest Accrued (Acct. 237) (Page F-16)**

Interest accrued on account 231 debt was related to 2001 notes which were refinanced during 2002.

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**Balance Sheet End-of-Year Account Balances (Page F-18)**

The amount in Account 145 is made up of the remaining hydrant rental charge due from the general fund, delinquent utilities placed on the tax roll, and various operating expenses paid by the general fund on behalf of the water utility.

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**Signature Page (Page ii)**

ACCOUNTANTS' COMPILATION REPORT

To the City Council  
City of Galesville  
Galesville, 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 Galesville Municipal Water Utility, an enterprise fund of the City of Galesville, 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 Wisconsin Public Service Commission, 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

Eau Claire, Wisconsin  
March 5, 2003

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

good filer

**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	261,792	1
<b>Total Sales of Water</b>	<b>261,792</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	1,058	2
Other Water Revenues (474)	3,802	3
Amortization of Construction Grants (475)	0	4
<b>Total Other Operating Revenues</b>	<b>4,860</b>	
<b>Total Operating Revenues</b>	<b>266,652</b>	
<b>Operation and Maintenance Expenses</b>		
Plant Operation and Maintenance Expenses (600-660)	84,443	5
General Operating Expenses (680-690)	35,525	6
<b>Total Operation and Maintenance Expenses</b>	<b>119,968</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	96,603	7
Amortization Expense (404)		8
Taxes (408)	3,369	9
<b>Total Other Operating Expenses</b>	<b>99,972</b>	
<b>Total Operating Expenses</b>	<b>219,940</b>	
<b>NET OPERATING INCOME</b>	<b>46,712</b>	

## WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	504	23,962	91,272	4
Commercial	81	10,741	32,130	5
Industrial	10	4,262	10,450	6
<b>Total Metered Sales to General Customers (461)</b>	<b>595</b>	<b>38,965</b>	<b>133,852</b>	
Private Fire Protection Service (462)	5		4,692	7
Public Fire Protection Service (463)	1		106,505	8
Other Sales to Public Authorities (464)	19	7,308	16,743	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>620</b>	<b>46,273</b>	<b>261,792</b>	

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

Use a separate line for each delivery point.

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

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	106,265	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)	240	3
<b>Other (specify):</b> NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>106,505</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	1,058	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>1,058</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	1,095	7
<b>Other (specify):</b> MISCELLANEOUS	2,707	8
<b>Total Other Water Revenues (474)</b>	<b>3,802</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		9
<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 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>		
Salaries and Wages (600)	32,294	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	15,533	3
Chemicals (630)	9,327	4
Supplies and Expenses (640)	20,236	5
Repairs of Water Plant (650)	6,003	6
Transportation Expenses (660)	1,050	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>84,443</b>	
 <b>GENERAL OPERATING EXPENSES</b>		
Administrative and General Salaries (680)	9,438	8
Office Supplies and Expenses (681)	4,389	9
Outside Services Employed (682)	12,200	10
Insurance Expense (684)	2,284	11
Employees Pensions and Benefits (686)	4,148	12
Regulatory Commission Expenses (688)	1,795	13
Miscellaneous General Expenses (689)	1,271	14
Uncollectible Accounts (690)		15
<b>Total General Operating Expenses</b>	<b>35,525</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>119,968</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		0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
<b>Net property tax equivalent</b>		<b>0</b>	
Social Security		3,192	3
PSC Remainder Assessment		177	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>3,369</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			Trempealeau				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.235611				3
County tax rate	mills		7.402550				4
Local tax rate	mills		8.030151				5
School tax rate	mills		8.544266				6
Voc. school tax rate	mills		2.846478				7
Other tax rate - Local	mills		0.328748				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>27.387804</b>				<b>10</b>
Less: state credit	mills		1.374940				11
<b>Net tax rate</b>	mills		<b>26.012864</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>8.030151</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>11.390744</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.328748</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>19.749643</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>27.387804</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.721111</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>26.012864</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>18.758159</b>				<b>21</b>
Utility Plant, Jan. 1	\$	3,757,913	3,757,913				22
Materials & Supplies	\$	6,679	6,679				23
<b>Subtotal</b>	\$	<b>3,764,592</b>	<b>3,764,592</b>				<b>24</b>
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>3,764,592</b>	<b>3,764,592</b>				<b>26</b>
Assessment Ratio	dec.		0.848858				27
<b>Assessed Value</b>	\$	<b>3,195,604</b>	<b>3,195,604</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>18.758159</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>59,944</b>	<b>59,944</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	28,631					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	0					32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>0</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 \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<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)	24,409		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)	267,983	7,138	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>292,392</b>	<b>7,138</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	2,092		12
Structures and Improvements (321)	469,221	100,880	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	210,838	208,843	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>682,151</b>	<b>309,723</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	775,433	18,980	23
<b>Total Water Treatment Plant</b>	<b>775,433</b>	<b>18,980</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	8,155		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)			24,409	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)	4,000		271,121	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>4,000</b>	<b>0</b>	<b>295,530</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			2,092	12
Structures and Improvements (321)			570,101	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	4,000		415,681	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<b>4,000</b>	<b>0</b>	<b>987,874</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			794,413	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>794,413</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			8,155	24
Structures and Improvements (341)			0	25

### WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	180,292		<b>26</b>
Transmission and Distribution Mains (343)	1,203,842	75,489	<b>27</b>
Fire Mains (344)	0		<b>28</b>
Services (345)	144,855	29,260	<b>29</b>
Meters (346)	45,268	1,591	<b>30</b>
Hydrants (348)	120,660	10,338	<b>31</b>
Other Transmission and Distribution Plant (349)	67		<b>32</b>
<b>Total Transmission and Distribution Plant</b>	<b>1,703,139</b>	<b>116,678</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		<b>33</b>
Structures and Improvements (371)	0		<b>34</b>
Office Furniture and Equipment (372)	0		<b>35</b>
Computer Equipment (372.1)	3,566	22,855	<b>36</b>
Transportation Equipment (373)	0		<b>37</b>
Other General Equipment (379)	4,878		<b>38</b>
Other Tangible Property (390)	0		<b>39</b>
<b>Total General Plant</b>	<b>8,444</b>	<b>22,855</b>	
<b>Total utility plant in service directly assignable</b>	<b>3,461,559</b>	<b>475,374</b>	
Common Utility Plant Allocated to Water Department	0		<b>40</b>
<b>Total utility plant in service</b>	<b>3,461,559</b>	<b>475,374</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)			180,292 26
Transmission and Distribution Mains (343)	1,650		1,277,681 27
Fire Mains (344)			0 28
Services (345)	730		173,385 29
Meters (346)	1,604		45,255 30
Hydrants (348)	150		130,848 31
Other Transmission and Distribution Plant (349)			67 32
<b>Total Transmission and Distribution Plant</b>	<b>4,134</b>	<b>0</b>	<b>1,815,683</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			26,421 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			4,878 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>31,299</b>
<b>Total utility plant in service directly assignable</b>	<b>12,134</b>	<b>0</b>	<b>3,924,799</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>12,134</b>	<b>0</b>	<b>3,924,799</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			4,964	4,964	1
February			4,571	4,571	2
March			4,812	4,812	3
April			5,641	5,641	4
May			3,699	3,699	5
June			6,919	6,919	6
July			5,525	5,525	7
August			6,300	6,300	8
September			7,837	7,837	9
October			6,040	6,040	10
November			5,485	5,485	11
December			5,716	5,716	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>67,509</b>	<b>67,509</b>	
Less: Water sold				46,273	13
Volume pumped but not sold				21,236	14
Volume sold as a percent of volume pumped				69%	15
Volume used for water production, water quality and system maintenance				7,167	16
Volume related to equipment/system malfunction				1,353	17
Non-utility volume NOT included in water sales				33	18
Total volume not sold but accounted for				8,553	19
Volume pumped but unaccounted for				12,683	20
Percent of water lost				19%	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.)				608	23
Date of maximum: 6/22/2002					24
Cause of maximum:					25
Hot summer day and filled high school swimming pool.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				11	26
Date of minimum: 3/22/2002					27
Total KWH used for pumping for the year				209,104	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>	
PUMP STAT #1, ADJ. TO CITY HAL	# 2	252	10	0	No	<b>1</b>
NW 1/4 SEC 33 T19 R8	# 3	250	11	0	No	<b>2</b>
1300 GALE - INDUSTRIAL PARK	# 4	442	15	442,000	Yes	<b>3</b>
17285 TOWER DRIVE	#5	460	16	450,000	Yes	<b>4</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	#4	#5		1
Location	WEST GALE AVE	TOWER DRIVE		2
Purpose	S	P		3
Destination	D	D		4
Pump Manufacturer	LAYNE	LAYNE		5
Year Installed	1967	1998		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	300	450		8
Pump Motor or Standby Engine Mfr	US MOTORS	GENERAL ELECTRIC		9 10
Year Installed	1994	1998		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	15	30		13

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

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	1
Identification number or name	# 2	# 4	# 5	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R		<b>3</b>
Year constructed	1910	1973		<b>4</b>
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL		<b>5</b>
Elevation difference in feet (See Headnote 3.)	500	500		<b>6</b>
Total capacity in gallons (actual)	150,000	500,000		<b>7</b>
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)		LIQUID	LIQUID	<b>9</b>
Points of application (wellhouse, central facilities, booster station, other)		WELLHOUSE	WELLHOUSE	<b>10</b>
Filters, type (gravity, pressure, other, none)		PRESSURE	GRAVITY	<b>11</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		0.2450	0.6480	<b>12</b>
Is a corrosion control chemical used (yes, no)?		Y	Y	<b>13</b>
Is water fluoridated (yes, no)?		Y	Y	<b>14</b>

### 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	647	0	0	0	<b>647</b>	<b>1</b>
M	D	4.000	7,773	0	0	0	<b>7,773</b>	<b>2</b>
M	D	6.000	37,053	0	0	0	<b>37,053</b>	<b>3</b>
M	D	8.000	16,415	1,990	275	0	<b>18,130</b>	<b>4</b>
M	D	10.000	3,945	0	0	0	<b>3,945</b>	<b>5</b>
M	D	12.000	8,599	0	0	0	<b>8,599</b>	<b>6</b>
<b>Total Within Municipality</b>			<b>74,432</b>	<b>1,990</b>	<b>275</b>	<b>0</b>	<b>76,147</b>	
<b>Total Utility</b>			<b>74,432</b>	<b>1,990</b>	<b>275</b>	<b>0</b>	<b>76,147</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	260	0	0	(6)	254		1
L	0.750	229	0	11	0	218		2
M	1.000	74	76	0	6	156	65	3
P	1.000	1	0	0	0	1		4
M	1.250	2	0	0	0	2		5
M	1.500	8	1	1	0	8	1	6
M	2.000	3	5	0	0	8	2	7
L	2.000	4	0	0	0	4		8
L	3.000	1	0	0	0	1		9
L	6.000	3	0	0	0	3		10
<b>Total Utility</b>		<b>585</b>	<b>82</b>	<b>12</b>	<b>0</b>	<b>655</b>	<b>68</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	563	15	20	18	<b>576</b>	53	<b>1</b>
0.750	14	0	0	(2)	<b>12</b>	0	<b>2</b>
1.000	17	1	1	(1)	<b>16</b>	0	<b>3</b>
1.250	4	0	0	0	<b>4</b>	0	<b>4</b>
1.500	13	0	1	0	<b>12</b>	0	<b>5</b>
2.000	7	1	0	0	<b>8</b>	0	<b>6</b>
3.000	3	0	0	0	<b>3</b>	0	<b>7</b>
<b>Total:</b>	<b>621</b>	<b>17</b>	<b>22</b>	<b>15</b>	<b>631</b>	<b>53</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	489	56	2	9	0	20	<b>576</b>	<b>1</b>
0.750	11	1	0	0	0	0	<b>12</b>	<b>2</b>
1.000	0	10	2	4	0	0	<b>16</b>	<b>3</b>
1.250	0	3	1	0	0	0	<b>4</b>	<b>4</b>
1.500	0	10	1	1	0	0	<b>12</b>	<b>5</b>
2.000	1	2	3	2	0	0	<b>8</b>	<b>6</b>
3.000	0	0	0	3	0	0	<b>3</b>	<b>7</b>
<b>Total:</b>	<b>501</b>	<b>82</b>	<b>9</b>	<b>19</b>	<b>0</b>	<b>20</b>	<b>631</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	125	3	1	(1)	126	2
<b>Total Fire Hydrants</b>	<b>125</b>	<b>3</b>	<b>1</b>	<b>(1)</b>	<b>126</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Number of hydrants operated during year:	107
Number of distribution system valves end of year:	131
Number of distribution valves operated during year:	131

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## WATER OPERATING SECTION FOOTNOTES

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

Salaries & Wages (600) have increased due to salary increases and additional time spent in the utility on large projects.

Supplies & Expenses (640) have increased because there were more supplies needed for the higher number of repairs and support for software was purchased.

Repairs of Water Plant (650) have increased due to the writing off of obsolete inventory items of approximately \$1,300 through this account and more repairs made.

Office Supplies & Expenses (681) have increased due to the prior year being unusually low.

Outside Services Employed (682) have increased due to a single audit being required.

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### Taxes (Acct. 408 - Water) (Page W-06)

The Common Council approved an ordinance for a zero tax equivalent charge on 6/12/94. Therefore, the water utility has no local and school tax equivalent on meters charged to the sewer utility.

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### Property Tax Equivalent (Water) (Page W-07)

The Common Council approved an ordinance for a zero tax equivalent charge on 6/12/94.

The "Other tax rate - Local" is for Special District - Lake Marinuka.

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

The additions in accounts 321, 325, and 332 are all for modifications made to the utility's plants #4 and #5. The modifications were improvements of the structure, treatment equipment, and pumping equipment.

The addition in account 372.1 is a SCADA system.

All of the above additions were financed with proceeds from the utility's 2002 revenue bonds.

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### Water Mains (Page W-15)

275 feet of main was financed by the general fund. The remaining 1,715 feet was financed through the 2002 revenue bonds.

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### Water Services (Page W-16)

The adjustments are due to the utility realizing six 1" services were incorrectly recorded as .75".

Eleven services were financed by the general fund and the remaining were financed through the 2002 revenue bond.

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## WATER OPERATING SECTION FOOTNOTES

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### Meters (Page W-17)

The 2" residential meter is a duplex.

Adjustments are due to the utility reconciling the number of meters reported to their utility billing information.

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### Hydrants and Distribution System Valves (Page W-18)

Adjustment is due to 2001 additions being incorrect.

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