



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: GREENVILLE SANITARY DISTRICT

Principal Office: P.O. BOX 60  
GREENVILLE, WI 54942

For the Year Ended: DECEMBER 31, 2002

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

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



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**IDENTIFICATION AND OWNERSHIP**

**Exact Utility Name:** GREENVILLE SANITARY DISTRICT

**Utility Address:** P.O. BOX 60  
GREENVILLE, WI 54942

**When was utility organized?** 1/1/1986

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MS LISA BEYER

**Title:** ACCOUNTANT

**Office Address:**

P.O. BOX 60  
GREENVILLE, WI 54942

**Telephone:** (920) 757 - 5151

**Fax Number:** (920) 757 - 0543

**E-mail Address:**

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

**Name:** THOMAS KARMAN

**Title:** SHAREHOLDER

**Office Address:** SCHENCK GOVERNMENT AND NOT FOR PROFIT SOLUTIONS

2200 RIVERSIDE DRIVE  
P.O. BOX 23819  
GREEN BAY, WI 54305-3819

**Telephone:** (920) 455 - 4111

**Fax Number:** (920) 436 - 7808

**E-mail Address:** karmant@schencksolutions.com

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

**Name:** DEAN CULBERTSON

**Title:** CHAIRMAN

**Office Address:**

P.O. BOX 60  
GREENVILLE, WI 54942

**Telephone:** (920) 757 - 5151

**Fax Number:** (920) 757 - 0543

**E-mail Address:**

**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:** THOMAS KARMAN

**Title:** SHAREHOLDER

**Office Address:** SCHENCK GOVERNMENT AND NOT FOR PROFIT SOLUTIONS

2200 RIVERSIDE DRIVE

P.O. BOX 23819

GREEN BAY, WI 54305-3819

**Telephone:** (920) 455 - 4111

**Fax Number:** (920) 436 - 7808

**E-mail Address:** karmant@schencksolutions.com

**Date of most recent audit report:** 2/6/2003

**Period covered by most recent audit:** JANUARY 1, 2002 THROUGH DECEMBER 31, 20

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

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**Name:** DON SCHINKE

**Title:** SUPERINTENDENT

**Office Address:**

P.O. BOX 60

GREENVILLE, WI 54942

**Telephone:** (920) 757 - 5151

**Fax Number:** (920) 757 - 0543

**E-mail Address:**

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**Name of utility commission/committee:** GREENVILLE SANITARY DISTRICT #1

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

MR TOM BECHER, COMMISSIONER

MR DEAN CULBERTSON, CHAIRMAN

MR ANDY PETERS, COMMISSIONER

MR DON SCHINKE, SUPERINTENDENT

MR AL SCHMIDT, COMMISSIONER

MR MARK STROBEL, COMMISSIONER

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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:**                     

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)	560,971	506,228	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	271,846	226,993	2
Depreciation Expense (403)	188,856	185,941	3
Amortization Expense (404-407)	0		4
Taxes (408)	8,681	7,883	5
<b>Total Operating Expenses</b>	<b>469,383</b>	<b>420,817</b>	
<b>Net Operating Income</b>	<b>91,588</b>	<b>85,411</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>91,588</b>	<b>85,411</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0		8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	44,262	87,817	10
Miscellaneous Nonoperating Income (421)	0	0	11
<b>Total Other Income</b>	<b>44,262</b>	<b>87,817</b>	
<b>Total Income</b>	<b>135,850</b>	<b>173,228</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>135,850</b>	<b>173,228</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	200,774	221,434	14
Amortization of Debt Discount and Expense (428)	14,531	14,531	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	8,828	316	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
<b>Total Interest Charges</b>	<b>224,133</b>	<b>236,281</b>	
<b>Net Income</b>	<b>(88,283)</b>	<b>(63,053)</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	(137,954)	(74,901)	20
Balance Transferred from Income (433)	(88,283)	(63,053)	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>(226,237)</b>	<b>(137,954)</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
INTEREST ON INVESTMENTS	17,346	5
INTEREST ON SPECIAL ASSESSMENTS	26,916	6
<b>Total (Acct. 419):</b>	<b>44,262</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		7
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		8
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		9
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		10
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		11
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		12
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		13
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>					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	560,971	0	0	0	560,971	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>						
.					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>560,971</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>560,971</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	92,008		<b>92,008</b>	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			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>92,008</b>	<b>0</b>	<b>92,008</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)	10,692,860	10,413,342	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,386,311	1,282,474	2
<b>Net Utility Plant</b>	<b>9,306,549</b>	<b>9,130,868</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	942,790	1,182,829	6
Special Funds (125)	0	0	7
<b>Total Other Property and Investments</b>	<b>942,790</b>	<b>1,182,829</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)		0	8
Temporary Cash Investments (132)	2,280,484	2,048,866	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	59,048	60,500	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	142,555	200,726	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
<b>Total Current and Accrued Assets</b>	<b>2,482,087</b>	<b>2,310,092</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	60,230	74,761	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
<b>Total Deferred Debits</b>	<b>60,230</b>	<b>74,761</b>	
<b>Total Assets and Other Debits</b>	<b>12,791,656</b>	<b>12,698,550</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)	27,261	27,261	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	(226,237)	(137,954)	23
<b>Total Proprietary Capital</b>	<b>(198,976)</b>	<b>(110,693)</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	0	0	24
Advances from Municipality (223)	258,337	198,816	25
Other Long-Term Debt (224)	4,008,710	4,326,320	26
<b>Total Long-Term Debt</b>	<b>4,267,047</b>	<b>4,525,136</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	27
Accounts Payable (232)	98,709	13,103	28
Payables to Municipality (233)	150	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	33,301	36,208	32
Other Current and Accrued Liabilities (238)			33
<b>Total Current and Accrued Liabilities</b>	<b>132,160</b>	<b>49,311</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>			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	8,591,425	8,234,796	41
<b>Total Liabilities and Other Credits</b>	<b>12,791,656</b>	<b>12,698,550</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)	10,577,143	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)	115,717				7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
<b>Total Utility Plant</b>	10,692,860	0	0	0	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,386,311	0	0	0	10
<b>Total Accumulated Provision</b>	1,386,311	0	0	0	
<b>Net Utility Plant</b>	9,306,549	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>	1,282,474				<b>1,282,474</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	188,856				<b>188,856</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	1,988				<b>1,988</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>190,844</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>190,844</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	87,007				<b>87,007</b>	<b>15</b>
Cost of removal	0				<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>87,007</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>87,007</b>	<b>19</b>
<b>Balance End of Year</b>	<b>1,386,311</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,386,311</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	Yes					<b>21</b>
If yes, what is the rate?	1.82%					<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>	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 1
Other					0	0 2
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	0	0 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
<b>Total Materials and Supplies</b>	<b>0</b>	<b>0</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>				
1995 G.O. Notes	7,635	428	15,270	1
1997 G.O. Notes	4,847	428	21,910	2
1998 G.O. Notes	773	428	7,730	3
1999 G.O. NOTES	1,276	428	15,320	4
<b>Total</b>			<b>60,230</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				5
<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.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	27,261	1
<b>Changes during year (explain):</b>		<b>2</b>
<b>Balance end of year</b>	<b>27,261</b>	

**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.

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Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
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NONE

**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 Town of Greenville G.O. Notes	05/29/1997	05/01/2007	5.05%	165,525	<b>1</b>
2002 TOWN OF GREENVILLE G.O. NOTES	07/03/2002	03/15/2012	4.50%	92,812	<b>2</b>
<b>Total for Account 223</b>				<b>258,337</b>	
<b>Other Long-Term Debt (224)</b>					
1997 G.O. Notes	05/29/1997	05/01/2007	5.16%	2,515,000	<b>3</b>
1999 G.O. NOTES	12/01/1999	12/01/2014	5.15%	750,000	<b>4</b>
1998 G.O. Notes	10/01/1998	10/01/2013	4.15%	743,710	<b>5</b>
<b>Total for Account 224</b>				<b>4,008,710</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	8,681	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>8,681</u>	
<b>Taxes paid during year:</b>		
County, state and local taxes		6
Social Security taxes	8,161	7
PSC Remainder Assessment	520	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<u>8,681</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
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	2
1997 Town of Greenville G.O. Notes	0	8,776	7,386	1,390	3
1998 Town of Greenville G.O. Notes	34	52	86	0	4
<b>Subtotal</b>	<b>34</b>	<b>8,828</b>	<b>7,472</b>	<b>1,390</b>	
<b>Other Long-Term Debt (224)</b>					
1995A G.O. Notes	0			0	5
1995B G.O. Notes	1,611		1,611	0	6
1997 G.O. Notes	23,159	130,885	132,895	21,149	7
1999 G.O. NOTES	3,320	38,550	38,551	3,319	8
1998 G.O. Notes	8,084	31,339	31,980	7,443	9
<b>Subtotal</b>	<b>36,174</b>	<b>200,774</b>	<b>205,037</b>	<b>31,911</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	10
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>36,208</b>	<b>209,602</b>	<b>212,509</b>	<b>33,301</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	8,234,796	0	0	0	0	<b>8,234,796</b>	1
<b>Add credits during year:</b>							
For Services	20,780					<b>20,780</b>	2
For Mains	317,524					<b>317,524</b>	3
<b>Other (specify):</b>							
HYDRANTS	18,325					<b>18,325</b>	4
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	5
<b>Balance End of Year</b>	<b>8,591,425</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,591,425</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	942,790	2
<b>Total (Acct. 124):</b>	<b>942,790</b>	
<b>Special Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	59,048	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>59,048</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
TAX ROLL ITEMS	142,555	12
<b>Total (Acct. 145):</b>	<b>142,555</b>	
<b>Prepayments (165):</b>		
NONE		13
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		14
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
NONE		15
<b>Total (Acct. 183):</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.

<b>Particulars (a)</b>	<b>Balance End of Year (b)</b>	
<hr/>		
<b>Payables to Municipality (233):</b>		
MISCELLANEOUS ACCOUNTS	150	16
<b>Total (Acct. 233):</b>	<b>150</b>	
<hr/>		
<b>Other Deferred Credits (253):</b>		
NONE		17
<b>Total (Acct. 253):</b>		<b>0</b>
<hr/>		

### 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	10,487,292	0	0	0	<b>10,487,292</b>	<b>1</b>
Materials and Supplies	0	0	0	0	<b>0</b>	<b>2</b>
<b>Other (specify):</b>						<b>0</b>
						<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	1,334,392	0	0	0	<b>1,334,392</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	8,413,110	0	0	0	<b>8,413,110</b>	<b>6</b>
<b>Other (specify):</b>						<b>0</b>
						<b>7</b>
<b>Average Net Rate Base</b>	<b>739,790</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>739,790</b>	
Net Operating Income	91,588	0	0	0	<b>91,588</b>	<b>8</b>
<b>Net Operating Income as a percent of Average Net Rate Base</b>						
	<b>12.38%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>12.38%</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	27,261	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(182,095)	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>(154,834)</b>	
<b>Net Income</b>		
Net Income	(88,283)	5
<b>Percent Return on Proprietary Capital</b>	<b>N/A</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.**

The utility changed from a Class D utility to a Class C utility effective January 1, 2002.

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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

January 12, 2004

Ms. Lisa Beyer, Accountant  
Greenville Sanitary District  
P.O. Box 60  
Greenville, WI 54942

2002 Analytical Review DWCCA-2375-ELE

Dear Ms. Beyer:

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 issue:

On Page W-8, amounts are reported for additions and retirements to Account 325, Electric Pumping Equipment. However, no explanation was provided. In addition, Page W-13, Pumping & Power Equipment appears not to have changed since 2001. Please explain the nature of the additions and retirements to Account 325.

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](mailto: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

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	521,213	1
<b>Total Sales of Water</b>	<b>521,213</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	2,266	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	37,492	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>39,758</b>	
<b>Total Operating Revenues</b>	<b>560,971</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	17,130	8
Pumping Expenses (620-625)	39,502	9
Water Treatment Expenses (630-635)	11,130	10
Transmission and Distribution Expenses (640-655)	40,887	11
Customer Accounts Expenses (901-904)	3,515	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	159,682	14
<b>Total Operation and Maintenance Expenses</b>	<b>271,846</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	188,856	15
Amortization Expense (404-407)		16
Taxes (408)	8,681	17
<b>Total Other Operating Expenses</b>	<b>197,537</b>	
<b>Total Operating Expenses</b>	<b>469,383</b>	
<b>NET OPERATING INCOME</b>	<b>91,588</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	1,542	101,399	277,180	4
Commercial	72	8,015	18,777	5
Industrial	109	19,956	34,026	6
<b>Total Metered Sales to General Customers (461)</b>	<b>1,723</b>	<b>129,370</b>	<b>329,983</b>	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)			183,101	8
Other Sales to Public Authorities (464)	19	4,124	8,129	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>1,742</b>	<b>133,494</b>	<b>521,213</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)	183,101	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>183,101</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	2,266	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>2,266</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	7,131	10
<b>Other (specify):</b> TOWER RENTAL	30,361	11
<b>Total Other Water Revenues (474)</b>	<b>37,492</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 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Labor (600)	17,130	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
<b>Total Source of Supply Expenses</b>	<b>17,130</b>	
<b>PUMPING EXPENSES</b>		
Operation Labor (620)	3,716	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	35,786	7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)		9
<b>Total Pumping Expenses</b>	<b>39,502</b>	
<b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)		10
Chemicals (631)	11,130	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)		13
<b>Total Water Treatment Expenses</b>	<b>11,130</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)	27,763	14
Operation Supplies and Expenses (641)	7,363	15
Maintenance of Distribution Reservoirs and Standpipes (650)		16
Maintenance of Mains (651)	769	17
Maintenance of Services (652)	1,585	18
Maintenance of Meters (653)	1,651	19
Maintenance of Hydrants (654)	1,756	20
Maintenance of Other Plant (655)		21
<b>Total Transmission and Distribution Expenses</b>	<b>40,887</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	3,515	22
Accounting and Collecting Labor (902)		23
Supplies and Expenses (903)		24
Uncollectible Accounts (904)		25
<b>Total Customer Accounts Expenses</b>	<b>3,515</b>	
 <b>SALES EXPENSES</b>		
Sales Expenses (910)		26
<b>Total Sales Expenses</b>	<b>0</b>	
 <b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	34,123	27
Office Supplies and Expenses (921)	10,086	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	73,877	30
Property Insurance (924)	5,486	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	23,532	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	8,950	35
Transportation Expenses (933)	3,628	36
Maintenance of General Plant (935)		37
<b>Total Administrative and General Expenses</b>	<b>159,682</b>	
 <b>Total Operation and Maintenance Expenses</b>	<b>271,846</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			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		8,161	3
PSC Remainder Assessment		520	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>8,681</b>	

### WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	39,750		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)	250,978		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>290,728</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	75,577		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	507,086	44,549	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>582,663</b>	<b>44,549</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	169,000		22
Water Treatment Equipment (332)	443,090		23
<b>Total Water Treatment Plant</b>	<b>612,090</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)			39,750	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)	76,761		174,217	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>76,761</b>	<b>0</b>	<b>213,967</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			75,577	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	10,000		541,635	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>10,000</b>	<b>0</b>	<b>617,212</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			169,000	22
Water Treatment Equipment (332)			443,090	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>612,090</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 \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	769,785		26
Transmission and Distribution Mains (343)	6,137,509	59,980	27
Fire Mains (344)	0		28
Services (345)	926,779	23,715	29
Meters (346)	204,948	27,327	30
Hydrants (348)	809,313	18,325	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>8,848,334</b>	<b>129,347</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			33
Structures and Improvements (390)		92,812	34
Office Furniture and Equipment (391)			35
Computer Equipment (391.1)			36
Transportation Equipment (392)	18,456		37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)			39
Laboratory Equipment (395)			40
Power Operated Equipment (396)			41
Communication Equipment (397)			42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)	44,262		44
Other Tangible Property (399)	909		45
<b>Total General Plant</b>	<b>63,627</b>	<b>92,812</b>	
<b>Total utility plant in service directly assignable</b>	<b>10,397,442</b>	<b>266,708</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>10,397,442</b>	<b>266,708</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)			769,785 26
Transmission and Distribution Mains (343)			6,197,489 27
Fire Mains (344)			0 28
Services (345)			950,494 29
Meters (346)	246		232,029 30
Hydrants (348)			827,638 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>246</b>	<b>0</b>	<b>8,977,435</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			92,812 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			18,456 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			44,262 44
Other Tangible Property (399)			909 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>156,439</b>
<b>Total utility plant in service directly assignable</b>	<b>87,007</b>	<b>0</b>	<b>10,577,143</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>87,007</b>	<b>0</b>	<b>10,577,143</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 Gallons (000's)</b>	<b>Surface Water Gallons (000's)</b>	<b>Ground Water Gallons (000's)</b>	<b>Total Gallons All Methods (000's)</b>	
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	
January			13,618	<b>13,618</b>	1
February			12,003	<b>12,003</b>	2
March			13,110	<b>13,110</b>	3
April			13,440	<b>13,440</b>	4
May			16,670	<b>16,670</b>	5
June			17,401	<b>17,401</b>	6
July			17,179	<b>17,179</b>	7
August			15,544	<b>15,544</b>	8
September			15,056	<b>15,056</b>	9
October			14,485	<b>14,485</b>	10
November			12,925	<b>12,925</b>	11
December			11,903	<b>11,903</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>173,334</b>	<b>173,334</b>	
Less: Water sold				133,494	13
Volume pumped but not sold				<b>39,840</b>	14
Volume sold as a percent of volume pumped				<b>77%</b>	15
Volume used for water production, water quality and system maintenance				2,973	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>2,973</b>	19
Volume pumped but unaccounted for				<b>36,867</b>	20
Percent of water lost				<b>21%</b>	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.)				747	23
Date of maximum: 7/14/2002					24
Cause of maximum: Lawn watering					25
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				297	26
Date of minimum: 3/31/2002					27
Total KWH used for pumping for the year				423,680	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>	
OUTAGAMIE AIRPORT	1	250	8	0	No	<b>1</b>
N671 CTH CB	2	500	10	500	Yes	<b>2</b>
W6852 CTH JJ	3	600	12	400,000	Yes	<b>3</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	#1	#2	#3	1
Location	PUMP HOUSE	PUMP HOUSE	PUMPHOUSE	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE WESTERN	MUNICIPAL WELL & PUMP	5
Year Installed	1987	1986	1995	6
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	360	360	700	8
Pump Motor or Standby Engine Mfr	TRW	EMMONS	U.S. ELECTRIC	9 10
Year Installed	1987	1986	1995	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	30	40	75	13

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

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#1	#2		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET		<b>3</b>
Year constructed	1986	1995		<b>4</b>
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		<b>5</b>
Elevation difference in feet (See Headnote 3.)	140	180		<b>6</b>
Total capacity in gallons (actual)	300,000	300,000		<b>7</b>
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS		<b>9</b>
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE CENTRAL FACILITIES			<b>10</b>
Filters, type (gravity, pressure, other, none)	NONE	GRAVITY		<b>11</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.5000	1.0000		<b>12</b>
Is a corrosion control chemical used (yes, no)?	N	Y		<b>13</b>
Is water fluoridated (yes, no)?	N	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)	
P	T	6.000	15,271	131	0	0	15,402	1
P	T	8.000	92,584	3,606	0	0	96,190	2
P	T	10.000	100,494	0	0	0	100,494	3
P	T	12.000	2,831	0	0	0	2,831	4
P	T	14.000	22,136	0	0	0	22,136	5
<b>Total Within Municipality</b>			<b>233,316</b>	<b>3,737</b>	<b>0</b>	<b>0</b>	<b>237,053</b>	
<b>Total Utility</b>			<b>233,316</b>	<b>3,737</b>	<b>0</b>	<b>0</b>	<b>237,053</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)	
P	1.000	27	26	0	0	53	53	1
M	1.000	1,434	0	0	0	1,434	67	2
P	1.250	10	16	0	0	26		3
M	1.250	4	0	0	0	4		4
M	1.500	18	0	0	0	18	2	5
P	1.500	5	1	0	0	6		6
M	2.000	14	0	0	0	14		7
P	2.000	6	3	0	0	9		8
P	4.000	3	0	0	0	3		9
P	6.000	24	1	0	0	25	17	10
P	8.000	13	1	0	0	14		11
P	10.000	13	0	0	0	13		12
<b>Total Utility</b>		<b>1,571</b>	<b>48</b>	<b>0</b>	<b>0</b>	<b>1,619</b>	<b>139</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	8	0	0	0	8	0	1
0.750	1,583	131	0	0	1,714	2	2
1.000	33	0	1	0	32	0	3
1.500	25	2	1	0	26	10	4
2.000	13	4	0	0	17	6	5
3.000	2	0	0	0	2	0	6
4.000	0	0	0	0	0	0	7
<b>Total:</b>	<b>1,664</b>	<b>137</b>	<b>2</b>	<b>0</b>	<b>1,799</b>	<b>18</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	7	1	0	0	0	0	8	1
0.750	1,581	54	68	11	0	0	1,714	2
1.000	0	13	19	0	0	0	32	3
1.500	2	4	15	4	0	1	26	4
2.000	0	5	7	5	0	0	17	5
3.000	0	0	1	0	1	0	2	6
4.000	0	0	0	0	0	0	0	7
<b>Total:</b>	<b>1,590</b>	<b>77</b>	<b>110</b>	<b>20</b>	<b>1</b>	<b>1</b>	<b>1,799</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	472	7			479	2
<b>Total Fire Hydrants</b>	<b>472</b>	<b>7</b>	<b>0</b>	<b>0</b>	<b>479</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Number of hydrants operated during year: 200

Number of distribution system valves end of year:

Number of distribution valves operated during year: 172

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## WATER OPERATING SECTION FOOTNOTES

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

Account #390 - The increase represents the water utility's share of a new Town public works building.

Account #314 - Well #1 was abandoned during 2002.

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### Water Mains (Page W-15)

Main additions were contributed by developers.

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### Water Services (Page W-16)

Service additions were contributed by developers.

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