



3015 (02-09-04)

ANNUAL REPORT

OF

Name: CITY OF GREENWOOD - WATER UTILITY

Principal Office: 102 NORTH MAIN STREET
P.O. BOX D
GREENWOOD, WI 54437

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: CITY OF GREENWOOD - WATER UTILITY

Utility Address: 102 NORTH MAIN STREET
P.O. BOX D
GREENWOOD, WI 54437

When was utility organized? 12/31/1911

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: LONNA KLINKE

Title: CITY CLERK

Office Address:

102 NORTH MAIN ST
P.O. BOX D
GREENWOOD, WI 54437

Telephone: (715) 267 - 6205

Fax Number: () -

E-mail Address:

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

Name: MICHAEL L FOTH

Title: MANAGER

Office Address: HAWKINS, ASH, BAPTIE & COMPANY, LLP

101 W 29TH ST
P.O. BOX 840
MARSHFIELD, WI 54449

Telephone: (715) 387 - 1131

Fax Number: (715) 384 - 3463

E-mail Address: mfoth@habco.com

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

Name: DAVE HANSON

Title: MAYOR

Office Address:

102 NORTH MAIN ST
P.O. BOX D
GREENWOOD, WI 54437

Telephone: (715) 267 - 6205

Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: MICHAEL L FOTH

Title: MANAGER

Office Address: HAWKINS, ASH, BAPTIE & COMPANY

101 W 29TH ST

P.O. BOX 840

MARSHFIELD, WI 54449

Telephone: (715) 387 - 1131

Fax Number: (715) 384 - 3463

E-mail Address: mfoth@habco.com

Date of most recent audit report: 1/30/2003

Period covered by most recent audit: DECEMBER 31, 2002

Names and titles of utility management including manager or superintendent:

Name: JEFFREY W. HOEPER

Title: DIRECTOR OF PUBLIC WORKS

Office Address:

102 NORTH MAIN ST.

P.O. BOX D

GREENWOOD, WI 54437

Telephone: (715) 267 - 6205

Fax Number: () -

E-mail Address:

Name of utility commission/committee:

Names of members of utility commission/committee:

THOMAS ABEL

GARY EICHTMAN

DOUGLAS FELIX

DAVID HANSEN, MAYOR

LINDA JOLIVETTE

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	183,593	187,570	1
Operating Expenses:			
Operation and Maintenance Expense (401)	139,299	131,751	2
Depreciation Expense (403)	31,513	31,049	3
Amortization Expense (404)	0	0	4
Taxes (408)	25,949	20,870	5
Total Operating Expenses	196,761	183,670	
Net Operating Income	(13,168)	3,900	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(13,168)	3,900	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	3,425	6,405	9
Miscellaneous Nonoperating Income (421)	1,959	2,013	10
Total Other Income	5,384	8,418	
Total Income	(7,784)	12,318	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	(7,784)	12,318	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	388	651	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	388	651	
Net Income	(8,172)	11,667	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	550,514	538,847	19
Balance Transferred from Income (433)	(8,172)	11,667	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
Total Unappropriated Earned Surplus End of Year (216)	542,342	550,514	

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)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST INCOME	3,425	4
Total (Acct. 419):	3,425	
Miscellaneous Nonoperating Income (421):		
MISCELLANEOUS INCOME	1,959	5
Total (Acct. 421):	1,959	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	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	183,593	0	0	0	183,593	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
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	183,593	0	0	0	183,593	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,603,455	1,575,609	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	392,454	360,226	2
Net Utility Plant	1,211,001	1,215,383	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	21,052	27,087	7
Total Other Property and Investments	21,052	27,087	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	122,039	91,331	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	21,332	26,313	11
Other Accounts Receivable (143)	1,128	16,920	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	38,178	31,988	14
Materials and Supplies (150)	13,450	13,039	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	12,716	25,433	17
Total Current and Accrued Assets	208,843	205,024	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	1,440,896	1,447,494	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	235,775	235,775	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	542,342	550,514	23
Total Proprietary Capital	778,117	786,289	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	3,595	8,145	26
Total Long-Term Debt	3,595	8,145	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	21,472	3,293	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	68		30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	21,540	3,293	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	637,644	649,767	38
Total Liabilities and Other Credits	1,440,896	1,447,494	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,586,985	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)	16,470				6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,603,455	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	392,454	0	0	0	9
Total Accumulated Provision	392,454	0	0	0	
Net Utility Plant	1,211,001	0	0	0	

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

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	360,226				360,226	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	31,513				31,513	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	715				715	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	32,228	0	0	0	32,228	13
Debits during year						14
Book cost of plant retired	0				0	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	0	0	0	0	0	19
Balance End of Year	392,454	0	0	0	392,454	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.13%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0 1
Other					0	0 2
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility		0 2
Sewer utility	13,450	13,039 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	13,450	13,039

**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)		
<hr/>				
Unamortized debt discount & expense (181)				1
Total			<u>0</u>	
Unamortized premium on debt (251)				2
<hr/>				
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	235,775	1
Changes during year (explain):		2
Balance end of year	235,775	

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)
-------------------------------------	------------------------------	------------------------------------	------------------------------	---

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)	
Other Long-Term Debt (224)					
CAPITAL LEASE	10/10/1999	09/09/2003	0.00%	3,595	1
Total for Account 224				3,595	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	25,949	2
Charged electric department expense		3
Charged sewer department expense	646	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>26,595</u>	
Taxes paid during year:		
County, state and local taxes	22,909	6
Social Security taxes	3,513	7
PSC Remainder Assessment	173	8
Other (explain):		
NONE		9
Total payments and other debits	<u>26,595</u>	
Balance end of year	<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)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
LONG TERM DEBT	0	388	388	0	3
Subtotal	0	388	388	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	0	388	388	0	

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	649,767	0	0	0	0	649,767	1
Add credits during year:							
For Services	3,753					3,753	2
For Mains						0	3
Other (specify):							
SPECIAL ASSESSMENTS	519					519	4
Deduct charges (specify):							
ADJUSTMENT FOR PRIOR YEAR	16,395					16,395	5
Balance End of Year	637,644	0	0	0	0	637,644	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	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)
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
SPECIAL ASSESSMENTS	21,052	3
Total (Acct. 125):	21,052	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	21,332	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	21,332	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
OTHER ACCOUNTS RECEIVABLE	1,128	11
Total (Acct. 143):	1,128	
Receivables from Municipality (145):		
WAGES AND EXPENSES PAID BY MUNICIPALITY	38,178	12
Total (Acct. 145):	38,178	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

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)
<hr/>	
Payables to Municipality (233):	
NONE	16
Total (Acct. 233):	0
<hr/>	
Other Deferred Credits (253):	
NONE	17
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)		
Add Average:							
Utility Plant in Service	1,581,297	0	0	0	1,581,297	1	
Materials and Supplies	0	0	0	0	0	2	
Other (specify):						0	3
Less Average:							
Reserve for Depreciation	376,340	0	0	0	376,340	4	
Customer Advances for Construction					0	5	
Contributions in Aid of Construction	643,705	0	0	0	643,705	6	
Other (specify):						0	7
Average Net Rate Base	561,252	0	0	0	561,252		
Net Operating Income	(13,168)	0	0	0	(13,168)	8	
Net Operating Income as a percent of Average Net Rate Base	-2.35%	N/A	N/A	N/A	-2.35%		

RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	235,775	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	546,428	3
Other (Specify):		4
Total Average Proprietary Capital	782,203	
Net Income		
Net Income	(8,172)	5
Percent Return on Proprietary Capital	-1.04%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Income Statement (Page F-01)

To the City Council
City of Greenwood Water Utility

We have compiled the balance sheets of the City of Greenwood Water Utility as of December 31, 2002 and the related statements of income and earned surplus and supplemental information for the year then ended included in the accompanying prescribed form in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation was limited to presenting in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements referred to above and, accordingly, do not express an opinion or any other form of assurance on them. We compiled these financial statements from financial statements for the same period that we previously audited as indicated in our report dated January 30, 2003.

These financial statements (including related disclosures) are presented in accordance with the requirements of the Public Service Commission of Wisconsin. Accordingly, these financial statements are not designed for those who are not informed about such differences.

Marshfield, Wisconsin
January 30, 2003

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	181,458	1
Total Sales of Water	181,458	
Other Operating Revenues		
Forfeited Discounts (470)	0	2
Other Water Revenues (474)	2,135	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	2,135	
Total Operating Revenues	183,593	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	89,688	5
General Operating Expenses (680-690)	49,611	6
Total Operation and Maintenance Expenses	139,299	
Other Operating Expenses		
Depreciation Expense (403)	31,513	7
Amortization Expense (404)		8
Taxes (408)	25,949	9
Total Other Operating Expenses	57,462	
Total Operating Expenses	196,761	
NET OPERATING INCOME	(13,168)	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	387	13,129	49,771	4
Commercial	48	4,795	13,433	5
Industrial	4	21,842	27,091	6
Total Metered Sales to General Customers (461)	439	39,766	90,295	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		84,330	8
Other Sales to Public Authorities (464)	14	1,691	6,833	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	454	41,457	181,458	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------	----------------------------------	--	-------------------------

NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	84,330	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify): NONE		4
Total Public Fire Protection Service (463)	84,330	
Forfeited Discounts (470):		
Customer late payment charges		5
Other (specify): NONE		6
Total Forfeited Discounts (470)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	2,135	7
Other (specify): NONE		8
Total Other Water Revenues (474)	2,135	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	37,438	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	3,350	3
Chemicals (630)	2,198	4
Supplies and Expenses (640)	19,738	5
Repairs of Water Plant (650)	26,836	6
Transportation Expenses (660)	128	7
Total Plant Operation and Maintenance Expenses	89,688	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	8,485	8
Office Supplies and Expenses (681)	1,050	9
Outside Services Employed (682)	13,213	10
Insurance Expense (684)	7,400	11
Employees Pensions and Benefits (686)	18,938	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	525	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	49,611	
 Total Operation and Maintenance Expenses	 139,299	

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		22,909	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		646	2
Net property tax equivalent		22,263	
Social Security		3,513	3
PSC Remainder Assessment		173	4
Other (specify): NONE			5
Total tax expense		25,949	

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			Clark				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.211350				3
County tax rate	mills		7.469120				4
Local tax rate	mills		7.862950				5
School tax rate	mills		11.656480				6
Voc. school tax rate	mills		1.906420				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		29.106320				10
Less: state credit	mills		1.541780				11
Net tax rate	mills		27.564540				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.862950				14
Combined School Tax Rate	mills		13.562900				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.425850				17
Total Tax Rate	mills		29.106320				18
Ratio of Local and School Tax to Total	dec.		0.736124				19
Total tax net of state credit	mills		27.564540				20
Net Local and School Tax Rate	mills		20.290909				21
Utility Plant, Jan. 1	\$	1,575,609	1,575,609				22
Materials & Supplies	\$	13,039	13,039				23
Subtotal	\$	1,588,648	1,588,648				24
Less: Plant Outside Limits	\$	397,220	397,220				25
Taxable Assets	\$	1,191,428	1,191,428				26
Assessment Ratio	dec.		0.947631				27
Assessed Value	\$	1,129,034	1,129,034				28
Net Local & School Rate	mills		20.290909				29
Tax Equiv. Computed for Current Year	\$	22,909	22,909				30
Tax Equivalent per 1994 PSC Report	\$	18,133					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	22,909					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	68,020		4
Structures and Improvements (311)	84,572		5
Collecting and Impounding Reservoirs (312)	56,324		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	173,343		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	33,538		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	415,797	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	22,784		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	76,168		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	1,589		20
Total Pumping Plant	100,541	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	21,153		23
Total Water Treatment Plant	21,153	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	200		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			68,020	4
Structures and Improvements (311)			84,572	5
Collecting and Impounding Reservoirs (312)			56,324	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			173,343	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			33,538	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	415,797	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			22,784	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			76,168	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			1,589	20
Total Pumping Plant	0	0	100,541	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			21,153	23
Total Water Treatment Plant	0	0	21,153	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			200	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)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	117,151		26
Transmission and Distribution Mains (343)	626,935	6,022	27
Fire Mains (344)	0		28
Services (345)	63,495	3,753	29
Meters (346)	67,179		30
Hydrants (348)	53,089	1,600	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	928,049	11,375	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	15,660		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	94,409		38
Other Tangible Property (390)	0		39
Total General Plant	110,069	0	
Total utility plant in service directly assignable	1,575,609	11,375	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,575,609	11,375	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			117,151 26
Transmission and Distribution Mains (343)			632,957 27
Fire Mains (344)			0 28
Services (345)		1	67,249 29
Meters (346)			67,179 30
Hydrants (348)			54,689 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	1	939,425
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			15,660 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			94,409 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	110,069
Total utility plant in service directly assignable	0	1	1,586,985
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	1	1,586,985

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Sources of Water Supply					
Month	Purchased Water Gallons (000's)	Surface Water Gallons (000's)	Ground Water Gallons (000's)	Total Gallons All Methods (000's)	
(a)	(b)	(c)	(d)	(e)	
January			4,659	4,659	1
February			4,879	4,879	2
March			4,257	4,257	3
April			3,891	3,891	4
May			4,210	4,210	5
June			4,198	4,198	6
July			4,442	4,442	7
August			4,591	4,591	8
September			4,201	4,201	9
October			4,370	4,370	10
November			3,712	3,712	11
December			3,991	3,991	12
Total annual pumpage	0	0	51,401	51,401	
Less: Water sold				41,457	13
Volume pumped but not sold				9,944	14
Volume sold as a percent of volume pumped				81%	15
Volume used for water production, water quality and system maintenance				1,400	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				1,400	19
Volume pumped but unaccounted for				8,544	20
Percent of water lost				17%	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.)				266	23
Date of maximum: 10/1/2002					24
Cause of maximum:					25
BACK FLUSHING					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				75	26
Date of minimum: 4/11/2002					27
Total KWH used for pumping for the year				47,776	28
If water is purchased:Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
GREENWOOD	10	74	8	350	Yes	1
GREENWOOD	11	62	8	350	Yes	2
GREENWOOD	12	81	8	350	Yes	3
GREENWOOD	13	72	8	350	Yes	4
GREENWOOD	3	42	5	250	Yes	5
GREENWOOD	4	41	8	350	No	6
GREENWOOD	5	41	8	350	Yes	7
GREENWOOD	6	208	8	350	Yes	8
GREENWOOD	7	208	8	350	Yes	9
GREENWOOD	8	75	8	350	Yes	10
GREENWOOD	9	63	8	350	Yes	11

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	#10	#11	#12	1
Location	GREENWOOD	GREENWOOD	GREENWOOD	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	???	???	???	5
Year Installed	1992	1992	1992	6
Type	OTHER	OTHER	OTHER	7
Actual Capacity (gpm)	50	50	50	8
Pump Motor or Standby Engine Mfr	???	???	???	9 10
Year Installed	1992	1992	1992	11
Type	OTHER	OTHER	OTHER	12
Horsepower	2	2	2	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#13	#3	#4	14
Location	GREENWOOD	GREENWOOD	GREENWOOD	15
Purpose	P	P	P	16
Destination	D	D	D	17
Pump Manufacturer	???	LAYNE	REDJACKET	18
Year Installed	1992	1972	1975	19
Type	OTHER	CENTRIFUGAL	SUBMERSIBLE	20
Actual Capacity (gpm)	50	50	50	21
Pump Motor or Standby Engine Mfr	???	U.S.	??	22 23
Year Installed	1992	1972	1971	24
Type	OTHER	ELECTRIC	ELECTRIC	25
Horsepower	2	20	2	26

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	#5	#6	#7	1
Location	GREENWOOD	GREENWOOD	GREENWOOD	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	GRANDFOSS	JACUZZI	REDJACKET	5
Year Installed	1984	1972	1983	6
Type	OTHER	SUBMERSIBLE	SUBMERSIBLE	7
Actual Capacity (gpm)	50	50	50	8
Pump Motor or Standby Engine Mfr	???	???	???	9 10
Year Installed	1984	1972	1983	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	2	2	2	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#8	#9		14
Location	GREENWOOD	GREENWOOD		15
Purpose	P	P		16
Destination	D	D		17
Pump Manufacturer	???	???		18
Year Installed	1992	1992		19
Type	OTHER	OTHER		20
Actual Capacity (gpm)	50	50		21
Pump Motor or Standby Engine Mfr	???	???		22 23
Year Installed	1992	1992		24
Type	OTHER	OTHER		25
Horsepower	2	2		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		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		3
Year constructed	1972		4
Primary material (earthen, steel, concrete, other)	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	60		6
Total capacity in gallons (actual)	350,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	PRESSURE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.3600		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	Y		14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	1,110	0	0	0	1,110	1
P	D	4.000	1,890	0	0	0	1,890	2
M	D	6.000	35,984	0	0	0	35,984	3
M	D	8.000	5,432	550	0	0	5,982	4
P	D	8.000	23,418	0	0	0	23,418	5
P	D	10.000	1,200	0	0	0	1,200	6
M	D	12.000	220	0	0	0	220	7
Total Within Municipality			69,254	550	0	0	69,804	
Total Utility			69,254	550	0	0	69,804	

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	353	0	0	0	353		1
M	1.000	61	6	0	0	67	27	2
M	1.500	7	0	0	0	7		3
M	2.000	12	0	0	0	12	1	4
M	3.000	2	0	0	0	2		5
M	4.000	1	0	0	0	1		6
M	6.000	1	0	0	0	1		7
Total Utility		437	6	0	0	443	28	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	477	0	0	0	477	43	1
1.000	12	0	0	0	12	0	2
1.500	12	0	0	0	12	12	3
2.000	10	0	0	0	10	8	4
3.000	1	0	0	0	1	1	5
4.000	2	0	0	0	2	2	6
6.000	1	0	0	0	1	1	7
Total:	515	0	0	0	515	67	

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	373	39	1	5	11	48	477	1
1.000	0	6	1	2	1	2	12	2
1.500	0	6	2	3	1	0	12	3
2.000	0	5	1	1	3	0	10	4
3.000	0	0	1	0	0	0	1	5
4.000	0	0	0	2	0	0	2	6
6.000	0	0	0	1	0	0	1	7
Total:	373	56	6	14	16	50	515	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	91	1			92	2
Total Fire Hydrants	91	1	0	0	92	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	92
Number of distribution system valves end of year:	126
Number of distribution valves operated during year:	126

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account # 620 & 640 - charges from prior year due to re-allocation of electric bill.

Water Utility Plant in Service (Page W-08)

Rounding

Water Mains (Page W-15)

Financed by Utility

Water Services (Page W-16)

Customer contributions - see Account # 271.
