



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: LAKE GENEVA MUNICIPAL WATER UTILITY

Principal Office: 361 MAIN STREET  
P.O. BOX 187  
LAKE GENEVA, WI 53147

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**

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**Exact Utility Name:** LAKE GENEVA MUNICIPAL WATER UTILITY

**Utility Address:** 361 MAIN STREET  
P.O. BOX 187  
LAKE GENEVA, WI 53147

**When was utility organized?** 1/1/1890

**Report any change in name:** LAKE GENEVA UTILITY COMMISSION

**Effective Date:** 1/15/2002

**Utility Web Site:** lgwater@genevaonline.com

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

**Name:** MR DANIEL WINKLER  
**Title:** DIRECTOR OF UTILITIES

**Office Address:**  
361 MAIN STREET  
P.O. BOX 187  
LAKE GENEVA, WI 53147

**Telephone:** (262) 248 - 2311

**Fax Number:** (262) 248 - 0589

**E-mail Address:** lgwater@genevaonline.com

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

**Name:** KAREN S. HALL  
**Title:** CPA

**Office Address:** PATRICK W. ROMENESKO, S.C.  
1001 HOST DRIVE  
P.O. BOX 508  
LAKE GENEVA, WI 53147

**Telephone:** (262) 248 - 0220

**Fax Number:** (262) 248 - 8429

**E-mail Address:** pwrrome@elknet.net

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

**Name:** BIRDELL BRELLENTHIN  
**Title:** PRESIDENT

**Office Address:**  
361 MAIN STREET  
P.O. BOX 187  
LAKE GENEVA, WI 53147

**Telephone:** (262) 248 - 2311

**Fax Number:** (262) 248 - 0589

**E-mail Address:** lgwater@genevaonline.com

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

**IDENTIFICATION AND OWNERSHIP**

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

**Name:** PATRICK W. ROMENESKO, S.C.

**Title:** CPA/SHAREHOLDER

**Office Address:** PATRICK W. ROMENESKO, S.C.

1001 HOST DRIVE

P.O. BOX 508

LAKE GENEVA, WI 53147

**Telephone:** (262) 248 - 0220

**Fax Number:** (262) 248 - 8429

**E-mail Address:** pwrrome@elknet.net

**Date of most recent audit report:** 2/25/2003

**Period covered by most recent audit:** YEAR ENDED DECEMBER 31, 2002

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

**Name:** MR DANIEL WINKLER

**Title:** DIRECTOR OF UTILITIES

**Office Address:**

361 MAIN STREET

P.O. BOX 187

LAKE GENEVA, WI 53147

**Telephone:** (262) 248 - 2311

**Fax Number:** (262) 248 - 0589

**E-mail Address:** lgwater@genevaonline.com

**Name of utility commission/committee:** LAKE GENEVA WATER COMMISSION

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

- MR DUANE BOLDT, ALDERMAN
- MR BIRDELL BRELLENTHIN, PRESIDENT
- MR GEORGE COKINS, SECRETARY
- MR CHARLES RUDE, MAYOR
- MR TONY SAIA, CITIZEN MEMBER
- MR TIM SCHILLER, CITIZEN MEMBER
- MR SHELDON SHEPSTONE, ALDERMAN
- MR DANIEL WINKLER, DIRECTOR OF UTILITIES

**Is sewer service rendered by the utility?** YES

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

**Date of Ordinance:**

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

**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)	1,209,805	1,201,906	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	567,502	665,226	2
Depreciation Expense (403)	261,310	245,787	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	209,480	218,895	5
<b>Total Operating Expenses</b>	<b>1,038,292</b>	<b>1,129,908</b>	
<b>Net Operating Income</b>	<b>171,513</b>	<b>71,998</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>171,513</b>	<b>71,998</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	20,938	43,502	10
Miscellaneous Nonoperating Income (421)	0	1,500	11
<b>Total Other Income</b>	<b>20,938</b>	<b>45,002</b>	
<b>Total Income</b>	<b>192,451</b>	<b>117,000</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>192,451</b>	<b>117,000</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	4,597	7,121	14
Amortization of Debt Discount and Expense (428)	848	1,228	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>5,445</b>	<b>8,349</b>	
<b>Net Income</b>	<b>187,006</b>	<b>108,651</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	5,383,188	5,004,852	20
Balance Transferred from Income (433)	187,006	108,651	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	39,618	(269,685)	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>5,530,576</b>	<b>5,383,188</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	0	1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE	0	2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		
NONE	0	3
<b>Total (Acct. 417):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE	0	4
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
INTEREST INCOME	20,938	5
<b>Total (Acct. 419):</b>	<b>20,938</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE	0	6
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE	0	7
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE	0	8
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE	0	9
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE	0	10
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215	39,618	11
<b>Total (Acct. 436)--Debit:</b>	<b>39,618</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE	0	12
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	0	0	0	0	<b>0</b>	<b>1</b>
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold	0	0	0	0	<b>0</b>	<b>2</b>
Payroll	0	0	0	0	<b>0</b>	<b>3</b>
Materials	0	0	0	0	<b>0</b>	<b>4</b>
Taxes	0	0	0	0	<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>						
NONE	0	0	0	0	<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

### REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,209,805	0	0	0	1,209,805	1
Less: interdepartmental sales	0	0	0	0	0	2
Less: interdepartmental rents	0	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	96	0	0	0	96	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE	0	0	0	0	0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>1,209,709</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,209,709</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	359,590	0	<b>359,590</b>	<b>1</b>
Electric operating expenses	0	0	<b>0</b>	<b>2</b>
Gas operating expenses	0	0	<b>0</b>	<b>3</b>
Heating operating expenses	0	0	<b>0</b>	<b>4</b>
Sewer operating expenses	0	0	<b>0</b>	<b>5</b>
Merchandising and jobbing	0	0	<b>0</b>	<b>6</b>
Other nonutility expenses	0	0	<b>0</b>	<b>7</b>
Water utility plant accounts	520	0	<b>520</b>	<b>8</b>
Electric utility plant accounts	0	0	<b>0</b>	<b>9</b>
Gas utility plant accounts	0	0	<b>0</b>	<b>10</b>
Heating utility plant accounts	0	0	<b>0</b>	<b>11</b>
Sewer utility plant accounts	0	0	<b>0</b>	<b>12</b>
Accum. prov. for depreciation of water plant	0	0	<b>0</b>	<b>13</b>
Accum. prov. for depreciation of electric plant	0	0	<b>0</b>	<b>14</b>
Accum. prov. for depreciation of gas plant	0	0	<b>0</b>	<b>15</b>
Accum. prov. for depreciation of heating plant	0	0	<b>0</b>	<b>16</b>
Accum. prov. for depreciation of sewer plant	0	0	<b>0</b>	<b>17</b>
Clearing accounts	0	0	<b>0</b>	<b>18</b>
All other accounts	0	0	<b>0</b>	<b>19</b>
<b>Total Payroll</b>	<b>360,110</b>	<b>0</b>	<b>360,110</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	11,845,649	11,143,990	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	3,135,631	2,827,758	<b>2</b>
<b>Net Utility Plant</b>	<b>8,710,018</b>	<b>8,316,232</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	5,346	1,355	<b>6</b>
Special Funds (125)	133,014	91,758	<b>7</b>
<b>Total Other Property and Investments</b>	<b>138,360</b>	<b>93,113</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	49,933	95,314	<b>8</b>
Temporary Cash Investments (132)	699,850	737,522	<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	201,089	192,340	<b>11</b>
Other Accounts Receivable (143)	416,794	256,075	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	70,219	91,204	<b>14</b>
Materials and Supplies (150)	41,771	41,269	<b>15</b>
Prepayments (165)	19,584	0	<b>16</b>
Other Current and Accrued Assets (170)	0	0	<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>1,499,240</b>	<b>1,413,724</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	439	1,286	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	3,846	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>4,285</b>	<b>1,286</b>	
<b>Total Assets and Other Debits</b>	<b>10,351,903</b>	<b>9,824,355</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	1,307,001	992,413	<b>21</b>
Appropriated Earned Surplus (215)	72,316	32,698	<b>22</b>
Unappropriated Earned Surplus (216)	5,530,576	5,383,188	<b>23</b>
<b>Total Proprietary Capital</b>	<b>6,909,893</b>	<b>6,408,299</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	59,747	116,968	<b>24</b>
Advances from Municipality (223)	0	0	<b>25</b>
Other Long-Term Debt (224)	0	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>59,747</b>	<b>116,968</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	11,105	4,232	<b>28</b>
Payables to Municipality (233)	281,552	259,475	<b>29</b>
Customer Deposits (235)	445	200	<b>30</b>
Taxes Accrued (236)	195,427	202,527	<b>31</b>
Interest Accrued (237)	951	1,838	<b>32</b>
Other Current and Accrued Liabilities (238)	0	0	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>489,480</b>	<b>468,272</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)	47,521	0	<b>35</b>
Other Deferred Credits (253)	22,628	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>70,149</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)	0	0	<b>37</b>
Injuries and Damages Reserve (262)	0	0	<b>38</b>
Pensions and Benefits Reserve (263)	19,540	28,447	<b>39</b>
Miscellaneous Operating Reserves (265)	0	0	<b>40</b>
<b>Total Operating Reserves</b>	<b>19,540</b>	<b>28,447</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	2,803,094	2,802,369	<b>41</b>
<b>Total Liabilities and Other Credits</b>	<b>10,351,903</b>	<b>9,824,355</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)	11,775,153	0	0	0	1
Utility Plant Purchased or Sold (102)	0	0	0	0	2
Utility Plant in Process of Reclassification (103)	0	0	0	0	3
Utility Plant Leased to Others (104)	0	0	0	0	4
Property Held for Future Use (105)	0	0	0	0	5
Completed Construction not Classified (106)	0	0	0	0	6
Construction Work in Progress (107)	70,496	0	0	0	7
Utility Plant Acquisition Adjustments (108)	0	0	0	0	8
Other Utility Plant Adjustments (109)	0	0	0	0	9
<b>Total Utility Plant</b>	<b>11,845,649</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	3,135,631	0	0	0	10
<b>Total Accumulated Provision</b>	<b>3,135,631</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>8,710,018</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## 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>	2,827,758				<b>2,827,758</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	261,310				<b>261,310</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	20,893				<b>20,893</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
Transfer of Golf Hills Sanitary Dis	66,389				<b>66,389</b>	<b>9</b>
Salvage	2,700				<b>2,700</b>	<b>10</b>
Other credits (specify):						<b>11</b>
Insurance Proceeds/Reimb.	2,056				<b>2,056</b>	<b>12</b>
<b>Total credits</b>	<b>353,348</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>353,348</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	45,475				<b>45,475</b>	<b>15</b>
Cost of removal	0				<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
None	0				<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>45,475</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>45,475</b>	<b>19</b>
<b>Balance End of Year</b>	<b>3,135,631</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,135,631</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No					<b>21</b>
If yes, what is the rate?						<b>22</b>

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

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0	0	0	0	1
<b>Other (specify):</b>					
NONE	0	0	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	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	0 2
Collection of accounts previously written off: Utility Customers	0 3
Collection of accounts previously written off: Others	0 4
<b>Total Additions</b>	<b>0</b>
<b>Deductions:</b>	
Accounts written off during the year: Utility Customers	0 5
Accounts written off during the year: Others	0 6
<b>Total accounts written off</b>	<b>0</b>
<b>Balance end of year</b>	<b>0</b>

### 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	0	0	0	0 1
Other	0	0	0	0	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	41,771	41,269 2
Sewer utility	0	0 3
Gas utility	0	0 4
Merchandise	0	0 5
Other materials & supplies	0	0 6
<b>Total Materials and Supplies</b>	<b>41,771</b>	<b>41,269</b>

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT  
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1993 Revenue Refunding Bonds	848	428	439	1
<b>Total</b>			<b>439</b>	
<b>Unamortized premium on debt (251)</b>				
NONE	0	0	0	2
<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	992,413	1
<b>Changes during year (explain):</b>		
CONTRIBUTED ASSETS FROM GOLF HILLS SANITARY DISTRICT	314,588	2
<b>Balance end of year</b>	<u><u>1,307,001</u></u>	

**BONDS (ACCT. 221)**

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1993 Revenue Refunding Bonds	06/01/1993	09/01/2003	3.70%	59,747	1
<b>Total Bonds (Account 221):</b>				<b>59,747</b>	

### NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>
--	------------------------------	------------------------------------	------------------------------	---

NONE

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	202,527	1
<b>Accruals:</b>		
Charged water department expense	209,480	2
Charged electric department expense	0	3
Charged sewer department expense	8,351	4
<b>Other (explain):</b>		
NONE	0	5
<b>Total Accruals and other credits</b>	<b>217,831</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	202,527	6
Social Security taxes	21,163	7
PSC Remainder Assessment	1,241	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>224,931</b>	
<b>Balance end of year</b>	<b>195,427</b>	

### INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
1993 Revenue Refunding Bonds	1,838	4,597	5,484	951	1
<b>Subtotal</b>	<b>1,838</b>	<b>4,597</b>	<b>5,484</b>	<b>951</b>	
<b>Advances from Municipality (223)</b>					
NONE	0	0	0	0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0	0	0	0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0	0	0	0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>1,838</b>	<b>4,597</b>	<b>5,484</b>	<b>951</b>	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	2,802,369	0	0	0	0	<b>2,802,369</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services	725	0	0	0	0	<b>725</b>	<b>2</b>
For Mains	0	0	0	0	0	<b>0</b>	<b>3</b>
<b>Other (specify):</b>							
NONE	0	0	0	0	0	<b>0</b>	<b>4</b>
<b>Deduct charges (specify):</b>							
NONE	0	0	0	0	0	<b>0</b>	<b>5</b>
<b>Balance End of Year</b>	<b>2,803,094</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,803,094</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	0	0	0	0	0	<b>0</b>	<b>6</b>

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

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE	0	1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
WATER MAIN ASSESSMENT (DEFERRED)	1,355	2
WATER MAIN ASSESSMENTS (TRANSFERRED FROM GOLF HILLS)	3,991	3
<b>Total (Acct. 124):</b>	<b>5,346</b>	
<b>Special Funds (125):</b>		
1993 BONDS RESERVE CASH	92,988	4
LGIP WATER IMPACT FEES	40,026	5
<b>Total (Acct. 125):</b>	<b>133,014</b>	
<b>Notes Receivable (141):</b>		
NONE	0	6
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	198,414	7
Electric	0	8
Sewer (Regulated)	0	9
<b>Other (specify):</b>		
MISCELLANEOUS INVOICES FOR PARTS	2,675	10
<b>Total (Acct. 142):</b>	<b>201,089</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	252,287	11
Merchandising, jobbing and contract work	0	12
<b>Other (specify):</b>		
MISCELLANEOUS INVOICES FOR OUTSIDE HAULERS (SEWER)	25,802	13
BALANCE DUE ON JOINT METER READING COSTS (SEWER)	63,473	14
PAYROLL AND MISC INVOICES DUE FROM SEWER UTILITY	63,573	15
ANNUAL CELLULAR TOWER LEASE-VERIZON	11,659	16
<b>Total (Acct. 143):</b>	<b>416,794</b>	
<b>Receivables from Municipality (145):</b>		
BALANCE DUE ON 2002 PUBLIC FIRE PROTECTION	49,283	17
MISCELLANEOUS INVOICES DUE FROM CITY OF LAKE GENEVA	580	18
DELINQUENT W & S BILLS PLACED ON THE 2002 TAX ROLL	15,477	19
SPECIAL ASSESSMENTS PLACED ON THE 2002 TAX ROLL	4,879	20
<b>Total (Acct. 145):</b>	<b>70,219</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.
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Particulars (a)	Balance End of Year (b)	
<b>Prepayments (165):</b>		
PREPAID COMPUTER SOFTWARE SYSTEM TO BE INSTALLED IN 2003	15,534	21
2003 COMPUTER SUPPORT	4,050	22
<b>Total (Acct. 165):</b>	<b>19,584</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE	0	23
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
ENGINEERING COSTS FOR IRON FILTER REPLACEMENT IN PLANT A	3,846	24
<b>Total (Acct. 183):</b>	<b>3,846</b>	
<b>Payables to Municipality (233):</b>		
4TH QUARTER AND MISCELLANEOUS SEWER BILLINGS	281,552	25
<b>Total (Acct. 233):</b>	<b>281,552</b>	
<b>Other Deferred Credits (253):</b>		
GENEVA ONLINE 2003 PREPAID CELLULAR TOWER RENTAL	10,500	26
TELE-CORP 2003 PREPAID CELLULAR TOWER RENTAL	12,128	27
<b>Total (Acct. 253):</b>	<b>22,628</b>	

### RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service	11,459,571	0	0	0	11,459,571	1
Materials and Supplies	41,520	0	0	0	41,520	2
<b>Other (specify):</b>						
NONE	0	0	0	0	0	3
<b>Less Average:</b>						
Reserve for Depreciation	2,981,694	0	0	0	2,981,694	4
Customer Advances for Construction	51,804	0	0	0	51,804	5
Contributions in Aid of Construction	2,802,731	0	0	0	2,802,731	6
<b>Other (specify):</b>						
NONE	0	0	0	0	0	7
<b>Average Net Rate Base</b>	<b>5,664,862</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,664,862</b>	
Net Operating Income	171,513	0	0	0	171,513	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>						
	<b>3.03%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>3.03%</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	1,149,707	1
Appropriated Earned Surplus	52,507	2
Unappropriated Earned Surplus	5,456,882	3
<b>Other (Specify):</b>		
NONE	0	4
<b>Total Average Proprietary Capital</b>	<b>6,659,096</b>	
<b>Net Income</b>		
Net Income	187,006	5
 <b>Percent Return on Proprietary Capital</b>	 <b>2.81%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

**Report changes of any of the following types:**

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**1. Acquisitions.**

The utility acquired Golf Hills Sanitary District on July 2, 2002 per PSC approval.

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**2. Leaseholder changes.**

NONE

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**3. Extensions of service.**

NONE

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

NONE

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

NONE

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

See acquisitions above.

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**7. Any additional matters.**

NONE

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## FINANCIAL SECTION FOOTNOTES

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### Balance Sheet End-of-Year Account Balances (Page F-19)

Other Deferred Debits (183) The authorization application is in process for this project.

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

no response; review 2003

Dear Mr. Winkler:

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-17, an 8-inch meter is reported as "commercial". It was not tested this year or last. Meters 6-inch or larger in use are to be tested annually. Please provide an explanation why this meter was not tested.

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is elaine.engelke@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Elaine Engelke  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

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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)	1,099,716	1
<b>Total Sales of Water</b>	<b>1,099,716</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	7,807	2
Miscellaneous Service Revenues (471)	16,364	3
Rents from Water Property (472)	66,427	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	19,491	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>110,089</b>	
<b>Total Operating Revenues</b>	<b>1,209,805</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	12,996	8
Pumping Expenses (620-625)	65,650	9
Water Treatment Expenses (630-635)	47,440	10
Transmission and Distribution Expenses (640-655)	96,161	11
Customer Accounts Expenses (901-904)	43,516	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	301,739	14
<b>Total Operation and Maintenance Expenses</b>	<b>567,502</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	261,310	15
Amortization Expense (404-407)	0	16
Taxes (408)	209,480	17
<b>Total Other Operating Expenses</b>	<b>470,790</b>	
<b>Total Operating Expenses</b>	<b>1,038,292</b>	
<b>NET OPERATING INCOME</b>	<b>171,513</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	150	36	1
Commercial	25	19,311	5,663	2
Industrial	0	0	0	3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>26</b>	<b>19,461</b>	<b>5,699</b>	
Metered Sales to General Customers (461)				
Residential	3,214	164,007	472,595	4
Commercial	483	174,207	326,839	5
Industrial	27	21,086	35,448	6
<b>Total Metered Sales to General Customers (461)</b>	<b>3,724</b>	<b>359,300</b>	<b>834,882</b>	
Private Fire Protection Service (462)	51		33,826	7
Public Fire Protection Service (463)	4		191,965	8
Other Sales to Public Authorities (464)	37	14,584	28,058	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	1	2,962	5,286	11
Interdepartmental Sales (467)	0	0	0	12
<b>Total Sales of Water</b>	<b>3,843</b>	<b>396,307</b>	<b>1,099,716</b>	

**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)	
GOLF HILLS SANITARY DISTRICT	VIA HWY 50 DISTRIBUTION MAINS	2,962	5,286	1
<b>Total</b>		<b>2,962</b>	<b>5,286</b>	

### 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)	191,965	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
<b>Other (specify):</b>		
NONE	0	4
<b>Total Public Fire Protection Service (463)</b>	<b>191,965</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	7,807	5
<b>Other (specify):</b>		
NONE	0	6
<b>Total Forfeited Discounts (470)</b>	<b>7,807</b>	
<b>Miscellaneous Service Revenues (471):</b>		
RECONNECTION CHARGES AND NEW CUSTOMER READ-IN CHARGES	16,364	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>16,364</b>	
<b>Rents from Water Property (472):</b>		
GENEVA ON-LINE TOWER RENTAL	10,500	8
TELE-CORP TOWER RENTAL	23,100	9
SPRINT TOWER RENTAL	21,168	10
VERIZON WIRELESS TOWER RENTAL	11,659	11
<b>Total Rents from Water Property (472)</b>	<b>66,427</b>	
<b>Interdepartmental Rents (473):</b>		
NONE	0	12
<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	18,378	13
<b>Other (specify):</b>		
SALE OF MISCELLANEOUS PARTS AND SUPPLIES	1,113	14
<b>Total Other Water Revenues (474)</b>	<b>19,491</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE	0	15
<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.

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Labor (600)	1,343	1
Purchased Water (601)	0	2
Operation Supplies and Expenses (602)	0	3
Maintenance of Water Source Plant (605)	11,653	4
<b>Total Source of Supply Expenses</b>	<b>12,996</b>	
 <b>PUMPING EXPENSES</b>		
Operation Labor (620)	16,697	5
Fuel for Power Production (621)	0	6
Fuel or Power Purchased for Pumping (622)	40,426	7
Operation Supplies and Expenses (623)	6,143	8
Maintenance of Pumping Plant (625)	2,384	9
<b>Total Pumping Expenses</b>	<b>65,650</b>	
 <b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)	3,154	10
Chemicals (631)	35,014	11
Operation Supplies and Expenses (632)	1,678	12
Maintenance of Water Treatment Plant (635)	7,594	13
<b>Total Water Treatment Expenses</b>	<b>47,440</b>	
 <b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)	20,486	14
Operation Supplies and Expenses (641)	1,379	15
Maintenance of Distribution Reservoirs and Standpipes (650)	5,948	16
Maintenance of Mains (651)	27,053	17
Maintenance of Services (652)	19,152	18
Maintenance of Meters (653)	10,406	19
Maintenance of Hydrants (654)	8,074	20
Maintenance of Other Plant (655)	3,663	21
<b>Total Transmission and Distribution Expenses</b>	<b>96,161</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)	3,288	<b>22</b>
Accounting and Collecting Labor (902)	39,958	<b>23</b>
Supplies and Expenses (903)	174	<b>24</b>
Uncollectible Accounts (904)	96	<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>43,516</b>	
 <b>SALES EXPENSES</b>		
Sales Expenses (910)	0	<b>26</b>
<b>Total Sales Expenses</b>	<b>0</b>	
 <b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	92,312	<b>27</b>
Office Supplies and Expenses (921)	14,672	<b>28</b>
Administrative Expenses Transferred--Credit (922)	0	<b>29</b>
Outside Services Employed (923)	42,635	<b>30</b>
Property Insurance (924)	16,075	<b>31</b>
Injuries and Damages (925)	0	<b>32</b>
Employee Pensions and Benefits (926)	101,295	<b>33</b>
Regulatory Commission Expenses (928)	0	<b>34</b>
Miscellaneous General Expenses (930)	19,650	<b>35</b>
Transportation Expenses (933)	6,355	<b>36</b>
Maintenance of General Plant (935)	8,745	<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>301,739</b>	
 <b>Total Operation and Maintenance Expenses</b>	<b>567,502</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		195,427	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		6,714	2
<b>Net property tax equivalent</b>		<b>188,713</b>	
Social Security		19,526	3
PSC Remainder Assessment		1,241	4
Other (specify): NONE		0	5
<b>Total tax expense</b>		<b><u>209,480</u></b>	

### PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Walworth				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.209122				3
County tax rate	mills		5.234540				4
Local tax rate	mills		6.672562				5
School tax rate	mills		11.636411				6
Voc. school tax rate	mills		1.626549				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>25.379184</b>				<b>10</b>
Less: state credit	mills		1.593346				11
<b>Net tax rate</b>	mills		<b>23.785838</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>6.672562</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>13.262960</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>19.935522</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>25.379184</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.785507</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>23.785838</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>18.683938</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>11,143,990</b>	11,143,990				22
Materials & Supplies	\$	<b>41,269</b>	41,269				23
<b>Subtotal</b>	\$	<b>11,185,259</b>	<b>11,185,259</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>248,811</b>	248,811				25
<b>Taxable Assets</b>	\$	<b>10,936,448</b>	<b>10,936,448</b>				<b>26</b>
Assessment Ratio	dec.		0.956400				27
<b>Assessed Value</b>	\$	<b>10,459,619</b>	<b>10,459,619</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>18.683938</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>195,427</b>	<b>195,427</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	142,729					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>195,427</b>					<b>34</b>

### WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0	0	4
Structures and Improvements (311)	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	375,069	3,777	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	52,693	0	10
Other Water Source Plant (317)	0	0	11
<b>Total Source of Supply Plant</b>	<b>427,762</b>	<b>3,777</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0	0	12
Structures and Improvements (321)	136,018	0	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	29,572	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	375,944	6,878	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	24,155	0	20
<b>Total Pumping Plant</b>	<b>565,689</b>	<b>6,878</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	323,394	0	22
Water Treatment Equipment (332)	327,302	0	23
<b>Total Water Treatment Plant</b>	<b>650,696</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	72,685	0	24
Structures and Improvements (341)	0	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	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	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)	0	0	0	4
Structures and Improvements (311)	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	7
Wells and Springs (314)	0	0	378,846	8
Infiltration Galleries and Tunnels (315)	0	0	0	9
Supply Mains (316)	0	0	52,693	10
Other Water Source Plant (317)	0	0	0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>431,539</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)	0	0	0	12
Structures and Improvements (321)	0	0	136,018	13
Boiler Plant Equipment (322)	0	0	0	14
Other Power Production Equipment (323)	0	0	29,572	15
Steam Pumping Equipment (324)	0	0	0	16
Electric Pumping Equipment (325)	0	0	382,822	17
Diesel Pumping Equipment (326)	0	0	0	18
Hydraulic Pumping Equipment (327)	0	0	0	19
Other Pumping Equipment (328)	0	0	24,155	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>572,567</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)	0	0	0	21
Structures and Improvements (331)	0	0	323,394	22
Water Treatment Equipment (332)	0	0	327,302	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>650,696</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)	0	0	72,685	24
Structures and Improvements (341)	0	0	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)	1,601,953	2,955	26
Transmission and Distribution Mains (343)	4,543,706	115,384	27
Fire Mains (344)	0	0	28
Services (345)	1,065,909	42,835	29
Meters (346)	718,736	82,047	30
Hydrants (348)	558,951	47,765	31
Other Transmission and Distribution Plant (349)	23,891	0	32
<b>Total Transmission and Distribution Plant</b>	<b>8,585,831</b>	<b>290,986</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	58,556	0	33
Structures and Improvements (390)	265,691	1,365	34
Office Furniture and Equipment (391)	62,238	2,174	35
Computer Equipment (391.1)	102,354	4,593	36
Transportation Equipment (392)	138,115	13,756	37
Stores Equipment (393)	0	0	38
Tools, Shop and Garage Equipment (394)	49,680	0	39
Laboratory Equipment (395)	10,062	0	40
Power Operated Equipment (396)	0	0	41
Communication Equipment (397)	21,947	0	42
SCADA Equipment (397.1)	164,881	0	43
Miscellaneous Equipment (398)	30,068	7,572	44
Other Tangible Property (399)	10,420	3,231	45
<b>Total General Plant</b>	<b>914,012</b>	<b>32,691</b>	
<b>Total utility plant in service directly assignable</b>	<b>11,143,990</b>	<b>334,332</b>	
Common Utility Plant Allocated to Water Department	0	0	46
<b>Total utility plant in service</b>	<b>11,143,990</b>	<b>334,332</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)	0	0	1,604,908	26
Transmission and Distribution Mains (343)	5,280	267,080	4,920,890	27
Fire Mains (344)	0	0	0	28
Services (345)	1,040	28,316	1,136,020	29
Meters (346)	7,620	18,952	812,115	30
Hydrants (348)	12,840	27,958	621,834	31
Other Transmission and Distribution Plant (349)	0	0	23,891	32
<b>Total Transmission and Distribution Plant</b>	<b>26,780</b>	<b>342,306</b>	<b>9,192,343</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)	0	0	58,556	33
Structures and Improvements (390)	0	0	267,056	34
Office Furniture and Equipment (391)	0	0	64,412	35
Computer Equipment (391.1)	0	0	106,947	36
Transportation Equipment (392)	18,695	0	133,176	37
Stores Equipment (393)	0	0	0	38
Tools, Shop and Garage Equipment (394)	0	0	49,680	39
Laboratory Equipment (395)	0	0	10,062	40
Power Operated Equipment (396)	0	0	0	41
Communication Equipment (397)	0	0	21,947	42
SCADA Equipment (397.1)	0	0	164,881	43
Miscellaneous Equipment (398)	0	0	37,640	44
Other Tangible Property (399)	0	0	13,651	45
<b>Total General Plant</b>	<b>18,695</b>	<b>0</b>	<b>928,008</b>	
<b>Total utility plant in service directly assignable</b>	<b>45,475</b>	<b>342,306</b>	<b>11,775,153</b>	
Common Utility Plant Allocated to Water Department	0	0	0	46
<b>Total utility plant in service</b>	<b>45,475</b>	<b>342,306</b>	<b>11,775,153</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	0	0	35,097	<b>35,097</b>	1
February	0	0	31,797	<b>31,797</b>	2
March	0	0	34,557	<b>34,557</b>	3
April	0	0	34,802	<b>34,802</b>	4
May	0	0	39,102	<b>39,102</b>	5
June	0	0	44,676	<b>44,676</b>	6
July	0	0	60,438	<b>60,438</b>	7
August	0	0	53,684	<b>53,684</b>	8
September	0	0	42,418	<b>42,418</b>	9
October	0	0	37,957	<b>37,957</b>	10
November	0	0	36,425	<b>36,425</b>	11
December	0	0	39,587	<b>39,587</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>490,540</b>	<b>490,540</b>	
Less: Water sold				396,307	13
Volume pumped but not sold				<b>94,233</b>	14
Volume sold as a percent of volume pumped				<b>81%</b>	15
Volume used for water production, water quality and system maintenance				10,904	16
Volume related to equipment/system malfunction				31,206	17
Non-utility volume NOT included in water sales				1,044	18
Total volume not sold but accounted for				<b>43,154</b>	19
Volume pumped but unaccounted for				<b>51,079</b>	20
Percent of water lost				<b>10%</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.)				2,862	23
Date of maximum: 8/12/2002					24
Cause of maximum:					25
Summer demand					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				449	26
Date of minimum: 10/26/2002					27
Total KWH used for pumping for the year				835,474	28
If water is purchased: Vendor Name: NONE					29
Point of Delivery: NONE					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>	
N. BORDER OF WATER TREAT PL	2	203	10	1,240,000	Yes	<b>1</b>
S. EASTVIEW & W. OF WHITE RIV	3	95	18	1,440,000	Yes	<b>2</b>
N. EASTVIEW & W. OF WHITE RIV	4	106	24	1,440,000	Yes	<b>3</b>
HILLMOOR & E. OF WHITE RIVER	5	105	20	1,872,000	Yes	<b>4</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	PLANT A 1-A	PLANT A 2-A	PLANT A 3-A	1
Location	PLANT A	PLANT A	PLANT A	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	BYRON-JACKSON	BYRON JACKSON	5
Year Installed	2001	1996	1976	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,800	600	1,200	8
Pump Motor or Standby Engine Mfr	US MOTOR	US MOTOR	GENERAL ELECTRIC	10
Year Installed	2001	1996	1976	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	100	75	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	PLANT B 1-B	PLANT B 2-B	PLANT B 3-B	14
Location	PLANT B	PLANT B	PLANT B	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	BYRON JACKSON	AMERICAN TURBINE	LAYNE	18
Year Installed	1976	1992	1983	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,000	1,300	1,000	21
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	US MOTOR	GENERAL ELECTRIC	23
Year Installed	1976	1992	1983	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	75	75	75	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	WELL #2	WELL #3	WELL #4	1
Location	WELL #2	WELL #3	WELL #4	2
Purpose	P	P	P	3
Destination	R	R	R	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1993	1988	1988	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	860	1,000	1,000	8
Pump Motor or Standby Engine Mfr	US MOTOR	US ELECTRIC	US MOTOR	9 10
Year Installed	1993	1988	1988	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	60	40	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #5			14
Location	WELL #5			15
Purpose	P			16
Destination	R			17
Pump Manufacturer	AMERICAN TURBINE			18
Year Installed	1992			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	1,300			21
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC			22 23
Year Installed	1992			24
Type	ELECTRIC			25
Horsepower	75			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	3	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	3
Year constructed	1917	1917	1970	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	301	301	301	6
Total capacity in gallons (actual)	98,750	160,500	300,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.6000	1.4000		12
Is a corrosion control chemical used (yes, no)?	Y	Y		13
Is water fluoridated (yes, no)?	Y	Y		14

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	DODGE ST TOWER	HOST DR TOWER		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET		3
Year constructed	1970	1996		4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		5
Elevation difference in feet (See Headnote 3.)	146	198		6
Total capacity in gallons (actual)	200,000	1,500,000		7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)				9
Points of application (wellhouse, central facilities, booster station, other)				10
Filters, type (gravity, pressure, other, none)				11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				12
Is a corrosion control chemical used (yes, no)?				13
Is water fluoridated (yes, no)?				14
				15
				16
				17
				18
				19
				20
				21
				22
				23
				24
				25

### 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	7,385	0	1,790	0	5,595	1
P	D	4.000	39	0	0	0	39	2
M	D	6.000	15,313	0	0	0	15,313	3
P	D	6.000	533	0	0	0	533	4
M	D	8.000	13,290	0	0	0	13,290	5
P	D	8.000	32,449	1,790	0	0	34,239	6
M	D	10.000	13,837	0	0	0	13,837	7
M	S	10.000	1,285	0	0	0	1,285	8
P	D	10.000	25	0	0	0	25	9
M	D	12.000	10,808	0	0	0	10,808	10
P	D	12.000	13,201	0	0	0	13,201	11
M	T	14.000	66,021	0	0	0	66,021	12
M	T	16.000	31,455	0	0	0	31,455	13
P	T	16.000	4,178	0	0	0	4,178	14
<b>Total Within Municipality</b>			<b>209,819</b>	<b>1,790</b>	<b>1,790</b>	<b>0</b>	<b>209,819</b>	
M	D	12.000	38,526	0	0	0	38,526	15
<b>Total Outside of Municipality</b>			<b>38,526</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>38,526</b>	
<b>Total Utility</b>			<b>248,345</b>	<b>1,790</b>	<b>1,790</b>	<b>0</b>	<b>248,345</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)	
L	0.750	252	0	0	0	252	0	1
M	0.750	308	0	0	0	308	0	2
L	1.000	78	0	29	0	49	0	3
M	1.000	1,773	29	0	0	1,802	0	4
M	1.250	97	0	0	0	97	0	5
M	1.500	30	0	0	0	30	0	6
M	2.000	9	0	0	0	9	0	7
M	3.000	4	0	0	0	4	0	8
M	4.000	5	0	0	0	5	0	9
P	6.000	2	0	0	0	2	0	10
M	6.000	7	0	0	0	7	0	11
M	8.000	27	0	0	0	27	0	12
M	10.000	1	0	0	0	1	0	13
<b>Total Utility</b>		<b>2,593</b>	<b>29</b>	<b>29</b>	<b>0</b>	<b>2,593</b>	<b>0</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	3,490	167	79	0	3,578	601	1
0.750	116	2	2	(2)	114	11	2
1.000	159	18	10	(1)	166	13	3
1.250	4	0	0	0	4	0	4
1.500	46	4	4	(3)	43	3	5
2.000	70	14	14	(6)	64	28	6
3.000	10	0	0	0	10	4	7
4.000	8	0	0	(1)	7	0	8
8.000	1	0	0	0	1	0	9
<b>Total:</b>	<b>3,904</b>	<b>205</b>	<b>109</b>	<b>(13)</b>	<b>3,987</b>	<b>660</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		In Stock and Deduct Meters (n)	Total (o)	
					(m)				
0.625	3,128	263	6	13	0		168	3,578	1
0.750	53	42	3	1	0		15	114	2
1.000	27	119	9	5	0		6	166	3
1.250	0	3	0	0	0		1	4	4
1.500	3	33	2	5	0		0	43	5
2.000	2	42	6	12	0		2	64	6
3.000	1	4	1	2	0		2	10	7
4.000	0	4	0	2	0		1	7	8
8.000	0	1	0	0	0		0	1	9
<b>Total:</b>	<b>3,214</b>	<b>511</b>	<b>27</b>	<b>40</b>	<b>0</b>		<b>195</b>	<b>3,987</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	32	0	0	16	48	<b>1</b>
Within Municipality	433	22	14	0	441	<b>2</b>
<b>Total Fire Hydrants</b>	<b>465</b>	<b>22</b>	<b>14</b>	<b>16</b>	<b>489</b>	
<b>Flushing Hydrants</b>						
	0	0	0	0	0	<b>3</b>
<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:	489
Number of distribution system valves end of year:	900
Number of distribution valves operated during year:	900

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## WATER OPERATING SECTION FOOTNOTES

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

Maintenance of Distribution Reservoirs and Standpipes (650) Pressure washing and cleaning of the tower was completed during 2001.

Maintenance of Services (652) Labor for Digger's Hotline is now being allocated between the water and sewer utilities.

Accounting and Collecting Labor (902) New payroll allocations between water and sewer.

Administrative and General Salaries (920) New payroll allocations between water and sewer. The utility took over operation of the City of Lake Geneva's sewer utility in January 2002.

Office Supplies and Expenses (921) New allocation between water and sewer utilities for office supplies.

Outside Services Employed (923) Additional legal fees, water testing fees and engineering study fees were posted here during 2001.

Employee Pensions and Benefits (926) Directly related to the new payroll allocations in (920) above.

Miscellaneous General Expenses (930) The utility purchased litter containers and donated them to the City of Lake Geneva during 2002.

Maintenance of General Plant (935) Cement, blacktop work and sealing of garage bay floor completed during 2001.

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

Transportation Equipment (392) The utility purchased a new truck during 2002.

All amounts reported in adjustment column (f) are for plant contributed by the Golf Hills Sanitary District.

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### Water Mains (Page W-15)

Main replacements were financed using utility operating reserves.

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### Water Services (Page W-16)

Service replacements were financed using utility operating reserves.

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### Meters (Page W-17)

Explanation of Size of Residential Meters (1.50, 2.0 and 3.0 inch) The utility has a few customers who own large mansions with unusual residential demands.

Adjustments to column (e) The utility did a comprehensive inventory of meters during 2002 and made adjustments in column (e).

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## WATER OPERATING SECTION FOOTNOTES

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

The utility took over the operation of the Golf Hills Sanitary District during 2002. The adjustment in column (e) is the number of hydrants contributed by the sanitary district.

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