



3013 (02-09-04)

ANNUAL REPORT

OF

Name: BEAVER DAM WATER UTILITY

Principal Office: 205 SOUTH LINCOLN AVENUE
BEAVER DAM, WI 53916

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: BEAVER DAM WATER UTILITY

Utility Address: 205 SOUTH LINCOLN AVENUE
BEAVER DAM, WI 53916

When was utility organized? 6/1/1889

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR JOHN SOMERS
Title: FINANCE DIRECTOR

Office Address:
205 SOUTH LINCOLN AVENUE
BEAVER DAM, WI 53916

Telephone: (920) 887 - 4600 EXT 349

Fax Number: (920) 887 - 4605

E-mail Address: jsomers@charter.net

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

Name:
Title:

Office Address:

Telephone: () -

Fax Number: () -

E-mail Address:

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

Name: JEFFRY KOHMAN
Title: CHAIRMAN

Office Address:
800 S. SPRING STREET
BEAVER DAM, WI 53916

Telephone: (920) 887 - 0811

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: AARON WORTHMAN

Title: MANAGER

Office Address: VIRCHOW, KRAUSE & CO. LLP
P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (608) 240 - 2412

Fax Number: (608) 249 - 8532

E-mail Address: aworthman@virchowkrause.com

Date of most recent audit report: 12/31/2001

Period covered by most recent audit: 1/1/2001 THROUGH 12/31/2001

Names and titles of utility management including manager or superintendent:

Name: MR CHRIS LIVERIS

Title: WATER UTILITY SUPERINTENDENT

Office Address:
205 SOUTH LINCOLN AVENUE
BEAVER DAM, WI 53916

Telephone: (920) 887 - 4624

Fax Number: (920) 887 - 4605

E-mail Address:

Name of utility commission/committee: Beaver Dam Water Commission

Names of members of utility commission/committee:

- MR TERRY CAPELLE, COMMISSIONER
- MR JEFFRY KOHMAN, PRESIDENT
- MR LAINE MEYER, COMMISSIONER
- MR MICHAEL NELSON, COMMISSIONER
- MR GINA STASKIL, COMMISSIONER

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)	2,234,060	2,232,766	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	929,460	1,012,483	2
Depreciation Expense (403)	374,057	363,770	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	329,923	327,832	5
Total Operating Expenses	1,633,440	1,704,085	
Net Operating Income	600,620	528,681	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	600,620	528,681	
OTHER INCOME			
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)	68,186	98,519	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	68,186	98,519	
Total Income	668,806	627,200	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	668,806	627,200	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	345,817	365,380	14
Amortization of Debt Discount and Expense (428)	13,866	13,866	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	359,683	379,246	
Net Income	309,123	247,954	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	4,493,069	4,245,115	20
Balance Transferred from Income (433)	309,123	247,954	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	4,802,192	4,493,069	

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)	
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	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON INVESTMENTS	68,186	5
Total (Acct. 419):	68,186	
Miscellaneous Nonoperating Income (421):		
NONE	0	6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
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	2,234,060	0	0	0	2,234,060	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	2,234,060	0	0	0	2,234,060	

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	378,025		378,025	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	29,684		29,684	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	17,693		17,693	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	425,402	0	425,402	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	15,803,464	15,150,322	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	3,303,916	2,942,938	2
Net Utility Plant	12,499,548	12,207,384	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	12,499,548	12,207,384	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	0	0	9
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)			10
Special Deposits (132-134)	0	0	11
Working Funds (135)	25	25	12
Temporary Cash Investments (136)	2,100,482	2,212,464	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	199,076	203,743	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	94,878	66,461	18
Materials and Supplies (151-163)	74,372	78,722	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	2,468,833	2,561,415	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	160,614	174,479	24
Other Deferred Debits (182-186)	0	0	25
Total Deferred Debits	160,614	174,479	
Total Assets and Other Debits	15,128,995	14,943,278	

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)	1,230,557	928,954	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	4,802,192	4,493,069	28
Total Proprietary Capital	6,032,749	5,422,023	
LONG-TERM DEBT			
Bonds (221-222)	6,900,000	7,325,000	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	6,900,000	7,325,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	56,031	87,811	33
Payables to Municipality (233)	109,150	105,619	34
Customer Deposits (235)			35
Taxes Accrued (236)	304,415	300,851	36
Interest Accrued (237)	139,235	147,558	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	1,250		41
Total Current and Accrued Liabilities	610,081	641,839	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	70,509	53,500	44
Total Deferred Credits	70,509	53,500	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,515,656	1,500,916	49
Total Liabilities and Other Credits	15,128,995	14,943,278	

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 (101)	15,803,464	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Total Utility Plant	15,803,464	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	3,303,916	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	3,303,916	0	0	0	
Net Utility Plant	12,499,548	0	0	0	

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

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	2,942,938				2,942,938	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	374,057				374,057	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	15,666				15,666	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
Total credits	389,723	0	0	0	389,723	13
Debits during year						14
Book cost of plant retired	24,437				24,437	15
Cost of removal	4,308				4,308	16
Other debits (specify):						17
					0	18
Total debits	28,745	0	0	0	28,745	19
Balance End of Year	3,303,916	0	0	0	3,303,916	20
						21
						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 (151)					0	0 1
Fuel stock expenses (152)					0	0 2
Plant mat. & oper. sup. (154)					0	0 3
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility (154)	74,372	78,722 2
Sewer utility (154)		0 3
Heating utility (154)		0 4
Gas utility (154)		0 5
Merchandise (155)		0 6
Other materials & supplies (156)		0 7
Stores expense (163)		0 8
Total Materials and Supplies	74,372	78,722

**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)		
Unamortized debt discount & expense (181)				
1999 WATER SYSTEM REVENUE BONDS	13,865	428	160,614	1
Total			<u><u>160,614</u></u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u><u>0</u></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	928,954	1
Changes during year (explain):		
CONTRIBUTIONS FROM TIF #4	301,603	2
Balance end of year	<u><u>1,230,557</u></u>	

BONDS (ACCTS. 221 AND 222)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1999 WATER REVENUE BONDS	08/01/1999	08/01/2014	4.87%	6,900,000	1
Total Bonds (Account 221):				6,900,000	
Total Reacquired Bonds (Account 222)				0	2
Net amount of bonds outstanding December 31:				<u><u>6,900,000</u></u>	

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

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	300,851	1
Accruals:		
Charged water department expense	329,922	2
Charged electric department expense		3
Charged sewer department expense	5,388	4
Other (explain):		
NONE		5
Total Accruals and other credits	335,310	
Taxes paid during year:		
County, state and local taxes	300,851	6
Social Security taxes	28,739	7
PSC Remainder Assessment	2,156	8
Other (explain):		
NONE		9
Total payments and other debits	331,746	
Balance end of year	304,415	

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
1999 WATER REVENUE BONDS	147,558	345,817	354,140	139,235	2
Subtotal	147,558	345,817	354,140	139,235	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	147,558	345,817	354,140	139,235	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,500,916	0	0	0	0	1,500,916	1
Add credits during year:							
For Services	4,200					4,200	2
For Mains	10,540					10,540	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	1,515,656	0	0	0	0	1,515,656	
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	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		6
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	199,076	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	199,076	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
NONE		15
Total (Acct. 143):	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)
Receivables from Municipality (145):		
DUE FROM MUNICIPALITY - REFUND INSURANCE OVERCHARGE	15,491	16
DUE FROM WASTEWATER UTILITY - METER DEPR. & METER EXP.	79,387	17
Total (Acct. 145):	94,878	
Prepayments (165):		
NONE		18
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		19
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		20
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		21
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		22
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		23
Total (Acct. 186):	0	
Payables to Municipality (233):		
ANNUAL FINANCIAL ADMINISTRATION, DPW MATERIALS	109,150	24
Total (Acct. 233):	109,150	
Other Deferred Credits (253):		
ACCRUED SICK LEAVE	70,509	25
Total (Acct. 253):	70,509	

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	15,476,893	0	0	0	15,476,893	1
Materials and Supplies	76,547	0	0	0	76,547	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	3,123,427	0	0	0	3,123,427	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,508,286	0	0	0	1,508,286	6
Other (specify):					0	7
Average Net Rate Base	10,921,727	0	0	0	10,921,727	
Net Operating Income	600,620	0	0	0	600,620	8
Net Operating Income as a percent of Average Net Rate Base	5.50%	N/A	N/A	N/A	5.50%	

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	1,079,755	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	4,647,630	3
Other (Specify):		4
Total Average Proprietary Capital	5,727,385	
Net Income		
Net Income	309,123	5
Percent Return on Proprietary Capital	5.40%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

The City completed utility extension work in its TIF District #4 including the addition of 5,085 LF of watermain, 12 hydrants and 7 services.

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

Identification and Ownership - Contacts (Page iv)

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WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	2,188,961	1
Total Sales of Water	2,188,961	
Other Operating Revenues		
Forfeited Discounts (470)	6,491	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	23,367	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	15,241	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	45,099	
Total Operating Revenues	2,234,060	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	6,458	8
Pumping Expenses (620-633)	158,877	9
Water Treatment Expenses (640-652)	380,247	10
Transmission and Distribution Expenses (660-678)	129,258	11
Customer Accounts Expenses (901-905)	54,744	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	199,876	14
Total Operation and Maintenance Expenses	929,460	
Other Operating Expenses		
Depreciation Expense (403)	374,057	15
Amortization Expense (404-407)		16
Taxes (408)	329,923	17
Total Other Operating Expenses	703,980	
Total Operating Expenses	1,633,440	
NET OPERATING INCOME	600,620	

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	5,318	269,066	999,216	4
Commercial	612	137,744	368,590	5
Industrial	57	168,828	387,883	6
Total Metered Sales to General Customers (461)	5,987	575,638	1,755,689	
Private Fire Protection Service (462)	42		41,653	7
Public Fire Protection Service (463)	1		349,739	8
Other Sales to Public Authorities (464)	42	14,007	41,880	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	6,072	589,645	2,188,961	

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)	349,739	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)	349,739	
Forfeited Discounts (470):		
Customer late payment charges	6,491	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	6,491	
Miscellaneous Service Revenues (471):		
NONE	0	7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
WATER TOWER RENTAL TO CELLULAR COMMUNICATIONS FIRMS.	23,367	8
Total Rents from Water Property (472)	23,367	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	15,241	10
Other (specify): NONE		11
Total Other Water Revenues (474)	15,241	
Amortization of Construction Grants (475):		
NONE		12
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 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)	3,229	1
Operation Labor and Expenses (601)		2
Purchased Water (602)		3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)	3,229	6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)		10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	6,458	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)	6,459	14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	97,306	17
Pumping Labor and Expenses (624)	36,568	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)		20
Rents (627)		21
Maintenance Supervision and Engineering (630)	6,459	22
Maintenance of Structures and Improvements (631)	7,009	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	5,076	25
Total Pumping Expenses	158,877	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)	16,146	26
Chemicals (641)	107,027	27

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	209,107	28
Miscellaneous Expenses (643)		29
Rents (644)		30
Maintenance Supervision and Engineering (650)	16,146	31
Maintenance of Structures and Improvements (651)	6,937	32
Maintenance of Water Treatment Equipment (652)	24,884	33
Total Water Treatment Expenses	380,247	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	6,459	34
Storage Facilities Expenses (661)	31	35
Transmission and Distribution Lines Expenses (662)	568	36
Meter Expenses (663)	3,015	37
Customer Installations Expenses (664)		38
Miscellaneous Expenses (665)		39
Rents (666)		40
Maintenance Supervision and Engineering (670)	5,625	41
Maintenance of Structures and Improvements (671)	1,846	42
Maintenance of Distribution Reservoirs and Standpipes (672)	1,017	43
Maintenance of Transmission and Distribution Mains (673)	44,662	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	53,759	46
Maintenance of Meters (676)	3,427	47
Maintenance of Hydrants (677)	7,062	48
Maintenance of Miscellaneous Plant (678)	1,787	49
Total Transmission and Distribution Expenses	129,258	
 CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		50
Meter Reading Labor (902)	11,336	51
Customer Records and Collection Expenses (903)	43,408	52
Uncollectible Accounts (904)		53

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)		54
Total Customer Accounts Expenses	54,744	
 SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	18,485	56
Office Supplies and Expenses (921)	7,806	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	16,562	59
Property Insurance (924)	13,000	60
Injuries and Damages (925)	16,185	61
Employee Pensions and Benefits (926)	118,220	62
Regulatory Commission Expenses (928)	375	63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	9,243	65
Rents (931)		66
Maintenance of General Plant (932)		67
Total Administrative and General Expenses	199,876	
 Total Operation and Maintenance Expenses	929,460	

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		304,416	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		5,388	2
Net property tax equivalent		299,028	
Social Security		28,739	3
PSC Remainder Assessment		2,156	4
Other (specify): NONE			5
Total tax expense		329,923	

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			Dodge				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.199202				3
County tax rate	mills		6.061169				4
Local tax rate	mills		9.017954				5
School tax rate	mills		10.763699				6
Voc. school tax rate	mills		1.554585				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		27.596609				10
Less: state credit	mills		1.490548				11
Net tax rate	mills		26.106061				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.017954				14
Combined School Tax Rate	mills		12.318284				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.336238				17
Total Tax Rate	mills		27.596609				18
Ratio of Local and School Tax to Total	dec.		0.773147				19
Total tax net of state credit	mills		26.106061				20
Net Local and School Tax Rate	mills		20.183825				21
Utility Plant, Jan. 1	\$	15,150,323	15,150,323				22
Materials & Supplies	\$	78,723	78,723				23
Subtotal	\$	15,229,046	15,229,046				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	15,229,046	15,229,046				26
Assessment Ratio	dec.		0.990354				27
Assessed Value	\$	15,082,147	15,082,147				28
Net Local & School Rate	mills		20.183825				29
Tax Equiv. Computed for Current Year	\$	304,415	304,415				30
Tax Equivalent per 1994 PSC Report	\$	136,607					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	304,416					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 \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
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)	1,250		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	246,199		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	219,059		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	466,508	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	254,289		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	68,419		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	17,139		20
Total Pumping Plant	339,847	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	159,413		21
Structures and Improvements (331)	2,227,401		22
Water Treatment Equipment (332)	5,403,294		23
Total Water Treatment Plant	7,790,108	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	3,680		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)			1,250	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			246,199	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			219,059	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	466,508	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			254,289	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			68,419	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			17,139	20
Total Pumping Plant	0	0	339,847	
WATER TREATMENT PLANT				
Land and Land Rights (330)			159,413	21
Structures and Improvements (331)			2,227,401	22
Water Treatment Equipment (332)			5,403,294	23
Total Water Treatment Plant	0	0	7,790,108	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			3,680	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	361,207		26
Transmission and Distribution Mains (343)	3,789,226	365,788	27
Fire Mains (344)	0		28
Services (345)	956,045	68,125	29
Meters (346)	539,197	195,102	30
Hydrants (348)	551,734	48,564	31
Other Transmission and Distribution Plant (349)	811		32
Total Transmission and Distribution Plant	6,201,900	677,579	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	11,142		34
Office Furniture and Equipment (391)	81,225		35
Computer Equipment (391.1)	21,882		36
Transportation Equipment (392)	190,711		37
Stores Equipment (393)	949		38
Tools, Shop and Garage Equipment (394)	8,165		39
Laboratory Equipment (395)	10,035		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	27,850		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	351,959	0	
Total utility plant in service directly assignable	15,150,322	677,579	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	15,150,322	677,579	

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)			361,207 26
Transmission and Distribution Mains (343)	3,514		4,151,500 27
Fire Mains (344)			0 28
Services (345)	170		1,024,000 29
Meters (346)	20,193		714,106 30
Hydrants (348)	560		599,738 31
Other Transmission and Distribution Plant (349)			811 32
Total Transmission and Distribution Plant	24,437	0	6,855,042
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			11,142 34
Office Furniture and Equipment (391)			81,225 35
Computer Equipment (391.1)			21,882 36
Transportation Equipment (392)			190,711 37
Stores Equipment (393)			949 38
Tools, Shop and Garage Equipment (394)			8,165 39
Laboratory Equipment (395)			10,035 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			27,850 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	351,959
Total utility plant in service directly assignable	24,437	0	15,803,464
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	24,437	0	15,803,464

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	70,056	2.94%	7,238	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	61,267	1.77%	3,877	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	131,323		11,115	
PUMPING PLANT				
Structures and Improvements (321)	57,893	2.43%	6,179	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	65,070	4.42%	3,024	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	17,139	4.29%		15
Total Pumping Plant	140,102		9,203	
WATER TREATMENT PLANT				
Structures and Improvements (331)	433,803	2.50%	55,685	16
Water Treatment Equipment (332)	617,154	3.24%	175,067	17
Total Water Treatment Plant	1,050,957		230,752	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	235,975	2.04%	7,369	19
Transmission and Distribution Mains (343)	515,535	0.93%	36,924	20
Fire Mains (344)	0			21
Services (345)	359,568	2.20%	21,781	22
Meters (346)	273,113	5.00%	31,333	23
Hydrants (348)	45,225	1.71%	9,845	24
Other Transmission and Distribution Plant (349)	390	5.00%	41	25
Total Transmission and Distribution Plant	1,429,806		107,293	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					77,294	4
315					0	5
316					65,144	6
317					0	7
	0	0	0	0	142,438	
321					64,072	8
322					0	9
323					0	10
324					0	11
325					68,094	12
326					0	13
327					0	14
328					17,139	15
	0	0	0	0	149,305	
331					489,488	16
332					792,221	17
	0	0	0	0	1,281,709	
341					0	18
342					243,344	19
343	3,514				548,945	20
344					0	21
345	170				381,179	22
346	20,193				284,253	23
348	560	4,308			50,202	24
349					431	25
	24,437	4,308	0	0	1,508,354	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	8,698	3.45%	384	26
Office Furniture and Equipment (391)	21,895	5.88%	4,776	27
Computer Equipment (391.1)	5,435	25.00%	5,471	28
Transportation Equipment (392)	114,687	10.56%	20,139	29
Stores Equipment (393)	949	5.88%		30
Tools, Shop and Garage Equipment (394)	8,165	7.14%		31
Laboratory Equipment (395)	3,071	5.88%	590	32
Power Operated Equipment (396)	0			33
Communication Equipment (397)	27,850	9.09%		34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	190,750		31,360	
Total accum. prov. directly assignable	2,942,938		389,723	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 2,942,938		 389,723	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					9,082	26
391					26,671	27
391.1					10,906	28
392					134,826	29
393					949	30
394					8,165	31
395					3,661	32
396					0	33
397					27,850	34
397.1					0	35
398					0	36
399					0	37
	0	0	0	0	222,110	
	24,437	4,308	0	0	3,303,916	
					0	38
	24,437	4,308	0	0	3,303,916	

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	Surface Water	Ground Water	Total Gallons	
(a)	Gallons	Gallons	Gallons	All Methods	
	(000's)	(000's)	(000's)	(000's)	
(a)	(b)	(c)	(d)	(e)	
January			55,859	55,859	1
February			49,738	49,738	2
March			54,958	54,958	3
April			55,888	55,888	4
May			57,017	57,017	5
June			58,941	58,941	6
July			71,704	71,704	7
August			68,535	68,535	8
September			64,097	64,097	9
October			59,234	59,234	10
November			55,128	55,128	11
December			56,298	56,298	12
Total annual pumpage	0	0	707,397	707,397	
Less: Water sold				589,645	13
Volume pumped but not sold				117,752	14
Volume sold as a percent of volume pumped				83%	15
Volume used for water production, water quality and system maintenance				39,389	16
Volume related to equipment/system malfunction				1,115	17
Non-utility volume NOT included in water sales				79	18
Total volume not sold but accounted for				40,583	19
Volume pumped but unaccounted for				77,169	20
Percent of water lost				11%	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				2,691	23
Date of maximum: 7/16/2002					24
Cause of maximum:					25
Extended period of hot/dry weather.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,494	26
Date of minimum: 12/25/2002					27
Total KWH used for pumping for the year				1,452,779	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)	
1213 NORTH CENTER STREET	#1	520	15	1,843,200	Yes	1
LAKESIDE - WATERWORKS PARK	#2	501	15	1,512,000	Yes	2
DOWNTOWN - MUNICIPAL LOT	#3	585	15	1,828,800	Yes	3
GILMORE AVE. AND DECLARK ST.	#4	365	19	2,232,000	Yes	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#2	#3	1
Location	REATMENT PLANT WELL #1	LAKESIDE - WELL #2	DOWNTOWN - WELL #3	2
Purpose	P	P	P	3
Destination	T	T	T	4
Pump Manufacturer	AMERICAN TURBINE	WORTHINGTON	LAYNE	5
Year Installed	1993	1985	1949	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,500	1,500	1,400	8
Pump Motor or Standby Engine Mfr	FAIRBANKS MORRIS	US MOTOR	US MOTOR	9 10
Year Installed	1939	1985	1949	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	50	60	150	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#4	BACKWASH #1	BACKWASH #2	14
Location	ORE AND DECLARK STREET	TREATMENT PLANT	TREATMENT PLANT	15
Purpose	P	P	P	16
Destination	T	T	T	17
Pump Manufacturer	LAYNE	LAYNE	LAYNE	18
Year Installed	1997	1957	1957	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	1,500	2,300	2,300	21
Pump Motor or Standby Engine Mfr	US MOTOR	ALLIS CHALMERS	ALLIS CHALMERS	22 23
Year Installed	1997	1957	1957	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	75	25	25	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	BACKWASH RETURN	BACKWASH RETURN #2	HI-SERVICE #1	1
Location	TREATMENT PLANT	TREATMENT PLANT	TREATMENT PLANT	2
Purpose	P	S	P	3
Destination	T	T	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1995	1957	1957	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	400	400	1,400	8
Pump Motor or Standby Engine Mfr	US MOTOR	US MOTOR	ALLIS CHALMERS	9 10
Year Installed	1995	1998	1957	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	5	5	100	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	HI-SERVICE #2	HI-SERVICE #3	HI-SERVICE #4	14
Location	TREATMENT PLANT	TREATMENT PLANT	TREATMENT PLANT	15
Purpose	P	P	P	16
Destination	D	D	D	17
Pump Manufacturer	LAYNE	LAYNE	LAYNE	18
Year Installed	1957	1957	1973	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	1,050	1,050	1,400	21
Pump Motor or Standby Engine Mfr	US MOTOR	US MOTOR	GENERAL ELECTRIC	22 23
Year Installed	1998	1998	1973	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	75	75	100	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	CLEARWELL	DOWNTOWN	INDUSTRIAL PARK	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	ET	4
Year constructed	1957	1949	1973	5
Year constructed				6
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	STEEL	7
Elevation difference in feet (See Headnote 3.)	0	114	142	8
Total capacity in gallons (actual)	1,000,000	400,000	500,000	9
WATER TREATMENT PLANT				10
Disinfection, type of equipment (gas, liquid, powder, other)	GAS			11
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES			12
Filters, type (gravity, pressure, other, none)	GRAVITY			13
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	6.0000			14
Is a corrosion control chemical used (yes, no)?	N			15
Is water fluoridated (yes, no)?	Y			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	2.000	703	0	0	0	703	1
M	D	4.000	20,233	4	4	0	20,233	2
M	D	6.000	217,286	1,514	1,300	0	217,500	3
M	D	8.000	23,782	0	0	0	23,782	4
M	D	10.000	63,598	3,350	0	0	66,948	5
M	S	10.000	6,768	0	0	0	6,768	6
M	D	12.000	22,430	1,735	0	0	24,165	7
M	D	14.000	1,174	0	0	0	1,174	8
M	D	16.000	2,885	0	0	0	2,885	9
Total Within Municipality			358,859	6,603	1,304	0	364,158	
Total Utility			358,859	6,603	1,304	0	364,158	

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	0.625	1,026	0	0	0	1,026		1
M	0.750	3,363	2	2	0	3,363		2
M	1.000	859	40	34	0	865		3
M	1.250	16	0	0	0	16		4
M	1.500	81	4	0	0	85		5
M	2.000	99	0	0	0	99		6
M	3.000	1	0	0	0	1		7
M	4.000	32	0	0	0	32		8
M	6.000	26	0	0	0	26		9
M	8.000	52	6	0	0	58		10
M	10.000	5	1	0	0	6		11
M	12.000	1	0	0	0	1		12
Total Utility		5,561	53	36	0	5,578	0	

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	5,723	428	330	0	5,821	374	1
0.750	3	0	2	0	1	0	2
1.000	128	12	19	0	121	30	3
1.250	8	0	4	0	4	0	4
1.500	78	0	5	0	73	6	5
2.000	74	12	5	0	81	12	6
3.000	15	1	3	0	13	2	7
4.000	13	0	1	0	12	6	8
6.000	3	0	0	0	3	3	9
Total:	6,045	453	369	0	6,129	433	

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	5,363	379	22	16	0	41	5,821	1
0.750	0	0	1	0	0	0	1	2
1.000	35	66	10	4	0	6	121	3
1.250	0	3	0	1	0	0	4	4
1.500	1	58	6	4	0	4	73	5
2.000	0	58	10	8	0	5	81	6
3.000	0	5	1	6	0	1	13	7
4.000	0	2	7	3	0	0	12	8
6.000	0	1	2	0	0	0	3	9
Total:	5,399	572	59	42	0	57	6,129	

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	625	20	6		639	2
Total Fire Hydrants	625	20	6	0	639	
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: 639
 Number of distribution system valves end of year: 1,268
 Number of distribution valves operated during year: 600

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 652 - Decrease - Removal and replacement of filter media in 2001 at a cost of \$56,700

Account 673 - Decrease - More maintenance of services and less maintenance of mains done in 2002 vs 2001.

Account 675 - Increase - More maintenance of services and less maintenance of mains done in 2002 vs 2001.

Account 926 - Increase - New labor contracts call for more allowable conversion of sick leave hours into health insurance payments at retirement.

Water Utility Plant in Service (Page W-08)

Account 343 -

Done by contractor - paid by utility:

Third Street project 12LF of 6" Main, Fourth Street project 50 LF of 6" Main, Mackie Street project 10 LF of 6" main, North Street project 14 LF of 6" Main. North Street and South Lincoln ave project 1,172 LF of 6" main

Done by utility personnel:

4 LF of 6" Main, 42 LF of 6" main.

Contributed by developer:

Monroe Street 213.5 LF 6" main

Contributed by Municipality:

Corporate Drive 3,350 LF of 10" Main and 1,735 LF of 12" Main.

Account 346 - Meters

The utility is in the process of installing radio read meter heads and meters.

Water Mains (Page W-17)

Replaced by Utility - Paid by Utility:

4 LF of 4" Main, 42LF of 6" Main

Replaced by Contractor - Paid by Utility:

1,258 LF of 6" Main

Added and contributed by contractor:

214 LF of 6" Main.

Added and contributed by municipality:

3,350 LF of 10" Main

1,735 LF of 12" Main

WATER OPERATING SECTION FOOTNOTES

Water Services (Page W-18)

Replaced by Utility - Paid by Utility:

Replacements - 2 - 3/4" Services, 7 - 1" Services

New - 6 - 1" Services

Replaced by Contractor - Paid by Utility:

27 - 1" Services

Added and contributed by contractor:

4 - 1 1/2" Services

Added and contributed by municipality:

6 - 8" Services

1 - 10" Service

Hydrants and Distribution System Valves (Page W-20)

Utility personnel were not able to operate one half of the distribution system valves due to other work schedule conflicts. The utility plans to do additional valve operation in 2003 to catch up.
