



3014 (02-09-04)

ANNUAL REPORT

OF

Name: PRESCOTT CITY OF MUN WTR UTYPrincipal Office: 800 BORNER STREET NORTH
PRESCOTT, WI 54021-2012For 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: PRESCOTT CITY OF MUN WTR UTY

Utility Address: 800 BORNER STREET NORTH
PRESCOTT, WI 54021-2012

When was utility organized? 1/14/1914

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR. THOMAS KIEWEL

Title: FINANCE OFFICER

Office Address:

800 BORNER STREET NORTH
PRESCOTT, WI 54021

Telephone: (715) 262 - 5544

Fax Number: (715) 262 - 5764

E-mail Address:

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

Name:

Title:

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP

P.O. BOX 1148
EAU CLAIRE, WI 54701

Telephone: (715) 833 - 1717 EXT 20

Fax Number: (715) 836 - 7877

E-mail Address:

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

Name: RANDY HENDRICKSON

Title: PRESIDENT

Office Address:

800 BORNER STREET NORTH
PRESCOTT, WI 54021

Telephone: (715) 262 - 5544

Fax Number: (715) 262 - 5764

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:

Title:

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP
P.O. BOX 1148
EAU CLAIRE, WI 54701

Telephone: (715) 833 - 1717 EXT 20

Fax Number: (715) 836 - 7877

E-mail Address:

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

Period covered by most recent audit: 2001

Names and titles of utility management including manager or superintendent:

Name: JERRY KILLIAN

Title: UTILITY MANAGER

Office Address:

800 BORNER STREET NORTH
PRESCOTT, WI 54021

Telephone: (715) 262 - 5544

Fax Number: (715) 262 - 5764

E-mail Address:

Name of utility commission/committee: CITY COUNCIL

Names of members of utility commission/committee:

- MR THOMAS GEISTFELD, COUNCIL MEMBER
- MR RANDY HENDRICKSON, COUNCIL PRESIDENT
- MS DIANE HOUSE, COUNCIL MEMBER
- MR MICHAEL HUNTER, COUNCIL MEMBER
- MR THOMAS KIEWEL, UTILITY MANAGER
- MR JERRY KILLIAN, PUBLIC WORKS DIRECTOR
- MR RAPHAEL MAIDA, COUNCIL MEMBER
- MR BILL PRYOR, COUNCIL MEMBER

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: [REDACTED]

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)	365,040	362,691	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	171,484	156,363	2
Depreciation Expense (403)	82,363	80,264	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	61,118	62,245	5
Total Operating Expenses	314,965	298,872	
Net Operating Income	50,075	63,819	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	50,075	63,819	
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)	18,298	7,808	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	18,298	7,808	
Total Income	68,373	71,627	
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	68,373	71,627	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	70,735	72,290	14
Amortization of Debt Discount and Expense (428)	31,975	31,975	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
Total Interest Charges	102,710	104,265	
Net Income	(34,337)	(32,638)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	597,616	631,172	20
Balance Transferred from Income (433)	(34,337)	(32,638)	21
Miscellaneous Credits to Surplus (434)	53,660	56,382	22
Miscellaneous Debits to Surplus--Debit (435)	0	57,300	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)	616,939	597,616	

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):		
INTERST & DIVIDEND INCOME	18,298	5
Total (Acct. 419):	18,298	
Miscellaneous Nonoperating Income (421):		
NONE		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):		
PROPERTY TAX EQUIVALENT FORGIVEN	53,660	9
Total (Acct. 434):	53,660	
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 & 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	365,040	0	0	0	365,040	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	365,040	0	0	0	365,040	

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

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	3,891,905	3,544,196	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	811,279	725,600	2
Net Utility Plant	3,080,626	2,818,596	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	370,518	283,857	8
Temporary Cash Investments (132)		0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	47,900	53,667	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	13,339	14,003	14
Materials and Supplies (150)	15,779	12,965	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)		0	17
Total Current and Accrued Assets	447,536	364,492	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	51,319	54,529	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	115,063	143,828	20
Total Deferred Debits	166,382	198,357	
Total Assets and Other Debits	3,694,544	3,381,445	

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)	342,638	342,638	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	616,939	597,616	23
Total Proprietary Capital	959,577	940,254	
LONG-TERM DEBT			
Bonds (221)	1,475,000	1,530,000	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	1,475,000	1,530,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	0	3,596	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)		0	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	5,777	5,889	32
Other Current and Accrued Liabilities (238)	24,400	16,974	33
Total Current and Accrued Liabilities	30,177	26,459	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)		0	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)		0	37
Injuries and Damages Reserve (262)		0	38
Pensions and Benefits Reserve (263)		0	39
Miscellaneous Operating Reserves (265)		0	40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,229,790	884,732	41
Total Liabilities and Other Credits	3,694,544	3,381,445	

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)	3,891,905	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
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	3,891,905	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	811,279	0	0	0	10
Total Accumulated Provision	811,279	0	0	0	
Net Utility Plant	3,080,626	0	0	0	

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

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	725,600				725,600	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	82,363				82,363	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	4,272				4,272	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	86,635	0	0	0	86,635	13
Debits during year						14
Book cost of plant retired	903				903	15
Cost of removal	53				53	16
Other debits (specify):						17
					0	18
Total debits	956	0	0	0	956	19
Balance End of Year	811,279	0	0	0	811,279	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						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):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	15,779	12,965
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	15,779	12,965

**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)				
UNAMORTIZED DEBT DISCOUNT	3,210	428	51,319	1
Total			<u><u>51,319</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	342,638 1
Changes during year (explain):	2
Balance end of year	342,638

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)	
1999 WATER BONDS	03/15/1999	12/15/2018	4.60%	1,475,000	1
Total Bonds (Account 221):				1,475,000	

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	0	1
Accruals:		
Charged water department expense	61,118	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>61,118</u>	
Taxes paid during year:		
County, state and local taxes	53,660	6
Social Security taxes	7,106	7
PSC Remainder Assessment	352	8
Other (explain):		
NONE		9
Total payments and other debits	<u>61,118</u>	
Balance end of year	<u><u>0</u></u>	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1999 REVENUE BONDS	5,889	70,735	70,847	5,777	1
Subtotal	5,889	70,735	70,847	5,777	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	5,889	70,735	70,847	5,777	

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	884,732	0	0	0	0	884,732	1
Add credits during year:							
For Services	93,291					93,291	2
For Mains	188,832					188,832	3
Other (specify):							
HYDRANTS	62,935					62,935	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	1,229,790	0	0	0	0	1,229,790	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	47,900	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	47,900	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
DUE FROM OTHER FUNDS	13,339	12
Total (Acct. 145):	13,339	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
PSC ADJUSTMENT FOR WATER TOWER REFURBISHING	115,063	15
Total (Acct. 183):	115,063	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

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

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	3,718,050	0	0	0	3,718,050	1
Materials and Supplies	14,372	0	0	0	14,372	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	768,439	0	0	0	768,439	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,057,261	0	0	0	1,057,261	6
Other (specify):					0	7
Average Net Rate Base	1,906,722	0	0	0	1,906,722	
Net Operating Income	50,075	0	0	0	50,075	8
Net Operating Income as a percent of Average Net Rate Base	2.63%	N/A	N/A	N/A	2.63%	

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	342,638	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	607,277	3
Other (Specify):		4
Total Average Proprietary Capital	949,915	
Net Income		
Net Income	(34,337)	5
Percent Return on Proprietary Capital	-3.61%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

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

PSC adjustment for water tower refurbishing per DWCCA-4850-JPL. Same as prior year.

Signature Page (Page ii)

ACCOUNTANTS' COMPILATION REPORT

To the City Council
City of Prescott
Prescott, Wisconsin

We have compiled, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants, the balance sheets of the Prescott Water Utility, an enterprise fund of the City of Prescott as of December 31, 2002, and the related statements of income and retained earnings for the year then ended and the supplemental schedules as of and for the year ended December 31, 2002 in the accompanying prescribed form.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplemental schedules referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

The financial statements and related supplemental schedules are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from accounting principles generally accepted in the United States of America. Accordingly, these financial statements and schedules are not designed for those who are not informed about such differences.

VIRCHOW, KRAUSE & COMPANY, LLP

Eau Claire, Wisconsin
February 7, 2003

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)	350,743	1
Total Sales of Water	350,743	
Other Operating Revenues		
Forfeited Discounts (470)	1,543	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	12,754	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	14,297	
Total Operating Revenues	365,040	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	15,950	8
Pumping Expenses (620-625)	24,103	9
Water Treatment Expenses (630-635)	0	10
Transmission and Distribution Expenses (640-655)	25,516	11
Customer Accounts Expenses (901-904)	25,764	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	80,151	14
Total Operation and Maintenance Expenses	171,484	
Other Operating Expenses		
Depreciation Expense (403)	82,363	15
Amortization Expense (404-407)		16
Taxes (408)	61,118	17
Total Other Operating Expenses	143,481	
Total Operating Expenses	314,965	
NET OPERATING INCOME	50,075	

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	1,325	84,161	160,410	4
Commercial	105	22,525	34,165	5
Industrial	13	3,189	4,344	6
Total Metered Sales to General Customers (461)	1,443	109,875	198,919	
Private Fire Protection Service (462)	1		1,367	7
Public Fire Protection Service (463)	1		133,233	8
Other Sales to Public Authorities (464)	21	8,710	17,224	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,466	118,585	350,743	

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)	133,233	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)	133,233	
Forfeited Discounts (470):		
Customer late payment charges	1,543	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	1,543	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	12,754	10
Other (specify): NONE		11
Total Other Water Revenues (474)	12,754	
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 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	8,725	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)	7,225	4
Total Source of Supply Expenses	15,950	
 PUMPING EXPENSES		
Operation Labor (620)	597	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	23,002	7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)	504	9
Total Pumping Expenses	24,103	
 WATER TREATMENT EXPENSES		
Operation Labor (630)		10
Chemicals (631)		11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	0	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	18,511	14
Operation Supplies and Expenses (641)	4,761	15
Maintenance of Distribution Reservoirs and Standpipes (650)		16
Maintenance of Mains (651)	804	17
Maintenance of Services (652)	1,440	18
Maintenance of Meters (653)		19
Maintenance of Hydrants (654)		20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	25,516	

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)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	1,525	22
Accounting and Collecting Labor (902)	23,062	23
Supplies and Expenses (903)	1,177	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	25,764	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	36,248	27
Office Supplies and Expenses (921)	2,460	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	15,096	30
Property Insurance (924)	3,081	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	22,616	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	650	35
Transportation Expenses (933)		36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	80,151	
 Total Operation and Maintenance Expenses	 171,484	

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		53,660	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		976	2
Net property tax equivalent		52,684	
Social Security		8,082	3
PSC Remainder Assessment		352	4
Other (specify): NONE			5
Total tax expense		61,118	

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			Pierce				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.204677				3
County tax rate	mills		5.651722				4
Local tax rate	mills		6.374939				5
School tax rate	mills		8.141637				6
Voc. school tax rate	mills		1.846232				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		22.219207				10
Less: state credit	mills		1.171036				11
Net tax rate	mills		21.048171				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.374939				14
Combined School Tax Rate	mills		9.987869				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		16.362808				17
Total Tax Rate	mills		22.219207				18
Ratio of Local and School Tax to Total	dec.		0.736426				19
Total tax net of state credit	mills		21.048171				20
Net Local and School Tax Rate	mills		15.500426				21
Utility Plant, Jan. 1	\$	3,544,196	3,544,196				22
Materials & Supplies	\$	12,963	12,963				23
Subtotal	\$	3,557,159	3,557,159				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	3,557,159	3,557,159				26
Assessment Ratio	dec.		0.973200				27
Assessed Value	\$	3,461,827	3,461,827				28
Net Local & School Rate	mills		15.500426				29
Tax Equiv. Computed for Current Year	\$	53,660	53,660				30
Tax Equivalent per 1994 PSC Report	\$	39,723					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	53,660					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 \$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)	
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)	5,020		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)	210,928		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	215,948	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	304,646		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	135,638		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	18,050		20
Total Pumping Plant	458,334	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	26,800		23
Total Water Treatment Plant	26,800	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	5,550		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)			5,020	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)			210,928	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	215,948	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			304,646	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			135,638	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			18,050	20
Total Pumping Plant	0	0	458,334	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			26,800	23
Total Water Treatment Plant	0	0	26,800	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			5,550	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	628,713		26
Transmission and Distribution Mains (343)	1,463,202	188,832	27
Fire Mains (344)	0		28
Services (345)	258,622	92,391	29
Meters (346)	140,622	4,454	30
Hydrants (348)	150,484	62,935	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,647,193	348,612	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	5,480		37
Stores Equipment (393)	42,441		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	148,000		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	195,921	0	
Total utility plant in service directly assignable	3,544,196	348,612	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	3,544,196	348,612	

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)			628,713 26
Transmission and Distribution Mains (343)			1,652,034 27
Fire Mains (344)			0 28
Services (345)			351,013 29
Meters (346)	903		144,173 30
Hydrants (348)			213,419 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	903	0	2,994,902
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			5,480 37
Stores Equipment (393)			42,441 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			148,000 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	195,921
Total utility plant in service directly assignable	903	0	3,891,905
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	903	0	3,891,905

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)	
	(b)	(c)	(d)	(e)	
January			12,010	12,010	1
February			11,259	11,259	2
March			12,593	12,593	3
April			12,711	12,711	4
May			14,473	14,473	5
June			14,257	14,257	6
July			16,611	16,611	7
August			14,342	14,342	8
September			13,718	13,718	9
October			12,326	12,326	10
November			10,932	10,932	11
December			10,528	10,528	12
Total annual pumpage	0	0	155,760	155,760	
Less: Water sold				118,585	13
Volume pumped but not sold				37,175	14
Volume sold as a percent of volume pumped				76%	15
Volume used for water production, water quality and system maintenance				1,950	16
Volume related to equipment/system malfunction				26,000	17
Non-utility volume NOT included in water sales				655	18
Total volume not sold but accounted for				28,605	19
Volume pumped but unaccounted for				8,570	20
Percent of water lost				6%	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.)				770	23
Date of maximum: 7/2/2002					24
Cause of maximum:					25
Main break and lawn watering.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				271	26
Date of minimum: 1/18/2002					27
Total KWH used for pumping for the year				327,690	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)	
192 FLORA STREET	#2	420	8	167,140	Yes	1
840 HILTON	#3	286	8	273,255	Yes	2
1004 DEXTER	#4	288	8	211,304	Yes	3

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	#2 PUMPING EQUIPMENT	#3 PUMPING EQUIPMENT	PUMPING EQUIPMENT	1
Location	WELL # 2	WELL # 3	WELL #4	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	FAIRBANKS	LAYNE NW	HYDRAMATIC	5
Year Installed	1959	1971	1999	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	500	1,000	1,000	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GENERAL ELECTRIC	PEERLESS	9 10
Year Installed	1959	1971	1999	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	150	150	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	L #3 STANDBY EQUIPMENT			14
Location	WELL # 3			15
Purpose	S			16
Destination	D			17
Pump Manufacturer	WAUKESHA			18
Year Installed	1971			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	1,000			21
Pump Motor or Standby Engine Mfr	WAUKESHA			22 23
Year Installed	1971			24
Type	NATURAL GAS			25
Horsepower	150			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	# 2	#3		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET		3
Year constructed	1976	1998		4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		5
Elevation difference in feet (See Headnote 3.)	214	214		6
Total capacity in gallons (actual)	250,000	250,000		7
WATER TREATMENT PLANT				8
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

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	1.500	400	0	0	0	400	1
M	D	2.000	26	0	0	0	26	2
P	D	2.000	2,000	0	0	0	2,000	3
M	D	4.000	8,537	0	0	0	8,537	4
A	D	6.000	91	0	0	0	91	5
M	D	6.000	63,555	8,199	0	0	71,754	6
M	D	8.000	33,986	0	0	0	33,986	7
M	D	10.000	2,600	0	0	0	2,600	8
M	D	12.000	5,700	0	0	0	5,700	9
M	D	14.000	550	0	0	0	550	10
Total Within Municipality			117,445	8,199	0	0	125,644	
Total Utility			117,445	8,199	0	0	125,644	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	755	0	0	0	755	4	1
M	1.000	201	129	0	0	330	119	2
M	1.500	23	0	0	0	23	0	3
M	2.000	13	0	0	0	13	0	4
M	3.000	1	0	0	0	1	0	5
M	4.000	8	0	0	0	8	0	6
Total Utility		1,001	129	0	0	1,130	123	

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	1,412	42	19		1,435	52	1
0.750	2	0	0	0	2	0	2
1.000	23	0	0	0	23	0	3
1.250	4	0	0	0	4	0	4
1.500	7	1	0	0	8	0	5
2.000	13	0	0	0	13	2	6
3.000	1	0	0	0	1	0	7
4.000	2	0	0	0	2	1	8
Total:	1,464	43	19	0	1,488	55	

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	1,342	71	6	7	0	9	1,435	1
0.750	2	0	0	0	0	0	2	2
1.000	0	20	1	1	0	1	23	3
1.250	0	4	0	0	0	0	4	4
1.500	0	7	1	0	0	0	8	5
2.000	0	13	0	0	0	0	13	6
3.000	0	0	0	1	0	0	1	7
4.000	0	0	1	1	0	0	2	8
Total:	1,344	115	9	10	0	10	1,488	

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	198	10			208	2
Total Fire Hydrants	198	10	0	0	208	
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:	237
Number of distribution system valves end of year:	316
Number of distribution valves operated during year:	54

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Maintenance of Water Plant (605) - wellhouse repair in current year.

Fuel or Power Purchased for Pumping (622) - utility received combined billings in 2002 for water and sewer utilities and allocated as opposed to direct billings in prior years.

Operation Supplies and Expenses (641) - utility had new administrator to code expenses in current year.

Water Mains (Page W-15)

Main additions financed through developer contributions.

Water Services (Page W-16)

Water service additions were financed through developer contributions.

Hydrants and Distribution System Valves (Page W-18)

Hydrant additions financed through developer contributions.

The utility has adopted a plan to operate each system valve and hydrant at least once each two years.
