



3015 (02-09-04)

ANNUAL REPORT

OF

Name: VILLAGE OF ST. CLOUD WATER AND SEWER UTILITY

Principal Office: P.O. BOX 122
ST. CLOUD, WI 53079

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: VILLAGE OF ST. CLOUD WATER AND SEWER UTILITY

Utility Address: P.O. BOX 122
ST. CLOUD, WI 53079

When was utility organized? 1/1/1973

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR ROBERT HOCHREIN

Title: CHAIRMAN

Office Address:

237 E RAILROAD AVE
ST CLOUD, WI 53079

Telephone: (920) 999 - 3401

Fax Number:

E-mail Address:

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

Name: MR RANDALL S. PROST CPA

Title: MANAGER

Office Address: SCHENCK SC

373 N PIONEER ROAD
P.O. BOX 1809
FOND DU LAC, WI 54935

Telephone: (920) 907 - 2164

Fax Number: (920) 921 - 3902

E-mail Address: PROSTR@SCHENCKSOLUTIONS.COM

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

Name: MR ROBERT HOCHREIN

Title: CHAIRMAN

Office Address:

237 E RAILROAD AVE
ST CLOUD, WI 53079

Telephone: (920) 999 - 3401

Fax Number:

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? NO

IDENTIFICATION AND OWNERSHIP

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

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Date of most recent audit report: 1/28/1988

Period covered by most recent audit: 1987

Names and titles of utility management including manager or superintendent:

Name: MR ROBERT HOCHREIN

Title: CHAIRMAN

Office Address:

237 E RAILROAD AVE
ST CLOUD, WI 53079

Telephone: (920) 999 - 3401 EXT

Fax Number:

E-mail Address:

Name of utility commission/committee:

Names of members of utility commission/committee:

- MR DAN DREIFUERST, DIRECTOR
- MR ERNIE LEFEBER, DIRECTOR
- MR JOE LEFEBER, DIRECTOR
- MR DEAN SALCHERT, DIRECTOR
- MR LEROY SIPPEL, SEC-TREASURE

Is sewer service rendered by the utility? YES

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

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? YES

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

IDENTIFICATION AND OWNERSHIP

Firm Name: MIDWEST CONTRACT ORGANIZATION
P.O. BOX 418
MENASHA, WI 54952-0418

Contact Person: MR JERROD T BISCHEL

Title:

Telephone: (920) 734 - 9050

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates: 8/1/2002 8/1/2003

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

To provide a state certified individual to manage the water and sewer utility

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	40,572	43,651	1
Operating Expenses:			
Operation and Maintenance Expense (401)	51,012	66,100	2
Depreciation Expense (403)	18,549	18,550	3
Amortization Expense (404)	0	0	4
Taxes (408)	294	410	5
Total Operating Expenses	69,855	85,060	
Net Operating Income	(29,283)	(41,409)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(29,283)	(41,409)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	3,059	6,413	9
Miscellaneous Nonoperating Income (421)	4,015	7,123	10
Total Other Income	7,074	13,536	
Total Income	(22,209)	(27,873)	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	(22,209)	(27,873)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	3,600	4,181	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	3,600	4,181	
Net Income	(25,809)	(32,054)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	128,322	160,376	19
Balance Transferred from Income (433)	(25,809)	(32,054)	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	102,513	128,322	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
 2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST FROM SPECIAL FUNDS	3,059	4
Total (Acct. 419):	3,059	
Miscellaneous Nonoperating Income (421):		
NON REGULATED SEWER DEPARTMENT INCOME	4,015	5
Total (Acct. 421):	4,015	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	40,572	0	0	0	40,572	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	40,572	0	0	0	40,572	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	734,683	734,821	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	256,846	238,248	2
Net Utility Plant	477,837	496,573	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	484,771	484,771	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	221,718	209,356	4
Net Nonutility Property	263,053	275,415	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	160,465	170,465	7
Total Other Property and Investments	423,518	445,880	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	38,509	32,854	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	9,839	5,927	11
Other Accounts Receivable (143)	11,894	11,412	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	5,152	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	60,242	55,345	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	961,597	997,798	

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)	33,750	33,750	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	102,513	128,322	23
Total Proprietary Capital	136,263	162,072	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	49,770	58,065	26
Total Long-Term Debt	49,770	58,065	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)			28
Payables to Municipality (233)	5,856	7,488	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	2,787	3,252	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	8,643	10,740	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	766,921	766,921	38
Total Liabilities and Other Credits	961,597	997,798	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	734,683	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	734,683	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	256,846	0	0	0	9
Total Accumulated Provision	256,846	0	0	0	
Net Utility Plant	477,837	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	238,248				238,248	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	18,549				18,549	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	187				187	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	18,736	0	0	0	18,736	13
Debits during year						14
Book cost of plant retired	138				138	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	138	0	0	0	138	19
Balance End of Year	256,846	0	0	0	256,846	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.55%					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	484,771			484,771	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	484,771	0	0	484,771	
Less accum. prov. depr. & amort. (122)	209,356	12,362		221,718	3
Net Nonutility Property	275,415	(12,362)	0	263,053	

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

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

MATERIALS AND SUPPLIES

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

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

**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)				
NONE				1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	33,750	1
Changes during year (explain):		2
Balance end of year	<u><u>33,750</u></u>	

BONDS (ACCT. 221)

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

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

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
State Trust Fund Loan	06/15/1988	03/15/2008	7.00%	49,770	1
Total for Account 224				49,770	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)
Balance first of year	0 1
Accruals:	
Charged water department expense	2
Charged electric department expense	3
Charged sewer department expense	4
Other (explain):	5
Total Accruals and other credits	<u>0</u>
Taxes paid during year:	
County, state and local taxes	6
Social Security taxes	7
PSC Remainder Assessment	8
Other (explain):	9
Total payments and other debits	<u>0</u>
Balance end of year	<u><u>0</u></u>

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
State Trust Fund Loan	3,252	3,600	4,065	2,787	3
Subtotal	3,252	3,600	4,065	2,787	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	3,252	3,600	4,065	2,787	

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	291,701	0	0	475,220	0	766,921	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	291,701	0	0	475,220	0	766,921	
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):		
DEPRECIATION FUND	18,000	3
BOND FUND INVESTMENT	142,465	4
Total (Acct. 125):	160,465	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	9,839	6
Electric		7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	9,839	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	11,829	10
Merchandising, jobbing and contract work		11
Other (specify):		
AMOUNT ADD TO TAX ROLL	65	12
Total (Acct. 143):	11,894	
Receivables from Municipality (145):		
NONE		13
Total (Acct. 145):	0	
Prepayments (165):		
NONE		14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	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)	
Other Deferred Debits (183):		
NONE	16	
Total (Acct. 183):	0	
Payables to Municipality (233):		
WAGES, INSURANCE & MISCELLANEOUS EXPENSES	5,856	17
Total (Acct. 233):	5,856	
Other Deferred Credits (253):		
NONE		18
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	734,752	0	0	0	734,752	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						0
						3
Less Average:						
Reserve for Depreciation	247,547	0	0	0	247,547	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	291,701	0	0	0	291,701	6
Other (specify):						0
						7
Average Net Rate Base	195,504	0	0	0	195,504	
Net Operating Income	(29,283)	0	0	0	(29,283)	8
Net Operating Income as a percent of Average Net Rate Base						
	-14.98%	N/A	N/A	N/A	-14.98%	

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	33,750	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	115,417	3
Other (Specify):		4
Total Average Proprietary Capital	149,167	
Net Income		
Net Income	(25,809)	5
Percent Return on Proprietary Capital	-17.30%	

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.

During 2002 the Water and Sewer Utility requested and received authorization to change the method of collection of public fire protection charges per letter dated July 16, 2002.

During 2002 the Water and Sewer Utility, implemented changes to Accounts on PSC Report per Docket 05-US-105, for the handling of Contributions in Aid on Construction.

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)	40,060	1
Total Sales of Water	40,060	
Other Operating Revenues		
Forfeited Discounts (470)	0	2
Other Water Revenues (474)	512	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	512	
Total Operating Revenues	40,572	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	18,782	5
General Operating Expenses (680-690)	32,230	6
Total Operation and Maintenance Expenses	51,012	
Other Operating Expenses		
Depreciation Expense (403)	18,549	7
Amortization Expense (404)		8
Taxes (408)	294	9
Total Other Operating Expenses	18,843	
Total Operating Expenses	69,855	
NET OPERATING INCOME	(29,283)	

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	173	9,428	21,484	4
Commercial	19	1,475	2,846	5
Industrial	0			6
Total Metered Sales to General Customers (461)	192	10,903	24,330	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	195		15,409	8
Other Sales to Public Authorities (464)	3	18	321	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	390	10,921	40,060	

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)	15,409	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)	15,409	
Forfeited Discounts (470):		
Customer late payment charges		5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	512	7
Other (specify):		
NONE		8
Total Other Water Revenues (474)	512	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	5,974	1
Purchased Water (610)	0	2
Fuel or Power Purchased for Pumping (620)	2,057	3
Chemicals (630)	1,417	4
Supplies and Expenses (640)	1,970	5
Repairs of Water Plant (650)	7,364	6
Transportation Expenses (660)	0	7
Total Plant Operation and Maintenance Expenses	18,782	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	0	8
Office Supplies and Expenses (681)	129	9
Outside Services Employed (682)	30,153	10
Insurance Expense (684)	1,606	11
Employees Pensions and Benefits (686)	0	12
Regulatory Commission Expenses (688)	342	13
Miscellaneous General Expenses (689)	0	14
Uncollectible Accounts (690)	0	15
Total General Operating Expenses	32,230	
 Total Operation and Maintenance Expenses	51,012	

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		0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		114	2
Net property tax equivalent		(114)	
Social Security		384	3
PSC Remainder Assessment		24	4
Other (specify): NONE			5
Total tax expense		294	

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			Fond du Lac				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.239617				3
County tax rate	mills		6.126837				4
Local tax rate	mills		5.387753				5
School tax rate	mills		8.257188				6
Voc. school tax rate	mills		1.869649				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		21.881044				10
Less: state credit	mills		0.669649				11
Net tax rate	mills		21.211395				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.387753				14
Combined School Tax Rate	mills		10.126837				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		15.514590				17
Total Tax Rate	mills		21.881044				18
Ratio of Local and School Tax to Total	dec.		0.709042				19
Total tax net of state credit	mills		21.211395				20
Net Local and School Tax Rate	mills		15.039780				21
Utility Plant, Jan. 1	\$	734,821	734,821				22
Materials & Supplies	\$	0	0				23
Subtotal	\$	734,821	734,821				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	734,821	734,821				26
Assessment Ratio	dec.		0.875481				27
Assessed Value	\$	643,322	643,322				28
Net Local & School Rate	mills		15.039780				29
Tax Equiv. Computed for Current Year	\$	9,675	9,675				30
Tax Equivalent per 1994 PSC Report	\$	7,769					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	0					32 33
Tax equiv. for current year (see note 6)	\$	0					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	750		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	750	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	1,144		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)	85,162		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	86,306	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	104,454		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	105,067		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	3,465		20
Total Pumping Plant	212,986	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	15,538		23
Total Water Treatment Plant	15,538	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	669		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)			750	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	750	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			1,144	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)			85,162	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	86,306	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			104,454	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			105,067	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			3,465	20
Total Pumping Plant	0	0	212,986	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			15,538	23
Total Water Treatment Plant	0	0	15,538	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			669	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	74,154		26
Transmission and Distribution Mains (343)	247,850		27
Fire Mains (344)	0		28
Services (345)	38,718		29
Meters (346)	14,675		30
Hydrants (348)	32,641		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	408,707	0	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	99		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	4,674		37
Other General Equipment (379)	5,761		38
Other Tangible Property (390)	0		39
Total General Plant	10,534	0	
Total utility plant in service directly assignable	734,821	0	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	734,821	0	

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)			74,154 26
Transmission and Distribution Mains (343)			247,850 27
Fire Mains (344)			0 28
Services (345)			38,718 29
Meters (346)	138		14,537 30
Hydrants (348)			32,641 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	138	0	408,569
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			99 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			4,674 37
Other General Equipment (379)			5,761 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	10,534
Total utility plant in service directly assignable	138	0	734,683
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	138	0	734,683

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			932	932	1
February			827	827	2
March			854	854	3
April			932	932	4
May			1,149	1,149	5
June			1,185	1,185	6
July			1,191	1,191	7
August			1,069	1,069	8
September			966	966	9
October			997	997	10
November			1,161	1,161	11
December			1,203	1,203	12
Total annual pumpage	0	0	12,466	12,466	
Less: Water sold				10,921	13
Volume pumped but not sold				1,545	14
Volume sold as a percent of volume pumped				88%	15
Volume used for water production, water quality and system maintenance				169	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				169	19
Volume pumped but unaccounted for				1,376	20
Percent of water lost				11%	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.)				103	23
Date of maximum: 4/26/2002					24
Cause of maximum:					25
FLUSHING HYDRANTS					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				15	26
Date of minimum: 3/1/2002					27
Total KWH used for pumping for the year				24,122	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)	
1533 MAIN STREET	#1	376	12	432,000	Yes	1
SOUTH END OF CHURCH STREET	#2	300	12	576,000	Yes	2

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		1
Location	#1	#2		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	LAYNE	GOULD		5
Year Installed	1973	1995		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	300	495		8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	US ELECTRIC		10
Year Installed	1973	1995		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	30	60		13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#1	#2		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET			3
Year constructed	1973			4
Primary material (earthen, steel, concrete, other)	STEEL			5
Elevation difference in feet (See Headnote 3.)	143			6
Total capacity in gallons (actual)	50,000			7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000		12
Is a corrosion control chemical used (yes, no)?	Y	Y		13
Is water fluoridated (yes, no)?	N	N		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)	
P	D	6.000	15,301	0	0	0	15,301	1
P	D	8.000	3,713	0	0	0	3,713	2
Total Within Municipality			19,014	0	0	0	19,014	
Total Utility			19,014	0	0	0	19,014	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
P	0.750	60	0	0	0	60	60	1
P	1.000	174	0	0	0	174		2
Total Utility		234	0	0	0	234	60	

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	193	0	2	0	191	3	1
0.750	12	0	0	0	12	0	2
1.000	4	0	0	0	4	0	3
1.500	3	0	0	0	3	0	4
Total:	212	0	2	0	210	3	

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	161	14	0	2	0	14	191	1
0.750	11	1	0	0	0	0	12	2
1.000	1	3	0	0	0	0	4	3
1.500	0	2	0	1	0	0	3	4
Total:	173	20	0	3	0	14	210	

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	38				38	2
Total Fire Hydrants	38	0	0	0	38	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

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:	39
Number of distribution system valves end of year:	39
Number of distribution valves operated during year:	39

WATER OPERATING SECTION FOOTNOTES

Property Tax Equivalent (Water) (Page W-07)

The Village of St. Cloud's Board of Directors approved a lower tax rate than the amount that is calculated. The Board set the tax rate for the Utility at ZERO for December 31, 1999 and all future years.

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sewage Operating Revenues		
Sewage Operating Revenues (621-626)	43,979	1
Total Sewage Operating Revenues	43,979	
Other Operating Revenues		
Forfeited Discounts (631)	0	2
Servicing of Customers Lateral (632)	0	3
Sale of Fertilizer (633)	0	4
Rent from Sewerage Properties (634)	0	5
Miscellaneous Operating Revenues (635)	0	6
Amortization of Construction Grants (636)	0	7
Total Other Operating Revenues	0	
Total Operating Revenues	43,979	
Operation and Maintenance Expenses		
Operation Expenses (820-829)	18,331	8
Maintenance Expenses (831-834)	250	9
Customer Accounting & Collection Expenses (840-843)	0	10
Administrative and General Expenses (850-857)	8,312	11
Total Operation and Maintenance Expenses	26,893	
Other Operating Expenses		
Depreciation Expense (403)	12,549	12
Amortization Expense (404)		13
Taxes (408)	522	14
Total Other Operating Expenses	13,071	
Total Operating Expenses	39,964	
NET OPERATING INCOME	4,015	

SEWAGE OPERATING REVENUES

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
Operating Revenues				
Sewage Operating Revenues				
Flat Rate Service to General Customers (621)				
Residential Revenues				1
Commercial Revenues				2
Industrial Revenues				3
Revenues from Public Authorities				4
Total Flat Rate Service to General Customers (621)	0	0	0	
Measured Service to General Customers (622)				
Residential Revenues	173	9,428	37,632	5
Commercial Revenues	19	1,475	6,126	6
Industrial Revenues				7
Revenues from Public Authorities				8
Total Measured Service to General Customers (622)	192	10,903	43,758	
Service to Public Authorities (623)	3	18	221	9
Service to Other Systems (624)				10
Other Sewerage Service (625)				11
Interdepartmental Service (626)				12
Total Sewage Operating Revenues	195	10,921	43,979	

HIGH STRENGTH CONTRIBUTORS

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
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NONE

OTHER OPERATING REVENUES (SEWER)

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 \$2,000 and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Customers Forfeited Discounts (631):		
Customer late payment charges	0	1
Other (specify):		
		2
Total Customers Forfeited Discounts (631)	0	
Servicing of Customers Laterals (632):		
		3
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		
		4
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
		5
Total Rent from Sewerage Property (634)	0	
Miscellaneous Operating Revenues (635):		
		6
Total Miscellaneous Operating Revenues (635)	0	
Amortization of Construction Grants (636):		
		7
Total Amortization of Construction Grants (636)	0	

SEWER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
OPERATION EXPENSES		
Supervision and Labor (820)	5,865	1
Power and Fuel for Pumping (821)	883	2
Power and Fuel for Aeration Equipment (822)	10,791	3
Chlorine (823)	0	4
Phosphorous Removal Chemicals (824)	0	5
Sludge Conditioning Chemicals (825)	0	6
Other Chemicals for Sewage Treatment (826)	0	7
Other Operating Supplies and Expenses (827)	792	8
Transportation Expenses (828)	0	9
Rents (829)	0	10
Total Operation Expenses	18,331	
MAINTENANCE EXPENSES		
Maintenance of Sewage Collection System (831)	0	11
Maintenance of Collection System Pumping Equipment (832)	0	12
Maintenance of Treatment and Disposal Plant Equipment (833)	0	13
Maintenance of General Plant Structures and Equipment (834)	250	14
Total Maintenance Expenses	250	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES		
Billing, Collecting and Accounting (840)	0	15
Flat Rate Inspections (841)	0	16
Meter Reading (842)	0	17
Uncollectible Accounts (843)	0	18
Total Customer Accounting & Collection Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (850)	0	19
Office Supplies and Expenses (851)	94	20
Outside Services Employed (852)	6,220	21
Insurance Expense (853)	1,236	22
Employees Pensions and Benefits (854)	0	23

SEWER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Regulatory Commission Expenses (855)	250	24
Miscellaneous General Expenses (856)	512	25
Rents (857)	0	26
Total Administrative and General Expenses	8,312	
 Total Operation and Maintenance Expenses	26,893	

TAXES (ACCT. 408 - SEWER)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Social Security		384	1
Local and School Tax Equivalent on Meters Charged by Water Department		114	2
PSC Remainder Assessment		24	3
Other (specify): NONE			4
Total tax expense		<u><u>522</u></u>	

SEWER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than 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	
COLLECTION SYSTEM			
Land and Land Rights (310)	300		4
Structures and Improvements (311)	0		5
Service Connections, Traps, and Accessories (312)	62,106		6
Collecting Mains and Accessories (313)	280,845		7
Interceptor Mains and Accessories (314)	790		8
Force Mains (315)	6,612		9
Other Collecting System Equipment (316)	0		10
Total Collection System	350,653	0	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	750		11
Structures and Improvements (321)	0		12
Receiving Wells (322)	10,944		13
Electric Pumping Equipment (323)	8,391		14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	77		16
Total Collection System Pumping Installations	20,162	0	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	2,837		17
Structures and Improvements (331)	41,249		18
Preliminary Treatment Equipment (332)	0		19
Primary Treatment Equipment (333)	0		20
Secondary Treatment Equipment (334)	58,023		21
Advanced Treatment Equipment (335)	0		22
Chlorination Equipment (336)	0		23
Sludge Treatment and Disposal Equipment (337)	0		24
Plant Site Piping (338)	0		25
Flow Metering and Monitoring Equipment (339)	0		26
Outfall Sewer Pipes (340)	0		27

SEWER 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	
COLLECTION SYSTEM				
Land and Land Rights (310)			300	4
Structures and Improvements (311)			0	5
Service Connections, Traps, and Accessories (312)			62,106	6
Collecting Mains and Accessories (313)			280,845	7
Interceptor Mains and Accessories (314)			790	8
Force Mains (315)			6,612	9
Other Collecting System Equipment (316)			0	10
Total Collection System	0	0	350,653	
COLLECTION SYSTEM PUMPING INSTALLATIONS				
Land and Land Rights (320)			750	11
Structures and Improvements (321)			0	12
Receiving Wells (322)			10,944	13
Electric Pumping Equipment (323)			8,391	14
Other Power Pumping Equipment (324)			0	15
Miscellaneous Pumping Equipment (325)			77	16
Total Collection System Pumping Installations	0	0	20,162	
TREATMENT AND DISPOSAL PLANT				
Land and Land Rights (330)			2,837	17
Structures and Improvements (331)			41,249	18
Preliminary Treatment Equipment (332)			0	19
Primary Treatment Equipment (333)			0	20
Secondary Treatment Equipment (334)			58,023	21
Advanced Treatment Equipment (335)			0	22
Chlorination Equipment (336)			0	23
Sludge Treatment and Disposal Equipment (337)			0	24
Plant Site Piping (338)			0	25
Flow Metering and Monitoring Equipment (339)			0	26
Outfall Sewer Pipes (340)			0	27

SEWER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than 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)	
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)	0		28
Total Treatment and Disposal Plant	102,109	0	
GENERAL PLANT			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	0		30
Office Furniture and Equipment (372)	99		31
Computer Equipment (372.1)	2,074		32
Transportation Equipment (373)	4,674		33
Other General Equipment (379)	0		34
Other Tangible Property (390)	0		35
Total General Plant	6,847	0	
Total utility plant in service directly assignable	479,771	0	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	479,771	0	

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)			0 28
Total Treatment and Disposal Plant	0	0	102,109
GENERAL PLANT			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)			99 31
Computer Equipment (372.1)			2,074 32
Transportation Equipment (373)			4,674 33
Other General Equipment (379)			0 34
Other Tangible Property (390)			0 35
Total General Plant	0	0	6,847
Total utility plant in service directly assignable	0	0	479,771
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	0	0	479,771

SEWER 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 disconnected 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 diameter; pipe materials do not need to be specified.

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)
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NONE

SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), 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					
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)

NONE

SEWER OPERATING SECTION FOOTNOTES

NONE