



3014 (02-09-04)

ANNUAL REPORT

OF

Name: BLACK EARTH WATER UTILITY

Principal Office: 1210 MILLS STREET
P.O. BOX 347
BLACK EARTH, WI 53515

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: BLACK EARTH WATER UTILITY

Utility Address: 1210 MILLS STREET
P.O. BOX 347
BLACK EARTH, WI 53515

When was utility organized? 1/1/1914

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS TINA BUTTERIS
Title: CLERK / TREASURER

Office Address:

1210 MILLS STREET
P.O. BOX 347
BLACK EARTH, WI 53515

Telephone: (608) 767 - 2563

Fax Number: (608) 767 - 2064

E-mail Address: tinabutteris@charter.net

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

Name: MR KEVIN KRYSINSKI
Title: CPA

Office Address: JOHNSON BLOCK & CO, INC.
6314 ODANA ROAD
MADISON, WI 53719-1161

Telephone: (608) 274 - 2002

Fax Number: (608) 274 - 4320

E-mail Address: kevink1@johnsonblock.com

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

Name: MS JEANNE POAST
Title: PRESIDENT

Office Address:

1210 MILLS STREET
P.O. BOX 347
BLACK EARTH, WI 53515

Telephone: (608) 767 - 2563

Fax Number: (608) 767 - 2064

E-mail Address: JeannePoast@hotmail.com

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: MR KEVIN KRYSINSKI

Title: CPA

Office Address: JOHNSON BLOCK & CO., INC.
6314 ODANA ROAD
MADISON, WI 53719-1161

Telephone: (608) 274 - 2002

Fax Number: (608) 274 - 4320

E-mail Address: kevin1@johnsonblock.com

Date of most recent audit report: 4/23/2002

Period covered by most recent audit: 01/01/2001-12/31/2001

Names and titles of utility management including manager or superintendent:

Name: MR DARRELL BRABENDER

Title: LEAD WORKER

Office Address:
1210 MILLS STREET
P.O. BOX 347
BLACK EARTH, WI 53515

Telephone: (608) 767 - 2563

Fax Number: (608) 767 - 2064

E-mail Address:

Name of utility commission/committee: PUBLIC WORKS COMMITTEE

Names of members of utility commission/committee:

- MR SHAWN PAGE
- MS JEANNE POAST
- MR OSCAR WENDT

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	111,732	108,387	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	78,894	74,117	2
Depreciation Expense (403)	16,401	13,640	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	14,542	15,009	5
Total Operating Expenses	109,837	102,766	
Net Operating Income	1,895	5,621	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	1,895	5,621	
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)	803	1,646	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	803	1,646	
Total Income	2,698	7,267	
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	2,698	7,267	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)			15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	0	0	
Net Income	2,698	7,267	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	265,213	259,950	20
Balance Transferred from Income (433)	2,698	7,267	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	3,512	2,004	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)	264,399	265,213	

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):		
BLACK EARTH STATE BANK	467	5
STATE/LOCAL GOVERNMENT INVESTMENT POOL	336	6
Total (Acct. 419):	803	
Miscellaneous Nonoperating Income (421):		
NONE		7
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		10
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
2001 AUDIT ADJUSTMENTS	3,512	11
Total (Acct. 435)--Debit:	3,512	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		13
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):						
NONE					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	111,732	0	0	0	111,732	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:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	111,732	0	0	0	111,732	

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	24,261		24,261	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	24,261	0	24,261	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	613,138	613,138	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	261,756	243,610	2
Net Utility Plant	351,382	369,528	
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)	16,581	16,581	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	16,581	16,581	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	7,133	9,486	8
Temporary Cash Investments (132)	33,300	61,023	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	14,514	9,680	11
Other Accounts Receivable (143)	30	109	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	109,235	55,480	14
Materials and Supplies (150)	6,964	9,840	15
Prepayments (165)	0	556	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	171,176	146,174	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	57,982	0	20
Total Deferred Debits	57,982	0	
Total Assets and Other Debits	597,121	532,283	

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)	35,323	35,323	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	264,399	265,213	23
Total Proprietary Capital	299,722	300,536	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	0	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	50,000	0	27
Accounts Payable (232)	3,564	6,081	28
Payables to Municipality (233)	18,864	13,835	29
Customer Deposits (235)			30
Taxes Accrued (236)	49,956	36,816	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	122,384	56,732	
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			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	175,015	175,015	41
Total Liabilities and Other Credits	597,121	532,283	

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)	613,138	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	613,138	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	261,756	0	0	0	10
Total Accumulated Provision	261,756	0	0	0	
Net Utility Plant	351,382	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	243,610				243,610	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	16,401				16,401	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,745				1,745	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	18,146	0	0	0	18,146	13
Debits during year						14
Book cost of plant retired	0				0	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	0	0	0	0	0	19
Balance End of Year	261,756	0	0	0	261,756	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	6,964	9,840
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	6,964	9,840

**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	35,323	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>35,323</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)	
Notes Payable (231)					
2002 NOTES PAYABLE	11/12/2002	06/30/2003	2.25%	50,000	1
Total for Account 231				50,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	36,816	1
Accruals:		
Charged water department expense	14,542	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
Joint meter allocation	575	5
Total Accruals and other credits	<u>15,117</u>	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	1,856	7
PSC Remainder Assessment	121	8
Other (explain):		
NONE		9
Total payments and other debits	<u>1,977</u>	
Balance end of year	<u><u>49,956</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)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	0	0	0	0	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	175,015	0	0	0	0	175,015	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	175,015	0	0	0	0	175,015	
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):		
INVESTMENT IN SEWER	16,581	1
Total (Acct. 123):	16,581	
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	14,514	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	14,514	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
DUE FROM TAX ROLL-DELINQUENT WATER BILL	30	11
Total (Acct. 143):	30	
Receivables from Municipality (145):		
DUE FROM GENERAL FUND	50,000	12
DUE FROM SEWER FUND	59,235	13
Total (Acct. 145):	109,235	
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):		
WATER TOWER PAINTING	57,982	16
Total (Acct. 183):	57,982	
Payables to Municipality (233):		
DUE TO ELECTRIC UTILITY	18,835	17
DUE TO VANGUARD	29	18
Total (Acct. 233):	18,864	
Other Deferred Credits (253):		
NONE		19
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	613,138	0	0	0	613,138	1
Materials and Supplies	8,402	0	0	0	8,402	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	252,683	0	0	0	252,683	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	175,015	0	0	0	175,015	6
Other (specify):						
NONE					0	7
Average Net Rate Base	193,842	0	0	0	193,842	
Net Operating Income	1,895	0	0	0	1,895	8
Net Operating Income as a percent of Average Net Rate Base	0.98%	N/A	N/A	N/A	0.98%	

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	35,323	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	264,806	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	300,129	
Net Income		
Net Income	2,698	5
 Percent Return on Proprietary Capital	 0.90%	

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

Interest Accrued (Acct. 237) (Page F-17)

Borrowing took place on 12/31/02. There is no accrued interest.

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

\$67,646 was incurred for painting the water tower. The water utility is amortizing this over 7 years. PSC Authorization: March 12, 2003.

Signature Page (Page ii)

Johnson Block & Co., Inc.
Certified Public Accountants

INDEPENDENT ACCOUNTANT'S REPORT

Black Earth Water Utility
Black Earth, Wisconsin

We have compiled the accompanying Municipal Utility Annual Report of the Black Earth Water Utility as of December 31, 2002 in the accompanying prescribed form in accordance with Statements on Standards for Accounting and Review issued by the American Institute of Certified Public Accountants. We have also compiled the supplementary information presented in the prescribed form.

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

The Municipal Utility Annual Report is presented in accordance with the requirements of the Wisconsin Public Service Commission, which differ from generally accepted accounting principles. Accordingly, the Municipal Utility Annual Report is not designated for those who are not informed about such differences.

Johnson Block & Co., Inc.
March 18, 2003

6314 Odana Road, Madison, WI 53719 Phone: (608) 274-2002
Fax (608) 274-4320

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

10/14/03 email response:
October 14, 2003

Elaine,

See the following response to your questions regarding the 2002 Annual Report for Black Earth Water Utility (531)

1. Please provide more detail, such as a short list, for the amount reported on Page F-19, Account 145, described as "due from general fund".

Represents water portion of a 2003 short-term borrowing. All proceeds were originally recorded in the General Fund. An adjusting entry to cash was made subsequent to the annual filing for the audit report.

2. Please provide more detail explaining the amount reported on Page F-2, Account 435, described as "2001 audit adjustments".

See the attached auditor's adjusting journal entries that were made subsequent to filing the annual report for 2001.

If you have any further questions, please let me know.

Kathryn Schnelle
Johnson Block and Company, Inc.
(608) 274-2002
Village of Black Earth
Auditor's Adjusting Journal Entries
Fund _____
December 31, 2001

Adjustment	Amount
Number Account Name Account Number Debit Credit	
MATERIALS AND SUPPLIES 60-00-17100-000-150	2,876.44
MAINTENANCE OF MAINS 60-00-58200-651-000	2,876.44
TO ADJUST INVENTORY	
60-00-12500-000-000	49.28
60-00-47100-461-461	49.28
TO ADJUST TAX ROLL	
60-00-13201-000-743	30.40
60-00-58400-924-000	30.40
RECLASS AND ZERO OUT OTHER RECEIVABLES	
PREPAID EXPENSES 60-00-17200-000-165	556.02
PROP INSURANCE 60-00-58400-000-924	217.40
HEALTH INSURANCE 60-00-58400-926-002	334.50
LIFE INSURANCE 60-00-58400-000-926	4.12
TO REVERSE 2000 PREPAID EXPENSES	

9/18/03 email:

FINANCIAL SECTION FOOTNOTES

Dear Ms. Butteris:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2002 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issues:

1. Please provide more detail, such as a short list, for the amount reported on Page F-19, Account 145, described as "due from general fund".
2. Please provide more detail explaining the amount reported on Page F-2, Account 435, described as "2001 audit adjustments".

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

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

Sincerely,

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

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	109,974	1
Total Sales of Water	109,974	
Other Operating Revenues		
Forfeited Discounts (470)	322	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	1,436	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	1,758	
Total Operating Revenues	111,732	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	753	8
Pumping Expenses (620-625)	4,225	9
Water Treatment Expenses (630-635)	768	10
Transmission and Distribution Expenses (640-655)	15,160	11
Customer Accounts Expenses (901-904)	6,324	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	51,664	14
Total Operation and Maintenance Expenses	78,894	
Other Operating Expenses		
Depreciation Expense (403)	16,401	15
Amortization Expense (404-407)	0	16
Taxes (408)	14,542	17
Total Other Operating Expenses	30,943	
Total Operating Expenses	109,837	
NET OPERATING INCOME	1,895	

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	475	24,285	60,638	4
Commercial	41	5,711	11,317	5
Industrial				6
Total Metered Sales to General Customers (461)	516	29,996	71,955	
Private Fire Protection Service (462)	1		240	7
Public Fire Protection Service (463)	1		36,192	8
Other Sales to Public Authorities (464)	5	811	1,587	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	523	30,807	109,974	

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)	36,192	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)	36,192	
Forfeited Discounts (470):		
Customer late payment charges	322	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	322	
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	1,436	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	1,436	
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)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	528	3
Maintenance of Water Source Plant (605)	225	4
Total Source of Supply Expenses	753	
 PUMPING EXPENSES		
Operation Labor (620)		5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	2,752	7
Operation Supplies and Expenses (623)	1,473	8
Maintenance of Pumping Plant (625)		9
Total Pumping Expenses	4,225	
 WATER TREATMENT EXPENSES		
Operation Labor (630)		10
Chemicals (631)	768	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	768	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)		14
Operation Supplies and Expenses (641)	748	15
Maintenance of Distribution Reservoirs and Standpipes (650)	9,694	16
Maintenance of Mains (651)	1,639	17
Maintenance of Services (652)	29	18
Maintenance of Meters (653)		19
Maintenance of Hydrants (654)		20
Maintenance of Other Plant (655)	3,050	21
Total Transmission and Distribution Expenses	15,160	

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)		22
Accounting and Collecting Labor (902)	5,180	23
Supplies and Expenses (903)	1,144	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	6,324	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	18,868	27
Office Supplies and Expenses (921)	1,222	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	8,977	30
Property Insurance (924)	5,676	31
Injuries and Damages (925)	0	32
Employee Pensions and Benefits (926)	10,616	33
Regulatory Commission Expenses (928)	0	34
Miscellaneous General Expenses (930)	3,414	35
Transportation Expenses (933)	2,891	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	51,664	
 Total Operation and Maintenance Expenses	 78,894	

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		13,140	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		575	2
Net property tax equivalent		12,565	
Social Security		1,856	3
PSC Remainder Assessment		121	4
Other (specify): NONE			5
Total tax expense		<u>14,542</u>	

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			Dane				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.233338				3
County tax rate	mills		3.441840				4
Local tax rate	mills		8.327343				5
School tax rate	mills		12.765607				6
Voc. school tax rate	mills		1.630741				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		26.398869				10
Less: state credit	mills		1.821970				11
Net tax rate	mills		24.576899				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.327343				14
Combined School Tax Rate	mills		14.396348				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		22.723691				17
Total Tax Rate	mills		26.398869				18
Ratio of Local and School Tax to Total	dec.		0.860783				19
Total tax net of state credit	mills		24.576899				20
Net Local and School Tax Rate	mills		21.155371				21
Utility Plant, Jan. 1	\$	613,137	613,137				22
Materials & Supplies	\$	6,964	6,964				23
Subtotal	\$	620,101	620,101				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	620,101	620,101				26
Assessment Ratio	dec.		0.857100				27
Assessed Value	\$	531,489	531,489				28
Net Local & School Rate	mills		21.155371				29
Tax Equiv. Computed for Current Year	\$	11,244	11,244				30
Tax Equivalent per 1994 PSC Report	\$	13,140					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	13,140					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)	353		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	353	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	75		4
Structures and Improvements (311)	18,251		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	43,290		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	13,934		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	75,550	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	30,728		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	25,248		17
Diesel Pumping Equipment (326)	998		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	10,720		20
Total Pumping Plant	67,694	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	1,078		23
Total Water Treatment Plant	1,078	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	75		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)			353	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	353	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			75	4
Structures and Improvements (311)			18,251	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			43,290	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			13,934	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	75,550	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			30,728	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			25,248	17
Diesel Pumping Equipment (326)			998	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			10,720	20
Total Pumping Plant	0	0	67,694	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			1,078	23
Total Water Treatment Plant	0	0	1,078	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			75	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)	67,222		26
Transmission and Distribution Mains (343)	216,397		27
Fire Mains (344)	0		28
Services (345)	56,727		29
Meters (346)	63,439		30
Hydrants (348)	29,623		31
Other Transmission and Distribution Plant (349)	78		32
Total Transmission and Distribution Plant	433,561	0	
 GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	4,852		35
Computer Equipment (391.1)	3,012		36
Transportation Equipment (392)	5,847		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	1,008		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	17,180		41
Communication Equipment (397)	1,263		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	1,740		45
Total General Plant	34,902	0	
Total utility plant in service directly assignable	613,138	0	
Common Utility Plant Allocated to Water Department	0		46
 Total utility plant in service	613,138	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)			67,222 26
Transmission and Distribution Mains (343)			216,397 27
Fire Mains (344)			0 28
Services (345)			56,727 29
Meters (346)			63,439 30
Hydrants (348)			29,623 31
Other Transmission and Distribution Plant (349)			78 32
Total Transmission and Distribution Plant	0	0	433,561
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			4,852 35
Computer Equipment (391.1)			3,012 36
Transportation Equipment (392)			5,847 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			1,008 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			17,180 41
Communication Equipment (397)			1,263 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			1,740 45
Total General Plant	0	0	34,902
Total utility plant in service directly assignable	0	0	613,138
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	613,138

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.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			3,281	3,281	1
February			2,661	2,661	2
March			2,975	2,975	3
April			2,880	2,880	4
May			2,976	2,976	5
June			2,926	2,926	6
July			3,421	3,421	7
August			3,001	3,001	8
September			2,897	2,897	9
October			2,888	2,888	10
November			2,739	2,739	11
December			2,829	2,829	12
Total annual pumpage	0	0	35,474	35,474	
Less: Water sold				30,807	13
Volume pumped but not sold				4,667	14
Volume sold as a percent of volume pumped				87%	15
Volume used for water production, water quality and system maintenance				171	16
Volume related to equipment/system malfunction				350	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				521	19
Volume pumped but unaccounted for				4,146	20
Percent of water lost				12%	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.)				215	23
Date of maximum: 7/9/2002					24
Cause of maximum:					25
Flush and refill water tower					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				12	26
Date of minimum: 7/2/2002					27
Total KWH used for pumping for the year				48,648	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)	
WELL #1 BLACK EARTH	#1	550	144	2,500	Yes	1
WELL #2 BLACK EARTH	#2	500	144	2,500	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	WELL #1	WELL #2	1
Location	BLACK EARTH	BLACK EARTH	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	GENERAL ELECTRIC	GENERAL ELECTRIC	5
Year Installed	1996	1974	6
Type	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	350	500	8
Pump Motor or Standby Engine Mfr	CONTENENTAL MOTORS	GENERAL ELECTRIC	9 10
Year Installed	1995	1974	11
Type	NATURAL GAS	ELECTRIC	12
Horsepower	45	40	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 23
Year Installed			24
Type			25
Horsepower			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1977		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	130		6
Total capacity in gallons (actual)	200,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	POWDER		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	400.0000		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	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)	
M	D	1.500	3,101	0	0	0	3,101	1
M	D	2.000	3,101	0	0	0	3,101	2
M	D	3.000	280	0	0	0	280	3
M	D	6.000	27,293	0	0	0	27,293	4
M	D	8.000	1,805	0	0	0	1,805	5
M	D	10.000	765	0	0	0	765	6
Total Within Municipality			36,345	0	0	0	36,345	
Total Utility			36,345	0	0	0	36,345	

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	365	0	0	0	365		1
M	1.000	44	0	0	0	44		2
M	1.250	1	0	0	0	1		3
L	1.500	1	0	0	0	1		4
Total Utility		411	0	0	0	411	0	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	646	0	0	0	646	36	1
1.000	15	0	0	0	15	1	2
1.250	1	0	0	0	1	0	3
1.500	7	0	0	0	7	0	4
2.000	2	0	0	0	2	0	5
4.000	1	0	0	0	1		6
6.000	2	0	0	0	2	0	7
Total:	674	0	0	0	674	37	

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	468	27	0	3	0	148	646	1
1.000	1	9	0	1	0	4	15	2
1.250	0	0	0	0	0	1	1	3
1.500	0	4	0	1	0	2	7	4
2.000	0	2	0	0	0	0	2	5
4.000	0	0	0	0	0	1	1	6
6.000	0	0	0	0	0	2	2	7
Total:	469	42	0	5	0	158	674	

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	56				56	2
Total Fire Hydrants	56	0	0	0	56	
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:	38
Number of distribution system valves end of year:	97
Number of distribution valves operated during year:	97

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 650 - Utility painted water tower in 2002. Represents amortizatiior of 1/7 of cost.

Account 651 - Less water main breaks in 2002.
