



3014 (02-09-04)

ANNUAL REPORT

OF

Name: SLINGER UTILITIES OF SLINGER WISCONSIN

Principal Office: 300 SLINGER RD
P.O. BOX 227
SLINGER, WI 53086

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: SLINGER UTILITIES OF SLINGER WISCONSIN

Utility Address: 300 SLINGER RD
P.O. BOX 227
SLINGER, WI 53086

When was utility organized? 1/1/1911

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR DEAN AUGUST OTTE
Title: VILLAGE CLERK/TREASURER

Office Address:
300 SLINGER RD
P.O. BOX 227
SLINGER, WI 53086

Telephone: (414) 644 - 5265

Fax Number: (414) 644 - 6341

E-mail Address: dotte@wwpisys.org

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

Name:
Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

Name: MS SHARON GRUDZINSKI
Title: PRESIDENT

Office Address:
300 SLINGER RD
P.O. BOX 227
SLINGER, WI 53086

Telephone: (262) 644 - 5265

Fax Number: (262) 644 - 6341

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: MR THOMAS G WIELAND

Title: PARTNER

Office Address: REILLY, PENNER & BENTON LLP
611 BROADWAY SUITE 300
MILWAUKEE, WI 53202

Telephone: (414) 271 - 7800

Fax Number: (414) 271 - 6005

E-mail Address:

Date of most recent audit report: 12/31/2002

Period covered by most recent audit: 1/12002 TO 12/31/2002

Names and titles of utility management including manager or superintendent:

Name: MR JAMES HAGGERTY

Title: DIRECTOR OF PUBLIC WORKS/ENGINEER

Office Address:

300 SLINGER RD
P.O. BOX 227
SLINGER, WI 53086

Telephone: (414) 644 - 5265

Fax Number: (414) 644 - 6341

E-mail Address: jhaggerty@wppisys.org

Name of utility commission/committee: VILLAGE BOARD/UTILITY COMMISSION

Names of members of utility commission/committee:

- MR JOHN DUKELOW, TRUSTEE
- MR TROY FASSBENDER, TRUSTEE
- MR JUERGEN FOERSTER, TRUSTEE
- MR DENNIS GEBHARD, TRUSTEE
- MS SHARON GRUDZINSKI, PRESIDENT
- MR GILBERT STRUPP, TRUSTEE
- MR ROBERT STUETTGEN, TRUSTEE

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: 6/3/1980

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)	3,168,940	3,045,325	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	2,198,357	2,102,342	2
Depreciation Expense (403)	333,989	297,370	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	218,502	211,068	5
Total Operating Expenses	2,750,848	2,610,780	
Net Operating Income	418,092	434,545	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	418,092	434,545	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	390	328	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	21,581	30,696	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	21,971	31,024	
Total Income	440,063	465,569	
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	440,063	465,569	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	105,553	110,546	14
Amortization of Debt Discount and Expense (428)	2,670	2,670	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	4,811	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	108,223	118,027	
Net Income	331,840	347,542	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,177,126	2,829,584	20
Balance Transferred from Income (433)	331,840	347,542	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	43,455	0	25
Total Unappropriated Earned Surplus End of Year (216)	3,465,511	3,177,126	

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	0	1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE	0	2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE	0	3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE	0	4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
ELECTRIC	14,882	5
WATER	6,699	6
Total (Acct. 419):	21,581	
Miscellaneous Nonoperating Income (421):		
NONE	0	7
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE	0	8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE	0	9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE	0	10
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE	0	11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	0	12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
WATER	28,718	13
ELECTRIC	14,737	14
Total (Acct. 439)--Debit:	43,455	

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	1,219	0	0	1,219	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0	0	0	0	0	2
Payroll	0	434	0	0	434	3
Materials	0	68	0	0	68	4
Taxes	0	20	0	0	20	5
Other (list by major classes):						
EQUIPMENT	0	307	0	0	307	6
Total costs and expenses	0	829	0	0	829	
Net income (or loss)	0	390	0	0	390	

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	652,081	2,516,859	0	0	3,168,940	1
Less: interdepartmental sales	0	0	0	0	0	2
Less: interdepartmental rents	0	0	0	0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0	663	0	0	663	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE	0	0	0	0	0	6
Revenues subject to Wisconsin Remainder Assessment	652,081	2,516,196	0	0	3,168,277	

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	74,459	(1,081)	73,378	1
Electric operating expenses	157,349	(46,810)	110,539	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	0	0	0	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	0	479	479	8
Electric utility plant accounts	0	46,810	46,810	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	0	0	0	18
All other accounts	0	602	602	19
Total Payroll	231,808	0	231,808	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	12,046,515	11,209,619	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,217,201	2,042,035	2
Net Utility Plant	9,829,314	9,167,584	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	217,000	217,000	7
Total Other Property and Investments	217,000	217,000	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	618,508	313,478	8
Temporary Cash Investments (132)	0	0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	504,862	509,883	11
Other Accounts Receivable (143)	14,981	19,017	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	158,289	190,231	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	1,768	1,768	17
Total Current and Accrued Assets	1,298,408	1,034,377	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	38,712	41,381	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	38,712	41,381	
Total Assets and Other Debits	11,383,434	10,460,342	

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)	3,024,032	2,436,191	21
Appropriated Earned Surplus (215)	217,000	217,000	22
Unappropriated Earned Surplus (216)	3,465,511	3,177,126	23
Total Proprietary Capital	6,706,543	5,830,317	
LONG-TERM DEBT			
Bonds (221)	1,900,000	1,995,000	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	1,900,000	1,995,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	155,398	142,223	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	201,900	193,687	31
Interest Accrued (237)	8,619	9,044	32
Other Current and Accrued Liabilities (238)	70,315	44,971	33
Total Current and Accrued Liabilities	436,232	389,925	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)	0	0	37
Injuries and Damages Reserve (262)	0	0	38
Pensions and Benefits Reserve (263)	0	0	39
Miscellaneous Operating Reserves (265)	0	0	40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	2,340,659	2,245,100	41
Total Liabilities and Other Credits	11,383,434	10,460,342	

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)	6,222,864	0	0	5,804,803	1
Utility Plant Purchased or Sold (102)	0	0	0	0	2
Utility Plant in Process of Reclassification (103)	0	0	0	0	3
Utility Plant Leased to Others (104)	0	0	0	0	4
Property Held for Future Use (105)	0	0	0	0	5
Completed Construction not Classified (106)	0	0	0	0	6
Construction Work in Progress (107)	18,848	0	0	0	7
Utility Plant Acquisition Adjustments (108)	0	0	0	0	8
Other Utility Plant Adjustments (109)	0	0	0	0	9
Total Utility Plant	6,241,712	0	0	5,804,803	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	665,654	0	0	1,551,547	10
Total Accumulated Provision	665,654	0	0	1,551,547	
Net Utility Plant	5,576,058	0	0	4,253,256	

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)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year	550,734	1,491,301			2,042,035	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	114,306	219,683			333,989	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	4,727				4,727	6
Accruals charged other						7
accounts (specify):						8
NONE	0	0			0	9
Salvage	0	0			0	10
Other credits (specify):						11
NONE	0	0			0	12
Total credits	119,033	219,683	0	0	338,716	13
Debits during year						14
Book cost of plant retired	4,113	159,437			163,550	15
Cost of removal	0	0			0	16
Other debits (specify):						17
NONE	0	0			0	18
Total debits	4,113	159,437	0	0	163,550	19
Balance End of Year	665,654	1,551,547	0	0	2,217,201	20
Composite Depreciation Rate?	No	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	0	0	1
Other (specify):					
NONE	0	0	0	0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0	0	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	0 2
Collection of accounts previously written off: Utility Customers	0 3
Collection of accounts previously written off: Others	0 4
Total Additions	0
Deductions:	
Accounts written off during the year: Utility Customers	0 5
Accounts written off during the year: Others	0 6
Total accounts written off	0
Balance end of year	0

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	0	0	0	0	1
Other	0	0	153,036	0	153,036	184,284	2
Total Electric Utility					153,036	184,284	

Account	Total End of Year	Amount Prior Year	
Electric utility total	153,036	184,284	1
Water utility	5,253	5,947	2
Sewer utility	0	0	3
Gas utility	0	0	4
Merchandise	0	0	5
Other materials & supplies	0	0	6
Total Materials and Supplies	158,289	190,231	

**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)				
ELECTRIC	2,056	428	29,808	1
WATER	614	428	8,904	2
Total			38,712	
Unamortized premium on debt (251)				
NONE	0	0	0	3
Total			0	

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	2,436,191	1
Changes during year (explain):		
TID #3 CONTRIBUTION FOR IRON FILTER	587,841	2
Balance end of year	<u>3,024,032</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)	
WATER SYSTEM REV BONDS	06/01/1997	06/01/2016	5.45%	450,354	1
ELECTRIC SYSTEM REV BONDS	06/01/1997	06/01/2016	5.45%	1,449,646	2
Total Bonds (Account 221):				1,900,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
ADVANCE FROM GENERAL WATER	01/01/1997	01/01/2002	4.75%	0	1
Total for Account 223				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	193,687	1
Accruals:		
Charged water department expense	101,148	2
Charged electric department expense	117,354	3
Charged sewer department expense	9,899	4
Other (explain):		
S/S TAX CHARGED TO ELECTRIC WORK ORDERS	3,575	5
Total Accruals and other credits	231,976	
Taxes paid during year:		
County, state and local taxes	193,687	6
Social Security taxes	26,231	7
PSC Remainder Assessment	3,157	8
Other (explain):		
GROSS RECEIPTS TAX	688	9
Total payments and other debits	223,763	
Balance end of year	201,900	

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)					
WATER 1997 NOTES	2,143	25,016	25,117	2,042	1
ELECTRIC 1997 NOTES	6,901	80,537	80,861	6,577	2
Subtotal	9,044	105,553	105,978	8,619	
Advances from Municipality (223)					
NONE	0	0	0	0	3
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0	0	0	0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0	0	0	0	5
Subtotal	0	0	0	0	
Total	9,044	105,553	105,978	8,619	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,159,520	1,085,580	0	0	0	2,245,100	1
Add credits during year:							
For Services	22,126	678				22,804	2
For Mains	29,303	30,935				60,238	3
Other (specify):							
HYDRANTS	2,250	0				2,250	4
STREET LIGHTS	0	12,293				12,293	5
Deduct charges (specify):							
REFUND OF CONTRA OVER PAYMENT	0	2,026				2,026	6
Balance End of Year	1,213,199	1,127,460	0	0	0	2,340,659	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	0	0	0	0	0	0	7

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	0	1
Total (Acct. 123):	0	
Other Investments (124):		
NONE	0	2
Total (Acct. 124):	0	
Special Funds (125):		
WATER BOND REDEMPTION FUND	49,840	3
ELECTRIC BOND REDEMPTION FUND	167,160	4
Total (Acct. 125):	217,000	
Notes Receivable (141):		
NONE	0	5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	76,905	6
Electric	427,957	7
Sewer (Regulated)	0	8
Other (specify):		
NONE	0	9
Total (Acct. 142):	504,862	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	0	10
Merchandising, jobbing and contract work	0	11
Other (specify):		
WATER S/A RECEIVABLE	2,250	12
WATER MISC A/R	79	13
ELECTRIC MISC A/R	12,652	14
Total (Acct. 143):	14,981	
Receivables from Municipality (145):		
NONE	0	15
Total (Acct. 145):	0	
Prepayments (165):		
NONE	0	16
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE	0	17
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	0		18
Total (Acct. 183):	0		
Payables to Municipality (233):			
NONE	0		19
Total (Acct. 233):	0		
Other Deferred Credits (253):			
NONE	0		20
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	5,816,240	5,786,037	0	0	11,602,277	1
Materials and Supplies	5,600	168,660	0	0	174,260	2
Other (specify):						
NONE	0	0	0	0	0	3
Less Average:						
Reserve for Depreciation	608,194	1,521,424	0	0	2,129,618	4
Customer Advances for Construction	0	0	0	0	0	5
Contributions in Aid of Construction	1,186,359	1,106,520	0	0	2,292,879	6
Other (specify):						
NONE	0	0	0	0	0	7
Average Net Rate Base	4,027,287	3,326,753	0	0	7,354,040	
Net Operating Income	262,389	155,703	0	0	418,092	8
Net Operating Income as a percent of Average Net Rate Base						
	6.52%	4.68%	N/A	N/A	5.69%	

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	2,730,111	1
Appropriated Earned Surplus	217,000	2
Unappropriated Earned Surplus	3,321,318	3
Other (Specify):		
NONE	0	4
Total Average Proprietary Capital	6,268,429	
Net Income		
Net Income	331,840	5
 Percent Return on Proprietary Capital	 5.29%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

WATER:

EXTENSION OF SERVICE TO:

ALPS PRESERVE - WATER LATERALS ONLY, EXISTING MAIN ON TIMBERLINE
SCHLEISINGER VILLAGE PHASE II & III

RECONSTRUCTION

NONE

ELECTRIC:

EXTENSION OF SERVICE TO:

ALPS PRESERVE - 4.16
SCHEISINGER VILLAGE PHASE II & III - 24.9
SLINGER SCHOOLS - 24.9

RECONSTRUCTION

NONE

4. Estimated changes in revenues due to rate changes.

WATER HAD NO RATE CASE

ELECTRIC HAD NO RATE CASE HOWEVER PCAC HIGHER DUE TO COST OF
ELECTRIC PURCHASES

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

NONE

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

7. Any additional matters.

WATER UTILITY ADDED IRON FILTER PAID FOR BY REDEVELOPEMENT AUTHORITY

SEWER UTILITY BALANCE SHEET 12/31/2002 NOT INCLUDED IN F SECTION

ASSETS

CASH	(151,658.25)
CASH DEBT RETIREMENT	1,462,710.28
CASH REPLACEMENT FUND	986,018.52

A/R CUSTOMERS	127,517.52
A/R MISC	17,452.92

UTILITY PLANT IN SERVICE	7,231,531.48
CONSTR WORK IN PROGRESS	91,776.97

ACCUMULATED DEP	(2,524,965.25)
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TOTAL ASSETS	7,240,384.19
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LIABILITIES & EQUITY

ACCT PAYABLE	8,316.21
ACCRUED INTEREST	2,003.74
ACCURED WAGES	7,630.47

BONDS	309,218.28
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CAP PAID IN MUNC	880,258.03
APPR EARNED SURPLUS	2,448,728.80
EARNED SURPLUS	133,523.77
CONTRA IN AID OF COST	3,450,704.89

TOTAL LIAB & EQUITY	7,240,384.19
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FINANCIAL SECTION FOOTNOTES

Income Statement (Page F-01)

OPERATION INCOME (400)
INCREASE DUE TO INCREASE IN ELECTRIC SALES AND PCAC CHARGES OF 75,406 DUE TO HIGHER PURCHASE POWER COST

OPERATING AND MAINTENANCE EXPENSE (401-402)
INCREASE OF 116,000 IN PURCHASE POWER COST, DECREASE IN MOST OTHER OPERATING COST.

APPROPRIATIONS OF INCOME TO MUNICIPAL FUNDS - DEBIT (439)
IN 2002 VILLAGE BOARD ADOPTED POLICY REQUIRING WATER AND ELECTRIC UTILITIES TO PAY TO VILLAGE GENERAL FUND 10% OF PRIOR YEARS NET INCOME.

Income Statement Account Details (Page F-02)

INTEREST AND DIVIDEND INCOME (419)
DECREASE DUE TO DECREASE IN INTEREST RATE RECEIVED ON INVESTMENTS

Distribution of Total Payroll (Page F-05)

WATER LABOR INCREASED DUE TO NUMBER OF HOURS NEEDED FOR IRON FILTER START UP AND MAINTENANCE

ELECTRIC LABOR DECREASED DUE TO DECREASE IN NUMBER OF EMPLOYEES FOR ENTIRE YEAR.

Balance Sheet (Page F-06)

CASH AND WORKING FUNDS (131)
INCREASE IS DUE TO BETTER CASH FLOW IN THE WATER AND ELECTRIC DUE TO DECREASE IN CAPITAL PROJECTS IN 2002. IN 2003 AND 2004 THERE WILL BE INCREASES IN THE WATER AND ELECTRIC CAPITAL PROJECTS WHICH WILL HAVE A NEGATIVE AFFECT ON CASH.

OTHER CURRENT AND ACCRUED LIABIITIES (238)
INCREASE IS DUE TO PUBLIC BENEFITS PAYABLE BECAUSE IN 2001 WAS ONLY IN PLACE FOR 6 MONTH.

Net Utility Plant (Page F-07)

CONSTRUCTION WORK IN PROGRESS (107)
DECREASE IS BECAUSE IRON FILTER WAS COMPLETED IN 2002.
PROJECTS REMAINING ARE:
1. OAK STREET WATER MAIN - 7,490.00
2. WATER SYSTEM STUDY - 1,875.00
3. WATER TOWER - 5,884.55
4. WELL #6 - 3,598.00

Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110) (Page F-08)

BOOK COST OF RETIRED PLANT
WATER UTILITY DECREASED BECAUSE THERE WERE NO MAJOR STREET RECONSTRUCTION JOBS IN 2002 THAT REQUIRED WATER MAIN REPALACEMENTS.

ELECTRIC UTILITY INCREASED DUE TO THE DECOMMISSIONING OF THE SLINGER ROAD SUBSTATION (153,474.99). THIS SUBSTATION WAS REPLACED WITH 2 INLNE 24.9 TO 4.60 TRASFORMERS.

FINANCIAL SECTION FOOTNOTES

Materials and Supplies (Page F-11)

ELECTRIC INVENTORY
 DECREASE IS DUE TO BETTER INVENTORY MANAGEMENT AND DECREASE IN CAPITAL
 PROJECTS THAT REQUIRED STOCKING OF MATERIALS FOR FUTURE PROJECTS.

Capital Paid in by Municipality (Acct. 200) (Page F-13)

CAPITAL PAID IN BY MUNICIPALITY (200)
 TID #3 COMPLETED THE CONSTRUCTION OF AN IRON FILTER FOR WELL #5 AND
 TRANSFERRED IT TO THE WATER UTILITY. (587,841.00)

Notes Payable & Miscellaneous Long-Term Debt (Page F-15)

ALL ADVANCES PAID OFF IN 2001.

Contributions in Aid of Construction (Account 271) (Page F-18)

WATER:	MAINS	SERVICES	HYDRANTS	TOTAL
ALPS PRESERVE	0	13,138	0	13,138
SCHLEISINGER VILLAGE	29,303	8,988	2,250	40,541
TOTAL	29,303	22,126	2,250	53,679

ELECTRIC	STREET LIGHTS	SERVICES	LINES	TOTAL
SCHOOL	0	0	17,388	17,388
MISC SERVICES	0	678	0	678
SCHLEISING VILLAGE	0	0	13,547	13,547
144	12,293	0	0	12,293
TOTAL	12,293	678	30,935	43,906

EMBEDDED CREDIT REFUNDS:
 ALPS PERSERVE - 2,026

Return on Rate Base Computation (Page F-20)

WATER: RATE OF RETURN DECREASED DUE TO LARGE INCREASE IN AVERAGE NET RATE
 BASE AND SMALL DECREASE IN NET INCOME. HOWEVER RATE OF RETURN STILL
 SURPASSES RATE FILING.

ELECTRIC: RATE OF RETURN INCREASED DUE TO NOMINAL CHANGE IN AVERAGE NET RATE
 BASE AND AN INCREASE IN NET INCOME IN 2002. THE ELECTRIC UTILITY WILL BE
 REQUESTING A RATE INCREASE IN 2003 BECAUSE OF A PROJECTED INCREASE IN PLANT
 IN 2003 AND 2004.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

December 29, 2003

Mr. Dean August Otte, Village Clerk/Treasurer
Slinger Utilities
P.O. Box 227
Slinger, WI 53086-0227

2002 Analytical Review DWCCA-5510-ELE

Dear Mr. Otte:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2002 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. We have no questions only the following comment:

In the future, please explain the other tax rate non-local, reported on Page W-7.

In addition, you may receive additional inquiries from our office regarding your annual report during a rate case, construction authorization, or other Commission reviews.

Thank you for your efforts in preparing your 2002 annual report. We are closing the review of your 2002 annual report. . If you have any questions, please feel free to contact me at (608) 266-3768 or by e-mail at elaine.engelke@psc.state.wi.us.

Sincerely,

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

ELE: w:\compl\Analytical Reviews\2002 analytical review letters\5510
Slinger.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	636,017	1
Total Sales of Water	636,017	
Other Operating Revenues		
Forfeited Discounts (470)	2,190	2
Miscellaneous Service Revenues (471)	83	3
Rents from Water Property (472)	9,601	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	4,190	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	16,064	
Total Operating Revenues	652,081	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	1,772	8
Pumping Expenses (620-625)	47,264	9
Water Treatment Expenses (630-635)	10,937	10
Transmission and Distribution Expenses (640-655)	38,526	11
Customer Accounts Expenses (901-904)	11,579	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	64,160	14
Total Operation and Maintenance Expenses	174,238	
Other Operating Expenses		
Depreciation Expense (403)	114,306	15
Amortization Expense (404-407)	0	16
Taxes (408)	101,148	17
Total Other Operating Expenses	215,454	
Total Operating Expenses	389,692	
NET OPERATING INCOME	262,389	

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	0	0	0	1
Commercial	1	179	2,535	2
Industrial	0	0	0	3
Total Unmetered Sales to General Customers (460)	1	179	2,535	
Metered Sales to General Customers (461)				
Residential	1,174	61,430	263,868	4
Commercial	161	21,773	69,705	5
Industrial	24	13,610	29,595	6
Total Metered Sales to General Customers (461)	1,359	96,813	363,168	
Private Fire Protection Service (462)	8		5,026	7
Public Fire Protection Service (463)	1		248,408	8
Other Sales to Public Authorities (464)	15	6,307	16,880	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	0	0	0	12
Total Sales of Water	1,384	103,299	636,017	

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	0	0	0 1
Total		0	0

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)	248,366	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	42	3
Other (specify):		
NONE	0	4
Total Public Fire Protection Service (463)	248,408	
Forfeited Discounts (470):		
Customer late payment charges	2,190	5
Other (specify):		
NONE	0	6
Total Forfeited Discounts (470)	2,190	
Miscellaneous Service Revenues (471):		
REPAIR OF METER FOR OTHER THEN THE UTILITY	20	7
ANTENNA COMPANY MISC SERVICE	63	8
Total Miscellaneous Service Revenues (471)	83	
Rents from Water Property (472):		
RENT OF TOWER TO VERISION	9,600	9
RENT OF TOWER TO SCHOOL	1	10
Total Rents from Water Property (472)	9,601	
Interdepartmental Rents (473):		
NONE	0	11
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	4,190	12
Other (specify):		
NONE	0	13
Total Other Water Revenues (474)	4,190	
Amortization of Construction Grants (475):		
NONE	0	14
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)	0	1
Purchased Water (601)	0	2
Operation Supplies and Expenses (602)	0	3
Maintenance of Water Source Plant (605)	1,772	4
Total Source of Supply Expenses	1,772	
 PUMPING EXPENSES		
Operation Labor (620)	18,844	5
Fuel for Power Production (621)	0	6
Fuel or Power Purchased for Pumping (622)	22,649	7
Operation Supplies and Expenses (623)	5,771	8
Maintenance of Pumping Plant (625)	0	9
Total Pumping Expenses	47,264	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	0	10
Chemicals (631)	10,937	11
Operation Supplies and Expenses (632)	0	12
Maintenance of Water Treatment Plant (635)	0	13
Total Water Treatment Expenses	10,937	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	26,514	14
Operation Supplies and Expenses (641)	1,057	15
Maintenance of Distribution Reservoirs and Standpipes (650)	0	16
Maintenance of Mains (651)	5,984	17
Maintenance of Services (652)	807	18
Maintenance of Meters (653)	69	19
Maintenance of Hydrants (654)	3,636	20
Maintenance of Other Plant (655)	459	21
Total Transmission and Distribution Expenses	38,526	

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)	511	22
Accounting and Collecting Labor (902)	7,551	23
Supplies and Expenses (903)	3,517	24
Uncollectible Accounts (904)	0	25
Total Customer Accounts Expenses	11,579	
SALES EXPENSES		
Sales Expenses (910)	0	26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	19,447	27
Office Supplies and Expenses (921)	3,001	28
Administrative Expenses Transferred--Credit (922)	0	29
Outside Services Employed (923)	2,400	30
Property Insurance (924)	605	31
Injuries and Damages (925)	2,195	32
Employee Pensions and Benefits (926)	29,883	33
Regulatory Commission Expenses (928)	0	34
Miscellaneous General Expenses (930)	802	35
Transportation Expenses (933)	5,827	36
Maintenance of General Plant (935)	0	37
Total Administrative and General Expenses	64,160	
Total Operation and Maintenance Expenses	174,238	

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		96,190	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,319	2
Net property tax equivalent		94,871	
Social Security		5,614	3
PSC Remainder Assessment		663	4
Other (specify): NONE		0	5
Total tax expense		101,148	

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			Washington				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.234392				3
County tax rate	mills		4.282841				4
Local tax rate	mills		8.760954				5
School tax rate	mills		11.236664				6
Voc. school tax rate	mills		1.829210				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		26.344061				10
Less: state credit	mills		1.219927				11
Net tax rate	mills		25.124134				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.760954				14
Combined School Tax Rate	mills		13.065874				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.826828				17
Total Tax Rate	mills		26.344061				18
Ratio of Local and School Tax to Total	dec.		0.828529				19
Total tax net of state credit	mills		25.124134				20
Net Local and School Tax Rate	mills		20.816083				21
Utility Plant, Jan. 1	\$	5,409,620	5,409,620				22
Materials & Supplies	\$	5,947	5,947				23
Subtotal	\$	5,415,567	5,415,567				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	5,415,567	5,415,567				26
Assessment Ratio	dec.		0.853270				27
Assessed Value	\$	4,620,941	4,620,941				28
Net Local & School Rate	mills		20.816083				29
Tax Equiv. Computed for Current Year	\$	96,190	96,190				30
Tax Equivalent per 1994 PSC Report	\$	45,246					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	96,190					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	66,001	0	4
Structures and Improvements (311)	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	159,472	0	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	0	0	10
Other Water Source Plant (317)	0	0	11
Total Source of Supply Plant	225,473	0	
PUMPING PLANT			
Land and Land Rights (320)	1,169	0	12
Structures and Improvements (321)	259,268	60,895	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	0	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	55,389	0	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	0	0	20
Total Pumping Plant	315,826	60,895	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	0	0	22
Water Treatment Equipment (332)	14,946	614,977	23
Total Water Treatment Plant	14,946	614,977	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0	0	24
Structures and Improvements (341)	0	0	25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)	0	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)	0	0	66,001	4
Structures and Improvements (311)	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	7
Wells and Springs (314)	0	0	159,472	8
Infiltration Galleries and Tunnels (315)	0	0	0	9
Supply Mains (316)	0	0	0	10
Other Water Source Plant (317)	0	0	0	11
Total Source of Supply Plant	0	0	225,473	
PUMPING PLANT				
Land and Land Rights (320)	0	0	1,169	12
Structures and Improvements (321)	0	0	320,163	13
Boiler Plant Equipment (322)	0	0	0	14
Other Power Production Equipment (323)	0	0	0	15
Steam Pumping Equipment (324)	0	0	0	16
Electric Pumping Equipment (325)	0	0	55,389	17
Diesel Pumping Equipment (326)	0	0	0	18
Hydraulic Pumping Equipment (327)	0	0	0	19
Other Pumping Equipment (328)	0	0	0	20
Total Pumping Plant	0	0	376,721	
WATER TREATMENT PLANT				
Land and Land Rights (330)	0	0	0	21
Structures and Improvements (331)	0	0	0	22
Water Treatment Equipment (332)	2,165	0	627,758	23
Total Water Treatment Plant	2,165	0	627,758	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)	0	0	0	24
Structures and Improvements (341)	0	0	0	25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	248,246	0	26
Transmission and Distribution Mains (343)	3,552,798	72,518	27
Fire Mains (344)	0	0	28
Services (345)	563,073	42,104	29
Meters (346)	148,496	7,539	30
Hydrants (348)	311,718	3,061	31
Other Transmission and Distribution Plant (349)	0	0	32
Total Transmission and Distribution Plant	4,824,331	125,222	
GENERAL PLANT			
Land and Land Rights (389)	0	0	33
Structures and Improvements (390)	0	0	34
Office Furniture and Equipment (391)	1,823	182	35
Computer Equipment (391.1)	0	0	36
Transportation Equipment (392)	16,188	18,984	37
Stores Equipment (393)	0	0	38
Tools, Shop and Garage Equipment (394)	11,029	0	39
Laboratory Equipment (395)	0	0	40
Power Operated Equipment (396)	0	0	41
Communication Equipment (397)	0	0	42
SCADA Equipment (397.1)	0	0	43
Miscellaneous Equipment (398)	0	0	44
Other Tangible Property (399)	0	0	45
Total General Plant	29,040	19,166	
Total utility plant in service directly assignable	5,409,616	820,260	
Common Utility Plant Allocated to Water Department	0	0	46
Total utility plant in service	5,409,616	820,260	

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)	0	0	248,246 26
Transmission and Distribution Mains (343)	0	0	3,625,316 27
Fire Mains (344)	0	0	0 28
Services (345)	0	0	605,177 29
Meters (346)	1,948	(55)	154,032 30
Hydrants (348)	0	0	314,779 31
Other Transmission and Distribution Plant (349)	0	0	0 32
Total Transmission and Distribution Plant	1,948	(55)	4,947,550
GENERAL PLANT			
Land and Land Rights (389)	0	0	0 33
Structures and Improvements (390)	0	0	0 34
Office Furniture and Equipment (391)	0	0	2,005 35
Computer Equipment (391.1)	0	0	0 36
Transportation Equipment (392)	0	(2,844)	32,328 37
Stores Equipment (393)	0	0	0 38
Tools, Shop and Garage Equipment (394)	0	0	11,029 39
Laboratory Equipment (395)	0	0	0 40
Power Operated Equipment (396)	0	0	0 41
Communication Equipment (397)	0	0	0 42
SCADA Equipment (397.1)	0	0	0 43
Miscellaneous Equipment (398)	0	0	0 44
Other Tangible Property (399)	0	0	0 45
Total General Plant	0	(2,844)	45,362
Total utility plant in service directly assignable	4,113	(2,899)	6,222,864
Common Utility Plant Allocated to Water Department	0	0	0 46
Total utility plant in service	4,113	(2,899)	6,222,864

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 Gallons (000's)	Surface Water Gallons (000's)	Ground Water Gallons (000's)	Total Gallons All Methods (000's)	
(a)	(b)	(c)	(d)	(e)	
January	0	0	9,235	9,235	1
February	0	0	8,045	8,045	2
March	0	0	9,488	9,488	3
April	0	0	9,101	9,101	4
May	0	0	11,240	11,240	5
June	0	0	9,843	9,843	6
July	0	0	12,589	12,589	7
August	0	0	11,105	11,105	8
September	0	0	9,716	9,716	9
October	0	0	10,484	10,484	10
November	0	0	9,390	9,390	11
December	0	0	10,197	10,197	12
Total annual pumpage	0	0	120,433	120,433	
Less: Water sold				103,299	13
Volume pumped but not sold				17,134	14
Volume sold as a percent of volume pumped				86%	15
Volume used for water production, water quality and system maintenance				2,056	16
Volume related to equipment/system malfunction				100	17
Non-utility volume NOT included in water sales				0	18
Total volume not sold but accounted for				2,156	19
Volume pumped but unaccounted for				14,978	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.)				621	23
Date of maximum: 7/15/2002					24
Cause of maximum:					25
TESTING NEW IRON FILTER AND FLUSHING OF HYDRANTS					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				211	26
Date of minimum: 11/28/2002					27
Total KWH used for pumping for the year				277,560	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)	
127 KETTLE MORaine DR N	3	317	6	504,000	Yes	1
105 MAPLE AVE S	4	78	12	201,600	Yes	2
741 INDUSTRIAL DR	5	202	16	936,000	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes				
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)	
NO SURFACE WATER	0	0	0	0	1

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	3	3-1	3-2	1
Location	127 KETTLE MORaine DR N127 KETTLE MORaine DR N127 KETTLE MORaine DR N			2
Purpose	P	B	B	3
Destination	R D	D	D	4
Pump Manufacturer	MUNC	CORNELL	CORNELL	5
Year Installed	1992	1992	1992	6
Type	SUBMERSIBLE	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	350	250	250	8
Pump Motor or Standby Engine Mfr	MUNC	BALDER	BALDER	9 10
Year Installed	1992	1992	1992	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	15	20	20	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	4	5	B-1	14
Location	105 MAPLE AVE S	741 INDUSTRIAL DR	1080 HWY 60 E	15
Purpose	P	P	B	16
Destination	D	D	D	17
Pump Manufacturer	LAYNE	AURORA	AURORA	18
Year Installed	1988	1995	1995	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	CENTRIFUGAL	20
Actual Capacity (gpm)	140	650	250	21
Pump Motor or Standby Engine Mfr	LAYNE	LAYNE	MARATHON	22 23
Year Installed	1988	1992	1995	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	50	60	8	26

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	B-2	B-3		1
Location	1080 HWY 60 E	1080 HWY 60 E		2
Purpose	B	B		3
Destination	D	D		4
Pump Manufacturer	AURORA	AURORA		5
Year Installed	1995	1995		6
Type	CENTRIFUGAL	CENTRIFUGAL		7
Actual Capacity (gpm)	250	1,380		8
Pump Motor or Standby Engine Mfr	MARATHON	MARATHON		9 10
Year Installed	1995	1995		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	8	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	2		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R		3
Year constructed	1974	1992		4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	170	0		6
Total capacity in gallons (actual)	250,000	60,000		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.)	1.7000	0.5000		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	1.000	600	0	0	0	600	1
M	D	4.000	2,170	0	0	0	2,170	2
P	D	4.000	61	0	0	0	61	3
A	D	6.000	2,686	0	0	0	2,686	4
M	D	6.000	7,750	0	0	0	7,750	5
P	D	6.000	5,078	56	0	(216)	4,918	6
M	D	8.000	10,182	0	0	0	10,182	7
P	D	8.000	41,669	1,799	0	216	43,684	8
M	D	12.000	720	0	0	0	720	9
P	D	12.000	28,923	0	0	0	28,923	10
P	D	16.000	6,525	0	0	0	6,525	11
Total Within Municipality			106,364	1,855	0	0	108,219	
Total Utility			106,364	1,855	0	0	108,219	

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	207	0	0	(207)	0	0	1
M	1.000	524	40	0	328	892	36	2
M	1.250	67	0	0	16	83	11	3
M	1.500	42	0	0	(14)	28	1	4
M	2.000	73	0	0	6	79	6	5
M	3.000	1	0	0	0	1	0	6
M	4.000	5	0	0	1	6	0	7
M	6.000	16	0	0	(4)	12	8	8
M	8.000	2	0	0	(2)	0	0	9
Total Utility		937	40	0	124	1,101	62	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,373	102	33	(2)	1,440	0	1
1.000	29	0	0	0	29	0	2
1.500	26	0	0	0	26	0	3
2.000	20	0	0	0	20	0	4
3.000	4	0	0	0	4	0	5
4.000	1	1	0	0	2	0	6
Total:	1,453	103	33	(2)	1,521	0	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,191	108	13	4	0	124	1,440	1
1.000	0	23	6	0	0	0	29	2
1.500	0	18	3	2	0	3	26	3
2.000	0	13	1	5	0	1	20	4
3.000	0	1	0	3	0	0	4	5
4.000	0	0	1	1	0	0	2	6
Total:	1,191	163	24	15	0	128	1,521	

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	0	0	0	1
Within Municipality	244	3	0	7	254	2
Total Fire Hydrants	244	3	0	7	254	
Flushing Hydrants						
	0	0	0	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:	254
Number of distribution system valves end of year:	493
Number of distribution valves operated during year:	247

WATER OPERATING SECTION FOOTNOTES

Water Operating Revenues & Expenses (Page W-01)

DEPRECIATION EXPENSE (403)
INCREASE DUE TO INCREASE IN AVERAGE PLANT.

Water Operation & Maintenance Expenses (Page W-05)

MAINTENANCE OF MAINS (651)
DECREASED DUE TO LESS WATER MAIN BREAKS. 2001 HIGH BECAUSE OF BREAKS RELATED TO RECONSTRUCTION ON KETTLE MAORAIN DR S.

MAINTENANCE OF OTHER PLANT (655)
DECREASE DUE TO NO MAJOR REPAIRS NEEDED AT BOOSTER OR ON TELEMETERY.

ADMINISTRATIVE AND GENERAL SALARIES (920)
INCREASE DUE TO PERSONNEL CHANGES IN 2002 AND REALLOCATION OF EMPLOYEE COST TO DIFFERENT DEPARTMENT.

Water Utility Plant in Service (Page W-08)

STRUCTURES AND IMPROVEMENTS (321)
1. ADDITION OF GENERATOR AT WELL #5 AND IRON FILTER.

WATER TREATMENT EQUIPMENT (332)
ADDITIONS
1. NEW SCALE AND TANKS 2,165
2. IRON FILTER 612,812

RETIREMENTS
1. SCALE AND TANKS 2,165

MAINS (343)
1. SCHLEISINGER VILLAGE 29,303
2. BAL OF KETTLE MORAIN 43,214 CHESTNUT TO STH 60

SERVICES (345)
ADDITIONS
1. SCHLEISINGER VILLAGE 8,988
2. ALPS PRESERVE 13,138
3. BAL OF KETTLE MORAIN 19,977

HYDRANTS (348)
ADDITIONS
1. SCHLEISINGER VILLAGE 2,250
2. BAL OF KETTLE MORAIN 811

TRANSPORTATION EQUIPMENT (392)
ADDITIONS
1. 2002 GMC VAN 18,984

ADJUSTMENTS
IN 2001 UTILITY PURCHASED A PICK-UP FROM A COURT ORDERED REPOSSESSION AND IN 2002 DECISION WAS REVERSED AND PICK-UP HAD TO BE RETURNED.

WATER OPERATING SECTION FOOTNOTES

Pumping and Purchased Water Statistics (Page W-10)

VOLUME USED FOR WATER PRODUCTION, WATER QUALITY AND SYSTEM MAINTENANCE INCREASE BECAUSE OF 54,600 GALLON OF WATER USED PER WEEK FOR BACK WASHING OF THE IRON FILTER.

Water Mains (Page W-15)

MAINS

ADDITIONS 2002

- 1. SCHLEISINGER VILLAGE PHASE II & III - 8 INCH PVC - 1799 FEET
 - 2. SCHLEISINGER VILLAGE PHASE II & III - 6 INCH PVC - 56 FEET
- ALL ADDITIONS PAID FOR BY DEVELOPERS AND RECORDED AS CONTRIBUTIONS IN AID OF CONSTRUCTION.

RETIREMENTS 2002

NONE

ADJUSTMENTS 2002

RECLASSIFIED 2001 JAMES ST ADDITION AS 8 INCH PVC NOT 6 INCH PVC 216 FEET

Water Services (Page W-16)

- 1. ADJUSTMENTS REFLECT THE COMPLETION OF INVENTORY OF EXISTING WATER SERVICE
- 2. ADDITIONS 2002
 - A. ALPS PRESERVE - ADDITION OF 9 - 1 INCH LATERALS
PAID FOR BY DEVELOPER - 1459.79 EACH
 - B. SCHLEISINGER VILLAGE PHASE II & III - ADDITION OF 31 - 1 INCH LATERALS
PAID FOR BY DEVELOPER - 406.06 EACH
- 3. ALPS PRESERVE COSTS ARE HIGHER BECAUSE THE LATERALS WERE INSTALLED IN AN EXISTING STREET.

Meters (Page W-17)

ADJUSTMENTS

IN 2002 UTILITY SOLD 2 .625 INCH METERS TO TRAILER PARK

METERS ARE REPLACED AS PER PSC SCHEDULE.

Hydrants and Distribution System Valves (Page W-18)

ADDITIONS 2002

- 1. SCHLEISINGER VILLAGE PHASE II & III 3 - 6 INCH HYDRANTS

ADJUSTMENTS 2002

- 1. CORRECT HYDRANT INVENTORY TO REFLECT ACTUAL VALUE BOOKED IN PRIOR YEARS
-

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	2,478,335	1
Total Sales of Electricity	2,478,335	
Other Operating Revenues		
Forfeited Discounts (450)	19,484	2
Miscellaneous Service Revenues (451)	705	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	1,572	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	16,763	7
Amortization of Construction Grants (457)	0	8
Total Other Operating Revenues	38,524	
Total Operating Revenues	2,516,859	
Operation and Maintenance Expenses		
Power Production Expenses (500-546)	1,717,322	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	111,010	11
Customer Accounts Expenses (901-904)	69,545	12
Sales Expenses (910)	600	13
Administrative and General Expenses (920-935)	125,642	14
Total Operation and Maintenance Expenses	2,024,119	
Other Expenses		
Depreciation Expense (403)	219,683	15
Amortization Expense (404-407)	0	16
Taxes (408)	117,354	17
Total Other Expenses	337,037	
Total Operating Expenses	2,361,156	
NET OPERATING INCOME	155,703	

OTHER OPERATING REVENUES (ELECTRIC)

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.

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	19,484	1
Other (specify):		
NONE	0	2
Total Forfeited Discounts (450)	19,484	
Miscellaneous Service Revenues (451):		
RECONNECTIONS	705	3
Total Miscellaneous Service Revenues (451)	705	
Sales of Water and Water Power (453):		
NONE	0	4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE RENT CABLE TV	1,176	5
POLE RENT TELEPHONE	396	6
Total Rent from Electric Property (454)	1,572	
Interdepartmental Rents (455):		
NONE	0	7
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
TRENCHING FOR TELEPHONE AND CABLE	11,605	8
SALES TAX COLLECTION FEE	478	9
SALE OF SCRAP	4,165	10
MISC	5	11
MISC CALL IN'S	510	12
Total Other Electric Revenues (456)	16,763	
Amortization of Construction Grants (457):		
NONE	0	13
Total Amortization of Construction Grants (457)	0	

ELECTRIC 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)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Labor (500)	0	1
Fuel (501)	0	2
Operation Supplies and Expenses (502)	0	3
Steam from Other Sources (503)	0	4
Steam Transferred -- Credit (504)	0	5
Maintenance of Steam Production Plant (506)	0	6
Total Steam Power Generation Expenses	0	
 HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Labor (530)	0	7
Water for Power (531)	0	8
Operation Supplies and Expenses (532)	0	9
Maintenance of Hydraulic Production Plant (535)	0	10
Total Hydraulic Power Generation Expenses	0	
 OTHER POWER GENERATION EXPENSES		
Operation Supervision and Labor (538)	0	11
Fuel (539)	0	12
Operation Supplies and Expenses (540)	0	13
Maintenance of Other Power Production Plant (543)	0	14
Total Other Power Generation Expenses	0	
 OTHER POWER SUPPLY EXPENSES		
Purchased Power (545)	1,717,234	15
Other Expenses (546)	88	16
Total Other Power Supply Expenses	1,717,322	
Total Power Production Expenses	1,717,322	
 TRANSMISSION EXPENSES		
Operation Supervision and Labor (550)	0	17
Operation Supplies and Expenses (551)	0	18

ELECTRIC 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)	
TRANSMISSION EXPENSES		
Maintenance of Transmission Plant (553)	0	19
Total Transmission Expenses	0	
 DISTRIBUTION EXPENSES		
Operation Supervision Expenses (560)	0	20
Line and Station Labor (561)	63,354	21
Line and Station Supplies and Expenses (562)	6,731	22
Street Lighting and Signal System Expenses (565)	0	23
Meter Expenses (566)	0	24
Customer Installations Expenses (567)	312	25
Miscellaneous Distribution Expenses (569)	50	26
Maintenance of Structures and Equipment (571)	11,274	27
Maintenance of Lines (572)	14,562	28
Maintenance of Line Transformers (573)	4,722	29
Maintenance of Street Lighting and Signal Systems (574)	4,125	30
Maintenance of Meters (575)	5,880	31
Maintenance of Miscellaneous Distribution Plant (576)	0	32
Total Distribution Expenses	111,010	
 CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	4,010	33
Accounting and Collecting Labor (902)	27,548	34
Supplies and Expenses (903)	37,324	35
Uncollectible Accounts (904)	663	36
Total Customer Accounts Expenses	69,545	
 SALES EXPENSES		
Sales Expenses (910)	600	37
Total Sales Expenses	600	

ELECTRIC 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)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	15,627	38
Office Supplies and Expenses (921)	13,679	39
Administrative Expenses Transferred -- Credit (922)	0	40
Outside Services Employed (923)	2,800	41
Property Insurance (924)	1,122	42
Injuries and Damages (925)	4,697	43
Employee Pensions and Benefits (926)	44,123	44
Regulatory Commission Expenses (928)	0	45
Miscellaneous General Expenses (930)	9,063	46
Transportation Expenses (933)	34,531	47
Maintenance of General Plant (935)	0	48
Total Administrative and General Expenses	125,642	
Total Operation and Maintenance Expenses	2,024,119	

TAXES (ACCT. 408 - ELECTRIC)

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		105,710	1
Social Security		12,037	2
Wisconsin Gross Receipts Tax		688	3
PSC Remainder Assessment		2,494	4
Other (specify): CHARGED TO WORK ORDERS	WORK ORDER TIME SHEETS	(3,575)	5
Total tax expense		<u>117,354</u>	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. 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.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. 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.
4. 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.
5. 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.
6. 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			Washington				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.234392				3
County tax rate	mills		4.282841				4
Local tax rate	mills		8.760954				5
School tax rate	mills		11.236664				6
Voc. school tax rate	mills		1.829210				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		26.344061				10
Less: state credit	mills		1.219927				11
Net tax rate	mills		25.124134				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.760954				14
Combined School Tax Rate	mills		13.065874				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.826828				17
Total Tax Rate	mills		26.344061				18
Ratio of Local and School Tax to Total	dec.		0.828529				19
Total tax net of state credit	mills		25.124134				20
Net Local and School Tax Rate	mills		20.816083				21
Utility Plant, Jan. 1	\$	5,767,267	5,767,267				22
Materials & Supplies	\$	184,284	184,284				23
Subtotal	\$	5,951,551	5,951,551				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	5,951,551	5,951,551				26
Assessment Ratio	dec.		0.853270				27
Assessed Value	\$	5,078,280	5,078,280				28
Net Local & School Rate	mills		20.816083				29
Tax Equiv. Computed for Current Year	\$	105,710	105,710				30
Tax Equivalent per 1994 PSC Report	\$	45,246					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32 33
Tax equiv. for current year (see note 5)	\$	105,710					34

ELECTRIC 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 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	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
Total Intangible Plant	0	0	
STEAM PRODUCTION PLANT			
Land and Land Rights (310)	0	0	4
Structures and Improvements (311)	0	0	5
Boiler Plant Equipment (312)	0	0	6
Engines and Engine Driven Generators (313)	0	0	7
Turbogenerator Units (314)	0	0	8
Accessory Electric Equipment (315)	0	0	9
Miscellaneous Power Plant Equipment (316)	0	0	10
Total Steam Production Plant	0	0	
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)	0	0	11
Structures and Improvements (331)	0	0	12
Reservoirs, Dams and Waterways (332)	0	0	13
Water Wheels, Turbines and Generators (333)	0	0	14
Accessory Electric Equipment (334)	0	0	15
Miscellaneous Power Plant Equipment (335)	0	0	16
Roads, Railroads and Bridges (336)	0	0	17
Total Hydraulic Production Plant	0	0	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)	0	0	18
Structures and Improvements (341)	0	0	19
Fuel Holders, Producers and Accessories (342)	0	0	20
Prime Movers (343)	0	0	21
Generators (344)	0	0	22
Accessory Electric Equipment (345)	0	0	23
Miscellaneous Power Plant Equipment (346)	0	0	24
Total Other Production Plant	0	0	
TRANSMISSION PLANT			
Land and Land Rights (350)	0	0	25

ELECTRIC 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	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
Total Intangible Plant	0	0	0	
STEAM PRODUCTION PLANT				
Land and Land Rights (310)	0	0	0	4
Structures and Improvements (311)	0	0	0	5
Boiler Plant Equipment (312)	0	0	0	6
Engines and Engine Driven Generators (313)	0	0	0	7
Turbogenerator Units (314)	0	0	0	8
Accessory Electric Equipment (315)	0	0	0	9
Miscellaneous Power Plant Equipment (316)	0	0	0	10
Total Steam Production Plant	0	0	0	
HYDRAULIC PRODUCTION PLANT				
Land and Land Rights (330)	0	0	0	11
Structures and Improvements (331)	0	0	0	12
Reservoirs, Dams and Waterways (332)	0	0	0	13
Water Wheels, Turbines and Generators (333)	0	0	0	14
Accessory Electric Equipment (334)	0	0	0	15
Miscellaneous Power Plant Equipment (335)	0	0	0	16
Roads, Railroads and Bridges (336)	0	0	0	17
Total Hydraulic Production Plant	0	0	0	
OTHER PRODUCTION PLANT				
Land and Land Rights (340)	0	0	0	18
Structures and Improvements (341)	0	0	0	19
Fuel Holders, Producers and Accessories (342)	0	0	0	20
Prime Movers (343)	0	0	0	21
Generators (344)	0	0	0	22
Accessory Electric Equipment (345)	0	0	0	23
Miscellaneous Power Plant Equipment (346)	0	0	0	24
Total Other Production Plant	0	0	0	
TRANSMISSION PLANT				
Land and Land Rights (350)	0	0	0	25

ELECTRIC 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 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	0	0	26
Station Equipment (353)	0	0	27
Towers and Fixtures (354)	0	0	28
Poles and Fixtures (355)	0	0	29
Overhead Conductors and Devices (356)	0	0	30
Underground Conduit (357)	0	0	31
Underground Conductors and Devices (358)	0	0	32
Roads and Trails (359)	0	0	33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	5,954	0	34
Structures and Improvements (361)	0	0	35
Station Equipment (362)	272,672	52,072	36
Storage Battery Equipment (363)	0	0	37
Poles, Towers and Fixtures (364)	118,068	0	38
Overhead Conductors and Devices (365)	299,611	0	39
Underground Conduit (366)	0	0	40
Underground Conductors and Devices (367)	3,177,542	70,273	41
Line Transformers (368)	712,013	26,872	42
Services (369)	446,300	24,025	43
Meters (370)	162,256	3,293	44
Installations on Customers' Premises (371)	0	0	45
Leased Property on Customers' Premises (372)	0	0	46
Street Lighting and Signal Systems (373)	312,837	20,033	47
Total Distribution Plant	5,507,253	196,568	
GENERAL PLANT			
Land and Land Rights (389)	0	0	48
Structures and Improvements (390)	3,613	0	49
Office Furniture and Equipment (391)	32,516	0	50
Computer Equipment (391.1)	0	0	51
Transportation Equipment (392)	162,500	0	52
Stores Equipment (393)	0	0	53
Tools, Shop and Garage Equipment (394)	57,390	400	54
Laboratory Equipment (395)	0	0	55
Power Operated Equipment (396)	0	0	56
Communication Equipment (397)	0	0	57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION PLANT				
Structures and Improvements (352)	0	0	0	26
Station Equipment (353)	0	0	0	27
Towers and Fixtures (354)	0	0	0	28
Poles and Fixtures (355)	0	0	0	29
Overhead Conductors and Devices (356)	0	0	0	30
Underground Conduit (357)	0	0	0	31
Underground Conductors and Devices (358)	0	0	0	32
Roads and Trails (359)	0	0	0	33
Total Transmission Plant	0	0	0	
DISTRIBUTION PLANT				
Land and Land Rights (360)	0	0	5,954	34
Structures and Improvements (361)	0	0	0	35
Station Equipment (362)	153,475	0	171,269	36
Storage Battery Equipment (363)	0	0	0	37
Poles, Towers and Fixtures (364)	1,653	0	116,415	38
Overhead Conductors and Devices (365)	0	0	299,611	39
Underground Conduit (366)	0	0	0	40
Underground Conductors and Devices (367)	0	0	3,247,815	41
Line Transformers (368)	2,216	0	736,669	42
Services (369)	0	0	470,325	43
Meters (370)	1,693	0	163,856	44
Installations on Customers' Premises (371)	0	0	0	45
Leased Property on Customers' Premises (372)	0	0	0	46
Street Lighting and Signal Systems (373)	0	0	332,870	47
Total Distribution Plant	159,037	0	5,544,784	
GENERAL PLANT				
Land and Land Rights (389)	0	0	0	48
Structures and Improvements (390)	0	0	3,613	49
Office Furniture and Equipment (391)	0	0	32,516	50
Computer Equipment (391.1)	0	0	0	51
Transportation Equipment (392)	0	0	162,500	52
Stores Equipment (393)	0	0	0	53
Tools, Shop and Garage Equipment (394)	400	0	57,390	54
Laboratory Equipment (395)	0	0	0	55
Power Operated Equipment (396)	0	0	0	56
Communication Equipment (397)	0	0	0	57

ELECTRIC 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 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)	
GENERAL PLANT			
Miscellaneous Equipment (398)	0	0	58
Other Tangible Property (399)	4,000	0	59
Total General Plant	260,019	400	
Total utility plant in service directly assignable	5,767,272	196,968	
<u>Common Utility Plant Allocated to Electric Department</u>	0		60
 Total utility plant in service	5,767,272	196,968	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)	0	0	0 58
Other Tangible Property (399)	0	0	4,000 59
Total General Plant	400	0	260,019
Total utility plant in service directly assignable	159,437	0	5,804,803
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	159,437	0	5,804,803

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)	0.34	30.21	1
7.2/12.5 kV (12kV)	0.00	0.00	2
14.4/24.9 kV (25kV)	1.62	14.98	3
Other:			
NONE	0.00	0.00	4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)	0.00	0.00	5
7.2/12.5 kV (12kV)	0.00	0.00	6
14.4/24.9 kV (25kV)	0.00	0.00	7
Other:			
NONE	0.00	0.00	8
Transmission System			
34.5 kV	0.00	0.00	9
69 kV	0.00	0.00	10
115 kV	0.00	0.00	11
138 kV	0.00	0.00	12
Other:			
NONE	0.00	0.00	13

RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. **Farm Customer:** Defined as a person or organization using electric service for the operation of an individual farm, or for residential use in living quarters on the farm occupied by persons principally engaged in the operation of the farm and by their families. A **farm** is a tract of land used to raise or produce agricultural and dairy products, for raising livestock, poultry, game, fur-bearing animals, or for floriculture, or similar purposes, and embracing not less than 3 acres; or, if small, where the principal income of the operator is derived therefrom.

Particulars (a)	Amount (b)
Customers added on rural lines during year:	1
Farm Customers	0 2
Nonfarm Customers	0 3
Total	0 4
Customers on rural lines at end of year:	5
Rural Customers (served at rural rates):	6
Farm	0 7
Nonfarm	0 8
Total	0 9
Customers served at other than rural rates:	10
Farm	0 11
Nonfarm	27 12
Total	27 13
Total customers on rural lines at end of year	27 14

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak						Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)	
January	01	6,869	Thursday	01/03/2002	18:00	3,474	1
February	02	6,394	Monday	02/04/2002	12:00	2,998	2
March	03	6,438	Monday	03/04/2002	12:00	3,276	3
April	04	6,063	Wednesday	04/17/2002	11:00	2,980	4
May	05	6,422	Thursday	05/30/2002	14:00	2,987	5
June	06	7,480	Tuesday	06/25/2002	16:00	3,160	6
July	07	7,752	Wednesday	07/31/2002	16:00	3,561	7
August	08	7,790	Thursday	08/01/2002	15:00	3,411	8
September	09	7,771	Monday	09/09/2002	14:00	3,057	9
October	10	5,923	Tuesday	10/01/2002	11:00	3,064	10
November	11	6,383	Monday	11/25/2002	19:00	3,077	11
December	12	7,137	Thursday	12/05/2002	18:00	3,650	12
Total		82,422				38,695	

System Name SLINGER

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading	Supplier
Instantaneous 0	WPPI

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam	0	1
Nuclear Steam	0	2
Hydraulic	0	3
Internal Combustion Turbine	0	4
Internal Combustion Reciprocating	0	5
Non-Conventional (wind, photovoltaic, etc.)	0	6
Total Generation	0	7
Purchases	38,695	8
Interchanges:		
In (gross)	0	9
Out (gross)	0	10
Net	0	11
Transmission for/by others (wheeling):		
Received	0	12
Delivered	0	13
Net	0	14
Total Source of Energy	38,695	15
		16
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	36,138	18
Sales For Resale	0	19
Energy Used by the Company (excluding station use):		20
Electric Utility	0	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)	0	22
Total Used by Company	0	23
Total Sold and Used	36,138	24
Energy Losses:		25
Transmission Losses (if applicable)	0	26
Distribution Losses	2,557	27
Total Energy Losses	2,557	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	6.6081%	29
Total Disposition of Energy	38,695	30

SALES OF ELECTRICITY BY RATE SCHEDULE

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.
2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	(e)	(f)
Residential Sales					
RESIDENTIAL	RG-1	1,352	11,946	1	
RURAL	RG-1	27	300	2	
RESIDENTIAL TIME OF DAY	RG-2	2	35	3	
Total Sales for Residential Sales		1,381	12,281		
Commercial & Industrial					
SMALL POWER	CP-1	14	4,542	4	
LARGE POWER TIME OF DAY	CP-2	7	8,557	5	
INDUSTRIAL TIME OF DAY	CP-3	1	5,060	6	
GENERAL SERVICE	GS-1	185	2,543	7	
GENERAL SERVICE 3 PHASE	GS-3	88	2,881	8	
YARD LIGHTS	MS-1	15	32	9	
Total Sales for Commercial & Industrial		310	23,615		
Public Street & Highway Lighting					
STREET LIGHTS	MS-1	4	242	10	
Total Sales for Public Street & Highway Lighting		4	242		
Sales for Resale					
NONE		0	0	11	
Total Sales for Sales for Resale		0	0		
TOTAL SALES FOR ELECTRICITY		1,695	36,138		

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
0	0	838,536	50,520	889,056	1
0	0	20,666	1,292	21,958	2
0	0	2,322	131	2,453	3
0	0	861,524	51,943	913,467	
14,836	0	279,120	19,157	298,277	4
27,666	38,904	493,960	36,443	530,403	5
13,620	14,037	250,916	22,429	273,345	6
0	0	187,873	10,674	198,547	7
0	0	211,433	12,232	223,665	8
0	0	5,294	121	5,415	9
56,122	52,941	1,428,596	101,056	1,529,652	
0	0	34,282	934	35,216	10
0	0	34,282	934	35,216	
0	0	0	0	0	11
0	0	0	0	0	
56,122	52,941	2,324,402	153,933	2,478,335	

PURCHASED POWER STATISTICS

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars (a)	(b)		(c)		
Name of Vendor	WPPI		WPPI		1
Point of Delivery	SUBSTATION #1		SUBSTATION #2		2
Type of Power Purchased (firm, dump, etc.)	FIRM		FIRM		3
Voltage at Which Delivered	24.9		24.9		4
Point of Metering	PRIMARY		PRIMARY		5
Total of 12 Monthly Maximum Demands -- kW	42,191		46,081		6
Average load factor	57.6147%		62.2816%		7
Total Cost of Purchased Power	824,273		892,962		8
Average cost per kWh	0.0465		0.0426		9
On-Peak Hours (if applicable)	7:00 TO 21:00		7:00 TO 21:00		10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11
January	886	706	915	968	12
February	778	589	800	831	13
March	833	708	806	928	14
April	829	635	762	753	15
May	822	659	753	753	16
June	777	717	783	885	17
July	850	740	992	979	18
August	857	721	926	908	19
September	718	630	844	865	20
October	836	611	855	762	21
November	698	629	821	929	22
December	782	734	976	1,157	23
Total kWh (000)	9,666	8,079	10,233	10,718	24
					25
					26
					27
	(d)		(e)		28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	1
Name of Plant	█	1
Unit Identification	█	2
Type of Generation	█	3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?	█	5
Is Exciter & Station Use Metered or Estimated?	█	6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand	1/1/2002 0	8
Load Factor		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?	█	14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)		16
Monthly Net Generation --- kWh (000):		
January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?	█	40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?	█	47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars
(a)

Plant
(b)

Plant
(c)

Plant
(d)

Plant
(e)

NONE

STEAM PRODUCTION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

Boilers

Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)
NONE							
Total							<u>0</u>
							1

INTERNAL COMBUSTION GENERATION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

Prime Movers

Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)
NONE						
Total						<u>0</u>
						1

STEAM PRODUCTION PLANTS (cont.)

- 3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
- 4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated	<u>Rated Unit Capacity</u>		Total Rated	Total
				by Each Unit During Yr. (000's) (m)	kW (n)	kVA (o)	Plant Capacity (kW) (p)	Maximum Continuous Capacity (kW) (q)
				Total	0	0	0	0

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

- 3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated	<u>Rated Unit Capacity</u>		Total Rated	Total Maximum
		by Each Unit Generator During Yr. (000's) (j)	kW (k)	kVA (l)	Plant Capacity (kW) (m)	Continuous Plant Capacity (kW) (n)
		Total	0	0	0	0

1

HYDRAULIC GENERATING PLANTS

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE

HYDRAULIC GENERATING PLANTS (cont.)

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Operating Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		

SUBSTATION EQUIPMENT

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility Designation					(f)
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	BURGER K	COMMERCE	GLEN HILLS	HARTFORD	HARTFORD 2	1
Voltage--High Side	25	25	25	25	25	2
Voltage--Low Side	4	4	4	4	4	3
Num. Main Transformers in Operation	1	1	1	1	1	4
Capacity of Transformers in kVA	1,000	1,000	1,000	1,500	1,000	5
Number of Spare Transformers on Hand	0	1	0	0	0	6
15-Minute Maximum Demand in kW						7
Dt and Hr of Such Maximum Demand						8
Kwh Output						9

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation				(l)
	(h)	(i)	(j)	(k)	
Name of Substation	HWY AA	LOVERS LN	SLINGER RD	ASHINGTON	13
Voltage--High Side	25	25	25	25	14
Voltage--Low Side	4	4	4	4	15
Num. of Main Transformers in Operation	1	1	2	1	16
Capacity of Transformers in kVA	1,000	1,000	3,000	1,000	17
Number of Spare Transformers on Hand	0	0	0	0	18
15-Minute Maximum Demand in kW					19
Dt and Hr of Such Maximum Demand					20
Kwh Output					21

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation				(r)
	(n)	(o)	(p)	(q)	
Name of Substation					22
Voltage--High Side					23
Voltage--Low Side					24
Num. of Main Transformers in Operation					25
Capacity of Transformers in kVA					26
Number of Spare Transformers on Hand					27
15-Minute Maximum Demand in kW					28
Dt and Hr of Such Maximum Demand					29
Kwh Output					30

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,685	410	53,959	1
Acquired during year	50	11	1,800	2
Total	1,735	421	55,759	3
Retired during year	9	5	3,000	4
Sales, transfers or adjustments increase (decrease)	0	0	0	5
Number end of year	1,726	416	52,759	6
Number end of year accounted for as follows:				7
In customers' use	1,682	376	36,789	8
In utility's use	3	10	11,500	9
Inactive transformers on system		0	0	10
Locked meters on customers' premises	10			11
In stock	31	30	4,470	12
Total end of year	1,726	416	52,759	13

STREET LIGHTING EQUIPMENT

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
 2. Indicate size in watts, column(b).
 3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
NONE		0	0	1
Sodium Vapor	150	55	41,690	2
Sodium Vapor	151	106	75,042	3
Sodium Vapor	250	42	55,650	4
Total		203	172,382	
Ornamental				
Sodium Vapor	150	32	24,256	5
Total		32	24,256	
Other				
Mercury Vapor	175	7	9,275	6
Sodium Vapor	150	9	6,822	7
Sodium Vapor	151	11	8,338	8
Sodium Vapor	250	4	5,300	9
Sodium Vapor	251	1	1,325	10
Total		32	31,060	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

PURCHASED POWER (545)

INCREASE DUE TO ADDITIONAL PURCHASES AND INCREASED COST PER KW

LINE AND STATION LABOR (561)

DECREASE DUE TO ONE LESS LINE EMPLOYEE FOR ALL OF 2002

MAINTENANCE OF STRUCTURES AND EXPENSES (571)

INCREASE DUE TO ABANDONMENT OF SLINGER ROAD SUBSTATION AND REPLACEMENT WITH NEW STATION EQUIPMENT IN SAME LOCATION.

MAINTENANCE OF LINES (572)

INCREASE CAUSED BY ADDITIONAL WORK TO MAINTAIN LINES AND LINE PROBLEMS

MAINTENANCE OF TRANSFORMERS (573)

INCREASE CAUSED BY TRANSFORMER ON OAK ST FRAILURE.

MAINTENANCE OF STREET LIGHTING AND SIGNAL SYSTEMS (574)

IN 2001 STREET LIGHT HEADS WERE REPLACED BY THE UTILITY. IN 2002 NO LARGE SCALE HEAD REPLACEMENTS.

SUPPLIES AND EXPENSES (903)

INCREASE DUE TO ADDITIONAL POSTAGE CHARGES AND OFFICE OVERHEAD COST CHARGED BY VILLAGE

ADMINISTRATIVE AND GENERAL SALARIES (920)

DECREASE DUE TO CHANGE OVER OF 2 ADMINISTRATIVE EMPLOYEES

EMPLOYEE PENSIONS AND BENEFITS (926)

DECREASE DUE TO FEWER EMPLOYEES AS PER 561 AND 920

MISCELLANEOUS GENERAL EXPENSES (930)

IN 2001 UTILITY DONATED \$26,318.00 OF INVENTORY ITEMS TO TECH SCHOOL

TRANSPORTATION EXPENSES (933)

INCREASE DUE TO ADDITIONAL RENT CHARGES FOR GARAGE AND ADDITIONAL FUEL COSTS

Electric Utility Plant in Service (Page E-06)

STATION EQUIPMENT (362)

ADDITIONS 2002

1. SLINGER ROAD SUBSTAION 2 1000 KVA TRANSFORMERS

RETIREMENTS 2002

1. SLINGER ROAD SUBSTATION RETIRED 2500 KVA TRANSFORMER, REGULATORS, RECLOSURES AND STRUCTURES.

UNDERGROUND CONDUCTORS AND DEVICES (367)

ADDITIONS 2002

- 1. ALPS PRESERVE - 4.16
- 2. SCHLEISINGER VILLAGE - 24.9
- 3. SCHOOL EXTENSION - 24.9

ELECTRIC OPERATING SECTION FOOTNOTES

Transmission and Distribution Lines (Page E-08)

ADDITIONS: 4.16 KV

1. ALPS PRESERVE

ADDITIONS: 24.9 KV

1. SCHLEISINGER VILLAGE
 2. SCHOOL EXTENSION
-

Substation Equipment (Page E-21)

1. 15-MINUTE MAX DEMAND, DATE AND HR OF SUCH MAX DEMAND AND Kwh OUTPUT ARE NOT ENTERED BECAUSE SUBSTATIONS ARE NOT METERED INDIVIDUALLY.

2. IN 2002 REPLACED 1 - 2,500 KVA TRANSFORMER AT SLINGER ROAD SUBSTATION WITH 2 - 1,000 KVA TRANSFORMERS AND SCRAPED THE REGULATORS AND RECLOSURES CONNECTED TO THE 2,500 KVA TRANSFORMER.

Street Lighting Equipment (Page E-23)

1. KW SALES FOR STREET LIGHTS INCLUDE ONE SET OF STOP LIGHTS THAT USED 28,180 KW.

2. 17 STREET LIGHTS USE ENERGY FROM WE ENERGY: USAGE ADJUSTED FOR THESE.

3. AVERAGE USE 150 SODIUM - 758 KW
250 SODIUM - 1,325 KW

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sewage Operating Revenues		
Sewage Operating Revenues (621-626)	615,350	1
Total Sewage Operating Revenues	615,350	
Other Operating Revenues		
Forfeited Discounts (631)	3,120	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)	11,158	6
Amortization of Construction Grants (636)	67,743	7
Total Other Operating Revenues	82,021	
Total Operating Revenues	697,371	
Operation and Maintenance Expenses		
Operation Expenses (820-829)	146,363	8
Maintenance Expenses (831-834)	67,311	9
Customer Accounting & Collection Expenses (840-843)	8,512	10
Administrative and General Expenses (850-857)	103,287	11
Total Operation and Maintenance Expenses	325,473	
Other Operating Expenses		
Depreciation Expense (403)	203,778	12
Amortization Expense (404)	0	13
Taxes (408)	9,899	14
Total Other Operating Expenses	213,677	
Total Operating Expenses	539,150	
NET OPERATING INCOME	158,221	

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	0	0	0	1
Commercial Revenues	0	0	0	2
Industrial Revenues	0	0	0	3
Revenues from Public Authorities	0	0	0	4
Total Flat Rate Service to General Customers (621)	0	0	0	
Measured Service to General Customers (622)				
Residential Revenues	1,286	61,325	299,416	5
Commercial Revenues	129	20,902	103,621	6
Industrial Revenues	23	13,610	71,382	7
Revenues from Public Authorities	13	4,679	27,881	8
Total Measured Service to General Customers (622)	1,451	100,516	502,300	
Service to Public Authorities (623)	0	0	0	9
Service to Other Systems (624)	1	15,266	68,111	10
Other Sewerage Service (625)	4	6,809	44,939	11
Interdepartmental Service (626)	0	0	0	12
Total Sewage Operating Revenues	1,456	122,591	615,350	

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)
NONE	0	0	0	0 1

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	3,120	1
Other (specify):		
NONE		2
Total Customers Forfeited Discounts (631)	3,120	
Servicing of Customers Laterals (632):		
NONE		3
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		
NONE		4
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
NONE		5
Total Rent from Sewerage Property (634)	0	
Miscellaneous Operating Revenues (635):		
MAINT - HILLDALE SANITARY DIST	4,755	6
REPAIR SERVICE FOR INS	5,738	7
SPRINKLER PERMITS	10	8
CLEAN MAINS FOR OTHERS	610	9
DEGREASER	45	10
Total Miscellaneous Operating Revenues (635)	11,158	
Amortization of Construction Grants (636):		
AMORTIZATION DNR CONSTRUCTION GRANT	67,743	11
Total Amortization of Construction Grants (636)	67,743	

SEWER 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)	
OPERATION EXPENSES		
Supervision and Labor (820)	49,584	1
Power and Fuel for Pumping (821)	34,696	2
Power and Fuel for Aeration Equipment (822)	0	3
Chlorine (823)	553	4
Phosphorous Removal Chemicals (824)	0	5
Sludge Conditioning Chemicals (825)	30,805	6
Other Chemicals for Sewage Treatment (826)	9,207	7
Other Operating Supplies and Expenses (827)	13,687	8
Transportation Expenses (828)	7,831	9
Rents (829)	0	10
Total Operation Expenses	146,363	
MAINTENANCE EXPENSES		
Maintenance of Sewage Collection System (831)	25,476	11
Maintenance of Collection System Pumping Equipment (832)	0	12
Maintenance of Treatment and Disposal Plant Equipment (833)	32,893	13
Maintenance of General Plant Structures and Equipment (834)	8,942	14
Total Maintenance Expenses	67,311	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES		
Billing, Collecting and Accounting (840)	8,512	15
Flat Rate Inspections (841)	0	16
Meter Reading (842)	0	17
Uncollectible Accounts (843)	0	18
Total Customer Accounting & Collection Expenses	8,512	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (850)	19,470	19
Office Supplies and Expenses (851)	14,183	20
Outside Services Employed (852)	2,200	21
Insurance Expense (853)	6,679	22
Employees Pensions and Benefits (854)	50,661	23

SEWER 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)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Regulatory Commission Expenses (855)	4,640	24
Miscellaneous General Expenses (856)	1,264	25
Rents (857)	4,190	26
Total Administrative and General Expenses	103,287	
 Total Operation and Maintenance Expenses	 325,473	

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		8,580	1
Local and School Tax Equivalent on Meters Charged by Water Department		1,319	2
PSC Remainder Assessment		0	3
Other (specify): NONE		0	4
Total tax expense		<u>9,899</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 \$50,000 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	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
Total Intangible Plant	0	0	
COLLECTION SYSTEM			
Land and Land Rights (310)	0	0	4
Structures and Improvements (311)	0	0	5
Service Connections, Traps, and Accessories (312)	454,232	48,639	6
Collecting Mains and Accessories (313)	3,180,183	195,575	7
Interceptor Mains and Accessories (314)	380,321	0	8
Force Mains (315)	0	0	9
Other Collecting System Equipment (316)	25,092	0	10
Total Collection System	4,039,828	244,214	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	0	0	11
Structures and Improvements (321)	93,155	0	12
Receiving Wells (322)	0	0	13
Electric Pumping Equipment (323)	35,369	0	14
Other Power Pumping Equipment (324)	0	0	15
Miscellaneous Pumping Equipment (325)	0	0	16
Total Collection System Pumping Installations	128,524	0	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	8,206	0	17
Structures and Improvements (331)	1,221,209	0	18
Preliminary Treatment Equipment (332)	63,411	0	19
Primary Treatment Equipment (333)	0	0	20
Secondary Treatment Equipment (334)	295,728	0	21
Advanced Treatment Equipment (335)	3,552	0	22
Chlorination Equipment (336)	26,816	0	23
Sludge Treatment and Disposal Equipment (337)	640,718	0	24
Plant Site Piping (338)	150,005	0	25
Flow Metering and Monitoring Equipment (339)	135,454	0	26
Outfall Sewer Pipes (340)	17,279	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	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
Total Intangible Plant	0	0	0	
COLLECTION SYSTEM				
Land and Land Rights (310)	0	0	0	4
Structures and Improvements (311)	0	0	0	5
Service Connections, Traps, and Accessories (312)	0	0	502,871	6
Collecting Mains and Accessories (313)	24,368	0	3,351,390	7
Interceptor Mains and Accessories (314)	0	0	380,321	8
Force Mains (315)	0	0	0	9
Other Collecting System Equipment (316)	0	0	25,092	10
Total Collection System	24,368	0	4,259,674	
COLLECTION SYSTEM PUMPING INSTALLATIONS				
Land and Land Rights (320)	0	0	0	11
Structures and Improvements (321)	0	0	93,155	12
Receiving Wells (322)	0	0	0	13
Electric Pumping Equipment (323)	0	0	35,369	14
Other Power Pumping Equipment (324)	0	0	0	15
Miscellaneous Pumping Equipment (325)	0	0	0	16
Total Collection System Pumping Installations	0	0	128,524	
TREATMENT AND DISPOSAL PLANT				
Land and Land Rights (330)	0	0	8,206	17
Structures and Improvements (331)	0	0	1,221,209	18
Preliminary Treatment Equipment (332)	0	0	63,411	19
Primary Treatment Equipment (333)	0	0	0	20
Secondary Treatment Equipment (334)	0	0	295,728	21
Advanced Treatment Equipment (335)	0	0	3,552	22
Chlorination Equipment (336)	0	0	26,816	23
Sludge Treatment and Disposal Equipment (337)	0	0	640,718	24
Plant Site Piping (338)	0	0	150,005	25
Flow Metering and Monitoring Equipment (339)	0	0	135,454	26
Outfall Sewer Pipes (340)	0	0	17,279	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 \$50,000 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	0	28
Total Treatment and Disposal Plant	2,562,378	0	
GENERAL PLANT			
Land and Land Rights (370)	0	0	29
Structures and Improvements (371)	0	0	30
Office Furniture and Equipment (372)	21,185	8,882	31
Computer Equipment (372.1)	0	0	32
Transportation Equipment (373)	89,107	0	33
Other General Equipment (379)	161,785	0	34
Other Tangible Property (390)	0	0	35
Total General Plant	272,077	8,882	
Total utility plant in service directly assignable	7,002,807	253,096	
Common Utility Plant Allocated to Sewer Department	0	0	36
Total utility plant in service	7,002,807	253,096	

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	0	0 28
Total Treatment and Disposal Plant	0	0	2,562,378
GENERAL PLANT			
Land and Land Rights (370)	0	0	0 29
Structures and Improvements (371)	0	0	0 30
Office Furniture and Equipment (372)	0	0	30,067 31
Computer Equipment (372.1)	0	0	0 32
Transportation Equipment (373)	0	0	89,107 33
Other General Equipment (379)	0	0	161,785 34
Other Tangible Property (390)	0	0	0 35
Total General Plant	0	0	280,959
Total utility plant in service directly assignable	24,368	0	7,231,535
Common Utility Plant Allocated to Sewer Department	0	0	0 36
Total utility plant in service	24,368	0	7,231,535

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)	
Sewer	4.000		40	0	520	560	16	1
Sewer	6.000	52	0	0	409	461	47	2
Sewer	8.000		0	0	3	3	0	3
Total Utility		52	40	0	932	1,024	63	

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)	
4.000	0	0	0	2,832	2,832	1
6.000	0	0	0	2,662	2,662	2
8.000	0	1,273	0	82,266	83,539	3
10.000	0	1,023	0	2,564	3,587	4
12.000	0	0	0	10,850	10,850	5
15.000	0	0	0	4,733	4,733	6
18.000	0	0	0	3,090	3,090	7
24.000	0	0	0	350	350	8
30.000	0	0	0	2,100	2,100	9
Total Utility	0	2,296	0	111,447	113,743	

SEWER OPERATING SECTION FOOTNOTES

Sewage Operating Revenues (Page N-02)

OTHER SEWERAGE SERVICE (625) - INCREASED BECAUSE SEPTIC AND HOLDING TANK HAULERS ALLOWED TO DUMP ENTIRE YEAR AT ABOUT 50,000 GALLONS PER WORKING DAY.

Sewer Operation & Maintenance Expenses (Page N-05)

SUPERVISION AND LABOR (820)
IN 2002 ADDITIONAL TIME SPENT IN LAB AND RESEARCH IN PLANT UPGRADE DESIGN

SLUDGE CONDITIONING CHEMICALS AND HAULING (825)
DECREASE BECAUSE IN 2001 ADDITIONAL HAULING OF SLUDGE

TRANSPORTATION EXPENSES (828)
COMPLETE YEAR OF OPERATING JET/VAC OUT OF WARRENTY

MAINTENANCE OF TREATMENT AND DISPOSAL PLANT EQUIPMENT (833)
IN 2002 REBUILT VARIOUS PUMPS THAT FAILED

ADMINISTRATIVE AND GENERAL SALARIES (850)
REALLOCATION OF SALARIES OF ADMINISTRATIVE TIME TO REFLECT ACTUAL TIME SPENT IN DEPARTMENT.

Sewer Utility Plant in Service (Page N-07)

SERVICE CONNECTIONS, TRAPS, AND ACCESSORIES (312)
ADDITIONS 2002:

- | | |
|----------------------------|--------|
| 1. ALPS PRESERVE | 18,612 |
| 2. SCHLEISINGER VILLAGE | 8,823 |
| 3. FINAL KETTLE MORaine DR | 21,204 |

COLLECTING MAINS AND ACCESSORIES (313)
ADDITIONS 2002:

- | | |
|----------------------------|---------|
| 1. SLINGER RD | 106,106 |
| 2. FINAL KETTLE MORaine DR | 34,343 |
| 3. SCHLEISINGER VILLAGE | 45,091 |

- RETIREMENTS 2002:
- | | |
|---------------|--------|
| 1. SLINGER RD | 24,368 |
|---------------|--------|
-

Sewer Services (Page N-09)

1. ADJUSTMENTS REFLECT COMPLETION OF INVENTORY OF ALL EXISTING SEWER SERVICES.

2. ADDITIONS 2002
- A. ALPS PRESERVE - ADDITION OF 9 - 4 INCH LATERALS PAID FOR BY DEVELOPER - 2067.98 EACH
 - B. SCHLEISINGER VILLAGE PHASE II & III - ADDITION OF 31 - 4 INCH LATERALS PAID FOR BY DEVELOPER - 547.84 EACH

3. ALPS PRESERVE COST ARE HIGH BECAUSE THEY WERE INSTALLED IN AN EXISTING STREET

SEWER OPERATING SECTION FOOTNOTES

Sewer Mains (Page N-10)

ADDITIONS 2002

- | | | |
|--|---------|-----------|
| 1. SCHLEISINGER VILLAGE PHASE II & III | 8 INCH | 1273 FEET |
| 2. SLINGER ROAD | 10 INCH | 1023 FEET |

RETIREMENTS 2002

- | | | |
|-----------------|--------|-----------|
| 1. SLINGER ROAD | 8 INCH | 1023 FEET |
|-----------------|--------|-----------|

ADJUSTMENTS 2002

- | | | |
|-------------------------------------|--|--|
| 1. 2001 FIRST OF YEAR CARRY FORWARD | | |
|-------------------------------------|--|--|
-