



3015 (02-09-04)

ANNUAL REPORT

OF

Name: VILLAGE OF SOLDIERS GROVE MUNICIPAL WATER UTILITY

Principal Office: P.O. BOX 121
SOLDIERS GROVE, WI 54655

For the Year Ended: DECEMBER 31, 2002

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: VILLAGE OF SOLDIERS GROVE MUNICIPAL WATER UTILITY

Utility Address: P.O. BOX 121
SOLDIERS GROVE, WI 54655

When was utility organized? 1/1/1997

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: ARDELLE KNUTSON

Title: VILLAGE CLERK

Office Address:

P.O. BOX 121
SOLDIERS GROVE, WI 54655

Telephone: (608) 624 - 3264

Fax Number: (608) 624 - 5209

E-mail Address:

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

Name: JOHN E VIG

Title: PARTNER IN CHARGE

Office Address: VIG & ASSOCIATES, LLC

117 WEST COURT STREET
P.O. BOX 271
VIROQUA, WI 54665

Telephone: (608) 637 - 2082

Fax Number: (608) 637 - 3021

E-mail Address: jackv@frontiernet.net

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

Name: LAUREL HESTETUNE

Title: PRESIDENT

Office Address:

P.O. BOX 121
SOLDIERS GROVE, WI 54655

Telephone: (608) 624 - 3264

Fax Number: (608) 624 - 5209

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: JOHN E VIG

Title: PARTNER IN CHARGE

Office Address: VIG & ASSOCIATES
117 WEST COURT
P.O. BOX 271
VIROQUA, WI 54665

Telephone: (608) 637 - 2082

Fax Number: (608) 637 - 3021

E-mail Address: jackv@frontiernet.net

Date of most recent audit report:

Period covered by most recent audit:

Names and titles of utility management including manager or superintendent:

Name: VINCENT L GROOM

Title: SUPERINTENDENT

Office Address:

P.O. BOX 121
SOLDIERS GROVE, WI 54655

Telephone: (608) 624 - 3264

Fax Number: (608) 624 - 5209

E-mail Address:

Name of utility commission/committee: VILLAGE BOARD

Names of members of utility commission/committee:

- SHAYNE CHAPMAN, TRUSTEE
- ROBERT FROISETH, TRUSTEE
- LAUREL HESTETUNE, PRESIDENT
- ROSIE MC CULLOCH, TRUSTEE
- JERRY MORAN, TRUSTEE
- PAUL OLSON, TRUSTEE
- STANLEY TURBEN, TRUSTEE

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	105,985	107,347	1
Operating Expenses:			
Operation and Maintenance Expense (401)	25,515	27,606	2
Depreciation Expense (403)	24,750	20,550	3
Amortization Expense (404)	0	0	4
Taxes (408)	30,725	30,912	5
Total Operating Expenses	80,990	79,068	
Net Operating Income	24,995	28,279	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	24,995	28,279	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	3,418	5,307	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	3,418	5,307	
Total Income	28,413	33,586	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	28,413	33,586	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	565	1,223	13
Amortization of Debt Discount and Expense (428)	0		14
Amortization of Premium on Debt--Cr. (429)	0		15
Interest on Debt to Municipality (430)	4,938	5,687	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0		18
Total Interest Charges	5,503	6,910	
Net Income	22,910	26,676	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	238,813	212,137	19
Balance Transferred from Income (433)	22,910	26,676	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	261,723	238,813	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON INVESTMENTS	3,240	4
INTEREST ON DELINQUENT UTILITIES	178	5
Total (Acct. 419):	3,418	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	105,985	0	0	0	105,985	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	105,985	0	0	0	105,985	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,313,668	1,314,668	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	219,181	194,854	2
Net Utility Plant	1,094,487	1,119,814	
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)	500	493	7
Total Other Property and Investments	500	493	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	219,250	175,134	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	13,728	13,383	11
Other Accounts Receivable (143)	3,884	4,405	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	3,616	7,765	14
Materials and Supplies (150)	3,532	3,532	15
Prepayments (165)	130	136	16
Other Current and Accrued Assets (170)	3,461	7,020	17
Total Current and Accrued Assets	247,601	211,375	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	1,342,588	1,331,682	

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)	297,137	280,487	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	261,723	238,813	23
Total Proprietary Capital	558,860	519,300	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	90,000	105,000	25
Other long-Term Debt (224)	4,925	14,925	26
Total Long-Term Debt	94,925	119,925	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)		870	28
Payables to Municipality (233)	17,735	19,181	29
Customer Deposits (235)			30
Taxes Accrued (236)	2,539	3,362	31
Interest Accrued (237)	1,977	2,492	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	22,251	25,905	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	666,552	666,552	38
Total Liabilities and Other Credits	1,342,588	1,331,682	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,313,668	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,313,668	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	219,181	0	0	0	9
Total Accumulated Provision	219,181	0	0	0	
Net Utility Plant	1,094,487	0	0	0	

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

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	194,854				194,854	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	24,750				24,750	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	577				577	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	25,327	0	0	0	25,327	13
Debits during year						14
Book cost of plant retired	1,000				1,000	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	1,000	0	0	0	1,000	19
Balance End of Year	219,181	0	0	0	219,181	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	1.67%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	3,532	3,532
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	3,532	3,532

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	280,487	1
Changes during year (explain):		
CASH CONTRIBUTION FOR PAST COSTS	16,650	2
Balance end of year	<u><u>297,137</u></u>	

BONDS (ACCT. 221)

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

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

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
ADVANCE FROM MUNICIPALITY	08/28/1998	08/10/2003	5.00%	90,000	1
Total for Account 223				90,000	
Other Long-Term Debt (224)					
GENERAL OBLIGATION PROM. NOTE	07/09/1998	08/10/2003	5.15%	4,925	2
Total for Account 224				4,925	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	3,362	1
Accruals:		
Charged water department expense	30,725	2
Charged electric department expense	0	3
Charged sewer department expense	147	4
Other (explain):		
NONE	0	5
Total Accruals and other credits	30,872	
Taxes paid during year:		
County, state and local taxes	30,700	6
Social Security taxes	887	7
PSC Remainder Assessment	108	8
Other (explain):		
NONE		9
Total payments and other debits	31,695	
Balance end of year	2,539	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
WATER ADVANCE	2,187	4,938	5,250	1,875	2
Subtotal	2,187	4,938	5,250	1,875	
Other long-Term Debt (224)					
GENERAL OBLIGATION DEBT	305	565	768	102	3
Subtotal	305	565	768	102	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	2,492	5,503	6,018	1,977	

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	666,552	0	0	0	0	666,552	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	666,552	0	0	0	0	666,552	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	312,953					312,953	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
FMHA DEBT SERVICE AND REDEMPTION	500	3
Total (Acct. 125):	500	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	13,728	5
Electric	0	6
Sewer (Regulated)	0	7
Other (specify):		
NONE	0	8
Total (Acct. 142):	13,728	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
UTILITY BILLS ON TAX ROLL	1,259	11
MISCELLANEOUS RECEIVABLES	475	12
CUSTOMER COST FOR WATER SERVICE	2,150	13
Total (Acct. 143):	3,884	
Receivables from Municipality (145):		
DUE FROM GENERAL-FIRE PROTECTION	2,288	14
DUE FROM SEWER-WATER/SEWER ALLOCATION	1,328	15
Total (Acct. 145):	3,616	
Prepayments (165):		
INSURANCE	130	16
Total (Acct. 165):	130	
Extraordinary Property Losses (182):		
NONE		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		18
Total (Acct. 183):	0	
Payables to Municipality (233):		
DUE TO GENERAL-PAYROLL AND RELATED BENEFITS	16,107	19
DUE TO SEWER-PSC REMAINDER PAID BY SEWER	236	20
DUE TO GENERAL-INSURANCE	1,392	21
Total (Acct. 233):	17,735	
Other Deferred Credits (253):		
NONE		22
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	1,314,168	0	0	0	1,314,168	1
Materials and Supplies	3,532	0	0	0	3,532	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	207,017	0	0	0	207,017	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	666,552	0	0	0	666,552	6
Other (specify):						
NONE					0	7
Average Net Rate Base	444,131	0	0	0	444,131	
Net Operating Income	24,995	0	0	0	24,995	8
Net Operating Income as a percent of Average Net Rate Base						
	5.63%	N/A	N/A	N/A	5.63%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	288,812	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	250,268	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	539,080	
Net Income		
Net Income	22,910	5
Percent Return on Proprietary Capital	4.25%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

NONE

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

Signature Page (Page ii)

(Vig & Associates, LLC Letterhead)

To the Members of the Board of Trustees
of the Village of Soldiers Grove
Soldiers Grove, Wisconsin 54655

We have compiled the balance sheets of the Village of Soldiers Grove Municipal Water Utility as of December 31, 2002 and 2001, and the related statements of income and retained earnings for the years then ended, included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. We have also compiled the supplementary information presented in the prescribed form.

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

These financial statements and the supplementary information are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from generally accepted accounting principles. Accordingly, the financial statements and supplementary information are not designed for those who are not informed about such differences.

Vig & Associates, LLC
March 26, 2003

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

December 5, 2003

Ms. Ardelle Knutson, Village Clerk
Soldiers Grove Municipal Water Utility
P.O. Box 121
Soldiers Grove, WI 54655-0121

2002 Analytical Review DWCCA-5520-ELE

Dear Ms. Knutson:

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:

The amount reported for Utility Plant Jan. 1 on Page W-7 does not agree with the amount reported for plant on Page F-6 of the prior year report. The difference is immaterial because the 1994 amount was used for property tax equivalent. However, in the future, please use the correct amount in the property tax equivalent calculation.

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\5520
Soldiers Grove.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	105,076	1
Total Sales of Water	105,076	
Other Operating Revenues		
Forfeited Discounts (470)	306	2
Other Water Revenues (474)	603	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	909	
Total Operating Revenues	105,985	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	10,761	5
General Operating Expenses (680-690)	14,754	6
Total Operation and Maintenance Expenses	25,515	
Other Operating Expenses		
Depreciation Expense (403)	24,750	7
Amortization Expense (404)	0	8
Taxes (408)	30,725	9
Total Other Operating Expenses	55,475	
Total Operating Expenses	80,990	
NET OPERATING INCOME	24,995	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	192	8,273	29,736	4
Commercial	29	5,116	16,890	5
Industrial	1	3,471	7,870	6
Total Metered Sales to General Customers (461)	222	16,860	54,496	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		48,483	8
Other Sales to Public Authorities (464)	13	239	2,097	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	236	17,099	105,076	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------	----------------------------------	--	-------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	48,483	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	48,483	
Forfeited Discounts (470):		
Customer late payment charges	306	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	306	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	603	7
Other (specify):		
NONE		8
Total Other Water Revenues (474)	603	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	5,828	1
Purchased Water (610)	0	2
Fuel or Power Purchased for Pumping (620)	2,718	3
Chemicals (630)	1,007	4
Supplies and Expenses (640)	732	5
Repairs of Water Plant (650)	476	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	10,761	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	4,691	8
Office Supplies and Expenses (681)	349	9
Outside Services Employed (682)	3,046	10
Insurance Expense (684)	1,917	11
Employees Pensions and Benefits (686)	4,701	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	50	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	14,754	
 Total Operation and Maintenance Expenses	 25,515	

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		29,877	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		147	2
Net property tax equivalent		29,730	
Social Security		887	3
PSC Remainder Assessment		108	4
Other (specify): NONE			5
Total tax expense		<u>30,725</u>	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Crawford				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.214000				3
County tax rate	mills		6.582210				4
Local tax rate	mills		1.677400				5
School tax rate	mills		12.428970				6
Voc. school tax rate	mills		2.002440				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		22.905020				10
Less: state credit	mills		1.294040				11
Net tax rate	mills		21.610980				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		1.677400				14
Combined School Tax Rate	mills		14.431410				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		16.108810				17
Total Tax Rate	mills		22.905020				18
Ratio of Local and School Tax to Total	dec.		0.703287				19
Total tax net of state credit	mills		21.610980				20
Net Local and School Tax Rate	mills		15.198728				21
Utility Plant, Jan. 1	\$	1,303,547	1,303,547				22
Materials & Supplies	\$	3,532	3,532				23
Subtotal	\$	1,307,079	1,307,079				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,307,079	1,307,079				26
Assessment Ratio	dec.		0.934000				27
Assessed Value	\$	1,220,812	1,220,812				28
Net Local & School Rate	mills		15.198728				29
Tax Equiv. Computed for Current Year	\$	18,555	18,555				30
Tax Equivalent per 1994 PSC Report	\$	29,877					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	29,877					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	75		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	42,433		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	42,508	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	51,219		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	16,835		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	68,054	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	5,711		23
Total Water Treatment Plant	5,711	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	47,718		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			75 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			42,433 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	42,508
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			51,219 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			16,835 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	68,054
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			5,711 23
Total Water Treatment Plant	0	0	5,711
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			47,718 24
Structures and Improvements (341)			0 25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	125,474		26
Transmission and Distribution Mains (343)	803,539		27
Fire Mains (344)	0		28
Services (345)	123,619		29
Meters (346)	19,737		30
Hydrants (348)	58,566		31
Other Transmission and Distribution Plant (349)	119		32
Total Transmission and Distribution Plant	1,178,772	0	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	3,856		36
Transportation Equipment (373)	11,000		37
Other General Equipment (379)	4,767		38
Other Tangible Property (390)	0		39
Total General Plant	19,623	0	
Total utility plant in service directly assignable	1,314,668	0	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,314,668	0	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			125,474 26
Transmission and Distribution Mains (343)			803,539 27
Fire Mains (344)			0 28
Services (345)			123,619 29
Meters (346)	1,000		18,737 30
Hydrants (348)			58,566 31
Other Transmission and Distribution Plant (349)			119 32
Total Transmission and Distribution Plant	1,000	0	1,177,772
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			3,856 36
Transportation Equipment (373)			11,000 37
Other General Equipment (379)			4,767 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	19,623
Total utility plant in service directly assignable	1,000	0	1,313,668
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	1,000	0	1,313,668

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Sources of Water Supply					
Month	Purchased Water	Surface Water	Ground Water	Total Gallons	
(a)	Gallons	Gallons	Gallons	All Methods	
	(000's)	(000's)	(000's)	(000's)	
(a)	(b)	(c)	(d)	(e)	
January			1,649	1,649	1
February			1,493	1,493	2
March			1,657	1,657	3
April			1,622	1,622	4
May			1,621	1,621	5
June			1,610	1,610	6
July			1,789	1,789	7
August			1,661	1,661	8
September			1,622	1,622	9
October			1,584	1,584	10
November			1,589	1,589	11
December			1,543	1,543	12
Total annual pumpage	0	0	19,440	19,440	
Less: Water sold				17,099	13
Volume pumped but not sold				2,341	14
Volume sold as a percent of volume pumped				88%	15
Volume used for water production, water quality and system maintenance				220	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales				15	18
Total volume not sold but accounted for				235	19
Volume pumped but unaccounted for				2,106	20
Percent of water lost				11%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				110	23
Date of maximum: 2/1/2002					24
Cause of maximum:					25
Flushing hydrants/Reservoir cleaning					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				19	26
Date of minimum: 1/7/2002					27
Total KWH used for pumping for the year				29,832	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)	
MILL STREET	1	363	10	6,000	Yes	1
NEW WELL ROAD	2	490	10	6,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	1	2	1
Location	101 MILL STREET	301 NEW WELL ROAD	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	F-M	F-M	5
Year Installed	1941	1979	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	456	220	8
Pump Motor or Standby Engine Mfr	F-M	F-M	9
Year Installed	1941	1979	10
Type	ELECTRIC	ELECTRIC	11
Horsepower	25	25	12
			13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1	2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	3
Year constructed	1997	1997	4
Primary material (earthen, steel, concrete, other)	OTHER	STEEL	5
Elevation difference in feet (See Headnote 3.)	80	73	6
Total capacity in gallons (actual)	32,000	100,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	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.)	1.0000	1.0000	12
Is a corrosion control chemical used (yes, no)?	N	N	13
Is water fluoridated (yes, no)?	Y	Y	14

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	0.750	240	0	0	0	240	1
M	D	1.000	560	0	0	0	560	2
M	D	2.000	750	0	0	0	750	3
M	D	4.000	1,194	0	0	0	1,194	4
M	D	6.000	14,005	0	0	0	14,005	5
M	D	8.000	22,125	0	0	0	22,125	6
Total Within Municipality			38,874	0	0	0	38,874	
Total Utility			38,874	0	0	0	38,874	

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	199	0	0	0	199	15	1
M	1.000	43	0	0	0	43	20	2
M	1.250	4	0	0	0	4		3
M	1.500	6	0	0	0	6		4
M	2.000	3	0	0	0	3		5
M	4.000	3	0	0	0	3		6
Total Utility		258	0	0	0	258	35	

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 (a).
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	241	0	40	0	201	40	1
0.750	9	0	0	0	9	0	2
1.000	17	0	0	0	17	0	3
1.250	7	0	0	0	7	0	4
1.500	5	0	0	0	5	0	5
2.000	3	0	0	0	3	0	6
4.000	3	0	0	0	3	0	7
Total:	285	0	40	0	245	40	

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	188	1	0	4	0	8	201	1
0.750	3	3	0	3	0	0	9	2
1.000	2	11	0	4	0	0	17	3
1.250	0	6	0	1	0	0	7	4
1.500	0	5	0	0	0	0	5	5
2.000	0	3	0	0	0	0	3	6
4.000	0	1	1	1	0	0	3	7
Total:	193	30	1	13	0	8	245	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	61				61	2
Total Fire Hydrants	61	0	0	0	61	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:	61
Number of distribution system valves end of year:	135
Number of distribution valves operated during year:	135

WATER OPERATING SECTION FOOTNOTES

NONE