



3013 (02-09-04)

ANNUAL REPORT

OF

Name: STEVENS POINT MUNICIPAL WATER UTILITY

Principal Office: 300 BLISS AVE.
P.O. BOX 243
STEVENS POINT, WI 54481-0243

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: STEVENS POINT MUNICIPAL WATER UTILITY

Utility Address: 300 BLISS AVE.
P.O. BOX 243
STEVENS POINT, WI 54481-0243

When was utility organized? 7/1/1922

Report any change in name:

Effective Date:

Utility Web Site: stevenspointwaterdpt.org

Utility employee in charge of correspondence concerning this report:

Name: MRS KIM M. HALVERSON
Title: ADMINISTRATIVE SERVICES MANAGER

Office Address:
300 BLISS AVE.
P.O. BOX 0243
STEVENS POINT, WI 54481-0243

Telephone: (715) 345 - 5265

Fax Number: (715) 345 - 5369

E-mail Address: khalverson@choiceonemail.com

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: MR. PAUL C ADAMSKI
Title: COMMISSION PRESIDENT

Office Address:
3117 DELLA ST
STEVENS POINT, WI 54481

Telephone: (715) 344 - 8901

Fax Number:

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. JOHN ANDRES

Title: CPA PARTNER

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP
TEN TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address:

Date of most recent audit report: 3/11/2003

Period covered by most recent audit: 01/01/2002-12/31/2002

Names and titles of utility management including manager or superintendent:

Name: MR GREGORY R. DISHER

Title: DIRECTOR

Office Address:

300 BLISS AVE.
P.O. BOX 0243
STEVENS POINT, WI 54481-0243

Telephone: (715) 345 - 5260

Fax Number: (715) 345 - 5369

E-mail Address: gdisher@choiceonemail.com

Name: MRS KIM M. HALVERSON

Title: ADMINISTRATIVE SERVICES MANAGER

Office Address:

300 BLISS AVE.
P.O. BOX 0243
STEVENS POINT, WI 54401-0243

Telephone: (715) 345 - 5265

Fax Number: (715) 345 - 5369

E-mail Address: khalverson@choiceonemail.com

Name of utility commission/committee: STEVENS POINT BOARD OF WATER & SEWAGE COMMISSION

Names of members of utility commission/committee:

- MR PAUL ADAMSKI, PRESIDENT
- DR EDWARD BANCKER,
- MR DAVID ECKHOLM
- MRS ANN SHANNON
- MR EUGENE TUBBS, SECERETARY

Is sewer service rendered by the utility? YES

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

Date of Ordinance:

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

IDENTIFICATION AND OWNERSHIP

of water or sewer treatment plant)? NO

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

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)	2,589,037	2,535,758	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,212,707	1,224,584	2
Depreciation Expense (403)	518,774	412,592	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	448,681	402,610	5
Total Operating Expenses	2,180,162	2,039,786	
Net Operating Income	408,875	495,972	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	408,875	495,972	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	1,563	(8,163)	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	45,473	110,091	10
Miscellaneous Nonoperating Income (421)	4,937	416	11
Total Other Income	51,973	102,344	
Total Income	460,848	598,316	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	708	8,412	13
Total Miscellaneous Income Deductions	708	8,412	
Income Before Interest Charges	460,140	589,904	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	5,546	6,828	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	75,976	103,841	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	81,522	110,669	
Net Income	378,618	479,235	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	8,623,644	8,144,409	20
Balance Transferred from Income (433)	378,618	479,235	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)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	9,002,262	8,623,644	

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):		
INTEREST ON BANK ACCOUNTS AND CDS	45,473	5
Total (Acct. 419):	45,473	
Miscellaneous Nonoperating Income (421):		
TIMBER SALES	4,937	6
Total (Acct. 421):	4,937	
Miscellaneous Amortization (425):		
NONE	0	7
Total (Acct. 425):	0	
Other Income Deductions (426):		
TIMBER SALES EXPENSE	708	8
Total (Acct. 426):	708	
Miscellaneous Credits to Surplus (434):		
NONE	0	9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE	0	10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	0	11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE	0	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)	11,557				11,557	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	7,038				7,038	2
Payroll	2,008				2,008	3
Materials	179				179	4
Taxes	0				0	5
Other (list by major classes):						
SOC SEC, WORK/COMP & OVERHEAD	415				415	6
TRANSPORTATION EXPENSE	30				30	7
TOOLS & WORK & POWER EQUIPMENT	324				324	8
Total costs and expenses	9,994	0	0	0	9,994	
Net income (or loss)	1,563	0	0	0	1,563	

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	2,589,037	0	0	0	2,589,037	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	1,104	0	0	0	1,104	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE	0	0	0	0	0	6
Revenues subject to Wisconsin Remainder Assessment	2,587,933	0	0	0	2,587,933	

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	452,679	18,761	471,440	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	117,062		117,062	5
Merchandising and jobbing	2,837		2,837	6
Other nonutility expenses			0	7
Water utility plant accounts	6,881		6,881	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts	18,761	(18,761)	0	18
All other accounts			0	19
Total Payroll	598,220	0	598,220	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	23,842,943	23,460,431	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	4,200,303	3,673,930	2
Net Utility Plant	19,642,640	19,786,501	
Utility Plant Acquisition Adjustments (117-118)	0	0	3
Other Utility Plant Adjustments (119)	0	0	4
Total Net Utility Plant	19,642,640	19,786,501	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	416,794	398,316	9
Total Other Property and Investments	416,794	398,316	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	508,586	847,837	10
Special Deposits (132-134)	1,500	1,500	11
Working Funds (135)	400	400	12
Temporary Cash Investments (136)	900,004	1,050,000	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	379,509	357,389	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	412,855	418,483	18
Materials and Supplies (151-163)	196,298	200,422	19
Prepayments (165)	20,923	18,315	20
Interest and Dividends Receivable (171)	1,172	4,198	21
Accrued Utility Revenues (173)	87,648	94,266	22
Miscellaneous Current and Accrued Assets (174)	0	0	23
Total Current and Accrued Assets	2,508,895	2,992,810	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	13,215	18,761	24
Other Deferred Debits (182-186)	347,377	176,328	25
Total Deferred Debits	360,592	195,089	
Total Assets and Other Debits	22,928,921	23,372,716	

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)	2,073,841	2,073,841	26
Appropriated Earned Surplus (215)	0	0	27
Unappropriated Earned Surplus (216)	9,002,262	8,623,644	28
Total Proprietary Capital	11,076,103	10,697,485	
LONG-TERM DEBT			
Bonds (221-222)	0	0	29
Advances from Municipality (223)	1,831,850	2,193,950	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	1,831,850	2,193,950	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	93,984	207,464	33
Payables to Municipality (233)	60,036	604,485	34
Customer Deposits (235)	0	0	35
Taxes Accrued (236)	428,214	381,774	36
Interest Accrued (237)	12,275	26,461	37
Matured Long-Term Debt (239)	0	0	38
Matured Interest (240)	0	0	39
Tax Collections Payable (241)	0	0	40
Miscellaneous Current and Accrued Liabilities (242)	0	0	41
Total Current and Accrued Liabilities	594,509	1,220,184	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	0	0	43
Other Deferred Credits (253)	0	0	44
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)	0	0	45
Injuries and Damages Reserve (262)	0	0	46
Pensions and Benefits Reserve (263)	116,581	132,536	47
Miscellaneous Operating Reserves (265)	0	0	48
Total Operating Reserves	116,581	132,536	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	9,309,879	9,128,561	49
Total Liabilities and Other Credits	22,928,922	23,372,716	

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)	23,818,943	0	0	0	1
Utility Plant Purchased or Sold (102)	0				2
Utility Plant in Process of Reclassification (103)	0				3
Utility Plant Leased to Others (104)	0				4
Property Held for Future Use (105)	24,000				5
Completed Construction not Classified (106)	0				6
Construction Work in Progress (107)	0				7
Total Utility Plant	23,842,943	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	4,200,303	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)	0				9
Accumulated Provision for Depreciation of Property Held for Future Use (113)	0				10
Accumulated Provision for Amortization of Utility Plant in Service (114)	0				11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)	0				12
Accumulated Provision for Amortization of Property Held for Future Use (116)	0				13
Total Accumulated Provision	4,200,303	0	0	0	
Net Utility Plant	19,642,640	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 111)

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	3,673,930				3,673,930	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	518,774				518,774	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	43,602				43,602	6
Accruals charged other						7
accounts (specify):						8
CLEARING ACCOUNTS	42,140				42,140	9
Salvage	6,290				6,290	10
Other credits (specify):						11
NONE	0				0	12
Total credits	610,806	0	0	0	610,806	13
Debits during year						14
Book cost of plant retired	71,455				71,455	15
Cost of removal	12,977				12,977	16
Other debits (specify):						17
NONE	0				0	18
Total debits	84,432	0	0	0	84,432	19
Balance End of Year	4,200,304	0	0	0	4,200,304	20
						21
						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 (151)	0	0	0	0	0	0
Fuel stock expenses (152)	0	0	0	0	0	0
Plant mat. & oper. sup. (154)	0	0	0	0	0	0
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility (154)	194,178	197,599
Sewer utility (154)	0	0
Heating utility (154)	0	0
Gas utility (154)	0	0
Merchandise (155)	0	0
Other materials & supplies (156)	2,120	2,823
Stores expense (163)	0	0
Total Materials and Supplies	196,298	200,422

**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)				
DEBT ISSUE COSTS	0	3439	11,557	1
DEBT ISSUE COSTS 1999A	0	2106	1,658	2
Total			13,215	
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	2,073,841	1
Changes during year (explain):		
NONE	0	2
Balance end of year	<u><u>2,073,841</u></u>	

BONDS (ACCTS. 221 AND 222)

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)
Total Reacquired Bonds (Account 222)				0
				1
				0
				0

Net amount of bonds outstanding December 31: 0

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	05/01/1999	11/01/2009	4.09%	1,555,000	1
ADVANCE FROM MUNICIPALITY	05/01/1994	05/01/2004	5.38%	276,850	2
Total for Account 223				<u>1,831,850</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	381,774	1
Accruals:		
Charged water department expense	448,681	2
Charged electric department expense	0	3
Charged sewer department expense	26,011	4
Other (explain):		
NONE	0	5
Total Accruals and other credits	474,692	
Taxes paid during year:		
County, state and local taxes	381,774	6
Social Security taxes	44,029	7
PSC Remainder Assessment	2,449	8
Other (explain):		
NONE	0	9
Total payments and other debits	428,252	
Balance end of year	428,214	

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	0	0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0	0	0	0	2
1999 BOND INTEREST FOR WELL 4 TREATMENT PLANT	13,268	64,409	67,178	10,499	3
1994 BOND INTEREST FOR WELL 10 INSTALLATION	3,568	11,567	13,359	1,776	4
2001 BOND INTEREST FOR HWY 10 CONSTRUCTION	9,625	0	9,625	0	5
Subtotal	26,461	75,976	90,162	12,275	
Other Long-Term Debt (224)					
NONE	0	0	0	0	6
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0	0	0	0	7
Subtotal	0	0	0	0	
Total	26,461	75,976	90,162	12,275	

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	9,128,561	0	0	0	0	9,128,561	1
Add credits during year:							
For Services	47,425					47,425	2
For Mains	133,893					133,893	3
Other (specify):							
NONE	0					0	4
Deduct charges (specify):							
NONE	0					0	5
Balance End of Year	9,309,879	0	0	0	0	9,309,879	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	687,008					687,008	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	0	1
Total (Acct. 123):	0	
Other Investments (124):		
NONE	0	2
Total (Acct. 124):	0	
Sinking Funds (125):		
NONE	0	3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE	0	4
Total (Acct. 126):	0	
Other Special Funds (128):		
RESTRICTED CAHS FROM PAPER MILL ACCOUNT FOR DEBT SERVICE	416,794	5
Total (Acct. 128):	416,794	
Interest Special Deposits (132):		
NONE	0	6
Total (Acct. 132):	0	
Other Special Deposits (134):		
PAYROLL FUND CONTINUAL BALANCE TO REDUCE BANK FEES	1,500	7
Total (Acct. 134):	1,500	
Notes Receivable (141):		
NONE	0	8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	379,509	9
Electric	0	10
Sewer (Regulated)	0	11
Other (specify):		
NONE	0	12
Total (Acct. 142):	379,509	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	0	13
Merchandising, jobbing and contract work	0	14
Other (specify):		
NONE	0	15
Total (Acct. 143):	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)
Receivables from Municipality (145):		
REC FOR ADDTL FIRE PROT, METERING & BILLING, SALARIES & MISC BILLS	412,855	16
Total (Acct. 145):	412,855	
Prepayments (165):		
INSURANCE	20,923	17
Total (Acct. 165):	20,923	
Extraordinary Property Losses (182):		
NONE	0	18
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NEW WATER TOWER PRELIMINARY ENGINEERING FEES	24,246	19
Total (Acct. 183):	24,246	
Clearing Accounts (184):		
NONE	0	20
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE	0	21
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
PSC APPROVED DEBIT FOR METER ARM PROJECT EXPENSES WITH WPS	323,131	22
Total (Acct. 186):	323,131	
Payables to Municipality (233):		
STREET REPAIRS AND HWY 10 CONSTRUCTION PROJECT	60,036	23
Total (Acct. 233):	60,036	
Other Deferred Credits (253):		
NONE	0	24
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	23,627,687	0	0	0	23,627,687	1
Materials and Supplies	195,888	0	0	0	195,888	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	3,937,117	0	0	0	3,937,117	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	9,219,220	0	0	0	9,219,220	6
Other (specify):						
NONE					0	7
Average Net Rate Base	10,667,238	0	0	0	10,667,238	
Net Operating Income	408,875	0	0	0	408,875	8
Net Operating Income as a percent of Average Net Rate Base						
	3.83%	N/A	N/A	N/A	3.83%	

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	2,073,841	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	8,812,953	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	10,886,794	
Net Income		
Net Income	378,618	5
 Percent Return on Proprietary Capital	 3.48%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

NEW WATER MAINS, SERVICES AND HYDRANTS WERE INSTALLED CITY WIDE. THEY WERE ALL PART OF PROJECTS FINANCED BY THE WATER DEPARTMENT OR PRIVATE CONTRACTORS.

4. Estimated changes in revenues due to rate changes.

OUR RATES DID NOT CHARNGE IN 2002.

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

RATE REVIEW DONE IN 2002. RATES WERE EFFECTIVE 1/1/03

7. Any additional matters.

WE ARE STILL WORKING ON OUR AMR PROJECT WITH WPS.

WE STARTED PRELIMINARY ENGINEERING WORK TO CONSTRUCT A NEW WATER TOWER.

FINANCIAL SECTION FOOTNOTES

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

THE AMOUNT IN ACCOUNT 186-00 OF \$323,131 WAS APPROVED BY THE PSC ON 11/16/2000 IN A LETTER FROM DOUG SORGE OUTLINING THE PROCEDURES TO FOLLOW. THE FILE WAS DWCCA-5690. THIS IS FOR OUR AMR METER PROJECT WITH WPS.

Identification and Ownership - Contacts (Page iv)

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WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	2,498,177	1
Total Sales of Water	2,498,177	
Other Operating Revenues		
Forfeited Discounts (470)	7,190	2
Miscellaneous Service Revenues (471)	2,634	3
Rents from Water Property (472)	38,238	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	42,798	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	90,860	
Total Operating Revenues	2,589,037	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	51,702	8
Pumping Expenses (620-633)	182,430	9
Water Treatment Expenses (640-652)	101,713	10
Transmission and Distribution Expenses (660-678)	405,527	11
Customer Accounts Expenses (901-905)	144,101	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	327,234	14
Total Operation and Maintenance Expenses	1,212,707	
Other Operating Expenses		
Depreciation Expense (403)	518,774	15
Amortization Expense (404-407)	0	16
Taxes (408)	448,681	17
Total Other Operating Expenses	967,455	
Total Operating Expenses	2,180,162	
NET OPERATING INCOME	408,875	

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	0	0	0	2
Industrial	0	0	0	3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	6,990	441,803	890,879	4
Commercial	1,104	386,387	469,396	5
Industrial	35	1,386,495	639,377	6
Total Metered Sales to General Customers (461)	8,129	2,214,685	1,999,652	
Private Fire Protection Service (462)	100		19,642	7
Public Fire Protection Service (463)	2		308,327	8
Other Sales to Public Authorities (464)	150	146,202	165,356	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	2	0	5,200	11
Interdepartmental Sales (467)	0	0	0	12
Total Sales of Water	8,383	2,360,887	2,498,177	

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)	
VILLAGE OF PLOVER	HOOVER ROAD IN PLOVER	0	2,600	1
VILLAGE OF WHITING	SHERMAN AVE. IN WHITING	0	2,600	2
Total		0	5,200	

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)	308,327	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)	0	3
Other (specify):		
NONE	0	4
Total Public Fire Protection Service (463)	308,327	
Forfeited Discounts (470):		
Customer late payment charges	7,190	5
Other (specify):		
NONE	0	6
Total Forfeited Discounts (470)	7,190	
Miscellaneous Service Revenues (471):		
RECONNECTION FEES	2,634	7
Total Miscellaneous Service Revenues (471)	2,634	
Rents from Water Property (472):		
WATER TOWER ANTENNA RENTS	38,238	8
Total Rents from Water Property (472)	38,238	
Interdepartmental Rents (473):		
NONE	0	9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	42,798	10
Other (specify):		
NONE	0	11
Total Other Water Revenues (474)	42,798	
Amortization of Construction Grants (475):		
NONE	0	12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)	6,425	1
Operation Labor and Expenses (601)	3,678	2
Purchased Water (602)	0	3
Miscellaneous Expenses (603)	0	4
Rents (604)	0	5
Maintenance Supervision and Engineering (610)	0	6
Maintenance of Structures and Improvements (611)	0	7
Maintenance of Collecting and Impounding Reservoirs (612)	0	8
Maintenance of Lake, River and Other Intakes (613)	0	9
Maintenance of Wells and Springs (614)	41,599	10
Maintenance of Infiltration Galleries and Tunnels (615)	0	11
Maintenance of Supply Mains (616)	0	12
Maintenance of Miscellaneous Water Source Plant (617)	0	13
Total Source of Supply Expenses	51,702	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)	7,988	14
Fuel for Power Production (621)	0	15
Power Production Labor and Expenses (622)	0	16
Fuel or Power Purchased for Pumping (623)	159,073	17
Pumping Labor and Expenses (624)	980	18
Expenses Transferred--Credit (625)	0	19
Miscellaneous Expenses (626)	0	20
Rents (627)	0	21
Maintenance Supervision and Engineering (630)	0	22
Maintenance of Structures and Improvements (631)	7,518	23
Maintenance of Power Production Equipment (632)	0	24
Maintenance of Pumping Equipment (633)	6,871	25
Total Pumping Expenses	182,430	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)	0	26
Chemicals (641)	65,265	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	29,509	28
Miscellaneous Expenses (643)	700	29
Rents (644)	0	30
Maintenance Supervision and Engineering (650)	0	31
Maintenance of Structures and Improvements (651)	0	32
Maintenance of Water Treatment Equipment (652)	6,239	33
Total Water Treatment Expenses	101,713	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	6,425	34
Storage Facilities Expenses (661)	1,096	35
Transmission and Distribution Lines Expenses (662)	3,425	36
Meter Expenses (663)	39,889	37
Customer Installations Expenses (664)	0	38
Miscellaneous Expenses (665)	80,106	39
Rents (666)	0	40
Maintenance Supervision and Engineering (670)	6,425	41
Maintenance of Structures and Improvements (671)	0	42
Maintenance of Distribution Reservoirs and Standpipes (672)	10,694	43
Maintenance of Transmission and Distribution Mains (673)	77,964	44
Maintenance of Fire Mains (674)	0	45
Maintenance of Services (675)	129,869	46
Maintenance of Meters (676)	19,819	47
Maintenance of Hydrants (677)	29,815	48
Maintenance of Miscellaneous Plant (678)	0	49
Total Transmission and Distribution Expenses	405,527	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	18,934	50
Meter Reading Labor (902)	40,434	51
Customer Records and Collection Expenses (903)	83,629	52
Uncollectible Accounts (904)	1,104	53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)	0	54
Total Customer Accounts Expenses	144,101	
 SALES EXPENSES		
Sales Expenses (910)	0	55
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	19,895	56
Office Supplies and Expenses (921)	35,649	57
Administrative Expenses Transferred--Credit (922)	0	58
Outside Services Employed (923)	34,762	59
Property Insurance (924)	7,907	60
Injuries and Damages (925)	24,218	61
Employee Pensions and Benefits (926)	143,912	62
Regulatory Commission Expenses (928)	11,716	63
Duplicate Charges--Credit (929)	0	64
Miscellaneous General Expenses (930)	24,023	65
Rents (931)	0	66
Maintenance of General Plant (932)	25,152	67
Total Administrative and General Expenses	327,234	
 Total Operation and Maintenance Expenses	 1,212,707	

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		428,214	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		14,809	2
Net property tax equivalent		413,405	
Social Security		32,827	3
PSC Remainder Assessment		2,449	4
Other (specify): NONE	NONE	0	5
Total tax expense		448,681	

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			Portage				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.266171				3
County tax rate	mills		7.099760				4
Local tax rate	mills		11.352389				5
School tax rate	mills		12.232077				6
Voc. school tax rate	mills		2.181538				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		33.131935				10
Less: state credit	mills		1.621445				11
Net tax rate	mills		31.510490				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		11.352389				14
Combined School Tax Rate	mills		14.413615				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		25.766004				17
Total Tax Rate	mills		33.131935				18
Ratio of Local and School Tax to Total	dec.		0.777679				19
Total tax net of state credit	mills		31.510490				20
Net Local and School Tax Rate	mills		24.505041				21
Utility Plant, Jan. 1	\$	23,460,431	23,460,431				22
Materials & Supplies	\$	200,422	200,422				23
Subtotal	\$	23,660,853	23,660,853				24
Less: Plant Outside Limits	\$	1,473,777	1,473,777				25
Taxable Assets	\$	22,187,076	22,187,076				26
Assessment Ratio	dec.		0.787600				27
Assessed Value	\$	17,474,541	17,474,541				28
Net Local & School Rate	mills		24.505041				29
Tax Equiv. Computed for Current Year	\$	428,214	428,214				30
Tax Equivalent per 1994 PSC Report	\$	333,470					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	428,214					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 \$100,000 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	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0	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)	1,077,493	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	1,077,493	0	
PUMPING PLANT			
Land and Land Rights (320)	163,354	0	12
Structures and Improvements (321)	1,951,451	14,753	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)	525,161	0	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	144,117	0	20
Total Pumping Plant	2,784,083	14,753	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	0	0	22
Water Treatment Equipment (332)	473,950	18,800	23
Total Water Treatment Plant	473,950	18,800	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	9,148	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	0	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	1,077,493	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	1,077,493	
PUMPING PLANT				
Land and Land Rights (320)	0	0	163,354	12
Structures and Improvements (321)	0	0	1,966,204	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	525,161	17
Diesel Pumping Equipment (326)	0	0	0	18
Hydraulic Pumping Equipment (327)	0	0	0	19
Other Pumping Equipment (328)	0	0	144,117	20
Total Pumping Plant	0	0	2,798,836	
WATER TREATMENT PLANT				
Land and Land Rights (330)	0	0	0	21
Structures and Improvements (331)	0	0	0	22
Water Treatment Equipment (332)	0	0	492,750	23
Total Water Treatment Plant	0	0	492,750	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)	0	0	9,148	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 \$100,000 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 AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	333,980	0	26
Transmission and Distribution Mains (343)	11,661,512	169,084	27
Fire Mains (344)	0	0	28
Services (345)	2,756,401	51,857	29
Meters (346)	1,534,623	108,020	30
Hydrants (348)	1,590,291	59,176	31
Other Transmission and Distribution Plant (349)	0	0	32
Total Transmission and Distribution Plant	17,885,955	388,137	
GENERAL PLANT			
Land and Land Rights (389)	15,741	0	33
Structures and Improvements (390)	220,591	0	34
Office Furniture and Equipment (391)	35,885	649	35
Computer Equipment (391.1)	130,482	29,277	36
Transportation Equipment (392)	203,452	0	37
Stores Equipment (393)	3,678	0	38
Tools, Shop and Garage Equipment (394)	130,148	1,201	39
Laboratory Equipment (395)	31,044	0	40
Power Operated Equipment (396)	76,419	1,150	41
Communication Equipment (397)	17,015	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	864,455	32,277	
Total utility plant in service directly assignable	23,085,936	453,967	
Common Utility Plant Allocated to Water Department	350,495	0	46
Total utility plant in service	23,436,431	453,967	

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	333,980	26
Transmission and Distribution Mains (343)	3,220	0	11,827,376	27
Fire Mains (344)	0	0	0	28
Services (345)	70	0	2,808,188	29
Meters (346)	63,082	0	1,579,561	30
Hydrants (348)	1,398	0	1,648,069	31
Other Transmission and Distribution Plant (349)	0	0	0	32
Total Transmission and Distribution Plant	67,770	0	18,206,322	
GENERAL PLANT				
Land and Land Rights (389)	0	0	15,741	33
Structures and Improvements (390)	0	0	220,591	34
Office Furniture and Equipment (391)	0	0	36,534	35
Computer Equipment (391.1)	2,525	0	157,234	36
Transportation Equipment (392)	0	0	203,452	37
Stores Equipment (393)	0	0	3,678	38
Tools, Shop and Garage Equipment (394)	0	0	131,349	39
Laboratory Equipment (395)	0	0	31,044	40
Power Operated Equipment (396)	1,160	0	76,409	41
Communication Equipment (397)	0	0	17,015	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	3,685	0	893,047	
Total utility plant in service directly assignable	71,455	0	23,468,448	
Common Utility Plant Allocated to Water Department	0	0	350,495	46
Total utility plant in service	71,455	0	23,818,943	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. 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 in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0	0.00%	0	1
Collecting and Impounding Reservoirs (312)	0	0.00%	0	2
Lake, River and Other Intakes (313)	0	0.00%	0	3
Wells and Springs (314)	254,357	2.90%	31,247	4
Infiltration Galleries and Tunnels (315)	0	0.00%	0	5
Supply Mains (316)	0	0.00%	0	6
Other Water Source Plant (317)	0	0.00%	0	7
Total Source of Supply Plant	254,357		31,247	
PUMPING PLANT				
Structures and Improvements (321)	253,853	3.20%	62,682	8
Boiler Plant Equipment (322)	0	0.00%	0	9
Other Power Production Equipment (323)	0	0.00%	0	10
Steam Pumping Equipment (324)	0	0.00%	0	11
Electric Pumping Equipment (325)	261,394	4.40%	23,107	12
Diesel Pumping Equipment (326)	0	0.00%	0	13
Hydraulic Pumping Equipment (327)	0	0.00%	0	14
Other Pumping Equipment (328)	24,176	4.40%	6,341	15
Total Pumping Plant	539,423		92,130	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0	0.00%	0	16
Water Treatment Equipment (332)	68,114	3.30%	15,951	17
Total Water Treatment Plant	68,114		15,951	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%	0	18
Distribution Reservoirs and Standpipes (342)	198,755	1.90%	6,346	19
Transmission and Distribution Mains (343)	1,303,153	1.30%	152,149	20
Fire Mains (344)	0	0.00%	0	21
Services (345)	425,746	2.90%	80,312	22
Meters (346)	276,904	5.50%	87,203	23
Hydrants (348)	223,773	2.20%	35,312	24
Other Transmission and Distribution Plant (349)	0	0.00%	0	25
Total Transmission and Distribution Plant	2,428,331		361,322	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311	0	0	0		0	1
312	0	0	0		0	2
313	0	0	0		0	3
314	0	0	0		285,604	4
315	0	0	0		0	5
316	0	0	0		0	6
317	0	0	0		0	7
	0	0	0	0	285,604	
321	0	0	0		316,535	8
322	0	0	0		0	9
323	0	0	0		0	10
324	0	0	0		0	11
325	0	0	0		284,501	12
326	0	0	0		0	13
327	0	0	0		0	14
328	0	0	0		30,517	15
	0	0	0	0	631,553	
331	0	0	0		0	16
332	0	0	0		84,065	17
	0	0	0	0	84,065	
341	0	0	0		0	18
342	0	0	0		205,101	19
343	3,220	0	0		1,452,082	20
344	0	0	0		0	21
345	70	12,977	0		493,011	22
346	63,082	0	1,790		302,815	23
348	1,398	0	0		257,687	24
349	0	0	0		0	25
	67,770	12,977	1,790	0	2,710,696	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. 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 in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	67,280	2.90%	6,397	26
Office Furniture and Equipment (391)	18,795	5.80%	2,106	27
Computer Equipment (391.1)	56,556	26.70%	39,399	28
Transportation Equipment (392)	59,729	13.30%	27,059	29
Stores Equipment (393)	2,064	5.80%	213	30
Tools, Shop and Garage Equipment (394)	68,077	5.80%	7,612	31
Laboratory Equipment (395)	10,919	5.80%	1,801	32
Power Operated Equipment (396)	18,351	7.50%	5,811	33
Communication Equipment (397)	12,607	15.00%	2,552	34
SCADA Equipment (397.1)	0	0.00%	0	35
Miscellaneous Equipment (398)	0	0.00%	0	36
Other Tangible Property (399)	0	0.00%	0	37
Total General Plant	<u>314,378</u>		<u>92,950</u>	
Total accum. prov. directly assignable	3,604,603		593,600	
Common Utility Plant Allocated to Water Department	69,327		10,915	38
Total accum. prov. for depreciation	<u><u>3,673,930</u></u>		<u><u>604,515</u></u>	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390	0	0	0		73,677	26
391	0	0	0		20,901	27
391.1	2,525	0	0		93,430	28
392	0	0	4,500		91,288	29
393	0	0	0		2,277	30
394	0	0	0		75,689	31
395	0	0	0		12,720	32
396	1,160	0	0		23,002	33
397	0	0	0		15,159	34
397.1	0	0	0		0	35
398	0	0	0		0	36
399	0	0	0		0	37
	3,685	0	4,500	0	408,143	
	71,455	12,977	6,290	0	4,120,061	
	0	0	0		80,242	38
	71,455	12,977	6,290	0	4,200,303	

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			183,694	183,694	1
February			179,284	179,284	2
March			196,611	196,611	3
April			225,874	225,874	4
May			225,982	225,982	5
June			226,843	226,843	6
July			323,144	323,144	7
August			272,597	272,597	8
September			256,692	256,692	9
October			218,696	218,696	10
November			177,035	177,035	11
December			179,769	179,769	12
Total annual pumpage	0	0	2,666,221	2,666,221	
Less: Water sold				2,360,887	13
Volume pumped but not sold				305,334	14
Volume sold as a percent of volume pumped				89%	15
Volume used for water production, water quality and system maintenance				14,940	16
Volume related to equipment/system malfunction				18,800	17
Non-utility volume NOT included in water sales				0	18
Total volume not sold but accounted for				33,740	19
Volume pumped but unaccounted for				271,594	20
Percent of water lost				10%	21
If more than 15%, 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.)				13,672	23
Date of maximum: 7/16/2002					24
Cause of maximum:					25
Hot, dry day with sprinkling.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				2,865	26
Date of minimum: 1/1/2002					27
Total KWH used for pumping for the year				2,957,454	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)	
AIRPORT WELLFIELD	10	90	156	5,760,000	Yes	1
IVERSON PARK	4	53	26	2,160,000	Yes	2
IVERSON PARK	5	73	16	2,016,000	Yes	3
AIRPORT WELLFIELD	6	90	19	3,384,000	Yes	4
AIRPORT WELLFIELD	7	85	19	3,384,000	Yes	5
AIRPORT WELLFIELD	8	85	19	3,384,000	Yes	6
AIRPORT WELLFIELD	9	81	19	1,728,000	Yes	7

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	TER STATION LARGE PUMPTER STATION SMALL PUMP		WELL #10 PUMP #1	1
Location	GEORGIA STREET	GEORGIA STREET	AIRPORT WELLFIELD	2
Purpose	B	B	P	3
Destination	R	R	D	4
Pump Manufacturer	FAIRBANKS-MORSE	FAIRBANKS-MORSE	FAIRBANKS-MORSE	5
Year Installed	1969	2001	1995	6
Type	CENTRIFUGAL	CENTRIFUGAL	OTHER	7
Actual Capacity (gpm)	4,860	1,500	2,100	8
Pump Motor or Standby Engine Mfr	WESTINGHOUSE	WESTINGHOUSE	U S MOTORS	9 10
Year Installed	1969	1969	1995	11
Type	ELECTRIC	OTHER	ELECTRIC	12
Horsepower	300	75	150	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #10 PUMP #2	WELL #4	WELL #5	14
Location	AIRPORT WELLFIELD	IVERSON PARK	IVERSON PARK	15
Purpose	P	P	P	16
Destination	D	D	D	17
Pump Manufacturer	FAIRBANKS-MORSE	GOULDS 14RJMC	BYRON-JACKSON	18
Year Installed	1995	2000	1966	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	2,100	1,500	1,410	21
Pump Motor or Standby Engine Mfr	U S MOTORS	U.S. ELECTRIC	WESTINGHOUSE	22 23
Year Installed	1995	2000	1966	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	150	40	125	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	WELL #6	WELL #7	WELL #8	1
Location	AIRPORT WELLFIELD	AIRPORT WELLFIELD	AIRPORT WELLFIELD	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	PEERLESS	PEERLESS	PEERLESS	5
Year Installed	1969	1969	1969	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	2,100	2,100	2,100	8
Pump Motor or Standby Engine Mfr	U S ELECTRIC	U S ELECTRIC	U S ELECTRIC	10
Year Installed	1969	1969	1969	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	300	300	300	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #9			14
Location	AIRPORT WELLFIELD			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	PEERLESS			18
Year Installed	1969			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	1,200			21
Pump Motor or Standby Engine Mfr	U S ELECTRIC			23
Year Installed	1969			24
Type	OTHER			25
Horsepower	300			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	BOOSTER STATION	ELEVATED TANK #1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET		3
Year constructed	1968	1956		4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		5
Elevation difference in feet (See Headnote 3.)	32	162		6
Total capacity in gallons (actual)	2,500,000	1,000,000		7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS		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.)	18.0000	18.0000		12
Is a corrosion control chemical used (yes, no)?	Y	Y		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	2.000	12,136	0	785	0	11,351	1	
P	D	2.000	398	6	0	0	404	2	
M	D	3.000	824	0	0	0	824	3	
M	D	4.000	9,252	0	0	0	9,252	4	
M	D	6.000	232,929	140	595	0	232,474	5	
P	D	6.000	531	0	0	0	531	6	
M	D	8.000	164,799	5,297	6	0	170,090	7	
P	D	8.000	4,269	0	0	0	4,269	8	
M	D	10.000	32,443	0	0	0	32,443	9	
P	D	10.000	39	0	0	0	39	10	
M	D	12.000	168,026	711	0	0	168,737	11	
M	D	14.000	52	0	0	0	52	12	
M	D	16.000	31,565	0	0	0	31,565	13	
M	D	18.000	2,790	0	0	0	2,790	14	
M	D	20.000	375	0	0	0	375	15	
M	T	24.000	8,844	0	0	0	8,844	16	
M	T	30.000	9,824	0	0	0	9,824	17	
M	T	42.000	60	0	0	0	60	18	
Total Within Municipality			679,156	6,154	1,386	0	683,924		
M	D	8.000	28,854	0	0	0	28,854	19	
M	D	10.000	1,300	0	0	0	1,300	20	
M	D	12.000	18,767	0	0	0	18,767	21	
M	D	16.000	3,507	0	0	0	3,507	22	
M	T	16.000	2,800	0	0	0	2,800	23	
M	T	24.000	5,206	0	0	0	5,206	24	
M	T	30.000	1,500	0	0	0	1,500	25	
Total Outside of Municipality			61,934	0	0	0	61,934		
Total Utility			741,090	6,154	1,386	0	745,858		

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
P	1.000	62	0	0	0	62		1
M	1.000	220	0	0	0	220	117	2
M	1.250	324	0	0	0	324		3
M	1.500	2	0	0	0	2		4
M	2.000	3,178	0	0	0	3,178	57	5
P	2.000	1,874	23	0	0	1,897		6
M	3.000	7	0	0	0	7	5	7
M	4.000	97	0	1	0	96	3	8
M	6.000	89	2	0	0	91	1	9
M	8.000	45	5	0	0	50		10
P	10.000	1	0	0	0	1		11
M	10.000	13	0	0	0	13		12
M	12.000	2	0	0	0	2		13
M	16.000	1	0	0	0	1		14
Total Utility		5,915	30	1	0	5,944	183	

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	7,520	100	1,228	1,176	7,568	14	1
0.750	613	197	29	15	796	13	2
1.000	551	0	24	1	528	1	3
1.500	1	0	0	0	1	0	4
2.000	243	0	3	(13)	227	76	5
3.000	75	2	1	0	76	31	6
4.000	34	1	0	0	35	20	7
6.000	2	0	0	0	2	2	8
8.000	2	1	1	0	2	2	9
Total:	9,041	301	1,286	1,179	9,235	159	

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	6,250	430	8	19	2	859	7,568	1
0.750	611	106	2	10	0	67	796	2
1.000	130	341	5	28	0	24	528	3
1.500	0	1	0	0	0	0	1	4
2.000	5	153	7	42	1	19	227	5
3.000	0	28	3	37	5	3	76	6
4.000	0	13	6	11	0	5	35	7
6.000	0	1	1	0	0	0	2	8
8.000	0	0	2	0	0	0	2	9
Total:	6,996	1,073	34	147	8	977	9,235	

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	97	0	0	0	97	1
Within Municipality	943	22	12	0	953	2
Total Fire Hydrants	1,040	22	12	0	1,050	
Flushing Hydrants						
	1	0	0	0	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: 1,050
 Number of distribution system valves end of year: 2,145
 Number of distribution valves operated during year: 745

WATER OPERATING SECTION FOOTNOTES

Sales for Resale (Acct. 466) (Page W-03)

THE REVENUE LISTED FOR THESE TWO COMMUNITIES IS FOR STANDBY CHARGES ONLY. THEREFORE, THERE IS NO CONSUMPTION LISTED.

Water Operation & Maintenance Expenses (Page W-05)

ACCOUNT #614-00 INCREASED DUE TO OUR WELL 4 NEEDING REHABILITATION AND THERE WERE AN INCREASED NUMBER OF WATER SAMPLES TAKEN IN 2002.

ACCOUNT #623-01 INCREASED DUE TO INCREASED PUMPAGE AND RATE INCREASES FOR POWER.

ACCOUNT #663-00 MORE LABOR HAS BEEN INVOLVED WITH CHECKING FOR NO READS AND PROBLEMS WITH OUR AMR PROJECT.

ACCOUNT #923-00 WE HAD A FIVE YEAR MASTER PLAN UPDATED AND WE WERE STILL WORKING ON OUR GIS IMPLEMENTATION SYSTEM IN 2001.

ACCOUNT #926-00 WE HAD LESS EMPLOYEES FOR PART OF THE YEAR AND ONE AT A LOWER RATE FOR PART OF THE YEAR.

ACCOUNT #928-00 WE DID A RATE REVIEW IN 2002.

Water Utility Plant in Service (Page W-08)

THE AMOUNT ALLOCATED TO COMMON PLANT IS FOR 1/2 OF THE ADMINISTRATION BUILDING AND OFFICE FURNITURE APPROVED BY THE PSC WHEN THE BUILDING WAS CONSTRUCTED. IT HAS BEEN THIS WAY SINCE 1994.

Sources of Water Supply - Ground Waters (Page W-13)

The gallons listed for yield per day in gallons is the rated yield.

The actual yield per day in gallons are as follows:

#4 - 2,016,000 #5 - 1,728,000 #6 - 2,016,000 #7 - 2,016,000 #8 - 1,728,000

Pumping & Power Equipment (Page W-15)

The small booster pump centrifugal pump actual capacity listed of 1,500 is the manufacturer rating. We are experiencing an actual capacity of 2,250 gpm.

Water Mains (Page W-17)

THE ADDITION OF WATER MAINS WERE INSTALLED AND FINANCED THROUGH CONTRIBUTIONS FROM PRIVATE CONTRACTORS AND THE WATER DEPARTMENT.

Water Services (Page W-18)

SERVICES ADDED BY PRIVATE CONTRACTORS WERE PAID FOR ENTIRELY BY THEM AND WERE A CONTRIBUTION.

ALL SERVICES INSTALLED BY THE WATER DEPARTMENT WERE CHARGED TO THE PROPERTY OWNERS AT A COST OF \$875.00 FOR A SHARED SERVICE AND \$1,750.00 FOR A SINGLE SERVICE. ANY SERVICES INSTALLED LARGER THAN 2" WERE CHARGED AT THE ENTIRE COST OF INSTALLATION.

WATER OPERATING SECTION FOOTNOTES

Meters (Page W-19)

THE 2" METERS LISTED UNDER RESIDENTIAL ARE FOR LARGE HOMES THAT ALSO SPRINKLE THEIR YARDS THROUGH THESE METERS.

THERE IS STILL A LARGE DISCREPANCY IN METERS DO TO RETIREMENTS AND OUR AMR PROJECT STILL NOT BEING COMPLETE.

Hydrants and Distribution System Valves (Page W-20)

WE DID NOT HAVE ENOUGH TIME TO OPERATE VALVES AS WE ARE STILL WORKING ON OUF AMR PROJECT. ALSO OUR VALVE OPERATING EQUIPMENT DOES NOT WORK WELL IN COLI WEATHER.
