



3014 (02-09-04)

ANNUAL REPORT

OF

Name: STURTEVANT WATER UTILITY

Principal Office: 2801 89TH STREET
STURTEVANT, WI 53177

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: STURTEVANT WATER UTILITY

Utility Address: 2801 89TH STREET
STURTEVANT, WI 53177

When was utility organized? 10/1/1925

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: BARBARA PAULS
Title: TREASURER/CLERK

Office Address:
2801 89TH STREET
STURTEVANT, WI 53177

Telephone: (262) 886 - 7201

Fax Number: (262) 886 - 7205

E-mail Address:

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

Name:
Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

Name: MR. STEVE JANSEN
Title: CHAIRPERSON

Office Address:
2801 89TH STREET
STURTEVANT, WI 53177

Telephone:

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 KNEPEL

Title: CPA

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP
115 S. 84TH STREET SUITE 400
MILWAUKEE, WI 53214

Telephone: (414) 777 - 5500

Fax Number: (414) 777 - 5555

E-mail Address: jknepel@virchowkrause.com

Date of most recent audit report: 1/30/2003

Period covered by most recent audit: 1/1/02-12/31/02

Names and titles of utility management including manager or superintendent:

Name: DENNIS WOLF

Title: SUPERVISOR OF PUBLIC WORKS

Office Address:

2801 89TH STREET
STURTEVANT, WI 53177

Telephone: (262) 886 - 7204

Fax Number: (262) 886 - 7205

E-mail Address:

Name of utility commission/committee: STURTEVANT WATER UTILITY

Names of members of utility commission/committee:

- MRS BERNETLA HUTCHINSON
- MR STEVE JANSEN, CHAIRPERSON
- MR PAUL SCHUMACHER

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)	868,519	760,209	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	497,291	474,251	2
Depreciation Expense (403)	142,421	111,505	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	113,235	118,850	5
Total Operating Expenses	752,947	704,606	
Net Operating Income	115,572	55,603	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	115,572	55,603	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	21,040	53,090	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	21,040	53,090	
Total Income	136,612	108,693	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	136,612	108,693	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	51,564	51,411	14
Amortization of Debt Discount and Expense (428)	1,605	1,605	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	53,169	53,016	
Net Income	83,443	55,677	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	606,508	550,831	20
Balance Transferred from Income (433)	83,443	55,677	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)	689,951	606,508	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
 2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
CASH DEPOSITS	21,040	5
Total (Acct. 419):	21,040	
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 & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	868,519	0	0	0	868,519	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	454				454	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	868,065	0	0	0	868,065	

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	115,087		115,087	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	115,087	0	115,087	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	6,766,428	6,715,138	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,099,481	952,914	2
Net Utility Plant	5,666,947	5,762,224	
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)	0	0	7
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	1,374,419	1,182,975	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	146,529	150,711	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	5,245	6,920	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	1,526,193	1,340,606	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	27,820	29,425	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	27,820	29,425	
Total Assets and Other Debits	7,220,960	7,132,255	

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)	4,037,650	4,003,715	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	689,951	606,508	23
Total Proprietary Capital	4,727,601	4,610,223	
LONG-TERM DEBT			
Bonds (221)	915,000	942,000	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	11,786	15,486	26
Total Long-Term Debt	926,786	957,486	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	66,579	65,326	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	8,399	8,630	32
Other Current and Accrued Liabilities (238)	3,372	2,367	33
Total Current and Accrued Liabilities	78,350	76,323	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,488,223	1,488,223	41
Total Liabilities and Other Credits	7,220,960	7,132,255	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	6,766,428	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	6,766,428	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,099,481	0	0	0	10
Total Accumulated Provision	1,099,481	0	0	0	
Net Utility Plant	5,666,947	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	952,914				952,914	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	142,421				142,421	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	4,146				4,146	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	146,567	0	0	0	146,567	13
Debits during year						14
Book cost of plant retired	0				0	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	0	0	0	0	0	19
Balance End of Year	1,099,481	0	0	0	1,099,481	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	5,245	6,920
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	5,245	6,920

**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)				
REVENUE BONDS DEBT DISCOUNT AND EXPENSES	1,605	0	27,820	1
Total			<u><u>27,820</u></u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u><u>0</u></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	4,003,715	1
Changes during year (explain):		
MAINS AND HDRANT CONTRIBUTED FOR SENIOR HOUSING DEVELOPMENT	33,935	2
Balance end of year	<u><u>4,037,650</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)	
REVENUE BOND	08/01/2000	05/01/2020	5.47%	915,000	1
Total Bonds (Account 221):				915,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
BANK PROMISSORY NOTE	03/01/2001	08/28/2006	5.20%	11,786	1
Total for Account 224				11,786	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	112,379	2
Charged electric department expense	0	3
Charged sewer department expense	1,130	4
Other (explain):		
NONE		5
Total Accruals and other credits	113,509	
Taxes paid during year:		
County, state and local taxes	103,722	6
Social Security taxes	8,931	7
PSC Remainder Assessment	856	8
Other (explain):		
NONE		9
Total payments and other debits	113,509	
Balance end of year	0	

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)					
REVENUE BONDS	8,630	50,855	51,086	8,399	1
Subtotal	8,630	50,855	51,086	8,399	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
CAPITAL LEASES	0	1	1	0	3
BANK PROMISSORY NOTE	0	708	708	0	4
Subtotal	0	709	709	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	8,630	51,564	51,795	8,399	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,488,223	0	0	0	0	1,488,223	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	1,488,223	0	0	0	0	1,488,223	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	146,529	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	146,529	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
NONE		12
Total (Acct. 145):	0	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	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)
<hr/>	
Payables to Municipality (233):	
NONE	16
Total (Acct. 233):	0
<hr/>	
Other Deferred Credits (253):	
NONE	17
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	6,740,783	0	0	0	6,740,783	1
Materials and Supplies	6,082	0	0	0	6,082	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	1,026,197	0	0	0	1,026,197	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,488,223	0	0	0	1,488,223	6
Other (specify):					0	7
Average Net Rate Base	4,232,445	0	0	0	4,232,445	
Net Operating Income	115,572	0	0	0	115,572	8
Net Operating Income as a percent of Average Net Rate Base	2.73%	N/A	N/A	N/A	2.73%	

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	4,020,682	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	648,229	3
Other (Specify):		4
Total Average Proprietary Capital	4,668,911	
Net Income		
Net Income	83,443	5
Percent Return on Proprietary Capital	1.79%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

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

A/C 200 - The Village contributed transmission and distribution main in the amount of \$31,316 and hydrants in the amount of \$2,619. This contribution was for the purpose of installing water main for the Senior Housing Development Utilities Project on 90th and 86th Street.

Signature Page (Page ii)

ACCOUNTANTS' COMPILATION REPORT

Honorable President and Board of Trustees
Village of Sturtevant
Racine County, Wisconsin

We have compiled the accompanying PSC Report of the Sturtevant Water Utility, an enterprise fund of the Village of Sturtevant, as of December 31, 2002 and 2001 in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

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

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

Milwaukee, Wisconsin
January 30, 2003

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

email received: 1/14/04:
Dear Ms. Engelke:

The Sturtevant Water Utility has requested our assistance in responding to your letter dated January 9, 2004 regarding the Utility's 2002 Annual Report

After reviewing the records, it appears that 128 meters were scrapped by the utility. The disposal of these meters was not recorded. We will process an audit adjustment for removing the estimated cost of those meters during our 2003 audit.

John Knepel
(414) 777-5359
jknepel@virchowkrause.com

January 5, 2004

Ms. Barbara Pauls, Treasurer/Clerk
Sturtevant Water Utility
2801 89th Street
Sturtevant, WI 53177- Pat, we need zip plus four, thanks

2002 Analytical Review DWCCA-5790-ELE

Dear Ms. Pauls:

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

On Page W-17, 128 meters are reported retired. However, corresponding dollars are not reported retired from Account 346, Meters, on Page W-8 or from Account 110, Depreciation, on Page F-8. Please furnish an explanation.

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

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

Sincerely,

FINANCIAL SECTION FOOTNOTES

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

ELE: :w:\compl\Analytical Reviews\2002 analytical review letters\5790
Sturtevant.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	864,328	1
Total Sales of Water	864,328	
Other Operating Revenues		
Forfeited Discounts (470)	2,445	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	1,746	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	4,191	
Total Operating Revenues	868,519	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	274,024	8
Pumping Expenses (620-625)	23,288	9
Water Treatment Expenses (630-635)	0	10
Transmission and Distribution Expenses (640-655)	55,138	11
Customer Accounts Expenses (901-904)	8,019	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	136,822	14
Total Operation and Maintenance Expenses	497,291	
Other Operating Expenses		
Depreciation Expense (403)	142,421	15
Amortization Expense (404-407)		16
Taxes (408)	113,235	17
Total Other Operating Expenses	255,656	
Total Operating Expenses	752,947	
NET OPERATING INCOME	115,572	

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	1,297	87,424	296,833	4
Commercial	122	28,458	116,474	5
Industrial	23	50,119	91,471	6
Total Metered Sales to General Customers (461)	1,442	166,001	504,778	
Private Fire Protection Service (462)	26		21,740	7
Public Fire Protection Service (463)	1		211,232	8
Other Sales to Public Authorities (464)	21	53,801	126,578	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,490	219,802	864,328	

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)	211,232	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)	211,232	
Forfeited Discounts (470):		
Customer late payment charges	2,445	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	2,445	
Miscellaneous Service Revenues (471):		
MISCELLANEOUS SERVICE REVENUE	0	7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,402	10
Other (specify): SUNDRY	344	11
Total Other Water Revenues (474)	1,746	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)	273,758	2
Operation Supplies and Expenses (602)	266	3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	274,024	
 PUMPING EXPENSES		
Operation Labor (620)	12,939	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	10,304	7
Operation Supplies and Expenses (623)	45	8
Maintenance of Pumping Plant (625)		9
Total Pumping Expenses	23,288	
 WATER TREATMENT EXPENSES		
Operation Labor (630)		10
Chemicals (631)		11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	0	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	5,880	14
Operation Supplies and Expenses (641)	6,853	15
Maintenance of Distribution Reservoirs and Standpipes (650)		16
Maintenance of Mains (651)	25,884	17
Maintenance of Services (652)	3,276	18
Maintenance of Meters (653)	3,169	19
Maintenance of Hydrants (654)	9,412	20
Maintenance of Other Plant (655)	664	21
Total Transmission and Distribution Expenses	55,138	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	3,993	22
Accounting and Collecting Labor (902)	2,345	23
Supplies and Expenses (903)	1,227	24
Uncollectible Accounts (904)	454	25
Total Customer Accounts Expenses	8,019	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	54,011	27
Office Supplies and Expenses (921)	3,613	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	16,871	30
Property Insurance (924)	6,000	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	42,829	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	8,520	35
Transportation Expenses (933)	4,978	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	136,822	
Total Operation and Maintenance Expenses	497,291	

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		104,578	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,130	2
Net property tax equivalent		103,448	
Social Security		8,931	3
PSC Remainder Assessment		856	4
Other (specify): NONE			5
Total tax expense		<u>113,235</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			Racine				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.228780				3
County tax rate	mills		4.920210				4
Local tax rate	mills		8.207820				5
School tax rate	mills		8.612600				6
Voc. school tax rate	mills		1.779420				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.748830				10
Less: state credit	mills		1.026586				11
Net tax rate	mills		22.722244				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.207820				14
Combined School Tax Rate	mills		10.392020				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.599840				17
Total Tax Rate	mills		23.748830				18
Ratio of Local and School Tax to Total	dec.		0.783190				19
Total tax net of state credit	mills		22.722244				20
Net Local and School Tax Rate	mills		17.795828				21
Utility Plant, Jan. 1	\$	6,715,138	6,715,138				22
Materials & Supplies	\$	6,920	6,920				23
Subtotal	\$	6,722,058	6,722,058				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	6,722,058	6,722,058				26
Assessment Ratio	dec.		0.874215				27
Assessed Value	\$	5,876,524	5,876,524				28
Net Local & School Rate	mills		17.795828				29
Tax Equiv. Computed for Current Year	\$	104,578	104,578				30
Tax Equivalent per 1994 PSC Report	\$	53,838					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	104,578					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		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)	0		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)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	112,900		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	112,900	0	
PUMPING PLANT			
Land and Land Rights (320)	100		12
Structures and Improvements (321)	325,018		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	140,965		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	466,083	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	69,225		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)			0 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)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			112,900 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	112,900
PUMPING PLANT			
Land and Land Rights (320)			100 12
Structures and Improvements (321)			325,018 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			140,965 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	466,083
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			69,225 24
Structures and Improvements (341)			0 25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	1,389,145		26
Transmission and Distribution Mains (343)	3,429,054	31,316	27
Fire Mains (344)	0		28
Services (345)	496,745		29
Meters (346)	145,256	11,013	30
Hydrants (348)	405,232	2,619	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	5,934,657	44,948	
GENERAL PLANT			
Land and Land Rights (389)	25		33
Structures and Improvements (390)	2,010		34
Office Furniture and Equipment (391)	11,874		35
Computer Equipment (391.1)	25,263	5,580	36
Transportation Equipment (392)	85,947		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	17,225		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	40,890		41
Communication Equipment (397)	3,260		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	15,004	762	44
Other Tangible Property (399)	0		45
Total General Plant	201,498	6,342	
Total utility plant in service directly assignable	6,715,138	51,290	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	6,715,138	51,290	

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)			1,389,145 26
Transmission and Distribution Mains (343)			3,460,370 27
Fire Mains (344)			0 28
Services (345)			496,745 29
Meters (346)			156,269 30
Hydrants (348)			407,851 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	5,979,605
GENERAL PLANT			
Land and Land Rights (389)			25 33
Structures and Improvements (390)			2,010 34
Office Furniture and Equipment (391)			11,874 35
Computer Equipment (391.1)			30,843 36
Transportation Equipment (392)			85,947 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			17,225 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			40,890 41
Communication Equipment (397)			3,260 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			15,766 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	207,840
Total utility plant in service directly assignable	0	0	6,766,428
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	6,766,428

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

Sources of Water Supply					
Month	Purchased Water Gallons (000's)	Surface Water Gallons (000's)	Ground Water Gallons (000's)	Total Gallons All Methods (000's)	
(a)	(b)	(c)	(d)	(e)	
January				0	1
February				0	2
March	53,127			53,127	3
April				0	4
May				0	5
June	58,085			58,085	6
July				0	7
August				0	8
September	69,501			69,501	9
October				0	10
November				0	11
December	53,989			53,989	12
Total annual pumpage	234,702	0	0	234,702	
Less: Water sold				219,802	13
Volume pumped but not sold				14,900	14
Volume sold as a percent of volume pumped				94%	15
Volume used for water production, water quality and system maintenance				416	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				416	19
Volume pumped but unaccounted for				14,484	20
Percent of water lost				6%	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.)				1,254	23
Date of maximum: 8/22/2002					24
Cause of maximum:					25
Hot weather					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				297	26
Date of minimum: 12/19/2002					27
Total KWH used for pumping for the year				105,934	28
If water is purchased: Vendor Name: RACINE WATER UTILITY					29
Point of Delivery: 3 LOCATIONS					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)
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NONE

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	PUMP 1	PUMP 2	1
Location	9200 RAYNE RD.	9200 RAYNE RD.	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	U.S. MOTOR'S	U.S. MOTOR'S	5
Year Installed	1999	1999	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	2,400	2,400	8
Pump Motor or Standby Engine Mfr	U.S. ELECTRIC	U.S. ELECTRIC	10
Year Installed	1999	1999	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	100	100	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	2	3		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET		3
Year constructed	1976	1998		4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	151	145		6
Total capacity in gallons (actual)	250,000	750,000		7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)				9
Points of application (wellhouse, central facilities, booster station, other)				10
Filters, type (gravity, pressure, other, none)				11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				12
Is a corrosion control chemical used (yes, no)?				13
Is water fluoridated (yes, no)?				14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
P	D	4.000	44	0	0	0	44	1
M	D	6.000	44,465	0	0	0	44,465	2
P	D	6.000	931	0	0	0	931	3
M	D	8.000	11,096	0	0	0	11,096	4
P	D	8.000	6,338	0	0	0	6,338	5
M	D	10.000	2,327	0	0	0	2,327	6
M	D	12.000	22,662	0	0	0	22,662	7
P	D	12.000	29,242	275	0	0	29,517	8
M	D	16.000	4,083	0	0	0	4,083	9
M	D	20.000	1,315	0	0	0	1,315	10
M	D	24.000	120	0	0	0	120	11
Total Within Municipality			122,623	275	0	0	122,898	
Total Utility			122,623	275	0	0	122,898	

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)	
L	0.750	52	0	0	0	52		1
M	0.750	135	0	0	0	135		2
M	1.000	994	0	0	0	994		3
P	1.000	32	0	0	0	32		4
M	1.250	7	0	0	0	7		5
M	1.500	37	0	0	0	37		6
M	2.000	11	0	0	0	11		7
M	6.000	10	0	0	0	10		8
P	8.000	36	0	0	0	36		9
M	8.000	1	0	0	0	1		10
M	10.000	1	0	0	0	1		11
Total Utility		1,316	0	0	0	1,316	0	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,244	81	79	67	1,313	0	1
0.750	83	7	7	10	93	0	2
1.000	25	7	5	2	29	0	3
1.250	32	2	2	8	40	0	4
1.500	17	6	5	1	19	0	5
2.000	22	17	15	0	24	0	6
3.000	10	9	9	0	10	0	7
4.000	8	6	6	(1)	7	0	8
Total:	1,441	135	128	87	1,535	0	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,264	43	4	2	0	0	1,313	1
0.750	76	14	0	3	0	0	93	2
1.000	6	18	2	3	0	0	29	3
1.250	10	30	0	0	0	0	40	4
1.500	0	18	1	0	0	0	19	5
2.000	0	8	13	3	0	0	24	6
3.000	0	1	3	6	0	0	10	7
4.000	0	3	0	4	0	0	7	8
Total:	1,356	135	23	21	0	0	1,535	

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	237	1		(14)	224	2
Total Fire Hydrants	237	1	0	(14)	224	
Flushing Hydrants						
	33	13			46	3
Total Flushing Hydrants	33	13	0	0	46	

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: 54
 Number of distribution system valves end of year: 278
 Number of distribution valves operated during year: 46

WATER OPERATING SECTION FOOTNOTES

Pumping & Power Equipment (Page W-13)

W-13 In 1999 the Village installed two new distribution pumps to replace pumps that had been installed in 1977. These pumping stations were noted in the 1999, 2000, and 2001 reports, but have been removed in 2002. According to Village Utility Superintendent, the old pumps have been permanently disconnected from the water and are not intended to be used in the future.

Reservoirs, Standpipes & Water Treatment (Page W-14)

W-14 In 2002 the Village abandoned an elevated tank for its water distribution system which was installed in 1930. This tank was removed from the 2002 report since the tank is no longer used by the Utility.

Water Mains (Page W-15)

Water mains added during the year were financed by the utility with operating cash and debt proceeds.

Meters (Page W-17)

Adjustments reflect an inventory of actual meters performed by the utility during the year.

The utility does not test meters, it replaces them.

Hydrants and Distribution System Valves (Page W-18)

W-18 The adjustment of 14 hydrants is the result of a detailed inventory of hydrants within the system.

W-18 The Utility is in the process of developing a process to ensure that hydrants and system valves are tested more often.
