



3013 (02-09-04)

ANNUAL REPORT

OF

Name: WAUPACA WATER UTILITY

Principal Office: 111 S MAIN STREET
WAUPACA, WI 54981

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: WAUPACA WATER UTILITY

Utility Address: 111 S MAIN STREET
WAUPACA, WI 54981

When was utility organized? 7/11/1897

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS SHARON NELSON

Title: CITY CLERK

Office Address:

111 S MAIN STREET
WAUPACA, WI 54981

Telephone: (715) 258 - 4411

Fax Number: (715) 258 - 4418

E-mail Address:

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

Name: MICHAEL L FOTH

Title: MANAGER

Office Address: HAWKINS, ASH, BAPTIE & COMPANY LLP

101 W 29TH ST
P.O. BOX 840
MARSHFIELD, WI 54449

Telephone: (715) 387 - 1131 EXT 225

Fax Number: (715) 384 - 3463

E-mail Address: mfoth@habco.com

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

Name: MR CHARLES WHITMAN

Title: CHAIRPERSON

Office Address:

111 S MAIN ST
WAUPACA, WI 54981

Telephone: (715) 258 - 4411

Fax Number: (715) 258 - 4418

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: MICHAEL L FOTH

Title: MANAGER

Office Address: HAWKINS, ASH, BAPTIE & COMPANY, LLP

101 W 29TH ST

P.O. BOX 840

MARSHFIELD, WI 54449

Telephone: (715) 387 - 1131 EXT 225

Fax Number: (715) 384 - 3463

E-mail Address: mfoth@habco.com

Date of most recent audit report: 2/27/2003

Period covered by most recent audit: DECEMBER 31, 2002

Names and titles of utility management including manager or superintendent:

Name: MARK NOLLENBERG

Title: UTILITY SUPERINTENDENT

Office Address:

111 S MAIN STREET

WAUPACA, WI 54981

Telephone: (715) 258 - 4411 EXT

Fax Number: (715) 258 - 4418

E-mail Address:

Name of utility commission/committee: CITY OF WAUPACA PUBLIC WORKS COMMITTEE

Names of members of utility commission/committee:

MR JAMES BOYER, MEMBER

MR VOLANDA PERRY, MEMBER

MS MARYKAY POEHLMAN, MEMBER

MR CHARLES WHITMAN, CHAIRPERSON

MS DAN WOLFGRAM, MEMBER

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)	884,337	889,156	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	450,573	487,350	2
Depreciation Expense (403)	147,132	140,786	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	145,538	150,259	5
Total Operating Expenses	743,243	778,395	
Net Operating Income	141,094	110,761	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	141,094	110,761	
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)	30,026	56,208	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	30,026	56,208	
Total Income	171,120	166,969	
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	171,120	166,969	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	10,561	1,545	14
Amortization of Debt Discount and Expense (428)	586	1,030	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	12,381	13,858	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	23,528	16,433	
Net Income	147,592	150,536	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,401,444	3,257,886	20
Balance Transferred from Income (433)	147,592	150,536	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)	6,978	6,978	25
Total Unappropriated Earned Surplus End of Year (216)	3,542,058	3,401,444	

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):		
INTEREST AND DIVIDEND INCOME	30,026	5
Total (Acct. 419):	30,026	
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):		
APPROPRIATIONS OF INCOME TO MUNICIPAL FUNDS - DEBIT	6,978	12
Total (Acct. 439)--Debit:	6,978	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					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	884,337	0	0	0	884,337	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	908				908	5	
Other Increases or (Decreases) to Operating Revenues - Specify:							
NONE						0	6
Revenues subject to Wisconsin Remainder Assessment	883,429	0	0	0	883,429		

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	141,755		141,755	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	1,457		1,457	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	143,212	0	143,212	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	7,875,967	7,702,415	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	2,049,563	1,905,684	2
Net Utility Plant	5,826,404	5,796,731	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	5,826,404	5,796,731	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	13,563	13,563	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	13,563	13,563	
Investment in Municipality (123)	0	0	7
Other Investments (124)	25,334	40,773	8
Special Funds (125-128)	0	0	9
Total Other Property and Investments	38,897	54,336	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	1,491,022	1,284,703	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	102,327	104,717	15
Other Accounts Receivable (143)	1,724	1,480	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	14,915	15,299	18
Materials and Supplies (151-163)	39,230	32,144	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	1,649,218	1,438,343	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	2,999	3,452	24
Other Deferred Debits (182-186)	0	0	25
Total Deferred Debits	2,999	3,452	
Total Assets and Other Debits	7,517,518	7,292,862	

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)	1,703,455	1,610,647	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	3,542,058	3,401,444	28
Total Proprietary Capital	5,245,513	5,012,091	
LONG-TERM DEBT			
Bonds (221-222)	654,826	690,542	29
Advances from Municipality (223)	300,064	341,284	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	954,890	1,031,826	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	68,464	7,862	33
Payables to Municipality (233)	62,665	59,532	34
Customer Deposits (235)			35
Taxes Accrued (236)	138,546	138,300	36
Interest Accrued (237)	4,744	5,333	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)			41
Total Current and Accrued Liabilities	274,419	211,027	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	0	0	44
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)	44,873	40,095	47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	44,873	40,095	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	997,823	997,823	49
Total Liabilities and Other Credits	7,517,518	7,292,862	

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)	7,800,693	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)	75,274				7
Total Utility Plant	7,875,967	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	2,049,563	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	2,049,563	0	0	0	
Net Utility Plant	5,826,404	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	1,905,684				1,905,684	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	147,132				147,132	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	9,607				9,607	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
Total credits	156,739	0	0	0	156,739	13
Debits during year						14
Book cost of plant retired	12,860				12,860	15
Cost of removal	0				0	16
Other debits (specify):						17
					0	18
Total debits	12,860	0	0	0	12,860	19
Balance End of Year	2,049,563	0	0	0	2,049,563	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	1
Other (specify):					
LAND	13,563			13,563	2
Total Nonutility Property (121)	13,563	0	0	13,563	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	13,563	0	0	13,563	

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

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year	908	2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	908	
Deductions:		
Accounts written off during the year: Utility Customers	908	5
Accounts written off during the year: Others		6
Total accounts written off	908	
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
Fuel stock expenses (152)					0	0
Plant mat. & oper. sup. (154)					0	0
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility (154)	39,230	32,144
Sewer utility (154)		0
Heating utility (154)		0
Gas utility (154)		0
Merchandise (155)		0
Other materials & supplies (156)		0
Stores expense (163)		0
Total Materials and Supplies	39,230	32,144

**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)				
1998 GO NOTE	453	428	2,999	1
Total			<u><u>2,999</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	1,610,647	1
Changes during year (explain):		
ADDITIONS FOR MAINS	92,808	2
Balance end of year	<u><u>1,703,455</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)	
SAFE DRINKING WATER FUND REVENUE BON	03/01/1999	05/01/2018	1.58%	654,826	1
Total Bonds (Account 221):				654,826	
Total Reacquired Bonds (Account 222)				0	2
Net amount of bonds outstanding December 31:				<u>654,826</u>	

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)					
1998 G.O. Promissory Note	10/01/1998	04/01/2008	4.25%	266,950	1
1995 G.O. Promissory Note	10/16/1995	10/16/2004	5.00%	33,114	2
Total for Account 223				300,064	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	138,300	1
Accruals:		
Charged water department expense	145,538	2
Charged electric department expense		3
Charged sewer department expense	3,459	4
Other (explain):		
NONE		5
Total Accruals and other credits	148,997	
Taxes paid during year:		
County, state and local taxes	138,300	6
Social Security taxes	8,551	7
PSC Remainder Assessment	1,900	8
Other (explain):		
NONE		9
Total payments and other debits	148,751	
Balance end of year	138,546	

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)					
SAFE DRINKING WATER REVENUE BOND	1,823	10,561	10,655	1,729	1
Subtotal	1,823	10,561	10,655	1,729	
Advances from Municipality (223)					
1995 STATE TRUST FUND	0			0	2
1995 G.O. Promissory Notes	307	1,070	1,032	345	3
1998 G.O. Promissory Note	3,203	11,311	11,844	2,670	4
Subtotal	3,510	12,381	12,876	3,015	
Other Long-Term Debt (224)					
NONE	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	5,333	22,942	23,531	4,744	

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	997,823	0	0	0	0	997,823	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):						0	4
Deduct charges (specify):						0	5
Balance End of Year	997,823	0	0	0	0	997,823	
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):		
SPECIAL ASSESSMENTS	25,334	2
Total (Acct. 124):	25,334	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		6
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	102,327	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	102,327	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
MISCELLANEOUS ACCOUNTS RECEIVABLE	1,724	15
Total (Acct. 143):	1,724	

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):		
SEWER SHARE OF JOINT METER COSTS	14,915	16
Total (Acct. 145):	14,915	
Prepayments (165):		
NONE		17
Total (Acct. 165):		0
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):		0
Preliminary Survey and Investigation Charges (183):		
NONE		19
Total (Acct. 183):		0
Clearing Accounts (184):		
NONE		20
Total (Acct. 184):		0
Temporary Facilities (185):		
NONE		21
Total (Acct. 185):		0
Miscellaneous Deferred Debits (186):		
NONE		22
Total (Acct. 186):		0
Payables to Municipality (233):		
WAGES	57,179	23
SPECIAL ASSESSMENTS FOR 2002	2,575	24
REIMBURSEMENT FOR DEBT SERVICE	2,911	25
Total (Acct. 233):	62,665	
Other Deferred Credits (253):		
NONE		26
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	7,551,353	0	0	0	7,551,353	1
Materials and Supplies	35,687	0	0	0	35,687	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	1,977,623	0	0	0	1,977,623	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	997,823	0	0	0	997,823	6
Other (specify):					0	7
Average Net Rate Base	4,611,594	0	0	0	4,611,594	
Net Operating Income	141,094	0	0	0	141,094	8
Net Operating Income as a percent of Average Net Rate Base	3.06%	N/A	N/A	N/A	3.06%	

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	1,657,051	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	3,471,751	3
Other (Specify):		4
Total Average Proprietary Capital	5,128,802	
Net Income		
Net Income	147,592	5
Percent Return on Proprietary Capital	2.88%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Income Statement (Page F-01)

To the City Council
City of Waupaca Water Utility

We have compiled the balance sheets of the City of Waupaca Water Utility as of December 31, 2002 and the related statements of income and earned surplus and supplemental information for the year then ended included in the accompanying prescribed form in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation was limited to presenting in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements referred to above and, accordingly, do not express an opinion or any other form of assurance on them. We compiled these financial statements from financial statements for the same period that we previously audited as indicated in our report dated February 27, 2003.

These financial statements (including related disclosures) are presented in accordance with the requirements of the Public Service Commission of Wisconsin. Accordingly, these financial statements are not designed for those who are not informed about such differences.

Marshfield, Wisconsin
February 27, 2003

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

January 8, 2004

Ms. Sharon Nelson, City Clerk
111 S. Main Street
Waupaca, WI 54981- Pat, zip plus four, thanks

2002 Analytical Review DWCCA-6280-ELE

Dear Ms. Nelson:

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

In the future, please provide an explanation of the 2-inch residential meter reported on Page W-19; such as "mini golf course," "large residence", etc.

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

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

Sincerely,

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

ELE: w:\compl\Analytical Reviews\2002 analytical review letters\6280
Waupacadoc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	851,630	1
Total Sales of Water	851,630	
Other Operating Revenues		
Forfeited Discounts (470)	7,527	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	15,581	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	9,599	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	32,707	
Total Operating Revenues	884,337	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	15,382	8
Pumping Expenses (620-633)	134,401	9
Water Treatment Expenses (640-652)	33,203	10
Transmission and Distribution Expenses (660-678)	87,151	11
Customer Accounts Expenses (901-905)	28,689	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	151,747	14
Total Operation and Maintenance Expenses	450,573	
Other Operating Expenses		
Depreciation Expense (403)	147,132	15
Amortization Expense (404-407)		16
Taxes (408)	145,538	17
Total Other Operating Expenses	292,670	
Total Operating Expenses	743,243	
NET OPERATING INCOME	141,094	

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	2,336	102,763	219,546	4
Commercial	292	78,993	109,830	5
Industrial	33	527,743	282,276	6
Total Metered Sales to General Customers (461)	2,661	709,499	611,652	
Private Fire Protection Service (462)	33		21,780	7
Public Fire Protection Service (463)	3,232		197,150	8
Other Sales to Public Authorities (464)	47	12,742	21,048	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	5,973	722,241	851,630	

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)	197,150	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)	197,150	
Forfeited Discounts (470):		
Customer late payment charges	1,524	5
Other (specify): RECONNECT CHARGES, MISC WELL PERMITS, MISC WATER REVENUES	6,003	6
Total Forfeited Discounts (470)	7,527	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
CELLULINK LEASE	15,581	8
Total Rents from Water Property (472)	15,581	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	9,599	10
Other (specify): NONE		11
Total Other Water Revenues (474)	9,599	
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 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)		1
Operation Labor and Expenses (601)		2
Purchased Water (602)		3
Miscellaneous Expenses (603)	10,098	4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)	2,730	10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)	2,554	12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	15,382	
 PUMPING EXPENSES		
Operation Supervision and Engineering (620)		14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	93,096	17
Pumping Labor and Expenses (624)	12,336	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	15,251	20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)	8,619	23
Maintenance of Power Production Equipment (632)	1,805	24
Maintenance of Pumping Equipment (633)	3,294	25
Total Pumping Expenses	134,401	
 WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)		26
Chemicals (641)	17,565	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)	11,787	28
Miscellaneous Expenses (643)		29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)		32
Maintenance of Water Treatment Equipment (652)	3,851	33
Total Water Treatment Expenses	33,203	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)		34
Storage Facilities Expenses (661)	12,443	35
Transmission and Distribution Lines Expenses (662)	6,281	36
Meter Expenses (663)	11,872	37
Customer Installations Expenses (664)	4,398	38
Miscellaneous Expenses (665)	12,878	39
Rents (666)		40
Maintenance Supervision and Engineering (670)		41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)	9	43
Maintenance of Transmission and Distribution Mains (673)	5,602	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	15,430	46
Maintenance of Meters (676)	8,714	47
Maintenance of Hydrants (677)	9,524	48
Maintenance of Miscellaneous Plant (678)		49
Total Transmission and Distribution Expenses	87,151	
 CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		50
Meter Reading Labor (902)	1,968	51
Customer Records and Collection Expenses (903)	25,213	52
Uncollectible Accounts (904)	908	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)	600	54
Total Customer Accounts Expenses	28,689	
 SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	71,891	56
Office Supplies and Expenses (921)	9,304	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	2,908	59
Property Insurance (924)	6,910	60
Injuries and Damages (925)		61
Employee Pensions and Benefits (926)	46,690	62
Regulatory Commission Expenses (928)		63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	7,353	65
Rents (931)	6,691	66
Maintenance of General Plant (932)		67
Total Administrative and General Expenses	151,747	
 Total Operation and Maintenance Expenses	450,573	

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		138,546	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		3,459	2
Net property tax equivalent		135,087	
Social Security		8,551	3
PSC Remainder Assessment		1,900	4
Other (specify): NONE			5
Total tax expense		<u>145,538</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			Waupaca				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.235220				3
County tax rate	mills		6.721990				4
Local tax rate	mills		10.286300				5
School tax rate	mills		10.024000				6
Voc. school tax rate	mills		2.205250				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		29.472760				10
Less: state credit	mills		1.545550				11
Net tax rate	mills		27.927210				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.286300				14
Combined School Tax Rate	mills		12.229250				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		22.515550				17
Total Tax Rate	mills		29.472760				18
Ratio of Local and School Tax to Total	dec.		0.763944				19
Total tax net of state credit	mills		27.927210				20
Net Local and School Tax Rate	mills		21.334836				21
Utility Plant, Jan. 1	\$	7,702,415	7,702,415				22
Materials & Supplies	\$	32,144	32,144				23
Subtotal	\$	7,734,559	7,734,559				24
Less: Plant Outside Limits	\$	139,010	139,010				25
Taxable Assets	\$	7,595,549	7,595,549				26
Assessment Ratio	dec.		0.854960				27
Assessed Value	\$	6,493,891	6,493,891				28
Net Local & School Rate	mills		21.334836				29
Tax Equiv. Computed for Current Year	\$	138,546	138,546				30
Tax Equivalent per 1994 PSC Report	\$	117,647					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	138,546					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		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)	20,214		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)	610,170		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	320,556		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	950,940	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	567,782		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	5,899	79,607	15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	324,987		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	24,884		20
Total Pumping Plant	923,552	79,607	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	2,000		22
Water Treatment Equipment (332)	78,396		23
Total Water Treatment Plant	80,396	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	4,138		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)			20,214	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)			610,170	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			320,556	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	950,940	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			567,782	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			85,506	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			324,987	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			24,884	20
Total Pumping Plant	0	0	1,003,159	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			2,000	22
Water Treatment Equipment (332)			78,396	23
Total Water Treatment Plant	0	0	80,396	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			4,138	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 \$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)	901,606		26
Transmission and Distribution Mains (343)	3,093,349	364,027	27
Fire Mains (344)	0		28
Services (345)	458,434	7,265	29
Meters (346)	379,239	10,302	30
Hydrants (348)	224,778	50,338	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	5,061,544	431,932	
GENERAL PLANT			
Land and Land Rights (389)	1,500		33
Structures and Improvements (390)	105,677		34
Office Furniture and Equipment (391)	6,040		35
Computer Equipment (391.1)	14,864		36
Transportation Equipment (392)	88,077		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	57,609		39
Laboratory Equipment (395)	5,793		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	6,022		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	285,582	0	
Total utility plant in service directly assignable	7,302,014	511,539	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	7,302,014	511,539	

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)			901,606 26
Transmission and Distribution Mains (343)	9,600		3,447,776 27
Fire Mains (344)			0 28
Services (345)	800		464,899 29
Meters (346)	210		389,331 30
Hydrants (348)	2,250		272,866 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	12,860	0	5,480,616
GENERAL PLANT			
Land and Land Rights (389)			1,500 33
Structures and Improvements (390)			105,677 34
Office Furniture and Equipment (391)			6,040 35
Computer Equipment (391.1)			14,864 36
Transportation Equipment (392)			88,077 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			57,609 39
Laboratory Equipment (395)			5,793 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			6,022 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	285,582
Total utility plant in service directly assignable	12,860	0	7,800,693
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	12,860	0	7,800,693

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			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	296,882	2.94%	17,939	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	77,997	1.77%	5,674	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	374,879		23,613	
PUMPING PLANT				
Structures and Improvements (321)	189,652	2.43%	13,797	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	1,481	5.58%	2,550	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	193,227	4.42%	14,364	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	18,184	4.29%	1,068	15
Total Pumping Plant	402,544		31,779	
WATER TREATMENT PLANT				
Structures and Improvements (331)	1,765	2.50%	50	16
Water Treatment Equipment (332)	69,091	6.00%	4,704	17
Total Water Treatment Plant	70,856		4,754	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	319,744	1.86%	16,770	19
Transmission and Distribution Mains (343)	356,889	0.93%	30,416	20
Fire Mains (344)	0			21
Services (345)	129,264	2.09%	9,649	22
Meters (346)	80,541	5.00%	19,214	23
Hydrants (348)	32,714	1.59%	3,956	24
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	919,152		80,005	

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	1
312					0	2
313					0	3
314				(1,190)	313,631	4
315					0	5
316					83,671	6
317					0	7
	0	0	0	(1,190)	397,302	
321					203,449	8
322					0	9
323					4,031	10
324					0	11
325				1,788	209,379	12
326					0	13
327					0	14
328					19,252	15
	0	0	0	1,788	436,111	
331					1,815	16
332					73,795	17
	0	0	0	0	75,610	
341					0	18
342					336,514	19
343	9,600				377,705	20
344					0	21
345	800				138,113	22
346	210				99,545	23
348	2,250				34,420	24
349					0	25
	12,860	0	0	0	986,297	

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)	22,321	2.27%	2,399	26
Office Furniture and Equipment (391)	5,154	5.88%	355	27
Computer Equipment (391.1)	14,863	25.00%		28
Transportation Equipment (392)	58,325	10.56%	9,301	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	27,842	5.88%	3,387	31
Laboratory Equipment (395)	5,793	5.88%		32
Power Operated Equipment (396)	0			33
Communication Equipment (397)	3,955	9.09%	548	34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	138,253		15,990	
Total accum. prov. directly assignable	1,905,684		156,141	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 1,905,684		 156,141	

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					24,720	26
391					5,509	27
391.1					14,863	28
392					67,626	29
393					0	30
394					31,229	31
395					5,793	32
396					0	33
397					4,503	34
397.1					0	35
398					0	36
399					0	37
	0	0	0	0	154,243	
	12,860	0	0	598	2,049,563	
					0	38
	12,860	0	0	598	2,049,563	

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			65,390	65,390	1
February			58,598	58,598	2
March			65,389	65,389	3
April			65,195	65,195	4
May			72,628	72,628	5
June			74,081	74,081	6
July			77,696	77,696	7
August			75,328	75,328	8
September			68,965	68,965	9
October			66,715	66,715	10
November			59,678	59,678	11
December			55,723	55,723	12
Total annual pumpage	0	0	805,386	805,386	
Less: Water sold				722,241	13
Volume pumped but not sold				83,145	14
Volume sold as a percent of volume pumped				90%	15
Volume used for water production, water quality and system maintenance				140	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				140	19
Volume pumped but unaccounted for				83,005	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.)				2,939	23
Date of maximum: 5/31/2002					24
Cause of maximum:					25
Warm weather - High foundry production					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				889	26
Date of minimum: 12/25/2002					27
Total KWH used for pumping for the year				1,469,945	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)	
SOUTH WASHINGTON ST (DEEPW	2	45	8	384,000	Yes	1
BERLIN STREET (DEEPWELL)	3	68	10	482,000	Yes	2
MATHESON STREET (DEEPWELL)	4	88	8	504,000	Yes	3
CTH E (DEEPWELL)	5	84	14	1,368,000	Yes	4
CTH E (DEEPWELL)	6	75	14	1,140,000	Yes	5
SWAN PARK	7	74	8	183,000	Yes	6
SWAN PARK	8	69	8	216,000	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	NO 2	NO 3	NO 4	1
Location	SOUTH WASHINGTON	BERLIN ST	MATHESON	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1995	1962	1968	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	435	670	700	8
Pump Motor or Standby Engine Mfr	LAYNE	I.H.	LAYNE	10
Year Installed	1951	1962	1968	11
Type	ELECTRIC	PROPANE	ELECTRIC	12
Horsepower	50	100	60	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	NO 5	NO 6	NO 7	14
Location	COUNTY TRUNK E	COUNTY TRUNK E	SWAN PARK	15
Purpose	P	P	P	16
Destination	D	D	D	17
Pump Manufacturer	LAYNE	LAYNE	MUNICIPAL WELL	18
Year Installed	1970	1983	1999	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	1,900	950	510	21
Pump Motor or Standby Engine Mfr	KOHLER	WAUKESHA	KOHLER	22
Year Installed	1970	1983	1999	24
Type	PROPANE	DIESEL	DIESEL	25
Horsepower	200	100	202	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	NO 8			1
Location	SWAN PARK			2
Purpose	P			3
Destination	D			4
Pump Manufacturer	MUNICIPAL WELL			5
Year Installed	1999			6
Type	CENTRIFUGAL			7
Actual Capacity (gpm)	600			8
Pump Motor or Standby Engine Mfr	MUNICIPAL WELL			9 10
Year Installed	1999			11
Type	ELECTRIC			12
Horsepower	50			13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	MT TOM	MT TOM 2	SHAMBEAU HILL	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S	ET	ET	3
Year constructed	1994	1973	1973	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	110	110	110	6
Total capacity in gallons (actual)	300,000	750,000	750,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	Y	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	1.500	124	0	0	0	124	1
M	D	2.000	604	0	0	0	604	2
M	D	3.000	15,934	0	0	0	15,934	3
A	D	4.000	1,736	0	0	0	1,736	4
M	D	4.000	33,878	0	0	0	33,878	5
A	D	6.000	1,855	0	0	0	1,855	6
M	D	6.000	68,988	250	1,200	0	68,038	7
M	D	8.000	41,065	3,769	0	0	44,834	8
M	D	10.000	31,063	1,200	0	0	32,263	9
M	D	12.000	30,604	0	0	0	30,604	10
M	D	14.000	3,355	0	0	0	3,355	11
M	D	16.000	7,571	0	0	0	7,571	12
M	D	20.000	1,730	0	0	0	1,730	13
Total Within Municipality			238,507	5,219	1,200	0	242,526	
M	D	20.000	9,925	0	0	0	9,925	14
Total Outside of Municipality			9,925	0	0	0	9,925	
Total Utility			248,432	5,219	1,200	0	252,451	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	1,736	0	9	0	1,727		1
M	1.000	226	19	1	0	244		2
M	1.250	9	0	0	0	9		3
M	1.500	35	3	0	0	38		4
M	2.000	36	0	0	0	36		5
M	4.000	9	0	0	0	9		6
P	4.000	2	0	0	0	2		7
M	6.000	5	0	0	0	5		8
P	6.000	1	0	0	0	1		9
M	8.000	17	0	0	0	17		10
Total Utility		2,076	22	10	0	2,088	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)	
0.750	2,290	60	2	0	2,348	134	1
1.000	83	1	0	0	84	8	2
1.500	22	0	0	0	22	3	3
2.000	26	1	0	0	27	2	4
3.000	9	0	0	0	9	4	5
4.000	5	0	0	0	5	3	6
6.000	4	0	0	0	4	4	7
10.000	1	0	0	0	1	1	8
Total:	2,440	62	2	0	2,500	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)	
0.750	1,954	291	13	22	0	68	2,348	1
1.000	6	55	5	13	0	5	84	2
1.500	1	9	4	5	0	3	22	3
2.000	1	14	3	7	0	2	27	4
3.000	0	2	3	0	0	4	9	5
4.000	0	1	0	1	0	3	5	6
6.000	0	0	4	0	0	0	4	7
10.000	0	0	1	0	0	0	1	8
Total:	1,962	372	33	48	0	85	2,500	

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	356	14	1		369	2
Total Fire Hydrants	356	14	1	0	369	
Flushing Hydrants						
	50				50	3
Total Flushing Hydrants	50	0	0	0	50	

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:	350
Number of distribution system valves end of year:	647
Number of distribution valves operated during year:	75

WATER OPERATING SECTION FOOTNOTES

Water Mains (Page W-17)

Industrial Park Project contributed by city.

Water Services (Page W-18)

Industrial Park Project contributed by the city.
