



3014 (02-09-04)

ANNUAL REPORT

OF

Name: CITY OF WHITEWATER

Principal Office: 312 W WHITEWATER ST
P.O. BOX 690
WHITEWATER, WI 53190

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: CITY OF WHITEWATER

Utility Address: 312 W WHITEWATER ST
P.O. BOX 690
WHITEWATER, WI 53190

When was utility organized? 12/30/1912

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR DOUG SAUBERT

Title: FINANCE DIRECTOR

Office Address:

312 W WHITEWATER ST
P.O. BOX 690
WHITEWATER, WI 53190

Telephone: (262) 473 - 0580 EXT 180

Fax Number: (262) 473 - 0589

E-mail Address: dsaubert@ci.whitewater.wi.us

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

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

Name: MR. JAMES ALLEN

Title: COUNCIL PRESIDENT

Office Address:

312 WEST WHITEWATER ST.
P.O. BOX 178
WHITEWATER, WI 53190

Telephone: (252) 473 - 0500

Fax Number: (262) 473 - 0501

E-mail Address: NONE

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: ME. TOM POLLACK

Title: PARTNER

Office Address: VIRCHOW,KRAUSE & CO.
4600 AMERICAN PARKWAY
P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (608) 240 - 2342

Fax Number: (608) 249 - 8532

E-mail Address: tpollack@virchowkrause.com

Date of most recent audit report: 12/31/2001

Period covered by most recent audit: JANUARY-DECEMBER 2001

Names and titles of utility management including manager or superintendent:

Name: MR DEAN R FISCHER

Title: PUBLIC WORKS DIRECTOR

Office Address: CITY OF WHITEWATER
312 W. WHITEWATER
P.O. BOX 178
WHITEWATER, WI 53190

Telephone: (262) 473 - 0500 EXT 240

Fax Number: (262) 473 - 0509

E-mail Address: dfischer@ci.whitewater.wi.us

Name: MR GARY W BODEN

Title: CITY MANAGER

Office Address: CITY OF WHITEWATER
312 W. WHITEWATER
P.O. BOX 178
WHITEWATER, WI 53190

Telephone: (262) 473 - 0500 EXT 200

Fax Number: (262) 473 - 0509

E-mail Address: gboden@ci.whitewater.wi.us

Name: MR. RICK LEIN

Title: WATER SUPERINTENDENT

Office Address:
312 W WHITEWATER ST
P.O. BOX 178
WHITEWATER, WI 53190

Telephone: (262) 473 - 0543 EXT

Fax Number: () -

E-mail Address:

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MS THERESA A LEE

Title: CITY TREASURER

Office Address: CITY OF WHITEWATER
312 W. WHITEWATER
P.O. BOX 690
WHITEWATER, WI 53190

Telephone: (262) 473 - 0580 EXT 182

Name of utility commission/committee: WHITEWATER CITY COUNCIL

Names of members of utility commission/committee:

- MR JAMES ALLEN, COUNCIL PRESIDENT-DISTRICT 5
- MRS MARILYN KIENBAUM, COUNCIL MEMBER-AT LARGE
- MR THOMAS KOLDA, COUNCIL MEMBER-DISTRICT 4
- MRS MARIANN SCOTT, COUNCIL MEMBER-DISTRICT 1
- MR JIM STEWART, COUNCIL MEMBER-AT LARGE
- MR JOE WIGHTMAN, COUNCIL MEMBER-DISTRICT 2
- MRS SYLVIA ZWEIFEL, COUNCIL MEMBER-DISTRICT 3

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: [REDACTED]

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:

Firm Name: VIRCHOW, KRAUSE & CO
4600 AMERICAN PARKWAY
P.O. BOX 7398
MADISON, WI 53707-7398

Contact Person: MR TOM POLLACK

Title: PARTNER

Telephone: (608) 240 - 2342

Fax Number: (608) 240 - 8532

E-mail Address:

Contract/Agreement beginning-ending dates: 1/1/2002 1/1/2004

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

PROVIDES ANNUAL UTILITY AUDIT SERVICES

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,143,213	1,085,722	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	558,233	512,860	2
Depreciation Expense (403)	201,577	195,202	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	205,949	204,558	5
Total Operating Expenses	965,759	912,620	
Net Operating Income	177,454	173,102	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	177,454	173,102	
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)	9,000	0	9
Interest and Dividend Income (419)	25,297	46,834	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	34,297	46,834	
Total Income	211,751	219,936	
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	211,751	219,936	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	158,545	169,666	14
Amortization of Debt Discount and Expense (428)	27,176	29,119	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	185,721	198,785	
Net Income	26,030	21,151	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,528,293	1,507,142	20
Balance Transferred from Income (433)	26,030	21,151	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)	1,554,323	1,528,293	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE	0	1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE	0	2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE	0	3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
TOWER RENTAL-SPRINT COMMUNICATIONS-610.47460.61	9,000	4
Total (Acct. 418):	9,000	
Interest and Dividend Income (419):		
INTEREST ON INVESTMENTS/CHECKING	25,297	5
Total (Acct. 419):	25,297	
Miscellaneous Nonoperating Income (421):		
NONE	0	6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE	0	7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE	0	8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE	0	9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE	0	10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	0	11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE	0	12
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	0	0	0	0	0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0	0	0	0	0	2
Payroll	0	0	0	0	0	3
Materials	0	0	0	0	0	4
Taxes	0	0	0	0	0	5
Other (list by major classes):						
0	0	0	0	0	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	1,143,213	0	0	0	1,143,213	1
Less: interdepartmental sales	0	0	0	0	0	2
Less: interdepartmental rents	0	0	0	0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0	0	0	0	0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE	0	0	0	0	0	6
Revenues subject to Wisconsin Remainder Assessment	1,143,213	0	0	0	1,143,213	

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	236,890		236,890	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	236,890	0	236,890	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	11,941,348	11,814,864	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,375,767	2,170,997	2
Net Utility Plant	9,565,581	9,643,867	
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)	132,316	132,316	5
Other Investments (124)	59,522	55,059	6
Special Funds (125)	438,862	438,907	7
Total Other Property and Investments	630,700	626,282	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	9,056	2,452	8
Temporary Cash Investments (132)	231,048	239,918	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	248,641	232,948	11
Other Accounts Receivable (143)	0	60,404	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	54,118	60,220	14
Materials and Supplies (150)	26,636	25,242	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	7,456	3,986	17
Total Current and Accrued Assets	576,955	625,170	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	168,104	195,279	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	168,104	195,279	
Total Assets and Other Debits	10,941,340	11,090,598	

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)	928,998	928,998	21
Appropriated Earned Surplus (215)	0	0	22
Unappropriated Earned Surplus (216)	1,554,323	1,528,293	23
Total Proprietary Capital	2,483,321	2,457,291	
LONG-TERM DEBT			
Bonds (221)	3,075,000	3,240,000	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	3,075,000	3,240,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	21,845	42,993	28
Payables to Municipality (233)	2,474	31,939	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	126,681	139,604	31
Interest Accrued (237)	38,200	40,100	32
Other Current and Accrued Liabilities (238)	67,852	88,647	33
Total Current and Accrued Liabilities	257,052	343,283	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)	0	0	37
Injuries and Damages Reserve (262)	0	0	38
Pensions and Benefits Reserve (263)	0	0	39
Miscellaneous Operating Reserves (265)	0	0	40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	5,125,967	5,050,024	41
Total Liabilities and Other Credits	10,941,340	11,090,598	

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)	11,941,348	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	11,941,348	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	2,375,767	0	0	0	10
Total Accumulated Provision	2,375,767	0	0	0	
Net Utility Plant	9,565,581	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	2,170,997				2,170,997	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	201,577				201,577	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	5,438				5,438	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	207,015	0	0	0	207,015	13
Debits during year						14
Book cost of plant retired	2,245				2,245	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	2,245	0	0	0	2,245	19
Balance End of Year	2,375,767	0	0	0	2,375,767	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	0	0	1
Other (specify):					
NONE	0	0	0	0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0	0	0	0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	26,636	25,242
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	26,636	25,242

**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)				
2000 REVENUE BONDS	13,090	181	80,975	1
LOSS ON ADVANCE REFUNDING	14,086	182	87,129	2
Total			168,104	
Unamortized premium on debt (251)				
NONE				3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	928,998	1
Changes during year (explain):		
NONE	0	2
Balance end of year	<u>928,998</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)	
2000 REVENUE BONDS	09/15/2000	10/01/2015	5.02%	3,075,000	1
Total Bonds (Account 221):				3,075,000	

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)
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NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	139,604	1
Accruals:		
Charged water department expense	203,836	2
Charged electric department expense	0	3
Charged sewer department expense	2,113	4
Other (explain):		
NONE		5
Total Accruals and other credits	205,949	
Taxes paid during year:		
County, state and local taxes	200,492	6
Social Security taxes	17,395	7
PSC Remainder Assessment	985	8
Other (explain):		
NONE		9
Total payments and other debits	218,872	
Balance end of year	126,681	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
2000 REVENUE BOND	40,100	158,545	160,445	38,200	2
Subtotal	40,100	158,545	160,445	38,200	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	40,100	158,545	160,445	38,200	

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	5,050,024	0	0	0	0	5,050,024	1
Add credits during year:							
For Services	4,950					4,950	2
For Mains	66,593					66,593	3
Other (specify):							
HYDRANTS	4,400					4,400	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	5,125,967	0	0	0	0	5,125,967	
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):		
PUBLIC FIRE PROTECTION-1994 THRU 1999	132,316	1
Total (Acct. 123):	132,316	
Other Investments (124):		
SPECIAL ASSESSMENT-610.12400	59,522	2
Total (Acct. 124):	59,522	
Special Funds (125):		
WATER RESERVE-610.13240	331,980	3
WATER BOND DEPRECIATION-610.13230	25,000	4
WATER DEBT SERVICE-610.13110/13210	81,882	5
Total (Acct. 125):	438,862	
Notes Receivable (141):		
NONE	0	6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	248,641	7
Electric	0	8
Sewer (Regulated)	0	9
Other (specify):		
NONE	0	10
Total (Acct. 142):	248,641	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	0	11
Merchandising, jobbing and contract work	0	12
Other (specify):		
NONE	0	13
Total (Acct. 143):	0	
Receivables from Municipality (145):		
ACCOUNTS RECEIVABLE-MUNICIPALITY	26,291	14
ACCOUNTS RECEIVABLE-SEWER-610.14510	27,827	15
Total (Acct. 145):	54,118	
Prepayments (165):		
NONE	0	16
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE	0	17
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE	0	18
Total (Acct. 183):	0	
Payables to Municipality (233):		
DUE TO GENERAL FUND-610.24530	2,474	19
Total (Acct. 233):	2,474	
Other Deferred Credits (253):		
NONE	0	20
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	11,878,106	0	0	0	11,878,106	1
Materials and Supplies	25,939	0	0	0	25,939	2
Other (specify):						
NONE	0				0	3
Less Average:						
Reserve for Depreciation	2,273,382	0	0	0	2,273,382	4
Customer Advances for Construction	0				0	5
Contributions in Aid of Construction	5,087,995	0	0	0	5,087,995	6
Other (specify):						
NONE	0				0	7
Average Net Rate Base	4,542,668	0	0	0	4,542,668	
Net Operating Income	177,454	0	0	0	177,454	8
Net Operating Income as a percent of Average Net Rate Base						
	3.91%	N/A	N/A	N/A	3.91%	

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	928,998	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,541,308	3
Other (Specify):		
NONE	0	4
Total Average Proprietary Capital	2,470,306	
Net Income		
Net Income	26,030	5
 Percent Return on Proprietary Capital	 1.05%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

Waters Edge--516 feet of 8" main--20 feet of 4" main
Parkcrest Phase II--185 feet of 12" main--520 feet of 8" main.

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

Filed and approved a simplified rate case in the fall of 2002. Approved in December 2002.
Revised rates take effect for all usgage after March 1,2003.

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

10/9/03 email response:

Elaine, I have looked into the issues that you have with the 2002 PSC report. I offer the following explanations.

ITEM #1---This is a misclassification. The 2" meters SHOULD BE shown under COMMERCIAL on page W-17. I have made a note to correct this for the 2003 PSC report.

ITEM #2----This was recorded here IN ERROR. The amount on page F-2, ACCOUNT 418 should be zero. I have made a note to record tower rental to ACCOUNT 472, PAGE W-2. Please contact me if you have any more questions. Sincerely, Doug Saubert, City of Whitewater

9/11/03 email:

Dear Mr. Saubert:

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 issues:

1. On Page W-17, two 2-inch residential meters are reported. A built-in warning to this page asks for an explanation, but none was provided. Please explain the function of these 2-inch residential meters.

2. On Page F-2 and Page W-4, \$9,000 is reported in Account 418 and Account 472 described as "TOWER RENTAL-SPRINT COMMUNICATIONS" There are two different numbers appended to this description. The correct account for tower rental would be Account 472. Please explain the \$9,000 reported in Account 418.

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,

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

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,117,651	1
Total Sales of Water	1,117,651	
Other Operating Revenues		
Forfeited Discounts (470)	3,344	2
Miscellaneous Service Revenues (471)	1,936	3
Rents from Water Property (472)	9,000	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	11,282	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	25,562	
Total Operating Revenues	1,143,213	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	27,606	8
Pumping Expenses (620-625)	120,929	9
Water Treatment Expenses (630-635)	28,524	10
Transmission and Distribution Expenses (640-655)	91,113	11
Customer Accounts Expenses (901-904)	42,480	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	247,581	14
Total Operation and Maintenance Expenses	558,233	
Other Operating Expenses		
Depreciation Expense (403)	201,577	15
Amortization Expense (404-407)	0	16
Taxes (408)	205,949	17
Total Other Operating Expenses	407,526	
Total Operating Expenses	965,759	
NET OPERATING INCOME	177,454	

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	4	106	155	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	4	106	155	
Metered Sales to General Customers (461)				
Residential	2,671	136,100	327,408	4
Commercial	364	108,631	163,417	5
Industrial	38	222,419	208,426	6
Total Metered Sales to General Customers (461)	3,073	467,150	699,251	
Private Fire Protection Service (462)	52		15,970	7
Public Fire Protection Service (463)	1		261,536	8
Other Sales to Public Authorities (464)	81	111,532	140,739	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0	0	0	12
Total Sales of Water	3,211	578,788	1,117,651	

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	NONE		1
Total		<u>0</u>	<u>0</u>

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)	261,536	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE	0	4
Total Public Fire Protection Service (463)	261,536	
Forfeited Discounts (470):		
Customer late payment charges	3,344	5
Other (specify):		
NONE	0	6
Total Forfeited Discounts (470)	3,344	
Miscellaneous Service Revenues (471):		
RECONNECTION FEES/SERVICES-610.47471.61/610.47471.61(PORTION)	1,936	7
Total Miscellaneous Service Revenues (471)	1,936	
Rents from Water Property (472):		
TOWER RENTAL-SPRINT COMMUNICATIONS-610.47474.61	9,000	8
Total Rents from Water Property (472)	9,000	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	6,539	10
Other (specify):		
SALE OF MATERIALS-610.47474.61/610.47475.61	4,743	11
Total Other Water Revenues (474)	11,282	
Amortization of Construction Grants (475):		
NONE	0	12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 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)	27,606	1
Purchased Water (601)	0	2
Operation Supplies and Expenses (602)	0	3
Maintenance of Water Source Plant (605)	0	4
Total Source of Supply Expenses	27,606	
 PUMPING EXPENSES		
Operation Labor (620)	8,040	5
Fuel for Power Production (621)	0	6
Fuel or Power Purchased for Pumping (622)	105,599	7
Operation Supplies and Expenses (623)	0	8
Maintenance of Pumping Plant (625)	7,290	9
Total Pumping Expenses	120,929	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	13,656	10
Chemicals (631)	12,407	11
Operation Supplies and Expenses (632)	0	12
Maintenance of Water Treatment Plant (635)	2,461	13
Total Water Treatment Expenses	28,524	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	36,185	14
Operation Supplies and Expenses (641)	12	15
Maintenance of Distribution Reservoirs and Standpipes (650)	679	16
Maintenance of Mains (651)	21,410	17
Maintenance of Services (652)	18,274	18
Maintenance of Meters (653)	8,105	19
Maintenance of Hydrants (654)	6,448	20
Maintenance of Other Plant (655)	0	21
Total Transmission and Distribution Expenses	91,113	

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)	13,969	22
Accounting and Collecting Labor (902)	23,087	23
Supplies and Expenses (903)	5,424	24
Uncollectible Accounts (904)	0	25
Total Customer Accounts Expenses	42,480	
 SALES EXPENSES		
Sales Expenses (910)	0	26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	67,058	27
Office Supplies and Expenses (921)	4,891	28
Administrative Expenses Transferred--Credit (922)	0	29
Outside Services Employed (923)	32,115	30
Property Insurance (924)	7,635	31
Injuries and Damages (925)	0	32
Employee Pensions and Benefits (926)	100,246	33
Regulatory Commission Expenses (928)	985	34
Miscellaneous General Expenses (930)	0	35
Transportation Expenses (933)	7,248	36
Maintenance of General Plant (935)	27,403	37
Total Administrative and General Expenses	247,581	
 Total Operation and Maintenance Expenses	558,233	

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		189,682	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,113	2
Net property tax equivalent		187,569	
Social Security		17,395	3
PSC Remainder Assessment		985	4
Other (specify): NONE	NONE	0	5
Total tax expense		<u>205,949</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			Jefferson	Walworth			1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.212000	0.199000			3
County tax rate	mills		5.159000	4.984000			4
Local tax rate	mills		6.112000	5.745000			5
School tax rate	mills		10.313000	9.694000			6
Voc. school tax rate	mills		1.480000	1.549000			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
Total tax rate	mills		23.276000	22.171000			10
Less: state credit	mills		1.086000	1.454000			11
Net tax rate	mills		22.190000	20.717000			12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.112000	5.745000			14
Combined School Tax Rate	mills		11.793000	11.243000			15
Other Tax Rate - Local	mills		0.000000	0.000000			16
Total Local & School Tax	mills		17.905000	16.988000			17
Total Tax Rate	mills		23.276000	22.171000			18
Ratio of Local and School Tax to Total	dec.		0.769247	0.766226			19
Total tax net of state credit	mills		22.190000	20.717000			20
Net Local and School Tax Rate	mills		17.069597	15.873907			21
Utility Plant, Jan. 1	\$	11,814,864	2,262,887	9,551,977			22
Materials & Supplies	\$	25,242	0	25,242			23
Subtotal	\$	11,840,106	2,262,887	9,577,219			24
Less: Plant Outside Limits	\$	0	0	0			25
Taxable Assets	\$	11,840,106	2,262,887	9,577,219			26
Assessment Ratio	dec.		0.957100	1.004500			27
Assessed Value	\$	11,786,126	2,165,809	9,620,316			28
Net Local & School Rate	mills		17.069597	15.873907			29
Tax Equiv. Computed for Current Year	\$	189,682	36,969	152,712			30
Tax Equivalent per 1994 PSC Report	\$	116,511					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	189,682					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	3,603	0	4
Structures and Improvements (311)	30,984	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	385,283	0	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	17,029	0	10
Other Water Source Plant (317)	0	0	11
Total Source of Supply Plant	436,899	0	
PUMPING PLANT			
Land and Land Rights (320)	0	0	12
Structures and Improvements (321)	463,697	0	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	0	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	659,051	0	17
Diesel Pumping Equipment (326)	51,851	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	11,327	0	20
Total Pumping Plant	1,185,926	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	370,874	0	22
Water Treatment Equipment (332)	1,087,868	0	23
Total Water Treatment Plant	1,458,742	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	898	0	24
Structures and Improvements (341)	0	0	25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	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)			3,603	4
Structures and Improvements (311)			30,984	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			385,283	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			17,029	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	436,899	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			463,697	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			659,051	17
Diesel Pumping Equipment (326)			51,851	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			11,327	20
Total Pumping Plant	0	0	1,185,926	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			370,874	22
Water Treatment Equipment (332)			1,087,868	23
Total Water Treatment Plant	0	0	1,458,742	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			898	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)	489,679	0	26
Transmission and Distribution Mains (343)	6,359,871	69,319	27
Fire Mains (344)	0	0	28
Services (345)	734,228	6,758	29
Meters (346)	265,031	18,819	30
Hydrants (348)	562,552	10,400	31
Other Transmission and Distribution Plant (349)	0	0	32
Total Transmission and Distribution Plant	8,412,259	105,296	
GENERAL PLANT			
Land and Land Rights (389)	2,226	0	33
Structures and Improvements (390)	92,182	0	34
Office Furniture and Equipment (391)	19,334	0	35
Computer Equipment (391.1)	26,502	23,150	36
Transportation Equipment (392)	58,849	0	37
Stores Equipment (393)	392	0	38
Tools, Shop and Garage Equipment (394)	21,228	283	39
Laboratory Equipment (395)	1,371	0	40
Power Operated Equipment (396)	27,187	0	41
Communication Equipment (397)	66,302	0	42
SCADA Equipment (397.1)	0	0	43
Miscellaneous Equipment (398)	5,465	0	44
Other Tangible Property (399)	0	0	45
Total General Plant	321,038	23,433	
Total utility plant in service directly assignable	11,814,864	128,729	
Common Utility Plant Allocated to Water Department	0	0	46
Total utility plant in service	11,814,864	128,729	

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)			489,679 26
Transmission and Distribution Mains (343)			6,429,190 27
Fire Mains (344)			0 28
Services (345)			740,986 29
Meters (346)	1,245		282,605 30
Hydrants (348)	1,000		571,952 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	2,245	0	8,515,310
GENERAL PLANT			
Land and Land Rights (389)			2,226 33
Structures and Improvements (390)			92,182 34
Office Furniture and Equipment (391)			19,334 35
Computer Equipment (391.1)			49,652 36
Transportation Equipment (392)			58,849 37
Stores Equipment (393)			392 38
Tools, Shop and Garage Equipment (394)			21,511 39
Laboratory Equipment (395)			1,371 40
Power Operated Equipment (396)			27,187 41
Communication Equipment (397)			66,302 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			5,465 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	344,471
Total utility plant in service directly assignable	2,245	0	11,941,348
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	2,245	0	11,941,348

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			58,050	58,050	1
February			48,852	48,852	2
March			60,289	60,289	3
April			64,549	64,549	4
May			51,874	51,874	5
June			54,640	54,640	6
July			81,925	81,925	7
August			72,090	72,090	8
September			67,715	67,715	9
October			58,420	58,420	10
November			41,428	41,428	11
December			51,170	51,170	12
Total annual pumpage	0	0	711,002	711,002	
Less: Water sold				578,788	13
Volume pumped but not sold				132,214	14
Volume sold as a percent of volume pumped				81%	15
Volume used for water production, water quality and system maintenance				30,901	16
Volume related to equipment/system malfunction				70,155	17
Non-utility volume NOT included in water sales				889	18
Total volume not sold but accounted for				101,945	19
Volume pumped but unaccounted for				30,269	20
Percent of water lost				4%	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.)				3,527	23
Date of maximum: 7/17/2002					24
Cause of maximum:					25
WATER USED FOR ELECTRIC PRODUCTION BY THE LSP POWER PLANT					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				958	26
Date of minimum: 11/30/2002					27
Total KWH used for pumping for the year				1,379,840	28
If water is purchased: Vendor Name: NONE					29
Point of Delivery: NONE					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)	
308 N FREMONT ST	Well #5	657	16	1,440,000	Yes	1
1130 W CARRIAGE DR	Well #6	1,015	19	1,440,000	Yes	2
STARIN PARK	Well #7	850	19	1,440,000	Yes	3
951 COMMERCIAL AVE	Well #8	850	17	1,440,000	Yes	4
INDIAN MOUND PKWY	Well #9	1,000	20	1,440,000	Yes	5

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	BOOSTER #1	BOOSTER #2	BOOSTER #3	1
Location	308 N FREMONT ST	308 N FREMONT ST	308 N FREMONT ST	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	AURORA	AURORA	AURORA	5
Year Installed	1997	1997	1997	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	650	650	1,000	8
Pump Motor or Standby Engine Mfr	US MOTOR	US MOTOR	US MOTOR	9 10
Year Installed	1997	1997	1997	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	50	50	75	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	BOOSTER #4	WELL #5	WELL #6	14
Location	308 N FREMONT ST	308 N FREMONT ST	1126 W CARRIAGE DR	15
Purpose	B	P	P	16
Destination	D	D	D	17
Pump Manufacturer	AURORA	LAYNE NW	LAYNE NORTHWEST	18
Year Installed	1997	1992	1961	19
Type	CENTRIFUGAL	SUBMERSIBLE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,000	1,000	1,200	21
Pump Motor or Standby Engine Mfr	US MOTOR	PLUGER	US MOTOR	22 23
Year Installed	1997	1992	1961	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	75	100	150	26

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #7	WELL #8	WELL #9	1
Location	STARIN PARK	951 E COMMERCIAL AVE	797 INDIAN MOUND PKWY	2
Purpose	P	P	P	3
Destination	R	D	D	4
Pump Manufacturer	B & J	LAYNE NORTHWEST	AMERICAN TURBINE	5
Year Installed	1966	1977	1997	6
Type	SUBMERSIBLE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,000	1,100	1,000	8
Pump Motor or Standby Engine Mfr	B & J	US MOTOR	US MOTOR	9 10
Year Installed	1980	1980	1997	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	125	150	125	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)	1
Identification number or name	#1	1	2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	ET	3
Year constructed	1889	1889	1984	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	4	185	170	6
Total capacity in gallons (actual)	860,000	180,000	500,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	OTHER	9
Points of application (wellhouse, central facilities, booster station, other)	OTHER	OTHER	OTHER	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.)	7.6320	7.6320	7.6320	12
Is a corrosion control chemical used (yes, no)?	N	N	N	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	2.000	1,212	0	0	0	1,212	1
M	D	4.000	27,989	20	0	0	28,009	2
M	D	6.000	82,933	0	0	0	82,933	3
M	D	8.000	43,097	1,036	0	0	44,133	4
M	D	10.000	4,133	0	0	0	4,133	5
M	D	12.000	78,424	185	0	0	78,609	6
M	D	14.000	8,911	0	0	0	8,911	7
M	D	16.000	5,328	0	0	0	5,328	8
Total Within Municipality			252,027	1,241	0	0	253,268	
Total Utility			252,027	1,241	0	0	253,268	

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	1,485	0	0	0	1,485	0	1
M	1.000	659	25	0	0	684	0	2
M	1.500	84	3	0	0	87	0	3
M	2.000	84	9	0	0	93	0	4
M	4.000	60	0	0	0	60	0	5
M	6.000	25	0	0	0	25	0	6
M	8.000	7	0	0	0	7	0	7
P	12.000	2	1	0	0	3	0	8
Total Utility		2,406	38	0	0	2,444	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	2,833	212	97	0	2,948	98	1
1.000	97	4	2	0	99	3	2
1.500	109	2	5	0	106	2	3
2.000	46	0	3	0	43	0	4
3.000	17	0	0	0	17	0	5
4.000	3	1	0	0	4	0	6
8.000	2	0	0	0	2	1	7
Total:	3,107	219	107	0	3,219	104	

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	2,659	219	13	6	0	51	2,948	1
1.000	7	61	6	17	0	8	99	2
1.500	3	65	7	29	0	2	106	3
2.000	2	16	6	18	0	1	43	4
3.000	0	3	4	9	0	1	17	5
4.000	0	0	1	2	0	1	4	6
8.000	0	1	0	0	0	1	2	7
Total:	2,671	365	37	81	0	65	3,219	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0	0	0	0	0	1
Within Municipality	431	6	4		433	2
Total Fire Hydrants	431	6	4	0	433	
Flushing Hydrants						
	0	0	0	0	0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	433
Number of distribution system valves end of year:	653
Number of distribution valves operated during year:	653

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

ADMINISTRATIVE and GENERAL EXPENSES---Administrative and General Salaries(920)---\$67,058.Increased by \$9,784 due to 3% wage increase and also a re-distribution of payroll charged to this cost category.

Employee Pensions and Benefits(926)---\$100,246---Increased by \$32,497 due to health insurance premium increases and the associated taxes connected to sick leave benefit payout.

TRANSMISSION and DISTRIBUTION EXPENSES---Maintenance of Mains---Decreased by \$8,809 due fewer problems for 2002 versus 2001 when more water main breaks occurred. Maintenance of Service---Increased by \$8,106 due to more services and more expensive (12" and 2") services installed in 2002 versus 2001.

Water Mains (Page W-15)

Developers paid the entire cost of 1,241 feet of mains installed for 2002.

Water Services (Page W-16)

Additions are paid for by the property owners/developers according to the following schedule: 1"----\$300 per service; Larger then 1"---work performed on a time and material basis.
