



3014 (02-09-04)

ANNUAL REPORT

OF

Name: WHITING MUNICIPAL WATER & SEWER UTILITY

Principal Office: 3600 WATER STREET
STEVENS POINT, WI 54481-5866

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: WHITING MUNICIPAL WATER & SEWER UTILITY

Utility Address: 3600 WATER STREET
STEVENS POINT, WI 54481-5866

When was utility organized? 1/1/1965

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: DEBI A LUTZ

Title: VILLAGE CLERK-TREASURER

Office Address:

3600 WATER STREET
STEVENS POINT, WI 54481-5866

Telephone: (715) 341 - 2742

Fax Number: (715) 341 - 6848

E-mail Address: None

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

Name: KARLA THOMPSON

Title: MANAGER

Office Address: VIRCHOW, KRAUSE & CO, LLP

TEN TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address: kthompson@virchowkrause.com

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

Name: MR JERRY WALTERS

Title: CHAIRMAN

Office Address:

3600 WATER STREET
STEVENS POINT, WI 53707-7398

Telephone: (715) 341 - 2742

Fax Number: (715) 341 - 6848

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:

Title:

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

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address: kthompson@virchowkrause.com

Date of most recent audit report: 2/25/2003

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

Names and titles of utility management including manager or superintendent:

Name: MR JEFF SCHLEGEL

Title: DIRECTOR OF PUBLIC WORKS AND UTILITIES

Office Address:

3600 WATER STREET
STEVENS POINT, WI 54481-5866

Telephone: (715) 341 - 2742

Fax Number: (715) 341 - 6848

E-mail Address: None

Name of utility commission/committee:

Names of members of utility commission/committee:

- MS RALPH BRILLOWSKI, MEMBER
- MR JERRY COURTNEY, MEMBER
- MR KIM HOPPENRATH, MEMBER
- MR FRANK KRUSH, MEMBER
- MR JERRY WALTERS, CHAIRMAN

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)	385,133	589,198	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	186,360	368,405	2
Depreciation Expense (403)	70,738	158,446	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	48,255	51,993	5
Total Operating Expenses	305,353	578,844	
Net Operating Income	79,780	10,354	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	79,780	10,354	
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)	9,217	31,663	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	9,217	31,663	
Total Income	88,997	42,017	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	89,117	0	13
Total Miscellaneous Income Deductions	89,117	0	
Income Before Interest Charges	(120)	42,017	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	1,509	1,713	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	36,644	53,966	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	38,153	55,679	
Net Income	(38,273)	(13,662)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	385,835	399,497	20
Balance Transferred from Income (433)	(38,273)	(13,662)	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)	347,562	385,835	

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):		
INVESTMENT INCOME	9,217	5
Total (Acct. 419):	9,217	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NON REGULATED SEWER UTILITY OPERATING LOSS	89,117	8
Total (Acct. 426):	89,117	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	385,133	0	0	0	385,133	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					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
PRO-RATED SEWER REVENUES FOR REGULATED PORTION OF THE YEAR			60,037		60,037	6
Revenues subject to Wisconsin Remainder Assessment	385,133	0	60,037	0	445,170	

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	60,203		60,203	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	57,008		57,008	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	117,211	0	117,211	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,892,239	5,826,368	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	812,857	2,198,581	2
Net Utility Plant	2,079,382	3,627,787	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	2,984,757	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	1,545,625	0	4
Net Nonutility Property	1,439,132	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	16,490	23,550	6
Special Funds (125)	81,797	38,425	7
Total Other Property and Investments	1,537,419	61,975	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	23,610	25,715	8
Temporary Cash Investments (132)	376,822	370,538	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	29,277	99,666	11
Other Accounts Receivable (143)	56,411	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	17,106	8,752	14
Materials and Supplies (150)	15,571	16,503	15
Prepayments (165)	1,056	1,056	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	519,853	522,230	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	14,757	16,266	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	14,757	16,266	
Total Assets and Other Debits	4,151,411	4,228,258	

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)	651,306	651,306	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	347,562	385,835	23
Total Proprietary Capital	998,868	1,037,141	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	796,159	836,288	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	796,159	836,288	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	37,585	37,542	28
Payables to Municipality (233)	50,648	45,000	29
Customer Deposits (235)			30
Taxes Accrued (236)	43,698	43,796	31
Interest Accrued (237)	15,289	16,248	32
Other Current and Accrued Liabilities (238)		3,079	33
Total Current and Accrued Liabilities	147,220	145,665	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	2,209,164	2,209,164	41
Total Liabilities and Other Credits	4,151,411	4,228,258	

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)	2,892,239	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	2,892,239	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	812,857	0	0	0	10
Total Accumulated Provision	812,857	0	0	0	
Net Utility Plant	2,079,382	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	745,239				745,239	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	70,738				70,738	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,420				1,420	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	72,158	0	0	0	72,158	13
Debits during year						14
Book cost of plant retired	4,540				4,540	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	4,540	0	0	0	4,540	19
Balance End of Year	812,857	0	0	0	812,857	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	2,984,757		2,984,757	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	2,984,757	0	2,984,757	
Less accum. prov. depr. & amort. (122)	0	1,545,625		1,545,625	3
Net Nonutility Property	0	1,439,132	0	1,439,132	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	15,571	12,385
Sewer utility		4,118
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	15,571	16,503

**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)				
Unamortized debt discount	1,509	428	14,757	1
Total			<u><u>14,757</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	651,306	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>651,306</u></u>	

BONDS (ACCT. 221)

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

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

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
STATE TRUST FUND LOAN	01/10/1999	03/15/2008	5.25%	67,451	1
STATE TRUST FUND LOAN	11/10/1999	03/15/2008	5.25%	64,837	2
GO REFUNDING BONDS	03/01/1999	03/01/2019	3.90%	663,871	3
Total for Account 223				796,159	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	43,796	1
Accruals:		
Charged water department expense	48,255	2
Charged electric department expense		3
Charged sewer department expense	314	4
Other (explain):		
NONE		5
Total Accruals and other credits	48,569	
Taxes paid during year:		
County, state and local taxes	43,796	6
Social Security taxes	4,271	7
PSC Remainder Assessment	600	8
Other (explain):		
NONE		9
Total payments and other debits	48,667	
Balance end of year	43,698	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
ADVANCES	16,248	36,644	37,603	15,289	2
Subtotal	16,248	36,644	37,603	15,289	
Other Long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	16,248	36,644	37,603	15,289	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,103,343	0	0	1,105,821	0	2,209,164	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	1,103,343	0	0	1,105,821	0	2,209,164	
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 ASSESSMENT RECEIVABLE	16,490	2
Total (Acct. 124):	16,490	
Special Funds (125):		
REPLACEMENT FUND INVESTMENTS	81,797	3
Total (Acct. 125):	81,797	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	29,277	5
Electric		6
Sewer (Regulated)	0	7
Other (specify):		
NONE		8
Total (Acct. 142):	29,277	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	56,411	9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	56,411	
Receivables from Municipality (145):		
DUE FROM MUNICIPALITY FOR PUBLIC FIRE PROTECTION	1,095	12
DUE FROM MUNICIPALITY FOR ITEMS ON TAX ROLL	11,011	13
MISCELLANEOUS OPERATING ITEMS	5,000	14
Total (Acct. 145):	17,106	
Prepayments (165):		
PREPAID INSURANCE	1,056	15
Total (Acct. 165):	1,056	
Extraordinary Property Losses (182):		
NONE		16
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		17
Total (Acct. 183):	0	
Payables to Municipality (233):		
DUE TO TID	1,444	18
DUE TO MUNICIPALITY FOR TAX EQUIVALENT, WAGES AND MISC OPERATING EXPEN:	49,204	19
Total (Acct. 233):	50,648	
Other Deferred Credits (253):		
NONE		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	2,876,750	0	0	0	2,876,750	1
Materials and Supplies	13,978	0	0	0	13,978	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	779,048	0	0	0	779,048	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,103,343	0	0	0	1,103,343	6
Other (specify):						
NONE					0	7
Average Net Rate Base	1,008,337	0	0	0	1,008,337	
Net Operating Income	79,780	0	0	0	79,780	8
Net Operating Income as a percent of Average Net Rate Base						
	7.91%	N/A	N/A	N/A	7.91%	

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	651,306	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	366,698	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	1,018,004	
Net Income		
Net Income	(38,273)	5
Percent Return on Proprietary Capital	-3.76%	

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.

As of March 22, 2002 the sewer utility was deregulated as authorized by the PSC. Due to this change, the information presented in the current year column will differ from the prior year column on the balance sheet and income statement. 2001 balances include sewer utility amounts, while 2002 sewer utility amounts are shown as non-utility items.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Signature Page (Page ii)**ACCOUNTANTS' COMPILATION REPORT**

Whiting Water Utility
Whiting, Wisconsin

We have compiled, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants, the balance sheets of the Whiting Water Utility, an enterprise fund of the Village of Whiting as of December 31, 2002 and 2001, and the related statements of income and retained earnings for the years then ended and the supplemental schedules as of and for the year ended December 31, 2002 in the accompanying prescribed form.

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

The financial statements and related supplemental schedules are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from accounting principles generally accepted in the United States of America. Accordingly, these financial statements and schedules are not designed for those who are not informed about such differences.

VIRCHOW, KRAUSE & COMPANY, LLP

Madison, Wisconsin
February 25, 2003

Identification and Ownership - Contacts (Page iv)

good filer

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	341,611	1
Total Sales of Water	341,611	
Other Operating Revenues		
Forfeited Discounts (470)	1,432	2
Miscellaneous Service Revenues (471)	141	3
Rents from Water Property (472)	40,386	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	1,563	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	43,522	
Total Operating Revenues	385,133	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	36,293	8
Pumping Expenses (620-625)	28,334	9
Water Treatment Expenses (630-635)	15,506	10
Transmission and Distribution Expenses (640-655)	38,802	11
Customer Accounts Expenses (901-904)	8,908	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	58,517	14
Total Operation and Maintenance Expenses	186,360	
Other Operating Expenses		
Depreciation Expense (403)	70,738	15
Amortization Expense (404-407)		16
Taxes (408)	48,255	17
Total Other Operating Expenses	118,993	
Total Operating Expenses	305,353	
NET OPERATING INCOME	79,780	

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	596	34,474	71,923	4
Commercial	55	8,788	14,055	5
Industrial	8	416,612	195,059	6
Total Metered Sales to General Customers (461)	659	459,874	281,037	
Private Fire Protection Service (462)	1		231	7
Public Fire Protection Service (463)	1		56,548	8
Other Sales to Public Authorities (464)	5	2,993	3,795	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	666	462,867	341,611	

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)	56,548	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)	56,548	
Forfeited Discounts (470):		
Customer late payment charges	1,432	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	1,432	
Miscellaneous Service Revenues (471):		
MISCELLANEOUS	141	7
Total Miscellaneous Service Revenues (471)	141	
Rents from Water Property (472):		
RENTAL OF TOWER	40,386	8
Total Rents from Water Property (472)	40,386	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,563	10
Other (specify): NONE		11
Total Other Water Revenues (474)	1,563	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	17,623	1
Purchased Water (601)	2,600	2
Operation Supplies and Expenses (602)	16,070	3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	36,293	
PUMPING EXPENSES		
Operation Labor (620)	101	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	24,692	7
Operation Supplies and Expenses (623)	1,500	8
Maintenance of Pumping Plant (625)	2,041	9
Total Pumping Expenses	28,334	
WATER TREATMENT EXPENSES		
Operation Labor (630)	4,994	10
Chemicals (631)	2,884	11
Operation Supplies and Expenses (632)	7,628	12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	15,506	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	13,515	14
Operation Supplies and Expenses (641)	12,946	15
Maintenance of Distribution Reservoirs and Standpipes (650)	5,540	16
Maintenance of Mains (651)	4,110	17
Maintenance of Services (652)	673	18
Maintenance of Meters (653)	316	19
Maintenance of Hydrants (654)	1,702	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	38,802	

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)	949	22
Accounting and Collecting Labor (902)	7,959	23
Supplies and Expenses (903)	0	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	8,908	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	8,630	27
Office Supplies and Expenses (921)	5,566	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	15,303	30
Property Insurance (924)	4,670	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	19,943	33
Regulatory Commission Expenses (928)	1,178	34
Miscellaneous General Expenses (930)	1,136	35
Transportation Expenses (933)	2,091	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	58,517	
 Total Operation and Maintenance Expenses	 186,360	

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		43,698	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		314	2
Net property tax equivalent		43,384	
Social Security		4,271	3
PSC Remainder Assessment		600	4
Other (specify): NONE			5
Total tax expense		<u>48,255</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			Portage				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.222498				3
County tax rate	mills		5.933766				4
Local tax rate	mills		2.008453				5
School tax rate	mills		10.225057				6
Voc. school tax rate	mills		1.823594				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		20.213368				10
Less: state credit	mills		1.399438				11
Net tax rate	mills		18.813930				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		2.008453				14
Combined School Tax Rate	mills		12.048651				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		14.057104				17
Total Tax Rate	mills		20.213368				18
Ratio of Local and School Tax to Total	dec.		0.695436				19
Total tax net of state credit	mills		18.813930				20
Net Local and School Tax Rate	mills		13.083884				21
Utility Plant, Jan. 1	\$	2,861,261	2,861,261				22
Materials & Supplies	\$	12,385	12,385				23
Subtotal	\$	2,873,646	2,873,646				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,873,646	2,873,646				26
Assessment Ratio	dec.		0.898881				27
Assessed Value	\$	2,583,066	2,583,066				28
Net Local & School Rate	mills		13.083884				29
Tax Equiv. Computed for Current Year	\$	33,797	33,797				30
Tax Equivalent per 1994 PSC Report	\$	43,698					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	43,698					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	227,360		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	16,780		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	244,140	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	327,628		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	164,723	8,289	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	2,810		20
Total Pumping Plant	495,161	8,289	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	186,622		22
Water Treatment Equipment (332)	554,160		23
Total Water Treatment Plant	740,782	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	1,388		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			227,360	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			16,780	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	244,140	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			327,628	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	1,005		172,007	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			2,810	20
Total Pumping Plant	1,005	0	502,445	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			186,622	22
Water Treatment Equipment (332)			554,160	23
Total Water Treatment Plant	0	0	740,782	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			1,388	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)	68,760		26
Transmission and Distribution Mains (343)	870,116		27
Fire Mains (344)	0		28
Services (345)	128,330	1,959	29
Meters (346)	53,357	3,771	30
Hydrants (348)	115,749	13,999	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,237,700	19,729	
GENERAL PLANT			
Land and Land Rights (389)	200		33
Structures and Improvements (390)	52,387		34
Office Furniture and Equipment (391)	2,241		35
Computer Equipment (391.1)	12,796		36
Transportation Equipment (392)	19,157		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	2,162		39
Laboratory Equipment (395)	3,106		40
Power Operated Equipment (396)	132	7,500	41
Communication Equipment (397)	261		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	3,265		44
Other Tangible Property (399)	47,771		45
Total General Plant	143,478	7,500	
Total utility plant in service directly assignable	2,861,261	35,518	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	2,861,261	35,518	

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)			68,760 26
Transmission and Distribution Mains (343)			870,116 27
Fire Mains (344)			0 28
Services (345)			130,289 29
Meters (346)	35		57,093 30
Hydrants (348)	3,500		126,248 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	3,535	0	1,253,894
GENERAL PLANT			
Land and Land Rights (389)			200 33
Structures and Improvements (390)			52,387 34
Office Furniture and Equipment (391)			2,241 35
Computer Equipment (391.1)			12,796 36
Transportation Equipment (392)			19,157 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			2,162 39
Laboratory Equipment (395)			3,106 40
Power Operated Equipment (396)			7,632 41
Communication Equipment (397)			261 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			3,265 44
Other Tangible Property (399)			47,771 45
Total General Plant	0	0	150,978
Total utility plant in service directly assignable	4,540	0	2,892,239
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	4,540	0	2,892,239

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			30,607	30,607	1
February			29,689	29,689	2
March			42,764	42,764	3
April			38,771	38,771	4
May			42,723	42,723	5
June			48,715	48,715	6
July			46,093	46,093	7
August			40,977	40,977	8
September			54,334	54,334	9
October			45,616	45,616	10
November			35,591	35,591	11
December			32,215	32,215	12
Total annual pumpage	0	0	488,095	488,095	
Less: Water sold				462,867	13
Volume pumped but not sold				25,228	14
Volume sold as a percent of volume pumped				95%	15
Volume used for water production, water quality and system maintenance				775	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				775	19
Volume pumped but unaccounted for				24,453	20
Percent of water lost				5%	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.)				562	23
Date of maximum: 7/4/2002					24
Cause of maximum:					25
Warm weather - lawn sprinkling					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				110	26
Date of minimum: 3/24/2002					27
Total KWH used for pumping for the year				474,334	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)	
WHITING	1	95	16	864,000	Yes	1
WHITING-KIMBERLY CLARK	5	99	16	780,000	Yes	2
WHITING-KIMBERLY CLARK	6	99	16	780,000	Yes	3
WHITING	7	90	16	864,000	Yes	4

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)	1
Identification	1	5	7	1
Location	ELM STREET	1ST STREET	ELM STREET	2
Purpose	P	P	P	3
Destination	T	D	T	4
Pump Manufacturer	LAYNE	LAYNE	GOULDS	5
Year Installed	1964	1990	1998	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,000	600	600	8
Pump Motor or Standby Engine Mfr	US	US	US	9 10
Year Installed	1964	1994	1998	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	60	50	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	14
Identification	GRAVELWELL			14
Location	1STSTREET			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	LAYNE			18
Year Installed	1990			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	600			21
Pump Motor or Standby Engine Mfr	US			22 23
Year Installed	1994			24
Type	ELECTRIC			25
Horsepower	60			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S		3
Year constructed	1965		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	98		6
Total capacity in gallons (actual)	250,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	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	4.000	935	0	0	0	935	1	
A	D	6.000	45,323	0	0	0	45,323	2	
M	D	6.000	2,313	0	0	0	2,313	3	
P	D	6.000	1,304	0	0	0	1,304	4	
A	D	8.000	6,767	0	0	0	6,767	5	
M	D	8.000	1,329	0	0	0	1,329	6	
P	S	8.000	485	0	0	0	485	7	
A	D	10.000	919	0	0	0	919	8	
M	S	10.000	478	0	0	0	478	9	
A	D	12.000	18,207	0	0	0	18,207	10	
A	S	12.000	243	0	0	0	243	11	
A	T	12.000	40	0	0	0	40	12	
M	D	12.000	10,648	0	0	0	10,648	13	
Total Within Municipality			88,991	0	0	0	88,991		
Total Utility			88,991	0	0	0	88,991		

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
P	0.750	544	1	0	0	545		1
M	1.000	93	0	0	0	93		2
M	1.500	7	0	0	0	7		3
M	2.000	4	0	0	0	4		4
M	3.000	1	0	0	0	1		5
M	4.000	4	0	0	0	4		6
M	6.000	4	0	0	0	4		7
M	8.000	1	0	0	0	1		8
Total Utility		658	1	0	0	659	0	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	642	1	0	0	643	0	1
1.000	21	4	1	0	24	0	2
1.250	2	0	0	0	2	0	3
1.500	7	0	0	0	7	0	4
2.000	6	0	0	0	6	0	5
4.000	5	0	0	0	5	0	6
6.000	1	0	0	0	1	0	7
10.000	0	1	0	0	1	0	8
Total:	684	6	1	0	689	0	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	592	33	1	1	0	16	643	1
1.000	4	17	1	0	0	2	24	2
1.250	0	0	0	0	0	2	2	3
1.500	0	1	3	2	0	1	7	4
2.000	0	4	1	1	0	0	6	5
4.000	0	0	2	1	0	2	5	6
6.000	0	0	0	0	0	1	1	7
10.000	0	0	0	0	1	0	1	8
Total:	596	55	8	5	1	24	689	

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	150	5	5		150	2
Total Fire Hydrants	150	5	5	0	150	
Flushing Hydrants						
	4				4	3
Total Flushing Hydrants	4	0	0	0	4	

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:	150
Number of distribution system valves end of year:	316
Number of distribution valves operated during year:	24

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 622 - Increase is due to higher usage compared to prior years.

Account 923 - Increase is due to higher auditing and bookkeeping fees, along with engineering fees for maintenance performed at the well house.

Pumping and Purchased Water Statistics (Page W-10)

The amount paid for purchased water is a stand-by charge from Stevens Point.

Water Services (Page W-16)

Addition was financed by the utility.

Meters (Page W-17)

The utility is currently working on a plan to test meters in accordance with SEC. PSC 185.76. A copy of this plan will follow directly from the village upon completion.
