



3014 (02-09-04)

ANNUAL REPORT

OF

Name: BURLINGTON MUNICIPAL WATERWORKSPrincipal Office: 6551 S. PINE STREET
BURLINGTON, WI 53105-1435For 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: BURLINGTON MUNICIPAL WATERWORKS

Utility Address: 6551 S. PINE STREET
BURLINGTON, WI 53105-1435

When was utility organized? 1/1/1889

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS CONNIE WILSON

Title: UTILITY MANAGER

Office Address:

6551 S PINE STREET
BURLINGTON, WI 53105

Telephone: (262) 539 - 3646

Fax Number: (262) 539 - 3648

E-mail Address: cwilson@techhead2.com

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

Name: MS TERRI L PADGETT, CPA

Title: FINANCE DIRECTOR

Office Address: CITY OF BURLINGTON

300 NORTH PINE STREET
BURLINGTON, WI 53105

Telephone: (262) 342 - 1170

Fax Number: (262) 342 - 1178

E-mail Address: padgett@wi.rr.com

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

Name: MAYOR CLAUDE LOIS

Title: MAYOR

Office Address:

300 NORTH PINE STREET
BURLINGTON, WI 53105

Telephone: (262) 342 - 1161

Fax Number: (262) 763 - 3474

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: MR PATRICK ROMENESKO, CPA

Title: PARTNER

Office Address: PATRICK ROMENESKO, SC
1001 HOST DRIVE
P.O. BOX 508
LAKE GENEVA, WI 53147

Telephone: (262) 248 - 0220

Fax Number: (262) 248 - 8429

E-mail Address: pwrrome@elknet.com

Date of most recent audit report: 4/23/2002

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

Names and titles of utility management including manager or superintendent:

Name: MS CONNIE WILSON

Title: UTILITY MANAGER

Office Address:
6551 S. PINE STREET
BURLINGTON, WI 53105

Telephone: (262) 539 - 3646

Fax Number: (262) 538 - 3648

E-mail Address: cwilson@techhead2.com

Name of utility commission/committee: BURLINGTON CITY COUNCIL

Names of members of utility commission/committee:

- MR JAMES BEARDSLEY
 - MR FRANK CANNELLA
 - MR JOHN ECKES
 - MR PETER HINTZ
 - MR JIM MCCOURT
 - MR ROBERT MILLER
 - MR JOHN THATE
 - MR TOM VOS
-

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)	1,415,387	1,401,349	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	772,538	675,717	2
Depreciation Expense (403)	269,417	218,730	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	204,826	195,229	5
Total Operating Expenses	1,246,781	1,089,676	
Net Operating Income	168,606	311,673	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	168,606	311,673	
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)	48,409	26,446	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	48,409	26,446	
Total Income	217,015	338,119	
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	217,015	338,119	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	148,184	50,899	14
Amortization of Debt Discount and Expense (428)	9,024	9,114	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	157,208	60,013	
Net Income	59,807	278,106	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	4,239,607	3,961,501	20
Balance Transferred from Income (433)	59,807	278,106	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	9,244	0	23
Appropriations of Surplus--Debit (436)	56,881	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	4,233,289	4,239,607	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST INCOME	48,409	5
Total (Acct. 419):	48,409	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE	0	9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
2002 ADDINTIONAL COMPENSATED ASBENCES PREV UNREPORTED	8,439	10
2002 DEPRECIATION ON UNRECORDED ENGINEERING	805	11
Total (Acct. 435)--Debit:	9,244	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	56,881	12
Total (Acct. 436)--Debit:	56,881	
Appropriations of Income to Municipal Funds (439):		
NONE		13
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	1,415,387	0	0	0	1,415,387	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	2,193				2,193	5	
Other Increases or (Decreases) to Operating Revenues - Specify:							
NONE						0	6
Revenues subject to Wisconsin Remainder Assessment	1,413,194	0	0	0	1,413,194		

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	273,459		273,459	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	3,996		3,996	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	277,455	0	277,455	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	12,662,751	11,247,833	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,538,055	2,278,532	2
Net Utility Plant	10,124,696	8,969,301	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	2,123,873	225,931	7
Total Other Property and Investments	2,123,873	225,931	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	358,176	521,785	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	268,482	257,087	11
Other Accounts Receivable (143)	3,471	4,337	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	7,671	10,055	14
Materials and Supplies (150)	8,689	8,315	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	646,489	801,579	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	84,824	31,251	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	84,824	31,251	
Total Assets and Other Debits	12,979,882	10,028,062	

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)	448,394	448,394	21
Appropriated Earned Surplus (215)	100,000	43,119	22
Unappropriated Earned Surplus (216)	4,233,289	4,239,607	23
Total Proprietary Capital	4,781,683	4,731,120	
LONG-TERM DEBT			
Bonds (221)	3,545,000	1,150,000	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	3,545,000	1,150,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	104,700	24,366	28
Payables to Municipality (233)	0	6,600	29
Customer Deposits (235)			30
Taxes Accrued (236)	187,634	180,176	31
Interest Accrued (237)	40,967	13,400	32
Other Current and Accrued Liabilities (238)	4,136	3,271	33
Total Current and Accrued Liabilities	337,437	227,813	
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)	33,321	13,350	39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	33,321	13,350	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	4,282,441	3,905,779	41
Total Liabilities and Other Credits	12,979,882	10,028,062	

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)	11,610,365	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)	97,586				5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	954,800				7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	12,662,751	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	2,538,055	0	0	0	10
Total Accumulated Provision	2,538,055	0	0	0	
Net Utility Plant	10,124,696	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	2,278,532				2,278,532	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	269,417				269,417	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	15,341				15,341	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
Ins Proceeds, 2001 Deprec, Hydrant	7,703				7,703	12
Total credits	292,461	0	0	0	292,461	13
Debits during year						14
Book cost of plant retired	29,731				29,731	15
Cost of removal	3,207				3,207	16
Other debits (specify):						17
					0	18
Total debits	32,938	0	0	0	32,938	19
Balance End of Year	2,538,055	0	0	0	2,538,055	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0 1
Other					0	0 2
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	8,689	8,315 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	8,689	8,315

**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)				
1995 Refunding Bonds	5,454	428	24,267	1
1995 REFUNDING BONDS-DEFERRED REFUNDING COSTS	1,051	428	480	2
2001 REVENUE BONDS	2,519	428	60,077	3
Total			84,824	
Unamortized premium on debt (251)				
NONE				4
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	448,394	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>448,394</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)	
1995 REVENUE BONDS	12/01/1995	10/01/2010	5.00%	1,045,000	1
2002 REVENUE BONDS	03/01/2002	10/01/2022	4.00%	2,500,000	2
Total Bonds (Account 221):				3,545,000	

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	180,176	1
Accruals:		
Charged water department expense	210,246	2
Charged electric department expense		3
Charged sewer department expense	4,460	4
Other (explain):		
NONE		5
Total Accruals and other credits	214,706	
Taxes paid during year:		
County, state and local taxes	180,176	6
Social Security taxes	25,447	7
PSC Remainder Assessment	1,625	8
Other (explain):		
NONE		9
Total payments and other debits	207,248	
Balance end of year	187,634	

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)					
1995 REVENUE BONDS	13,400	52,445	53,600	12,245	1
2002 REVENUE BONDS		95,739	67,017	28,722	2
Subtotal	13,400	148,184	120,617	40,967	
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	13,400	148,184	120,617	40,967	

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	3,905,779	0	0	0	0	3,905,779	1
Add credits during year:							
For Services	9,071					9,071	2
For Mains	216,665					216,665	3
Other (specify):							
HYDRANTS	41,247					41,247	4
METERHORNS	757					757	5
ENGINEERING ON 2001 PROJECT	108,922					108,922	6
Deduct charges (specify):							
NONE						0	7
Balance End of Year	4,282,441	0	0	0	0	4,282,441	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	8

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
BOND RESERVE FUND	182,500	3
SPECIAL REDEMPTION FUND	68,467	4
CONSTRUCTION FUND	1,872,906	5
Total (Acct. 125):	2,123,873	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	268,482	7
Electric		8
Sewer (Regulated)		9
Other (specify):		
NONE		10
Total (Acct. 142):	268,482	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		11
Merchandising, jobbing and contract work		12
Other (specify):		
INSURANCE PROCEEDS	3,471	13
Total (Acct. 143):	3,471	
Receivables from Municipality (145):		
DELINQUENT UTILITY BILLS PLACED ON TAX ROLL	7,671	14
Total (Acct. 145):	7,671	
Prepayments (165):		
NONE		15
Total (Acct. 165):	0	
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)
<hr/>	
Other Deferred Debits (183):	
NONE	17
Total (Acct. 183):	0
<hr/>	
Payables to Municipality (233):	
NONE	18
Total (Acct. 233):	0
<hr/>	
Other Deferred Credits (253):	
NONE	19
Total (Acct. 253):	0
<hr/>	

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	11,380,306	0	0	0	11,380,306	1
Materials and Supplies	8,502	0	0	0	8,502	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	2,408,293	0	0	0	2,408,293	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	4,094,110	0	0	0	4,094,110	6
Other (specify):						
NONE					0	7
Average Net Rate Base	4,886,405	0	0	0	4,886,405	
Net Operating Income	168,606	0	0	0	168,606	8
Net Operating Income as a percent of Average Net Rate Base						
	3.45%	N/A	N/A	N/A	3.45%	

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	448,394	1
Appropriated Earned Surplus	71,559	2
Unappropriated Earned Surplus	4,236,448	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	4,756,401	
Net Income		
Net Income	59,807	5
Percent Return on Proprietary Capital	1.26%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

The City added mains in our industrial park under our TIF 4 project. The City is also in the process of adding watermains north on STH 36.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

On March 1, 2002, the City borrowed \$ 2,500,000 in Waterworks System Revenue Bonds Series 2002, in order to finance the addition of service down STH 36.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

Ms. Elaine Engelke, Financial Specialist
Division of Water, Compliance and Consumer Affairs
Public Service Commission of Wisconsin
610 North Whitney Way
P.O. 7854
Madison, Wisconsin 53707-7854

Dear Ms. Engelke:

This letter is in response to your correspondence dated July 2, 2003 in regard to our 2002 annual report.

The additions to water services were financed in two ways. The three one-inch services were part of a road/retaining wall repair and therefore financed by the city. The eight six-inch services were installed in our industrial park, which is in our TIF district, therefore they was financed by the TIF.

As far as the Utility Plant at January 1 on page W-07, the reason it does not agree is explained on page W-08. In the 2001 report, engineering that was required for the additions was not previously reported and should have been.

Lastly, the utility has no property in Walworth County. The municipal airport has a small corner of its property that extends into Walworth County and it is because of this small corner that the questions are derived.

I also would like to make you aware that the public fire protection was overstated by \$8,316 and the private fire protection was understated by \$8,316 in the report due to a misposting.

I hope this answers all of your questions. If not, please feel free to contact me at (262) 342-1170.

Sincerely,

Terri L. Padgett, C.P.A
Finance Director

July 2, 2003

Ms. Connie Wilson, Utility Manager
Burlington Municipal Waterworks
6551 South Pine Street
Burlington, WI 53105-1435

Re: 2002 Analytical Review AR-0840

Dear Ms. Wilson:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2002 annual report. The primary purpose

FINANCIAL SECTION FOOTNOTES

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. Additions to Water Services were reported on Page W-16 and services contributions were reported on F-18. Please explain who contributed these services and the basis for financing as requested on the schedule head note to Page W-16.
2. On Page W-7, the amount reported for Utility Plant Jan. 1 does not agree with the utility plant balance reported in the 2001 annual report Net Utility Plant schedule, Page F-7. Please furnish an explanation.
3. On page W-7, property tax equivalent is not reported for Walworth County and an explanation is not provided. Please confirm that the utility has no property in Walworth County or otherwise explain this matter. This has been brought to your attention in prior reviews.

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

Ok per Jim, refiled report.

From: Luckow, James PSC

Sent: Friday, April 04, 2003 8:47 AM

To: 'cwilson@techhead2.com'

Cc: Luckow, James PSC; 'pwrome@elknet.com'; Manthey, Bruce PSC

Subject: Computation of depreciation expense for Burlington Water Utility

The order dated October 30, 2000, in docket 840-WR-103 certified revised depreciation rates for Burlington Water Utility, to be effective January 1, 2001. These revised depreciation rates were not reflected in the 2001

FINANCIAL SECTION FOOTNOTES

2001. These revised depreciation rates were not reflected in the 2001 annual report, and this matter was brought to your attention by letter dated September 20, 2002 (copy attached). These revised depreciation rates are not reflected in the 2002 annual report. Therefore, your utility is not in compliance with the Commission order with regard to computation of depreciation expense for both 2001 and 2002.

Please indicate in a response to this e-mail how your utility proposes to bring its accounting records into compliance with the Commission order in docket 840-WR-103. Your response should be received by Friday, April 11, 2003.

James Luckow

James.luckow@psc.state.wi.us

Direct telephone no. is 608-266-1282

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,395,884	1
Total Sales of Water	1,395,884	
Other Operating Revenues		
Forfeited Discounts (470)	5,368	2
Miscellaneous Service Revenues (471)	3,952	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	10,183	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	19,503	
Total Operating Revenues	1,415,387	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	275,752	9
Water Treatment Expenses (630-635)	8,016	10
Transmission and Distribution Expenses (640-655)	177,453	11
Customer Accounts Expenses (901-904)	47,231	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	264,086	14
Total Operation and Maintenance Expenses	772,538	
Other Operating Expenses		
Depreciation Expense (403)	269,417	15
Amortization Expense (404-407)		16
Taxes (408)	204,826	17
Total Other Operating Expenses	474,243	
Total Operating Expenses	1,246,781	
NET OPERATING INCOME	168,606	

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	13	243	450	1
Commercial	24	449	732	2
Industrial				3
Total Unmetered Sales to General Customers (460)	37	692	1,182	
Metered Sales to General Customers (461)				
Residential	2,795	209,558	463,763	4
Commercial	472	154,650	264,544	5
Industrial	20	208,092	258,067	6
Total Metered Sales to General Customers (461)	3,287	572,300	986,374	
Private Fire Protection Service (462)	45		3,894	7
Public Fire Protection Service (463)	1		318,368	8
Other Sales to Public Authorities (464)	77	51,557	86,066	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	3,447	624,549	1,395,884	

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)	318,368	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)	318,368	
Forfeited Discounts (470):		
Customer late payment charges	4,818	5
Other (specify):		
NSF FEES	550	6
Total Forfeited Discounts (470)	5,368	
Miscellaneous Service Revenues (471):		
NEW CONSTRUCTION HOOKUP FEE	534	7
HYDRANT HOOKUP FEE	2,007	8
RECONNECT FEES	70	9
PARTS SOLD	98	10
WELL PERMIT FEES	225	11
BULK WATER HOOKUP FEE	1,018	12
Total Miscellaneous Service Revenues (471)	3,952	
Rents from Water Property (472):		
NONE		13
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		14
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	10,183	15
Other (specify):		
NONE		16
Total Other Water Revenues (474)	10,183	
Amortization of Construction Grants (475):		
NONE		17
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	0	
 PUMPING EXPENSES		
Operation Labor (620)	39,761	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	156,019	7
Operation Supplies and Expenses (623)	8,389	8
Maintenance of Pumping Plant (625)	71,583	9
Total Pumping Expenses	275,752	
 WATER TREATMENT EXPENSES		
Operation Labor (630)		10
Chemicals (631)	5,034	11
Operation Supplies and Expenses (632)	2,982	12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	8,016	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	70,265	14
Operation Supplies and Expenses (641)	3,774	15
Maintenance of Distribution Reservoirs and Standpipes (650)	15,673	16
Maintenance of Mains (651)	39,250	17
Maintenance of Services (652)	23,772	18
Maintenance of Meters (653)	7,277	19
Maintenance of Hydrants (654)	16,058	20
Maintenance of Other Plant (655)	1,384	21
Total Transmission and Distribution Expenses	177,453	

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)	4,789	22
Accounting and Collecting Labor (902)	33,176	23
Supplies and Expenses (903)	7,073	24
Uncollectible Accounts (904)	2,193	25
Total Customer Accounts Expenses	47,231	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	110,277	27
Office Supplies and Expenses (921)	7,111	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	19,777	30
Property Insurance (924)	8,642	31
Injuries and Damages (925)	18,667	32
Employee Pensions and Benefits (926)	82,964	33
Regulatory Commission Expenses (928)	60	34
Miscellaneous General Expenses (930)	1,250	35
Transportation Expenses (933)	6,044	36
Maintenance of General Plant (935)	9,294	37
Total Administrative and General Expenses	264,086	
 Total Operation and Maintenance Expenses	 772,538	

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		187,634	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		4,460	2
Net property tax equivalent		183,174	
Social Security		20,027	3
PSC Remainder Assessment		1,625	4
Other (specify): NONE			5
Total tax expense		<u>204,826</u>	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Racine				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.197871				3
County tax rate	mills		5.781132				4
Local tax rate	mills		8.157009				5
School tax rate	mills		7.786792				6
Voc. school tax rate	mills		1.539039				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.461843				10
Less: state credit	mills		1.293541				11
Net tax rate	mills		22.168302				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.157009				14
Combined School Tax Rate	mills		9.325831				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.482840				17
Total Tax Rate	mills		23.461843				18
Ratio of Local and School Tax to Total	dec.		0.745161				19
Total tax net of state credit	mills		22.168302				20
Net Local and School Tax Rate	mills		16.518944				21
Utility Plant, Jan. 1	\$	11,271,470	11,271,470				22
Materials & Supplies	\$	8,315	8,315				23
Subtotal	\$	11,279,785	11,279,785				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	11,279,785	11,279,785				26
Assessment Ratio	dec.		1.007000				27
Assessed Value	\$	11,358,743	11,358,743				28
Net Local & School Rate	mills		16.518944				29
Tax Equiv. Computed for Current Year	\$	187,634	187,634				30
Tax Equivalent per 1994 PSC Report	\$	149,132					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	187,634					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)	31,035		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)	327,015		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	358,050	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	476,583		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	884,367		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	1,360,950	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	136,492		23
Total Water Treatment Plant	136,492	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	20,451		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)			31,035	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)			327,015	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	358,050	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			476,583	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)		10,999	895,366	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	10,999	1,371,949	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			136,492	23
Total Water Treatment Plant	0	0	136,492	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			20,451	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)	817,262		26
Transmission and Distribution Mains (343)	5,854,830	216,665	27
Fire Mains (344)	0		28
Services (345)	968,739	16,115	29
Meters (346)	536,201	56,487	30
Hydrants (348)	600,498	49,108	31
Other Transmission and Distribution Plant (349)	8,783		32
Total Transmission and Distribution Plant	8,806,764	338,375	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	152,866		34
Office Furniture and Equipment (391)	9,366		35
Computer Equipment (391.1)	52,533	896	36
Transportation Equipment (392)	44,728	29,358	37
Stores Equipment (393)	736		38
Tools, Shop and Garage Equipment (394)	79,959		39
Laboratory Equipment (395)	4,039		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	6,254		42
SCADA Equipment (397.1)	137,510		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	487,991	30,254	
Total utility plant in service directly assignable	11,150,247	368,629	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	11,150,247	368,629	

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)			817,262 26
Transmission and Distribution Mains (343)		99,864	6,171,359 27
Fire Mains (344)			0 28
Services (345)	520	6,056	990,390 29
Meters (346)	13,211		579,477 30
Hydrants (348)	3,000	4,301	650,907 31
Other Transmission and Distribution Plant (349)			8,783 32
Total Transmission and Distribution Plant	16,731	110,221	9,238,629
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			152,866 34
Office Furniture and Equipment (391)			9,366 35
Computer Equipment (391.1)			53,429 36
Transportation Equipment (392)	13,000		61,086 37
Stores Equipment (393)			736 38
Tools, Shop and Garage Equipment (394)			79,959 39
Laboratory Equipment (395)			4,039 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			6,254 42
SCADA Equipment (397.1)			137,510 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	13,000	0	505,245
Total utility plant in service directly assignable	29,731	121,220	11,610,365
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	29,731	121,220	11,610,365

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			56,804	56,804	1
February			52,196	52,196	2
March			56,698	56,698	3
April			59,129	59,129	4
May			64,964	64,964	5
June			73,228	73,228	6
July			98,942	98,942	7
August			79,612	79,612	8
September			64,773	64,773	9
October			58,690	58,690	10
November			53,622	53,622	11
December			53,192	53,192	12
Total annual pumpage	0	0	771,850	771,850	
Less: Water sold				624,549	13
Volume pumped but not sold				147,301	14
Volume sold as a percent of volume pumped				81%	15
Volume used for water production, water quality and system maintenance				9,000	16
Volume related to equipment/system malfunction				3,500	17
Non-utility volume NOT included in water sales				2,750	18
Total volume not sold but accounted for				15,250	19
Volume pumped but unaccounted for				132,051	20
Percent of water lost				17%	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.)				5,453	23
Date of maximum: 8/1/2002					24
Cause of maximum: summer demand					25
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				492	26
Date of minimum: 8/4/2002					27
Total KWH used for pumping for the year				2,347,739	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)	
707 AIRPORT DRIVE	LK038	650	10	43,200	Yes	1
165 KARYL STREET	WELL #10	1,560	17	1,728,000	Yes	2
341 ORIGEN STREET	WELL #7	1,492	12	1,584,000	Yes	3
508 SHELDON STREET	WELL #8	1,475	16	1,440,000	Yes	4
801 FRONTAGE ROAD	WELL #9	1,450	16	1,368,000	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	WELL #10	WELL #7	WELL #8	1
Location	165 KARYL STREET	341 ORIGEN STREET	508 SHELDON STREET	2
Purpose	P	P	P	3
Destination	R	R	R	4
Pump Manufacturer	AMERICAN TURBINE	LAYNE NORTHWEST	WORTHINGTON	5
Year Installed	1995	1988	1982	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,200	1,100	1,000	8
Pump Motor or Standby Engine Mfr	U.S.	U.S.	U.S.	10
Year Installed	2000	2000	1993	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	200	200	150	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #9			14
Location	801 FRONTAGE ROAD			15
Purpose	P			16
Destination	R			17
Pump Manufacturer	AMERICAN TURBINE			18
Year Installed	1992			19
Type	CENTRIFUGAL			20
Actual Capacity (gpm)	950			21
Pump Motor or Standby Engine Mfr	G.E.			23
Year Installed	1992			24
Type	ELECTRIC			25
Horsepower	200			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	#10	#7	#8	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	R	3
Year constructed	1990	1954	1963	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	0	140	0	6
Total capacity in gallons (actual)	300,000	300,000	300,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	OTHER	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.7000	1.6000	1.4000	12
Is a corrosion control chemical used (yes, no)?	N	N	N	13
Is water fluoridated (yes, no)?	N	N	N	14

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	#9	DUNFORD DRIVE		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	S		3
Year constructed	1973	1978		4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL		5
Elevation difference in feet (See Headnote 3.)	0	160		6
Total capacity in gallons (actual)	300,000	2,200,000		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.)	1.4000			12
Is a corrosion control chemical used (yes, no)?	N			13
Is water fluoridated (yes, no)?	N			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	3.000	1,739	0	0	0	1,739	1	
P	D	3.000	10	0	0	0	10	2	
M	D	4.000	26,571	0	0	0	26,571	3	
P	D	4.000	271	0	0	0	271	4	
M	D	6.000	73,546	0	0	0	73,546	5	
P	D	6.000	9,433	66	0	0	9,499	6	
M	D	8.000	32,366	0	0	0	32,366	7	
P	D	8.000	38,127	0	0	0	38,127	8	
M	D	10.000	5,580	0	0	0	5,580	9	
M	D	12.000	21,369	0	0	0	21,369	10	
P	D	12.000	49,185	3,087	0	0	52,272	11	
M	T	14.000	3,147	0	0	0	3,147	12	
M	T	16.000	3,478	0	0	0	3,478	13	
P	T	16.000	4,869	0	0	0	4,869	14	
Total Within Municipality			269,691	3,153	0	0	272,844		
Total Utility			269,691	3,153	0	0	272,844		

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.500	552	0	0	0	552	0	1
M	0.750	133	0	0	0	133	0	2
L	0.750	40	0	0	0	40	0	3
M	1.000	2,147	3	13	0	2,137	0	4
M	1.250	13	0	0	0	13	0	5
M	1.500	87	0	0	0	87	0	6
L	1.500	9	0	0	0	9	0	7
M	2.000	43	0	0	0	43	0	8
M	3.000	32	0	0	0	32	0	9
M	4.000	16	0	0	0	16	0	10
M	6.000	17	8	0	0	25	0	11
M	8.000	9	0	0	0	9	0	12
Total Utility		3,098	11	13	0	3,096	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	3,037	300	208	0	3,129	221	1
0.750	57	0	7	0	50	7	2
1.000	125	3	12	0	116	18	3
1.500	44	1	0	0	45	6	4
2.000	38	1	0	0	39	11	5
3.000	20	1	0	0	21	3	6
4.000	14	0	0	0	14	4	7
6.000	1	0	0	0	1	1	8
Total:	3,336	306	227	0	3,415	271	

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	2,770	270	6	30	0	53	3,129	1
0.750	22	26	0	2	0	0	50	2
1.000	7	90	3	16	0	0	116	3
1.500	0	36	2	7	0	0	45	4
2.000	0	29	2	8	0	0	39	5
3.000	0	8	1	11	0	1	21	6
4.000	0	6	3	5	0	0	14	7
6.000	0	0	1	0	0	0	1	8
Total:	2,799	465	18	79	0	54	3,415	

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	506	22	4		524	2
Total Fire Hydrants	506	22	4	0	524	
Flushing Hydrants						
	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:	500
Number of distribution system valves end of year:	780
Number of distribution valves operated during year:	395

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Maintenance of pumping plant is up due to rehab of well #10 that didn't qualify for capitalization.

Maintenance of distribution reservoirs and standpipes is up because of replacement of security doors on well no. 9.

Maintenance of hydrants is up due to program to replace hydrants do not drain properly during flushing.

Accounting and collecting labor is up since in 2001 we lost the billing clerk, and when she returned a few months later in 2002 it was at a higher rate of pay.

Administrative salaries is up as a result of a failure to expense commissioners salaries in the water department in 2001 that was made up for in 2002.

Outside services employed is up because the City is now charging the water utility for its share of auditing services and attorney fees and during the year paid for a rate consultant.

Water Utility Plant in Service (Page W-08)

The \$ 121,220 in adjustments were a result of engineering that was not included in the 2001 report (\$108,922), an invoice from 2001 that was not previously capitalzed (\$ 11,000) and a hydrant removal that was reversed for the 2001 year (\$ 1,300).

The \$ 10,999 adjustment in the electric pumping equipment is part of the \$ 108,922 engineering from 2001.

The \$ 6,056 adjustment in the services is part of the \$ 108,922 engineering from 2001

The \$ 4,301 adjustment in the hydrants is part of the \$ 108,922 engineering from 2001.

The \$ 99,864 adjustment in the water mains is part of the \$ 108,922 engineering from 2001.

Water Mains (Page W-15)

The mains that were added were financed through a TIF project.
