



3014 (02-09-04)

ANNUAL REPORT

OF

Name: BARABOO CITY WATER WORKS

Principal Office: 450 ROUNDHOUSE COURT
BARABOO, WI 53913

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.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110)	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Acct. 221)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Contributions in Aid of Construction (Account 271)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Return on Proprietary Capital Computation	F-21
Important Changes During the Year	F-22
Financial Section Footnotes	F-23
WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: BARABOO CITY WATER WORKS

Utility Address: 450 ROUNDHOUSE COURT
BARABOO, WI 53913

When was utility organized? 9/4/1904

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: JAN M. BOARDMAN

Title: UTILITY ACCOUNTANT/OFFICE MANAGER

Office Address:

450 ROUNDHOUSE COURT
BARABOO, WI 53913

Telephone: (608) 355 - 2740 EXT 222

Fax Number: (608) 356 - 0518

E-mail Address: jboardman@cityofbaraboo.com

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

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

Name: DR. WILLIAM H. HOMMEL, DPM

Title: PRESIDENT OF THE UTILITY COMMISSION

Office Address:

1800 ALGONQUIN DRIVE
BARABOO, WI 53913

Telephone: (608) 356 - 6501

Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: AARON WORTHMAN

Title: SENIOR ACCOUNTANT

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

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address: aworthman@virchowkrause.com

Date of most recent audit report: 3/25/2003

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

Names and titles of utility management including manager or superintendent:

Name: MR TERRY KRAMER

Title: UTILITY SUPERINTENDENT

Office Address:
450 ROUNDHOUSE COURT
BARABOO, WI 53913

Telephone: (608) 355 - 2740 EXT 223

Fax Number: (608) 356 - 0518

E-mail Address: tkramer@cityofbaraboo.com

Name of utility commission/committee: BARABOO UTILITY COMMISSION

Names of members of utility commission/committee:

- MR MICHAEL CONE
- MR JOHN FLETCHER
- MR WILLIAM HOMMEL, PRESIDENT
- MR ROBERT JANKE, VICE-PRESIDENT
- MR DEAN STEINHORST, MAYOR

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)	961,213	945,839	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	607,004	578,187	2
Depreciation Expense (403)	156,805	149,036	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	151,740	147,833	5
Total Operating Expenses	915,549	875,056	
Net Operating Income	45,664	70,783	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	45,664	70,783	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	617	(165)	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	16,106	26,369	10
Miscellaneous Nonoperating Income (421)	0	1,797	11
Total Other Income	16,723	28,001	
Total Income	62,387	98,784	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	6,072	0	13
Total Miscellaneous Income Deductions	6,072	0	
Income Before Interest Charges	56,315	98,784	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	2,464	0	14
Amortization of Debt Discount and Expense (428)			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)		0	19
Total Interest Charges	2,464	0	
Net Income	53,851	98,784	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,051,855	1,913,541	20
Balance Transferred from Income (433)	53,851	98,784	21
Miscellaneous Credits to Surplus (434)	0	39,530	22
Miscellaneous Debits to Surplus--Debit (435)	28,084	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)	2,077,622	2,051,855	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST AND DIVIDEND INCOME	16,106	5
Total (Acct. 419):	16,106	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
EXPENSE PER WATERWORKS DAM MITIGATION	6,072	8
Total (Acct. 426):	6,072	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
SEWER SERVICE INSTALLATION PAID FOR IN 2002 AS CONDITION OF 2001 LAND SALI	5,343	10
2001 AUDIT ENTRIES BOOKED IN 2002 AND NOT REFLECTED ON THE 2001 PSC REPOF	22,741	11
Total (Acct. 435)--Debit:	28,084	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		12
Total (Acct. 436)--Debit:	0	
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)	1,751				1,751	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	1,134				1,134	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	1,134	0	0	0	1,134	
Net income (or loss)	617	0	0	0	617	

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	961,213	0	0	0	961,213	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:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	961,213	0	0	0	961,213	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	256,955		256,955	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	13,194		13,194	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	270,149	0	270,149	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	8,478,101	7,487,794	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,945,496	1,831,364	2
Net Utility Plant	6,532,605	5,656,430	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	3,016	3,016	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	3,016	3,016	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	82,673	77,061	7
Total Other Property and Investments	85,689	80,077	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	374,499	629,930	8
Temporary Cash Investments (132)	20,000	20,000	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	190,716	184,294	11
Other Accounts Receivable (143)	10,020	26,938	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	25,825	193,199	14
Materials and Supplies (150)	42,992	39,986	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	194		17
Total Current and Accrued Assets	664,246	1,094,347	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	7,282,540	6,830,854	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,713,164	1,422,658	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	2,077,622	2,051,855	23
Total Proprietary Capital	3,790,786	3,474,513	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	96,255	0	26
Total Long-Term Debt	96,255	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	39,062	12,010	28
Payables to Municipality (233)	67,936	25,433	29
Customer Deposits (235)	0		30
Taxes Accrued (236)	997	131,815	31
Interest Accrued (237)	101	0	32
Other Current and Accrued Liabilities (238)	117,141	138,332	33
Total Current and Accrued Liabilities	225,237	307,590	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	3,983	3,983	35
Other Deferred Credits (253)	18,900	0	36
Total Deferred Credits	22,883	3,983	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)	2,478	8,098	39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	2,478	8,098	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	3,144,901	3,036,670	41
Total Liabilities and Other Credits	7,282,540	6,830,854	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	7,658,178	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)	819,923				7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	8,478,101	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,945,496	0	0	0	10
Total Accumulated Provision	1,945,496	0	0	0	
Net Utility Plant	6,532,605	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	1,831,364				1,831,364	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	156,805				156,805	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	8,484				8,484	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	5,291				5,291	10
Other credits (specify):						11
					0	12
Total credits	170,580	0	0	0	170,580	13
Debits during year						14
Book cost of plant retired	56,448				56,448	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	56,448	0	0	0	56,448	19
Balance End of Year	1,945,496	0	0	0	1,945,496	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.22%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
LAND ADJACENT TO PUMPHOUSE	3,016			3,016	2
Total Nonutility Property (121)	3,016	0	0	3,016	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	3,016	0	0	3,016	

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	1
Other					0	2
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	42,992	39,986
Sewer utility		
Gas utility		
Merchandise		
Other materials & supplies		
Total Materials and Supplies	42,992	39,986

**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)				
NONE				1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	1,422,658	1
Changes during year (explain):		
WELL NO. 8 CONTRIBUTIONS BY CITY (TIF)	33,570	2
RIVER CROSSING CONTRIBUTIONS BY CITY (TIF)	66,831	3
BOOSTER STATION CONTRIBUTIONS BY CITY (TIF)	190,105	4
Balance end of year	<u>1,713,164</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)	
Other Long-Term Debt (224)					
ALLIANT ENERGY-MAIN REPLACEMENT LOAN	03/18/2002	03/18/2007	3.00%	96,255	1
Total for Account 224				96,255	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	131,815	1
Accruals:		
Charged water department expense	151,740	2
Charged electric department expense		3
Charged sewer department expense	3,945	4
Other (explain):		
REFUND OF 2001 TAX EQUIVALENT BY CITY	1,918	5
CAPITALIZE TAXES ON WELL 8 CONSTRUCTION WORK IN PROGRESS	4,761	6
Total Accruals and other credits	162,364	
Taxes paid during year:		
County, state and local taxes	271,577	7
Social Security taxes	20,714	8
PSC Remainder Assessment	891	9
Other (explain):		
NONE		10
Total payments and other debits	293,182	
Balance end of year	997	

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)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
ALLIANT ENERGY-MAIN REPLACEMENT LOAN	0	2,464	2,363	101	3
Subtotal	0	2,464	2,363	101	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	0	2,464	2,363	101	

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	3,036,670					3,036,670	1
Add credits during year:							
For Services	33,649					33,649	2
For Mains	53,572					53,572	3
Other (specify):							
FOR HYDRANTS	21,010					21,010	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	3,144,901	0	0	0	0	3,144,901	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	733,407					733,407	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
PROPERTY ADDITION AND REPLACEMENT FUND	82,673	3
Total (Acct. 125):	82,673	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	190,716	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	190,716	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work	20	10
Other (specify):		
RECEIVABLE FROM THE GRANT FOR DAM REMOVAL	10,000	11
Total (Acct. 143):	10,020	
Receivables from Municipality (145):		
PERCENTAGE OF CITY SERVICES BLDG EXP. AND RETURN ON METERS DUE FROM S	24,556	12
TAX ROLL AND OTHER MISC ITEMS	1,269	13
Total (Acct. 145):	25,825	
Prepayments (165):		
NONE		14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		15
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		16
Total (Acct. 183):	0	
Payables to Municipality (233):		
PERCENTAGE OF CITY SERVICES BLDG EXPENSE	19,414	17
DECEMBER PAYROLL	45,664	18
INSURANCE CLAIM-WATER LEAK	2,858	19
Total (Acct. 233):	67,936	
Other Deferred Credits (253):		
US CELLULAR ANTENNA RENT FOR 2003	18,900	20
Total (Acct. 253):	18,900	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	7,474,397	0	0	0	7,474,397	1
Materials and Supplies	41,489	0	0	0	41,489	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	1,888,430	0	0	0	1,888,430	4
Customer Advances for Construction	3,983				3,983	5
Contributions in Aid of Construction	3,090,785	0	0	0	3,090,785	6
Other (specify):						
NONE					0	7
Average Net Rate Base	2,532,688	0	0	0	2,532,688	
Net Operating Income	45,664	0	0	0	45,664	8
Net Operating Income as a percent of Average Net Rate Base						
	1.80%	N/A	N/A	N/A	1.80%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
 2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	1,567,911	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	2,064,738	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	3,632,649	
Net Income		
Net Income	53,851	5
Percent Return on Proprietary Capital	1.48%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

Highland Addition added 1,385' of main.

Spruce Haven Addition added 1,712' of main.

Mueller Memorial Trust added 141' of main.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Taxes Accrued (Acct. 236) (Page F-16)

Line 3: No entry for 2002 as "Charged electric dept. expense" is correct.
Amount listed on 2001 PSC report should have been recorded on Line 4
(Charged sewer dept. expense) NOT Line 3.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

9/18/03 email response:
Dear Ms. Engelke:

Following are additional details to issue # 1:

a) Sewer service installation paid for in "2002" as condition of "2001" land sale:

The expenditure of \$5,343.00 charged to Account 435 - Misc. Debits to Surplus represents the installation of sewer laterals into the two lots sold by the Baraboo Water Utility in December, 2001. The revenue from the sale of land was posted to Account 434 - Misc. Credits to Surplus in 2001 and also reflected on the PSC report for 2001. As a condition of the aforementioned sale, the Baraboo Water Utility was responsible for the costs associated with the sewer lateral installations into the two lots in addition to having the laterals tied to the sewer main in the street. The lateral work was completed and paid for in 2002.

b) "2001" audit entries booked in "2002" and not reflected on the "2001" PSC report:

Long-time Utility Accountant, Betty Biech, who had been preparing the PSC report for Baraboo retired unexpectedly in December of 2001. Due to her absence, the Utility's auditors from Virchow, Krause & Company LLP were contracted early in January, 2002, to complete the yearend accounting for 2001 along with preparing the yearly PSC report. The auditors did complete the "2001" PSC report timely; however, some additional adjusting entries for the year were booked after the PSC report was filed due to information received during the City's audit, also conducted by Virchow, Krause & Co., in late April, 2002. I contacted Aaron Worthman, senior accountant at Virchow, Krause & Co., who instructed me to reflect the "2001" additional audit entries booked in "2002" in Account 435 - Misc. Debits to Surplus on the Utility's "2002" PSC report.

Issue # 2:

On W-19, I provided an explanation for Line 22 for schedule W-7 regarding the higher total plant balance. Again additional "2001" adjusting entries booked by the auditors in 2002 caused the discrepancy; however, the Utility did pay the proper amount of tax equivalent.

Thank you for your assistance during this year of transition for the Baraboo Water Utility.

Jan Boardman
Utility Accountant-Baraboo Waterworks
608-355-2740
jboardman@cityofbaraboo.com

9/17/03 email:
Dear Ms. Boardman:

The Public Service Commission (Commission) staff has completed its

FINANCIAL SECTION FOOTNOTES

analytical review of your utility's 2002 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issues:

1. On Page F-2, amounts are reported in Account 435 described as "SEWER SERVICE INSTALLATION PAID FOR IN 2002 AS CONDITION OF 2001 LAND SALE" and "2001 AUDIT ENTRIES BOOKED IN 2002 AND NOT REFLECTED ON THE 2001 PSC REPORT". Please provide more details explaining these entries.

2. On Page W-7, the amount reported for Utility Plant Jan. 1 does not agree with the amount reported for plant on Page F-7. This resulted in a slight overpayment. In the future, please use the plant amount reported on Page F-7 of the prior year for the utility plant Jan. 1 amount.

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

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

Sincerely,

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

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	934,632	1
Total Sales of Water	934,632	
Other Operating Revenues		
Forfeited Discounts (470)	3,058	2
Miscellaneous Service Revenues (471)	1,831	3
Rents from Water Property (472)	11,415	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	10,277	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	26,581	
Total Operating Revenues	961,213	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	13,808	8
Pumping Expenses (620-625)	124,727	9
Water Treatment Expenses (630-635)	31,161	10
Transmission and Distribution Expenses (640-655)	191,519	11
Customer Accounts Expenses (901-904)	59,637	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	186,152	14
Total Operation and Maintenance Expenses	607,004	
Other Operating Expenses		
Depreciation Expense (403)	156,805	15
Amortization Expense (404-407)		16
Taxes (408)	151,740	17
Total Other Operating Expenses	308,545	
Total Operating Expenses	915,549	
NET OPERATING INCOME	45,664	

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	3,520	193,565	308,964	4
Commercial	474	108,039	118,874	5
Industrial	36	365,782	238,438	6
Total Metered Sales to General Customers (461)	4,030	667,386	666,276	
Private Fire Protection Service (462)	61		22,787	7
Public Fire Protection Service (463)	2		182,922	8
Other Sales to Public Authorities (464)	56	32,683	32,681	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)	1	43,871	29,966	11
Interdepartmental Sales (467)				12
Total Sales of Water	4,150	743,940	934,632	

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)	
VILLAGE OF WEST BARABOO	9TH AVENUE	20,368	13,998	1
VILLAGE OF WEST BARABOO	8TH AVENUE	23,503	15,968	2
Total		43,871	29,966	

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)	166,004	1
Wholesale fire protection billed	16,918	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)	182,922	
Forfeited Discounts (470):		
Customer late payment charges	3,058	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	3,058	
Miscellaneous Service Revenues (471):		
SERVICE RECONNECTION FEES	1,831	7
Total Miscellaneous Service Revenues (471)	1,831	
Rents from Water Property (472):		
ANNUAL FEE FOR ANTENNAE LOCATED ON RESERVOIR	11,415	8
Total Rents from Water Property (472)	11,415	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	10,277	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	10,277	
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)	6,828	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)	6,980	4
Total Source of Supply Expenses	13,808	
 PUMPING EXPENSES		
Operation Labor (620)	9,888	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	101,176	7
Operation Supplies and Expenses (623)	86	8
Maintenance of Pumping Plant (625)	13,577	9
Total Pumping Expenses	124,727	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	1,629	10
Chemicals (631)	22,019	11
Operation Supplies and Expenses (632)	7,123	12
Maintenance of Water Treatment Plant (635)	390	13
Total Water Treatment Expenses	31,161	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	82,699	14
Operation Supplies and Expenses (641)	13,739	15
Maintenance of Distribution Reservoirs and Standpipes (650)	17,527	16
Maintenance of Mains (651)	30,275	17
Maintenance of Services (652)	24,340	18
Maintenance of Meters (653)	10,994	19
Maintenance of Hydrants (654)	11,770	20
Maintenance of Other Plant (655)	175	21
Total Transmission and Distribution Expenses	191,519	

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)	12,625	22
Accounting and Collecting Labor (902)	40,985	23
Supplies and Expenses (903)	6,027	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	59,637	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	26,219	27
Office Supplies and Expenses (921)	9,658	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	34,368	30
Property Insurance (924)	2,767	31
Injuries and Damages (925)	4,017	32
Employee Pensions and Benefits (926)	70,012	33
Regulatory Commission Expenses (928)	2,220	34
Miscellaneous General Expenses (930)	19,350	35
Transportation Expenses (933)	10,217	36
Maintenance of General Plant (935)	7,324	37
Total Administrative and General Expenses	186,152	
 Total Operation and Maintenance Expenses	 607,004	

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		140,759	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		3,945	2
Net property tax equivalent		136,814	
Social Security		20,714	3
PSC Remainder Assessment		891	4
Other (specify): REFUND OF 2001 TAX EQUIVALENT FROM CITY		(1,918)	5
CAPITALIZE TAXES ON WELL NO. 8 CWIP		(4,761)	6
Total tax expense		151,740	

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			Sauk				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.223937				3
County tax rate	mills		4.953832				4
Local tax rate	mills		11.247587				5
School tax rate	mills		9.624075				6
Voc. school tax rate	mills		1.565040				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		27.614471				10
Less: state credit	mills		1.294223				11
Net tax rate	mills		26.320248				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		11.247587				14
Combined School Tax Rate	mills		11.189115				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		22.436702				17
Total Tax Rate	mills		27.614471				18
Ratio of Local and School Tax to Total	dec.		0.812498				19
Total tax net of state credit	mills		26.320248				20
Net Local and School Tax Rate	mills		21.385148				21
Utility Plant, Jan. 1	\$	7,540,002	7,540,002				22
Materials & Supplies	\$	39,986	39,986				23
Subtotal	\$	7,579,988	7,579,988				24
Less: Plant Outside Limits	\$	210,106	210,106				25
Taxable Assets	\$	7,369,882	7,369,882				26
Assessment Ratio	dec.		0.893108				27
Assessed Value	\$	6,582,101	6,582,101				28
Net Local & School Rate	mills		21.385148				29
Tax Equiv. Computed for Current Year	\$	140,759	140,759				30
Tax Equivalent per 1994 PSC Report	\$	114,320					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	140,759					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)	23,860		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)	247,145	325	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	18,788		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	289,793	325	
PUMPING PLANT			
Land and Land Rights (320)	3,656		12
Structures and Improvements (321)	373,959	4,435	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	72,106	740	15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	268,309		17
Diesel Pumping Equipment (326)	29,948		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	35,493		20
Total Pumping Plant	783,471	5,175	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	73,054		23
Total Water Treatment Plant	73,054	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	7,412		24
Structures and Improvements (341)	41,144		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)			23,860	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)			247,470	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			18,788	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	290,118	
PUMPING PLANT				
Land and Land Rights (320)			3,656	12
Structures and Improvements (321)	9,829		368,565	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			72,846	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			268,309	17
Diesel Pumping Equipment (326)			29,948	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			35,493	20
Total Pumping Plant	9,829	0	778,817	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			73,054	23
Total Water Treatment Plant	0	0	73,054	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			7,412	24
Structures and Improvements (341)			41,144	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)	735,666		26
Transmission and Distribution Mains (343)	3,196,319	208,706	27
Fire Mains (344)	0		28
Services (345)	713,984	93,932	29
Meters (346)	413,074	39,491	30
Hydrants (348)	601,722	58,922	31
Other Transmission and Distribution Plant (349)	5,813		32
Total Transmission and Distribution Plant	5,715,134	401,051	
GENERAL PLANT			
Land and Land Rights (389)	2,005		33
Structures and Improvements (390)	20,488		34
Office Furniture and Equipment (391)	25,281		35
Computer Equipment (391.1)	20,480	850	36
Transportation Equipment (392)	144,756	14,797	37
Stores Equipment (393)	525		38
Tools, Shop and Garage Equipment (394)	57,761	973	39
Laboratory Equipment (395)	1,395		40
Power Operated Equipment (396)	141,358		41
Communication Equipment (397)	14,437		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	678	1,064	44
Other Tangible Property (399)	0		45
Total General Plant	429,164	17,684	
Total utility plant in service directly assignable	7,290,616	424,235	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	7,290,616	424,235	

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)			735,666	26
Transmission and Distribution Mains (343)	5,598		3,399,427	27
Fire Mains (344)			0	28
Services (345)	4,120		803,796	29
Meters (346)	16,631		435,934	30
Hydrants (348)	1,600		659,044	31
Other Transmission and Distribution Plant (349)			5,813	32
Total Transmission and Distribution Plant	27,949	0	6,088,236	
GENERAL PLANT				
Land and Land Rights (389)			2,005	33
Structures and Improvements (390)			20,488	34
Office Furniture and Equipment (391)	2,160		23,121	35
Computer Equipment (391.1)			21,330	36
Transportation Equipment (392)	10,278		149,275	37
Stores Equipment (393)	40	282	767	38
Tools, Shop and Garage Equipment (394)	5,892	518	53,360	39
Laboratory Equipment (395)			1,395	40
Power Operated Equipment (396)		(800)	140,558	41
Communication Equipment (397)		(225)	14,212	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)	300		1,442	44
Other Tangible Property (399)			0	45
Total General Plant	18,670	(225)	427,953	
Total utility plant in service directly assignable	56,448	(225)	7,658,178	
Common Utility Plant Allocated to Water Department				0 46
Total utility plant in service	56,448	(225)	7,658,178	

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	
	(b)	(c)	(d)	(e)	
	(000's)	(000's)	(000's)	(000's)	
January			61,214	61,214	1
February			55,507	55,507	2
March			59,253	59,253	3
April			60,279	60,279	4
May			69,966	69,966	5
June			66,050	66,050	6
July			81,356	81,356	7
August			78,436	78,436	8
September			71,948	71,948	9
October			71,818	71,818	10
November			67,849	67,849	11
December			68,420	68,420	12
Total annual pumpage	0	0	812,096	812,096	
Less: Water sold				743,940	13
Volume pumped but not sold				68,156	14
Volume sold as a percent of volume pumped				92%	15
Volume used for water production, water quality and system maintenance				8,000	16
Volume related to equipment/system malfunction				0	17
Non-utility volume NOT included in water sales				0	18
Total volume not sold but accounted for				8,000	19
Volume pumped but unaccounted for				60,156	20
Percent of water lost				7%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				3,852	23
Date of maximum: 7/31/2002					24
Cause of maximum:					25
Hot and dry weather.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,028	26
Date of minimum: 12/25/2002					27
Total KWH used for pumping for the year				1,548,520	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)	
HILL STREET	2	301	12	936,000	Yes	1
JEFFERSON STREET	4	387	28	1,440,000	Yes	2
SAUK AVENUE	6	360	19	1,296,000	Yes	3
GALL ROAD	7	185	24	1,872,000	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)	
Identification	HI-LIFT PUMP NO. 1	HI-LIFT PUMP NO. 2	HI-LIFT PUMP NO. 3	1
Location	1807 OAK ST.	1807 OAK ST.	1807 OAK ST.	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	WEINAN	WEINAN	WEINAN	5
Year Installed	1971	1971	1971	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	500	500	500	8
Pump Motor or Standby Engine Mfr	MARATHON	MARATHON	MARATHON	9 10
Year Installed	1971	1971	1971	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	40	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	IFT-STANDBY GENERATOR	WELL 2-STANDBY MOTOR	WELL 4-STANDBY MOTOR	14
Location	1807 OAK ST.	722 HILL ST.	808 JEFFERSON ST.	15
Purpose	S	S	S	16
Destination	D	D	D	17
Pump Manufacturer	WEINAN	GOULDS	LAYNE	18
Year Installed	1971	1998	1961	19
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	500	650	1,100	21
Pump Motor or Standby Engine Mfr	INTERNAT'L HARVESTOR	FORD	WAUKESHA	22 23
Year Installed	1971	1998	1961	24
Type	NATURAL GAS	PROPANE	NATURAL GAS	25
Horsepower	172	161	250	26

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL 6-STANDBY MOTOR	WELL 7-STANDBY MOTOR	WELL NO. 2	1
Location	919 SAUK AVE.	801 GALL RD.	722 HILL ST.	2
Purpose	S	S	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	GOULDS	5
Year Installed	1987	1993	1998	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	900	1,300	650	8
Pump Motor or Standby Engine Mfr	WAUKESHA	JOHN DEERE	U.S. ELECTRIC	9 10
Year Installed	1976	1994	1998	11
Type	DIESEL	DIESEL	ELECTRIC	12
Horsepower	260	200	100	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL NO. 4	WELL NO. 6	WELL NO. 7	14
Location	808 JEFFERSON ST.	919 SAUK AVE.	801 GALL RD.	15
Purpose	P	P	P	16
Destination	D	D	D	17
Pump Manufacturer	LAYNE	GOULDS	LAYNE	18
Year Installed	1961	1999	1993	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,100	900	1,300	21
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	U.S. ELECTRIC	U.S. ELECTRIC	22 23
Year Installed	1961	1997	1993	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	150	200	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	NO. 1, BIRCH ST.	NO. 2, OAK ST.	NO. 3, EAST ST.	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S	R	ET	4
Year constructed	1885	1954	1971	5
Year constructed	1885	1954	1971	6
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	8
Elevation difference in feet (See Headnote 3.)	247	247	180	9
Elevation difference in feet (See Headnote 3.)	247	247	180	10
Total capacity in gallons (actual)	277,000	1,250,000	250,000	11
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	13
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	14
Points of application (wellhouse, central facilities, booster station, other)				15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	16
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	17
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	18
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	5.6100	5.6100	5.6100	20
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	5.6100	5.6100	5.6100	21
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	22
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	23
Is water fluoridated (yes, no)?	Y	Y	Y	24
Is water fluoridated (yes, no)?	Y	Y	Y	25

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	NO. 4, MOORE ST.	NO. 5, INDUSTRIAL PARK	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	1978	1988	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	247	247	6
Total capacity in gallons (actual)	300,000	300,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	5.6100	5.6100	12
Is a corrosion control chemical used (yes, no)?	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	1.500	4,320	0	250	0	4,070	1
M	D	2.000	7,674	0	1,490	0	6,184	2
M	D	3.000	0	0	0	0	0	3
M	D	4.000	2,491	0	0	0	2,491	4
M	D	6.000	179,885	3,352	294	0	182,943	5
M	D	8.000	68,024	3,862	0	0	71,886	6
M	S	8.000	1,058	0	0	0	1,058	7
M	D	10.000	29,653	0	0	0	29,653	8
M	S	10.000	105	0	0	0	105	9
M	D	12.000	26,651	1,617	0	0	28,268	10
M	D	14.000	3,003	0	0	0	3,003	11
M	D	16.000	3,343	0	0	0	3,343	12
Total Within Municipality			326,207	8,831	2,034	0	333,004	
M	D	8.000	7,695	0	0	0	7,695	13
Total Outside of Municipality			7,695	0	0	0	7,695	
Total Utility			333,902	8,831	2,034	0	340,699	

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	216		24		192		1
M	0.500	4				4		2
L	0.750	27				27		3
M	0.750	1,738	2	21		1,719		4
M	1.000	1,707	119	10		1,816		5
M	1.250	2				2		6
M	1.500	58				58		7
M	2.000	98	2			100		8
M	3.000	2				2		9
P	4.000	1				1		10
M	4.000	25				25		11
M	6.000	27	1			28		12
M	8.000	10				10		13
M	12.000	2				2		14
M	16.000	1				1		15
Total Utility		3,918	124	55	0	3,987	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	3,756	300	204	0	3,852	506	1
0.750	134	0	5	0	129	5	2
1.000	85	0	3	0	82	3	3
1.500	63	5	1	0	67	20	4
2.000	51	1	0	0	52	9	5
3.000	16	5	5	0	16	13	6
4.000	8	0	0	0	8	3	7
6.000	5	1	0	0	6	5	8
Total:	4,118	312	218	0	4,212	564	

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	3,458	280	11	15	0	88	3,852	1
0.750	55	58	1	3	0	12	129	2
1.000	7	49	8	9	0	9	82	3
1.500	0	48	5	8	0	6	67	4
2.000	0	30	9	10	0	3	52	5
3.000	0	5	0	9	0	2	16	6
4.000	0	3	1	1	0	3	8	7
6.000	0	1	1	1	2	1	6	8
Total:	3,520	474	36	56	2	124	4,212	

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	3				3	1
Within Municipality	632	30	16		646	2
Total Fire Hydrants	635	30	16	0	649	
Flushing Hydrants						
	5				5	3
Total Flushing Hydrants	5	0	0	0	5	

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:	387
Number of distribution system valves end of year:	962
Number of distribution valves operated during year:	571

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 632 - Expenses increased in 2002 due to additional required water testing.

Account 650 - Expenses increased in 2002 due to the video inspection of all five of our reservoirs and subsequent cleaning of the Moore St. elevated tank. Add'l costs were incurred for an evaluation of the Birch St. standpipe

Account 651 - Expenses increased in 2002 due to more main breaks from prior year.

Account 654 - Expenses decreased in 2002 due to the inability to perform all of our scheduled hydrant maintenance projects because of complications occurring on other Utility capital projects requiring the crew's labor.

Account 921 - Expenses increased in 2002 due to the relocation of the Utility office to the new City Services Facility. Our 13.91 percent of the building's operating costs are recorded in this account as office expense.

Account 923 - Expenses increased in 2002 due to the additional services rendered by our CPA firm. Virchow, Krause and Co. completed all the yearend accounting for 2001 in addition to completing the PSC report for the year after long term employee, Betty Biech retired unexpectedly. Other services performed in 2002 by Virchow, Krause and Co. included a fire protection study along with the compilation of data for our rate increase and subsequent filing of the rate increase application. This account also increased due to a portion of legal fees incurred on the River Crossing project being expensed in 2002.

Account 925 - Expenses decreased in 2002 due to credits being issued on the annual insurance billing from the City. On the prior year's invoice, the Wastewater Dept's worker compensation and liability premiums were included on the Water Dept's bill; consequently, the City rectified the error from 2001 by issuing credits on the 2002 insurance invoice.

Account 926 - Expenses decreased in 2002 due to the payout of one employee's retirement in 2001.

Account 928 - Expenses increased in 2002 due to the filing of the Utility's application with the PSC to raise rates in 2003. Account balance represents the charges by the PSC for time spent on our rate increase application.

Account 930 - Expenses increased in 2002 due to the relocation of the Utility office to the new City Services Facility. The lease payments for the portion of building the Utility occupies is recorded in this account as misc. general expenses.

WATER OPERATING SECTION FOOTNOTES

Taxes (Acct. 408 - Water) (Page W-06)

As noted on (Page W-07) Property Tax Equivalent-Water, our auditors computed the tax equivalent for 2001 from an internal City budgeting worksheet instead of using the FINAL TAX RATES FOR 2001. This error resulted in an overpayment of tax being issued to the City by the Utility in 2001. In 2002, a refund of the 2001 overpayment was then issued to the Utility by the City of Baraboo.

Property Tax Equivalent (Water) (Page W-07)

LINE 8: No entry is listed on line 8 (Other tax rate-Local) for 2002 reflecting the correct information for our Utility. Our auditors, who prepared the 2001 PSC report, entered a rate on this line in error after receiving an internal budgeting worksheet from our City Treasurer instead of the FINAL tax rates for 2001 which caused a fluctuation in data from our prior years' reports. No entry on the 2002 form will return this schedule to the correct reportable summary of tax rates.

LINE 22: Utility Plant first of year reflects 2001 audit entries booked in 2002 not reflected on the 2001 PSC report; consequently, the total plant is higher than the end of year balance in the 2001 Net Utility Plant schedule (F-7).

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service (Page W-08)

Account 314 - The addition represents the Superintendent's labor drawing up well plans.

Account 321 - In 2002, the Utility added a dehumidifier for Well No. 4 and one for Well No. 6 with a total cost of \$2,990.00. A Lennox gas unit heater for Well No. 4 was also added in 2002 @ \$1,445.00. Retirements from this account include the old gas heater @ \$292.00 and the demolition of old Wellhouse No. 1 @ \$2,200.00 and old Wellhouse No. 5 @ \$7,337.00.

Account 323 - The Utility added a portable generator @ \$740.00.

Account 391 - The Utility junked the old office safe retired @ \$513.00. The Utility junked various old desks, office chairs, tables and other misc. office furnishings retired @ a total cost of \$1,647.00.

Account 391.1 - The Utility purchased an additional office printer for the accountant @ \$850.00.

Account 392 - The Utility purchased a 2002 Chevy S-10 pickup truck @ \$14,797.00 and the retirement was a 1995 Chevy S-10 pickup truck @ \$10,278.00 traded in on the above 2002 pickup for the Superintendent.

Account 393 - The Utility junked an old wheelbarrow retiring it @ \$40.00. The adjustment is to transfer our handtrucks @\$282.00 to this account from account 394.

Account 394 - The Utility purchased a bench grinder @ \$130.00, a drill bit sharpener @ \$100.00, a snowblower @ \$400.00 and a shutoff rod @ \$343.00 for total additions of \$973.00. The Utility junked the following old shop equipment: Miller welder @ \$1,478.00, cutting torch with tanks @ \$473.00, chainsaw @ \$260.00, Homelite generator @ \$800.00, air compressor @ \$349.00, ladder @ \$449.00, Kabota trash pump @ \$1,303.00 and misc. equipment purchased prior to 1960 @ \$780.00 retiring a total of \$5,892.00. The adjustments to this account are to correct the retirement cost of an Ariens lawn tractor @ +\$800.00 to account 396 and to transfer handtrucks @ -\$282.00 to account 393, for a total adjustment of +\$518.00.

Account 396 - The adjustment of \$800.00 to this account is to correct the posting of a prior year's retirement cost of an Ariens lawn tractor from account 394 to this account.

Account 397 - The adjustment to this account is a credit of \$225.00 issued by the phone company in 2002 on the Utility's old phone system.

Account 398 - The Utility purchased two hose reels @ \$1,064.00 and junked an old timeclock @ \$300.00.

WATER OPERATING SECTION FOOTNOTES

Water Mains (Page W-15)

Main additions were paid for by the Utility, developers and the TIF district

Main retirements occurred as part of the City's "2002" Public Works road construction project when smaller watermain was replaced with larger watermain for increased water flow to Park St. and several streets located on the southside of the city.

Water Services (Page W-16)

Service additions were paid for by the Utility, developers and the TIF district.

Service retirements occurred as part of the City's "2002" Public Works road construction project when lead and iron services were upgraded to copper on Park St. and several streets located on the southside of the city.

Hydrants and Distribution System Valves (Page W-18)

The remaining distribution valves that were not operated during 2002 will be operated during 2003.
