



3014 (02-09-04)

ANNUAL REPORT

OF

Name: DEERFIELD WATER UTILITY

Principal Office: 4 NORTH MAIN STREET
P.O. BOX 66
DEERFIELD, WI 53531

For the Year Ended: DECEMBER 31, 2002

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: DEERFIELD WATER UTILITY

Utility Address: 4 NORTH MAIN STREET

P.O. BOX 66
DEERFIELD, WI 53531

When was utility organized? 1/1/1939

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: CYNTHIA L GOTTHART

Title: VILLAGE CLERK TREASURER

Office Address:

4 NORTH MAIN STREET
P.O. BOX 66
DEERFIELD, WI 53531

Telephone: (608) 764 - 5404

Fax Number: (608) 764 - 5807

E-mail Address: cgotthar@deerfieldwi.com

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

Name: LAURA GEURINK

Title: SENIOR ACCOUNTANT

Office Address: VIRCHOW, KRAUSE & CO, LLP

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

Telephone: (608) 249 - 6622 EXT 2322

Fax Number: (608) 249 - 8532

E-mail Address: lgeurink@virchowkrause.com

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

Name: ARNOLD EVENSEN

Title: VILLAGE PRESIDENT

Office Address:

4 NORTH MAIN STREET
P.O. BOX 66
DEERFIELD, WI 53531

Telephone: (608) 764 - 5404

Fax Number: (608) 764 - 5807

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: JOHN ANDRES

Title: PARTNER

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

Telephone: (608) 249 - 6622 EXT 2346

Fax Number: (608) 249 - 8532

E-mail Address: JANDRES@VIRCHOWKRAUSE.COM

Date of most recent audit report: 3/6/2003

Period covered by most recent audit: YEAR END 2002

Names and titles of utility management including manager or superintendent:

Name: JOHN DOYLE

Title: PUBLIC WORKS DIRECTOR

Office Address:

4 NORTH MAIN STREET
P.O. BOX 66
DEERFIELD, WI 53531

Telephone: (608) 764 - 5497

Fax Number: (608) 764 - 5807

E-mail Address:

Name of utility commission/committee: PUBLIC WORKS COMMITTEE

Names of members of utility commission/committee:

- MR ARNOLD EVENSEN, PRESIDENT
 - MR THOMAS GOTTHART
 - MR PAUL HAAG
 - MR JOHN MATHEWS
 - MR ROBERT PONATH
 - MR JEFF QUAMME
 - MS DANA WHITE-QUAM
-

Is sewer service rendered by the utility? YES

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)	389,120	386,139	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	119,786	108,882	2
Depreciation Expense (403)	72,542	69,195	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	43,507	53,853	5
Total Operating Expenses	235,835	231,930	
Net Operating Income	153,285	154,209	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	153,285	154,209	
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)	5,968	7,171	10
Miscellaneous Nonoperating Income (421)	12,022	11,363	11
Total Other Income	17,990	18,534	
Total Income	171,275	172,743	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	171,275	172,743	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	24,558	28,954	14
Amortization of Debt Discount and Expense (428)	4,043	1,700	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	28,601	30,654	
Net Income	142,674	142,089	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,956,573	1,814,484	20
Balance Transferred from Income (433)	142,674	142,089	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	2,099,247	1,956,573	

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	5,968	5
Total (Acct. 419):	5,968	
Miscellaneous Nonoperating Income (421):		
INCREASE IN NET PRESENT VALUE OF LONG-TERM RECEIVABLE	12,022	6
Total (Acct. 421):	12,022	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					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

- | |
|---|
| <p>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.</p> <p>2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).</p> |
|---|

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	389,120	0	0	0	389,120	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:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	389,120	0	0	0	389,120	

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	49,119		49,119	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	790		790	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	49,909	0	49,909	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	3,150,348	3,062,794	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	372,415	311,810	2
Net Utility Plant	2,777,933	2,750,984	
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)	219,276	207,254	6
Special Funds (125)	137,565	107,924	7
Total Other Property and Investments	356,841	315,178	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	246,462	160,204	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	81,534	73,905	11
Other Accounts Receivable (143)	65	75	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	11,721	17,967	14
Materials and Supplies (150)	7,209	5,325	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	346,991	257,476	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	23,160	27,203	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	23,160	27,203	
Total Assets and Other Debits	3,504,925	3,350,841	

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)	298,511	298,511	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	2,099,247	1,956,573	23
Total Proprietary Capital	2,397,758	2,255,084	
LONG-TERM DEBT			
Bonds (221)	509,183	551,714	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	8,037	0	26
Total Long-Term Debt	517,220	551,714	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	105,494	11,867	28
Payables to Municipality (233)	0	43,302	29
Customer Deposits (235)			30
Taxes Accrued (236)	45,765	50,628	31
Interest Accrued (237)	5,657	6,062	32
Other Current and Accrued Liabilities (238)	5,588	4,741	33
Total Current and Accrued Liabilities	162,504	116,600	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	427,443	427,443	41
Total Liabilities and Other Credits	3,504,925	3,350,841	

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)	3,150,348	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	3,150,348	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	372,415	0	0	0	10
Total Accumulated Provision	372,415	0	0	0	
Net Utility Plant	2,777,933	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	311,810				311,810	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	72,542				72,542	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	2,732				2,732	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	75,274	0	0	0	75,274	13
Debits during year						14
Book cost of plant retired	8,790				8,790	15
Cost of removal	5,879				5,879	16
Other debits (specify):						17
					0	18
Total debits	14,669	0	0	0	14,669	19
Balance End of Year	372,415	0	0	0	372,415	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):	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
Other					0	0
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	7,209	5,325
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	7,209	5,325

**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)				
2001 W & S REVENUE REFUNDING BONDS	4,043	428	23,160	1
Total			23,160	
Unamortized premium on debt (251)				
NONE				2
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	298,511	1
Changes during year (explain):		2
Balance end of year	<u><u>298,511</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)	
1993 W & S MRBS	03/01/1993	04/01/2003	6.00%	35,050	1
1998 G.O. BONDS	04/01/1998	03/01/2018	4.75%	68,233	2
2001 W & S REVENUE REFUNDING BONDS	06/15/2001	04/01/2012	4.40%	405,900	3
Total Bonds (Account 221):				509,183	

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)					
CAPITAL LEASE PAYABLE	03/01/2002	03/01/2004	6.00%	8,037	1
Total for Account 224				8,037	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	50,628	1
Accruals:		
Charged water department expense	43,507	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>43,507</u>	
Taxes paid during year:		
County, state and local taxes	44,118	6
Social Security taxes	3,804	7
PSC Remainder Assessment	448	8
Other (explain):		
NONE		9
Total payments and other debits	<u>48,370</u>	
Balance end of year	<u><u>45,765</u></u>	

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)					
1993 W & S REV BOND	806	2,135	2,427	514	1
1998 G.O. BONDS	656	3,592	3,671	577	2
2001 W & S REV REFUNDING BONDS	4,600	18,296	18,330	4,566	3
Subtotal	6,062	24,023	24,428	5,657	
Advances from Municipality (223)					
NONE	0			0	4
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
CAPITAL LEASE PAYABLE	0	535	535	0	5
Subtotal	0	535	535	0	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	6,062	24,558	24,963	5,657	

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	427,443	0	0	0	0	427,443	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):						0	4
Deduct charges (specify):						0	5
Balance End of Year	427,443	0	0	0	0	427,443	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
STA RITE LITIGATION	219,276	2
Total (Acct. 124):	219,276	
Special Funds (125):		
BOND REDEMPTION AND RESERVE	137,565	3
Total (Acct. 125):	137,565	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	81,534	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	81,534	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
MISCELLANEOUS	65	11
Total (Acct. 143):	65	
Receivables from Municipality (145):		
PFP	9,456	12
DELINQUENT ITEMS PLACED ON TAX ROLL	2,265	13
Total (Acct. 145):	11,721	
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)
<hr/>	
Other Deferred Debits (183):	
NONE	16
Total (Acct. 183):	0
<hr/>	
Payables to Municipality (233):	
DEBT PAID BY MUNI FOR UTILITY	0 17
Total (Acct. 233):	0
<hr/>	
Other Deferred Credits (253):	
NONE	18
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	3,106,571	0	0	0	3,106,571	1
Materials and Supplies	6,267	0	0	0	6,267	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	342,112	0	0	0	342,112	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	427,443	0	0	0	427,443	6
Other (specify):					0	7
Average Net Rate Base	2,343,283	0	0	0	2,343,283	
Net Operating Income	153,285	0	0	0	153,285	8
Net Operating Income as a percent of Average Net Rate Base	6.54%	N/A	N/A	N/A	6.54%	

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	298,511	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	2,027,910	3
Other (Specify):		4
Total Average Proprietary Capital	2,326,421	
Net Income		
Net Income	142,674	5
Percent Return on Proprietary Capital	6.13%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

Capital lease for backhoe purchase with the village.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Signature Page (Page ii)

Ten Terrace Court " PO Box 7398 " Madison, WI 53707-7398
608/249-6622 " 608/249-8532

ACCOUNTANTS' COMPILATION REPORT

Deerfield Water Utility
Deerfield, Wisconsin

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

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

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

/s/ VIRCHOW, KRAUSE & COMPANY, LLP

Madison, Wisconsin
March 8, 2003

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

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WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	381,508	1
Total Sales of Water	381,508	
Other Operating Revenues		
Forfeited Discounts (470)	4,143	2
Miscellaneous Service Revenues (471)	1,035	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	2,434	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	7,612	
Total Operating Revenues	389,120	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	97	8
Pumping Expenses (620-625)	31,757	9
Water Treatment Expenses (630-635)	2,768	10
Transmission and Distribution Expenses (640-655)	30,547	11
Customer Accounts Expenses (901-904)	22,783	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	31,834	14
Total Operation and Maintenance Expenses	119,786	
Other Operating Expenses		
Depreciation Expense (403)	72,542	15
Amortization Expense (404-407)		16
Taxes (408)	43,507	17
Total Other Operating Expenses	116,049	
Total Operating Expenses	235,835	
NET OPERATING INCOME	153,285	

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	4	20	205	2
Industrial				3
Total Unmetered Sales to General Customers (460)	4	20	205	
Metered Sales to General Customers (461)				
Residential	639	35,266	170,685	4
Commercial	63	6,144	25,226	5
Industrial	11	9,755	22,785	6
Total Metered Sales to General Customers (461)	713	51,165	218,696	
Private Fire Protection Service (462)	7		9,456	7
Public Fire Protection Service (463)	1		143,076	8
Other Sales to Public Authorities (464)	15	2,737	10,075	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	740	53,922	381,508	

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)	143,076	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)	143,076	
Forfeited Discounts (470):		
Customer late payment charges	4,143	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	4,143	
Miscellaneous Service Revenues (471):		
MISCELLANEOUS	1,035	7
Total Miscellaneous Service Revenues (471)	1,035	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	2,066	10
Other (specify): MISCELLANEOUS	368	11
Total Other Water Revenues (474)	2,434	
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)	97	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	97	
 PUMPING EXPENSES		
Operation Labor (620)	10,065	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	8,696	7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)	12,996	9
Total Pumping Expenses	31,757	
 WATER TREATMENT EXPENSES		
Operation Labor (630)		10
Chemicals (631)	1,612	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)	1,156	13
Total Water Treatment Expenses	2,768	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	2,972	14
Operation Supplies and Expenses (641)	10,871	15
Maintenance of Distribution Reservoirs and Standpipes (650)	3,091	16
Maintenance of Mains (651)	3,817	17
Maintenance of Services (652)	3,698	18
Maintenance of Meters (653)	2,904	19
Maintenance of Hydrants (654)	2,957	20
Maintenance of Other Plant (655)	237	21
Total Transmission and Distribution Expenses	30,547	

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)	3,453	22
Accounting and Collecting Labor (902)	18,358	23
Supplies and Expenses (903)	972	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	22,783	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	3,619	27
Office Supplies and Expenses (921)		28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	7,886	30
Property Insurance (924)		31
Injuries and Damages (925)	3,303	32
Employee Pensions and Benefits (926)	13,557	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	2,030	35
Transportation Expenses (933)	1,439	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	31,834	
 Total Operation and Maintenance Expenses	 119,786	

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		39,897	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		642	2
Net property tax equivalent		39,255	
Social Security		3,804	3
PSC Remainder Assessment		448	4
Other (specify): NONE			5
Total tax expense		<u>43,507</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			Dane				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.238100				3
County tax rate	mills		3.512800				4
Local tax rate	mills		5.789200				5
School tax rate	mills		13.434900				6
Voc. school tax rate	mills		1.664400				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		24.639400				10
Less: state credit	mills		1.908980				11
Net tax rate	mills		22.730420				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.789200				14
Combined School Tax Rate	mills		15.099300				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.888500				17
Total Tax Rate	mills		24.639400				18
Ratio of Local and School Tax to Total	dec.		0.847768				19
Total tax net of state credit	mills		22.730420				20
Net Local and School Tax Rate	mills		19.270127				21
Utility Plant, Jan. 1	\$	3,062,793	3,062,793				22
Materials & Supplies	\$	5,325	5,325				23
Subtotal	\$	3,068,118	3,068,118				24
Less: Plant Outside Limits	\$	639,682	639,682				25
Taxable Assets	\$	2,428,436	2,428,436				26
Assessment Ratio	dec.		0.840800				27
Assessed Value	\$	2,041,829	2,041,829				28
Net Local & School Rate	mills		19.270127				29
Tax Equiv. Computed for Current Year	\$	39,346	39,346				30
Tax Equivalent per 1994 PSC Report	\$	39,897					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	39,897					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)	13,614		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)	132,839		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	146,453	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	56,659		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	154,233		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	12,196		20
Total Pumping Plant	223,088	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	6,296		23
Total Water Treatment Plant	6,296	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	2,500		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)			13,614	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)			132,839	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	146,453	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			56,659	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			154,233	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			12,196	20
Total Pumping Plant	0	0	223,088	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			6,296	23
Total Water Treatment Plant	0	0	6,296	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			2,500	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)	572,107		26
Transmission and Distribution Mains (343)	1,424,880	33,064	27
Fire Mains (344)	0		28
Services (345)	277,057	4,515	29
Meters (346)	79,204	29,404	30
Hydrants (348)	129,955	3,622	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,485,703	70,605	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	137,254		34
Office Furniture and Equipment (391)	9,475	1,498	35
Computer Equipment (391.1)	26,258	7,837	36
Transportation Equipment (392)	16,565	4,525	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	7,021		39
Laboratory Equipment (395)	633	11	40
Power Operated Equipment (396)	0	11,868	41
Communication Equipment (397)	183		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	3,865		44
Other Tangible Property (399)	0		45
Total General Plant	201,254	25,739	
Total utility plant in service directly assignable	3,062,794	96,344	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	3,062,794	96,344	

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)			572,107 26
Transmission and Distribution Mains (343)			1,457,944 27
Fire Mains (344)			0 28
Services (345)			281,572 29
Meters (346)	8,540		100,068 30
Hydrants (348)	250		133,327 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	8,790	0	2,547,518
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			137,254 34
Office Furniture and Equipment (391)			10,973 35
Computer Equipment (391.1)			34,095 36
Transportation Equipment (392)			21,090 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			7,021 39
Laboratory Equipment (395)			644 40
Power Operated Equipment (396)			11,868 41
Communication Equipment (397)			183 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			3,865 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	226,993
Total utility plant in service directly assignable	8,790	0	3,150,348
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	8,790	0	3,150,348

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			4,831	4,831	1
February			5,021	5,021	2
March			4,950	4,950	3
April			4,905	4,905	4
May			5,336	5,336	5
June			5,438	5,438	6
July			6,780	6,780	7
August			5,761	5,761	8
September			5,457	5,457	9
October			5,476	5,476	10
November			4,706	4,706	11
December			5,154	5,154	12
Total annual pumpage	0	0	63,815	63,815	
Less: Water sold				53,922	13
Volume pumped but not sold				9,893	14
Volume sold as a percent of volume pumped				84%	15
Volume used for water production, water quality and system maintenance				348	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				348	19
Volume pumped but unaccounted for				9,545	20
Percent of water lost				15%	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.)				405	23
Date of maximum: 2/11/2002					24
Cause of maximum:					25
Interpane's pump was being worked on					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				102	26
Date of minimum: 3/30/2002					27
Total KWH used for pumping for the year				104,833	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)	
7 WEST DEERFIELD STREET	WELL 1	526	8	576,000	Yes	1
401 WASHBURN ROAD	WELL 3	865	12	504,000	Yes	2

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	1	3	BOOSTER PUMP 2	1
Location	WEST DEERFIELD STREET	401 WASHBURN ROAD	5 BRICTSON STREET	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	CTW	GOULDS	USED MCO	5
Year Installed	1981	1996	1974	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	350	350	500	8
Pump Motor or Standby Engine Mfr	GE	FORD	GE	10
Year Installed	1997	1997	1997	11
Type	ELECTRIC	NATURAL GAS	ELECTRIC	12
Horsepower	30	83	20	13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	1	2		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R		3
Year constructed	2000	1977		4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		5
Elevation difference in feet (See Headnote 3.)	45	1		6
Total capacity in gallons (actual)	660,000	5,000		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.)		1.0000		12
Is a corrosion control chemical used (yes, no)?		N		13
Is water fluoridated (yes, no)?		Y		14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	4,311	0	0	0	4,311	1
M	D	6.000	26,036	0	0	0	26,036	2
M	D	8.000	21,185	539	0	0	21,724	3
P	D	8.000	150	0	0	0	150	4
M	D	10.000	4,805	0	0	0	4,805	5
P	D	10.000	1,868	0	0	0	1,868	6
M	D	12.000	4,539	0	0	0	4,539	7
Total Within Municipality			62,894	539	0	0	63,433	
M	D	12.000	2,489	0	0	0	2,489	8
Total Outside of Municipality			2,489	0	0	0	2,489	
Total Utility			65,383	539	0	0	65,922	

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	0.750	47	0	0	0	47		1
M	0.750	300	0	0	0	300		2
M	1.000	239	3	0	0	242		3
L	1.000	3	0	0	0	3		4
M	1.500	12	0	0	0	12		5
M	2.000	11	0	0	0	11		6
L	8.000	1	0	0	0	1		7
M	8.000	1	0	0	0	1		8
M	10.000	1	0	0	0	1		9
L	10.000	1	0	0	0	1		10
Total Utility		616	3	0	0	619	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	724	126	122	34	762	0	1
1.000	17	0	0	2	19	0	2
1.500	11	0	0	0	11	0	3
2.000	11	0	0	0	11	0	4
3.000	1	0	0	0	1	0	5
4.000	4	0	0	(1)	3	0	6
Total:	768	126	122	35	807	0	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	645	46	3	5	1	62	762	1
1.000	0	11	3	2	0	3	19	2
1.500	0	5	1	2	0	3	11	3
2.000	0	1	3	3	0	4	11	4
3.000	0	0	0	0	0	1	1	5
4.000	0	0	1	1	0	1	3	6
Total:	645	63	11	13	1	74	807	

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	121	3	1		123	2
Total Fire Hydrants	124	3	1	0	126	
Flushing Hydrants						
	17				17	3
Total Flushing Hydrants	17	0	0	0	17	

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:	126
Number of distribution system valves end of year:	359
Number of distribution valves operated during year:	290

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

account 625 - disassembled, cleaned, repaired and reassembled pump
account 641 - includes unusual costs this year for non-annual lab testing,
shelving and a trash pump
account 651 - prior year included some large repair expenses that were not
required this year.

Sources of Water Supply - Statistics (Page W-10)

moved surface water gallons to ground water column. 4/11/03 ele

Water Mains (Page W-15)

Additions financed by the utility.

Water Services (Page W-16)

Additions financed by the utility.

Meters (Page W-17)

Adjustments to correct prior year counts.
Meters are not tested as the utility participates in a meter exchange
program.
