



3013 (02-09-04)

ANNUAL REPORT

OF

Name: VILLAGE OF HOWARD WATER DEPARTMENT

Principal Office: 2456 GLENDALE AVE
P.O. BOX 12207
GREEN BAY, WI 54307-2207

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: VILLAGE OF HOWARD WATER DEPARTMENT

Utility Address: 2456 GLENDALE AVE
P.O. BOX 12207
GREEN BAY, WI 54307-2207

When was utility organized? 1/1/1955

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR CHRISTOPHER A. HALTOM CPA

Title: ACCOUNTANT/TREASURER

Office Address:

2456 GLENDALE AVE
P.O. BOX 12207
GREEN BAY, WI 54307-2207

Telephone: (920) 434 - 4640

Fax Number: (920) 434 - 4643

E-mail Address: chaltom@village.howard.wi.us

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

Name:

Title:

Office Address: KERBER, ROSE & ASSOCIATES, S.C.

115 E FIFTH STREET
SHAWANO, WI 54166

Telephone: (715) 526 - 9400

Fax Number: (715) 524 - 2599

E-mail Address: jschenk@kerberrose.com

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

Name: MR. BOB STRAZISHAR

Title: VILLAGE PRESIDENT

Office Address:

2949 LINEVILLE ROAD
GREEN BAY, WI 54313

Telephone: (920) 434 - 4640

Fax Number: (920) 434 - 4643

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:

Title:

Office Address: KERBER, ROSE & ASSOCIATES, S.C.
115 E FIFTH STREET
SHAWANO, WI 54166

Telephone: (715) 526 - 9400

Fax Number: (715) 524 - 2599

E-mail Address: jschenk@kerberrose.com

Date of most recent audit report: 1/30/2003

Period covered by most recent audit: 2002

Names and titles of utility management including manager or superintendent:

Name: ROBERT BARTELT

Title: PUBLIC WORKS DIRECTOR

Office Address:

2456 GLENDALE AVE
GREEN BAY, WI 54307

Telephone: (920) 434 - 4640

Fax Number: (920) 434 - 4643

E-mail Address:

Name of utility commission/committee: VILLAGE BOARD

Names of members of utility commission/committee:

- MR RONALD BREDAEL, TRUSTEE
- MR JOHN HARVEY, TRUSTEE
- MR DENNIS JOHNSON, TRUSTEE
- MR JAMES LEMORANDE, TRUSTEE
- MR GORDON NAUMAN, TRUSTEE
- MR WILLIAM PERRON, TRUSTEE
- MR ROGER SACHS, TRUSTEE
- MR BOB STRAZISHAR, VILLAGE PRESIDENT
- MR LAWRENCE WEIX, TRUSTEE

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)	1,628,825	1,548,469	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	553,202	596,131	2
Depreciation Expense (403)	253,012	237,630	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	226,260	249,000	5
Total Operating Expenses	1,032,474	1,082,761	
Net Operating Income	596,351	465,708	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	596,351	465,708	
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)	67,888	70,898	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	67,888	70,898	
Total Income	664,239	536,606	
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	664,239	536,606	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	174,599	118,188	14
Amortization of Debt Discount and Expense (428)	20,779	15,104	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	195,378	133,292	
Net Income	468,861	403,314	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,898,158	2,458,844	20
Balance Transferred from Income (433)	468,861	403,314	21
Miscellaneous Credits to Surplus (434)	0	36,000	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)	3,367,019	2,898,158	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INVESTMENT INCOME	67,888	5
Total (Acct. 419):	67,888	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		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 and 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

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,628,825	0	0	0	1,628,825	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	1,628,825	0	0	0	1,628,825	

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	214,278		214,278	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	214,278	0	214,278	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	16,419,810	14,836,721	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	2,248,835	2,205,668	2
Net Utility Plant	14,170,975	12,631,053	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	14,170,975	12,631,053	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	748,958	351,340	8
Special Funds (125-128)	323,071	323,071	9
Total Other Property and Investments	1,072,029	674,411	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	3,689,861	962,804	10
Special Deposits (132-134)	0		11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	174,266	124,088	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	0	0	18
Materials and Supplies (151-163)	53,037	33,768	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	3,917,164	1,120,660	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	271,838	224,535	24
Other Deferred Debits (182-186)	0		25
Total Deferred Debits	271,838	224,535	
Total Assets and Other Debits	19,432,006	14,650,659	

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)	2,255,037	1,669,003	26
Appropriated Earned Surplus (215)	323,071	323,071	27
Unappropriated Earned Surplus (216)	3,367,019	2,898,158	28
Total Proprietary Capital	5,945,127	4,890,232	
LONG-TERM DEBT			
Bonds (221-222)	5,233,920	2,627,018	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	5,233,920	2,627,018	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	267,468	43,081	33
Payables to Municipality (233)	0	0	34
Customer Deposits (235)			35
Taxes Accrued (236)	208,263	232,207	36
Interest Accrued (237)	104,801	39,868	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	40,391	29,815	41
Total Current and Accrued Liabilities	620,923	344,971	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	0	0	44
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	7,632,036	6,788,438	49
Total Liabilities and Other Credits	19,432,006	14,650,659	

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)	15,903,627	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)	516,183				7
Total Utility Plant	16,419,810	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	2,248,835	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	2,248,835	0	0	0	
Net Utility Plant	14,170,975	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 111)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	2,205,670				2,205,670	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	253,012				253,012	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	11,383				11,383	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
Hydrant-See note	10,472				10,472	12
Total credits	274,867	0	0	0	274,867	13
Debits during year						14
Book cost of plant retired	231,702				231,702	15
Cost of removal	0				0	16
Other debits (specify):						17
					0	18
Total debits	231,702	0	0	0	231,702	19
Balance End of Year	2,248,835	0	0	0	2,248,835	20
						21
						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 (151)					0	1
Fuel stock expenses (152)					0	2
Plant mat. & oper. sup. (154)					0	3
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility (154)	53,037	33,768
Sewer utility (154)		
Heating utility (154)		
Gas utility (154)		
Merchandise (155)		
Other materials & supplies (156)		
Stores expense (163)		
Total Materials and Supplies	53,037	33,768

**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)				
2002 REVENUE BONDS	1,702	428	66,374	1
Advance Refunding 1991 Revenue Bonds	970	428	8,326	2
ADVANCE REFUNDING 2001 REVENUE BONDS	815	428	28,305	3
LOSS ON 1998 ADVANCE REFUNDING	10,989	428	94,325	4
LOSS ON ADVANCE REFUNDING	6,296	428	74,508	5
Total			271,838	
Unamortized premium on debt (251)				
NONE				6
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	1,669,003	1
Changes during year (explain):		
FUNDS PAID BY THE TIF DISTRICT	586,034	2
Balance end of year	<u><u>2,255,037</u></u>	

BONDS (ACCTS. 221 AND 222)

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)	
1998 Mortgage Revenue Bonds	08/15/1991	08/01/2011	4.20%	1,308,920	1
1994 Mortgage Revenue Bonds	09/01/1994	08/01/2014	5.60%	130,000	2
2001 MORTGAGE REVENUE BONDS	06/01/2001	08/01/2014	3.05%	990,000	3
2002 MORTGAGE REVENUE BONDS	07/01/2002	08/01/2022	4.00%	2,805,000	4
Total Bonds (Account 221):				5,233,920	
Total Reacquired Bonds (Account 222)				0	5

Net amount of bonds outstanding December 31: 5,233,920

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

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

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	232,207	1
Accruals:		
Charged water department expense	208,263	2
Charged electric department expense		3
Charged sewer department expense	2,576	4
Other (explain):		
NONE		5
Total Accruals and other credits	210,839	
Taxes paid during year:		
County, state and local taxes	214,210	6
Social Security taxes	18,897	7
PSC Remainder Assessment	1,676	8
Other (explain):		
NONE		9
Total payments and other debits	234,783	
Balance end of year	208,263	

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)					
1998 MORTGAGE REVENUE BONDS	26,690	61,988	64,055	24,623	1
1994 Mortgage Revenue Bonds	4,433	9,240	10,640	3,033	2
2001 MORTGAGE REVENUE BONDS	8,745	43,457	34,971	17,231	3
2002 MORTGAGE REVENUE BONDS		59,914		59,914	4
Subtotal	39,868	174,599	109,666	104,801	
Advances from Municipality (223)					
NONE	0			0	5
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	6
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	7
Subtotal	0	0	0	0	
Total	39,868	174,599	109,666	104,801	

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	6,788,438	0	0	0	0	6,788,438	1
Add credits during year:							
For Services	559,407					559,407	2
For Mains	205,835					205,835	3
Other (specify):							
HYDRANTS	40,751					40,751	4
GRANTS	37,605					37,605	5
Deduct charges (specify):							
NONE						0	6
Balance End of Year	7,632,036	0	0	0	0	7,632,036	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	37,605					37,605	7

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE	748,958	2
Total (Acct. 124):	748,958	
Sinking Funds (125):		
BOND REDEMPTION ACCOUNT	323,071	3
Total (Acct. 125):	323,071	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		6
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	174,266	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	174,266	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
NONE		15
Total (Acct. 143):	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)
Receivables from Municipality (145):	
NONE	16
Total (Acct. 145):	0
Prepayments (165):	
NONE	17
Total (Acct. 165):	0
Extraordinary Property Losses (182):	
NONE	18
Total (Acct. 182):	0
Preliminary Survey and Investigation Charges (183):	
NONE	19
Total (Acct. 183):	0
Clearing Accounts (184):	
NONE	20
Total (Acct. 184):	0
Temporary Facilities (185):	
NONE	21
Total (Acct. 185):	0
Miscellaneous Deferred Debits (186):	
NONE	22
Total (Acct. 186):	0
Payables to Municipality (233):	
NONE	23
Total (Acct. 233):	0
Other Deferred Credits (253):	
NONE	24
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	15,368,124	0	0	0	15,368,124	1
Materials and Supplies	43,402	0	0	0	43,402	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	2,227,252	0	0	0	2,227,252	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	7,210,237	0	0	0	7,210,237	6
Other (specify):					0	7
Average Net Rate Base	5,974,037	0	0	0	5,974,037	
Net Operating Income	596,351	0	0	0	596,351	8
Net Operating Income as a percent of Average Net Rate Base	9.98%	N/A	N/A	N/A	9.98%	

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	1,962,020	1
Appropriated Earned Surplus	323,071	2
Unappropriated Earned Surplus	3,132,588	3
Other (Specify):		4
Total Average Proprietary Capital	5,417,679	
Net Income		
Net Income	468,861	5
Percent Return on Proprietary Capital	8.65%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

The Village has a Tax Incremental District (TID) as well as development areas which it is extending water services to, therefore, there are significant assets being added in the current year.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

The Utility issued bonds for \$2,805,000.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111) (Page F-08)

Hydrant was taken out of service and placed in inventory. Did not remove from accumulated depreciation so that the book value would remain when placed back into service.

Signature Page (Page ii)

ACCOUNTANTS' COMPILATION REPORT

Village of Howard Water Utility
Green Bay, Wisconsin

We have compiled the financial information in the accompanying Municipal Utility Annual Report (prescribed form) of the Mattoon Municipal Water Utility as of December 31, 2002, and for the year then ended in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. We also have compiled the supplementary information presented in the Municipal Utility Annual Report.

Our compilation is 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 supplementary information referred to above, and accordingly, do not express an opinion or any other form of assurance on them. This financial information was compiled by us from financial statements for the same period that we previously audited, as indicated in our report January 30, 2003.

These financial statements and supplementary information 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, this financial information is not designed for those who are not informed about such differences.

KERBER, ROSE & ASSOCIATES, S.C.
March 31, 2003

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

8/20/03 email response:

This email is in response to your email dated 7/16/2003 regarding the 2002 annual report for Howard 2620. My responses will be in the same order as the points in your email.

1. I will make every attempt to ensure that future reports have all bulk water sales in the appropriate account.
2. There was a typing error on the report for reporting contributions for services and mains. The correct amounts that should have been reported are as follows:

For services: \$100,296
 For mains: \$664,946

I can not determine how the amounts previously reported were derived.

3. I have checked with our water department staff to try to determine why the meter was not tested in 2002. I informed the department that this meter must be tested each year and I have been assured that such testing will occur in the future.

4. A water tower built in the 1950's was dismantled and removed from service.

5. Staff has been informed that all transportation expenses need to be allocated to the appropriate expense accounts.

6. The standard entry for retiring a hydrant would be to debit accumulated depreciation and credit hydrants for the original cost of the hydrant. Since the hydrants were pulled from service but remain in inventory, the entry to record this transaction was to debit inventory and credit hydrants. If accumulated depreciation was debited, there would be no basis for the hydrants in inventory. The utility believes there is value to these hydrants as the hydrants will be put back into service when needed. Once they are put back into service, an entry will be recorded to debit hydrants and credit inventory. Depreciation would continue on these hydrants until fully depreciated. (This was okay per Jim 9/2/03 ele)

I understand how you would like the normal transaction to occur for hydrant removals. Since these hydrants continue to be an asset of the utility, I would like to maintain its cost basis until put back into service.

Please let me know if there is anything else the Village of Howard needs to do in response to your original review.

7/16/03 email:

Dear Mr. Haltom:

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 W-4, an amount is reported in Account 474 described as "bulk H2O" sales. In the future, all sales of bulk water should be reported in Accounts 460 or 461.

2. In Account 271 on Page F-18, \$559,407 is reported as contributions for water services. However, only \$100,085 is reported for additions to water services, Account 345, on Page W-8. Please explain why contributions are significantly greater than plant additions.

3. On Page W-19, the 8-inch industrial meter is not reported as tested during 2002. Meters 6-inch and larger in use are to be tested annually. Please explain why this meter was not tested.

4. Please explain the \$73,533 retired from Account 342 on Page W-8. The head note to this schedule indicates that retirements not supported by changes in the supporting statistical schedules should be explained. Page W-14 does not appear to have changed from the prior year in support of this retirement.

5. A footnote on Page W-5 indicates Account 930 increased due to transportation costs being included in the account that were reported separately in the past. Account 930 is not the appropriate account for transportation expense. Class AB utilities need to allocate this expense to any and all appropriate expense accounts such as maintenance, meter reading, etc. Please follow this procedure in the future.

6. On Page F-8, \$10,472 is reported for hydrant retirements. A footnote to the schedule indicates a hydrant was taken out of service and placed in inventory rather than being retired so its book value was not retired from depreciation. On Page W-8, \$10,472 is also reported for retirements to Account 348, Hydrants. It would appear that the original book cost of this hydrant was not retired from Account 348 either. This is not correct. When utility plant in service is moved to inventory it is retired. The original book cost of this hydrant should be retired from Account 348, Hydrants and Account 110, Depreciation. If the hydrant is placed back into service at a later date, its estimated value at that time would be booked to Account 348, Hydrants. Please do an adjusting entry in 2003 to retire the original book cost of this Hydrant from Account 348 and Account 110.

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

FINANCIAL SECTION FOOTNOTES

~~elaine.engelke@psc.state.wi.us.~~ If we have no questions regarding your response, you can consider the review closed.

Sincerely,

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

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,589,051	1
Total Sales of Water	1,589,051	
Other Operating Revenues		
Forfeited Discounts (470)	13,352	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	26,422	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	39,774	
Total Operating Revenues	1,628,825	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	8,054	8
Pumping Expenses (620-633)	104,640	9
Water Treatment Expenses (640-652)	51,587	10
Transmission and Distribution Expenses (660-678)	139,574	11
Customer Accounts Expenses (901-905)	45,412	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	203,935	14
Total Operation and Maintenance Expenses	553,202	
Other Operating Expenses		
Depreciation Expense (403)	253,012	15
Amortization Expense (404-407)		16
Taxes (408)	226,260	17
Total Other Operating Expenses	479,272	
Total Operating Expenses	1,032,474	
NET OPERATING INCOME	596,351	

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	4,108	284,401	768,855	4
Commercial	551	118,945	281,659	5
Industrial	4	54,458	81,187	6
Total Metered Sales to General Customers (461)	4,663	457,804	1,131,701	
Private Fire Protection Service (462)	34		16,265	7
Public Fire Protection Service (463)	1		407,040	8
Other Sales to Public Authorities (464)	22	17,170	34,045	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	4,720	474,974	1,589,051	

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)	407,040	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)	407,040	
Forfeited Discounts (470):		
Customer late payment charges	13,352	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	13,352	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
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	11,383	10
Other (specify): MISCELLANEOUS	9,883	11
BULK H2O	5,156	12
Total Other Water Revenues (474)	26,422	
Amortization of Construction Grants (475):		
NONE		13
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 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)	4,525	2
Purchased Water (602)		3
Miscellaneous Expenses (603)	2,236	4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)		10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)	1,293	13
Total Source of Supply Expenses	8,054	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)		14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	88,441	17
Pumping Labor and Expenses (624)	9,628	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)		20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)		23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	6,571	25
Total Pumping Expenses	104,640	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)		26
Chemicals (641)	29,650	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	20,889	28
Miscellaneous Expenses (643)		29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)		32
Maintenance of Water Treatment Equipment (652)	1,048	33
Total Water Treatment Expenses	51,587	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)		34
Storage Facilities Expenses (661)		35
Transmission and Distribution Lines Expenses (662)	91,693	36
Meter Expenses (663)		37
Customer Installations Expenses (664)		38
Miscellaneous Expenses (665)		39
Rents (666)		40
Maintenance Supervision and Engineering (670)		41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)	920	43
Maintenance of Transmission and Distribution Mains (673)	22,734	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	11,459	46
Maintenance of Meters (676)	4,328	47
Maintenance of Hydrants (677)	8,284	48
Maintenance of Miscellaneous Plant (678)	156	49
Total Transmission and Distribution Expenses	139,574	
 CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		50
Meter Reading Labor (902)	4,044	51
Customer Records and Collection Expenses (903)	41,368	52
Uncollectible Accounts (904)		53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)		54
Total Customer Accounts Expenses	45,412	
 SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	56,193	56
Office Supplies and Expenses (921)	12,528	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	22,755	59
Property Insurance (924)	5,954	60
Injuries and Damages (925)		61
Employee Pensions and Benefits (926)	65,629	62
Regulatory Commission Expenses (928)		63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	40,760	65
Rents (931)		66
Maintenance of General Plant (932)	116	67
Total Administrative and General Expenses	203,935	
 Total Operation and Maintenance Expenses	 553,202	

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	CALCULATION	208,263	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	CALCULATION	2,576	2
Net property tax equivalent		205,687	
Social Security	BASED ON ACTUAL PAYROLL	18,897	3
PSC Remainder Assessment	BASED ON OPERATING REVENUES	1,676	4
Other (specify): NONE			5
Total tax expense		<u>226,260</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			Brown				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.208667				3
County tax rate	mills		5.638886				4
Local tax rate	mills		4.356832				5
School tax rate	mills		9.256475				6
Voc. school tax rate	mills		1.687062				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		21.147922				10
Less: state credit	mills		1.242925				11
Net tax rate	mills		19.904997				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		4.356832				14
Combined School Tax Rate	mills		10.943537				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		15.300369				17
Total Tax Rate	mills		21.147922				18
Ratio of Local and School Tax to Total	dec.		0.723493				19
Total tax net of state credit	mills		19.904997				20
Net Local and School Tax Rate	mills		14.401122				21
Utility Plant, Jan. 1	\$	14,836,721	14,836,721				22
Materials & Supplies	\$	33,768	33,768				23
Subtotal	\$	14,870,489	14,870,489				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	14,870,489	14,870,489				26
Assessment Ratio	dec.		0.972500				27
Assessed Value	\$	14,461,551	14,461,551				28
Net Local & School Rate	mills		14.401122				29
Tax Equiv. Computed for Current Year	\$	208,263	208,263				30
Tax Equivalent per 1994 PSC Report	\$	200,555					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	208,263					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 \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 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)	1,956		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	1,956	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	155,164		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	155,164	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	242,656		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	43,895		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	322,662	148,397	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)			20
Total Pumping Plant	609,213	148,397	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	7,898		23
Total Water Treatment Plant	7,898	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	14,028		24
Structures and Improvements (341)	1,886		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)			1,956	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	1,956	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			155,164	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	155,164	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			242,656	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			43,895	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	126,973		344,086	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	126,973	0	630,637	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			7,898	23
Total Water Treatment Plant	0	0	7,898	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			14,028	24
Structures and Improvements (341)			1,886	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 \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 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)	1,921,182		26
Transmission and Distribution Mains (343)	8,810,729	918,681	27
Fire Mains (344)	0		28
Services (345)	1,827,800	100,085	29
Meters (346)	367,830	29,941	30
Hydrants (348)	835,012	99,227	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	13,778,467	1,147,934	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	86,675		34
Office Furniture and Equipment (391)	12,704		35
Computer Equipment (391.1)	0	1,568	36
Transportation Equipment (392)	150,741		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	8,209		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	21,594	4,809	44
Other Tangible Property (399)	0		45
Total General Plant	279,923	6,377	
Total utility plant in service directly assignable	14,832,621	1,302,708	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	14,832,621	1,302,708	

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)	73,533		1,847,649 26
Transmission and Distribution Mains (343)	11,346		9,718,064 27
Fire Mains (344)			0 28
Services (345)	2,610		1,925,275 29
Meters (346)	6,768		391,003 30
Hydrants (348)	10,472		923,767 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	104,729	0	14,821,672
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			86,675 34
Office Furniture and Equipment (391)			12,704 35
Computer Equipment (391.1)			1,568 36
Transportation Equipment (392)			150,741 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			8,209 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			26,403 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	286,300
Total utility plant in service directly assignable	231,702	0	15,903,627
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	231,702	0	15,903,627

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)				1
Collecting and Impounding Reservoirs (312)				2
Lake, River and Other Intakes (313)				3
Wells and Springs (314)	76,888	2.94%	4,562	4
Infiltration Galleries and Tunnels (315)				5
Supply Mains (316)				6
Other Water Source Plant (317)				7
Total Source of Supply Plant	76,888		4,562	
PUMPING PLANT				
Structures and Improvements (321)	111,461	2.44%	5,921	8
Boiler Plant Equipment (322)				9
Other Power Production Equipment (323)	20,791	4.42%	1,940	10
Steam Pumping Equipment (324)				11
Electric Pumping Equipment (325)	155,757	5.00%	16,669	12
Diesel Pumping Equipment (326)				13
Hydraulic Pumping Equipment (327)				14
Other Pumping Equipment (328)				15
Total Pumping Plant	288,009		24,530	
WATER TREATMENT PLANT				
Structures and Improvements (331)				16
Water Treatment Equipment (332)	6,402	6.00%	474	17
Total Water Treatment Plant	6,402		474	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	420	2.25%	42	18
Distribution Reservoirs and Standpipes (342)	324,465	1.87%	35,239	19
Transmission and Distribution Mains (343)	888,762	1.10%	101,908	20
Fire Mains (344)				21
Services (345)	323,773	2.09%	39,220	22
Meters (346)	57,762	6.00%	22,765	23
Hydrants (348)	106,252	1.85%	16,269	24
Other Transmission and Distribution Plant (349)				25
Total Transmission and Distribution Plant	1,701,434		215,443	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					81,450	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	81,450	
321					117,382	8
322					0	9
323					22,731	10
324					0	11
325	126,973				45,453	12
326					0	13
327					0	14
328					0	15
	126,973	0	0	0	185,566	
331					0	16
332					6,876	17
	0	0	0	0	6,876	
341					462	18
342	73,533				286,171	19
343	11,346				979,324	20
344					0	21
345	2,610				360,383	22
346	6,768				73,759	23
348	10,472			10,472	122,521	24
349					0	25
	104,729	0	0	10,472	1,822,620	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	47,645	2.25%	1,950	26
Office Furniture and Equipment (391)	12,704	5.83%		27
Computer Equipment (391.1)	0	26.67%	209	28
Transportation Equipment (392)	42,785	10.50%	15,828	29
Stores Equipment (393)				30
Tools, Shop and Garage Equipment (394)				31
Laboratory Equipment (395)				32
Power Operated Equipment (396)				33
Communication Equipment (397)	8,209	9.17%		34
SCADA Equipment (397.1)				35
Miscellaneous Equipment (398)	21,594	5.83%	1,399	36
Other Tangible Property (399)				37
Total General Plant	<u>132,937</u>		<u>19,386</u>	
Total accum. prov. directly assignable	<u>2,205,670</u>		<u>264,395</u>	
 Common Utility Plant Allocated to Water Department				 38
 Total accum. prov. for depreciation	 <u><u>2,205,670</u></u>		 <u><u>264,395</u></u>	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					49,595	26
391					12,704	27
391.1					209	28
392					58,613	29
393					0	30
394					0	31
395					0	32
396					0	33
397					8,209	34
397.1					0	35
398					22,993	36
399					0	37
	0	0	0	0	152,323	
	231,702	0	0	10,472	2,248,835	
					0	38
	231,702	0	0	10,472	2,248,835	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

Sources of Water Supply					
Month	Purchased Water	Surface Water	Ground Water	Total Gallons	
(a)	Gallons	Gallons	Gallons	All Methods	
	(000's)	(000's)	(000's)	(000's)	
(a)	(b)	(c)	(d)	(e)	
January			44,520	44,520	1
February			39,993	39,993	2
March			42,879	42,879	3
April			41,855	41,855	4
May			44,848	44,848	5
June			54,872	54,872	6
July			76,246	76,246	7
August			60,972	60,972	8
September			57,295	57,295	9
October			57,080	57,080	10
November			55,007	55,007	11
December			56,413	56,413	12
Total annual pumpage	0	0	631,980	631,980	
Less: Water sold				474,974	13
Volume pumped but not sold				157,006	14
Volume sold as a percent of volume pumped				75%	15
Volume used for water production, water quality and system maintenance				103,000	16
Volume related to equipment/system malfunction				5,000	17
Non-utility volume NOT included in water sales				4,000	18
Total volume not sold but accounted for				112,000	19
Volume pumped but unaccounted for				45,006	20
Percent of water lost				7%	21
If more than 15%, 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.)				3,418	23
Date of maximum: 7/15/2002					24
Cause of maximum:					25
Hot & dry conditions					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,104	26
Date of minimum: 4/21/2002					27
Total KWH used for pumping for the year				1,854,730	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)	
WELL #1	Well #1	680	12	619,200	No	1
WELL #2	Well #2	886	14	2,160,000	Yes	2
WELL #3	Well #3	785	16	2,232,000	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #1	WELL #2	WELL #2 (BOOST A)	1
Location	PUMP HOUSE	PUMP HOUSE	PUMP HOUSE	2
Purpose	P	P	B	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE BOWLER	SIMMONS	SIMMONS	5
Year Installed	1955	2002	1991	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	430	1,500	1,100	8
Pump Motor or Standby Engine Mfr	NEWMAN	U S ELECTRIC	U S ELECTRIC	10
Year Installed	1987	1998	1991	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	60	300	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #2 (BOOST B)	WELL #3		14
Location	PUMP HOUSE	PUMP HOUSE		15
Purpose	B	P		16
Destination	D	D		17
Pump Manufacturer	GOULDS	SIMMONS		18
Year Installed	2002	2002		19
Type	VERTICAL TURBINE	VERTICAL TURBINE		20
Actual Capacity (gpm)	575	1,550		21
Pump Motor or Standby Engine Mfr	US ELECTRIC	U.S. ELECTRIC		22
Year Installed	2002	2002		24
Type	ELECTRIC	ELECTRIC		25
Horsepower	25	350		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	WELL #1	WELL #2	WELL #2 (A)	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	ET	3
Year constructed	1955	1968	1991	4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	133	0	98	6
Total capacity in gallons (actual)	100,000	250,000	500,000	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.)	0.0619	2.1600		12
Is a corrosion control chemical used (yes, no)?	Y	Y		13
Is water fluoridated (yes, no)?	N	N		14

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	WELL #3		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2 3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4 5
Year constructed	1995		6
Primary material (earthen, steel, concrete, other)	STEEL		7 8
Elevation difference in feet (See Headnote 3.)	199		9 10
Total capacity in gallons (actual)	1,000,000		11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		13 14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		15 16 17
Filters, type (gravity, pressure, other, none)	NONE		18 19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.2320		20 21 22
Is a corrosion control chemical used (yes, no)?	Y		23 24
Is water fluoridated (yes, no)?	N		25

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)	
P	D	4.000	75	0	0	0	75	1
A	T	6.000	51,968	0	0	0	51,968	2
M	D	6.000	30,096	25	1,955	0	28,166	3
P	D	6.000	3,514	275	0	0	3,789	4
A	D	8.000	29,027	0	0	0	29,027	5
M	D	8.000	6,829	70	0	0	6,899	6
P	D	8.000	130,476	6,685	0	0	137,161	7
A	D	10.000	42,148	0	0	0	42,148	8
M	D	10.000	3,744	68	1,250	0	2,562	9
P	D	10.000	38,705	4,935	0	0	43,640	10
A	D	12.000	17,120	0	0	0	17,120	11
P	D	12.000	20,648	9,767	0	0	30,415	12
A	D	14.000	15,599	0	0	0	15,599	13
P	D	14.000	1,042	0	0	0	1,042	14
P	D	16.000	14,678	5,345	0	0	20,023	15
A	D	18.000	72	0	0	0	72	16
Total Within Municipality			405,741	27,170	3,205	0	429,706	
Total Utility			405,741	27,170	3,205	0	429,706	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	1,869	0	29	0	1,840		1
M	1.000	2,672	153	0	0	2,825	200	2
M	1.500	39	0	0	0	39	1	3
M	2.000	102	3	0	0	105	5	4
M	4.000	7	0	0	0	7		5
M	6.000	17	0	0	0	17		6
M	8.000	9	0	0	0	9		7
M	10.000	1	0	0	0	1		8
M	12.000	1	0	0	0	1		9
Total Utility		4,717	156	29	0	4,844	206	

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	91	0	12	0	79	12	1
0.750	4,472	228	76	0	4,624	462	2
1.000	94	8	0	0	102	8	3
1.500	70	0	1	0	69	10	4
2.000	85	15	3	0	97	16	5
2.500	1	0	0	0	1	0	6
3.000	21	7	6	0	22	12	7
4.000	8	1	1	0	8	2	8
6.000	0	1			1		9
8.000	1	0	0	0	1	0	10
Total:	4,843	260	99	0	5,004	522	

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	71	4	0	0	0	4	79	1
0.750	4,173	340	2	4	0	105	4,624	2
1.000	4	84	1	3	0	10	102	3
1.500	0	49	0	4	0	16	69	4
2.000	0	78	0	6	0	13	97	5
2.500	0	1	0	0	0	0	1	6
3.000	0	9	0	3	10	0	22	7
4.000	0	4	0	2	0	2	8	8
6.000			1				1	9
8.000	0	0	1	0	0	0	1	10
Total:	4,248	569	5	22	10	150	5,004	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	830	56	11		875	2
Total Fire Hydrants	830	56	11	0	875	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

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: 875
 Number of distribution system valves end of year: 1,368
 Number of distribution valves operated during year: 415

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 623 increased due to the new pumps added.

Account 672 decreased due to less maintenance needed.

Account 923 was less for 2002 due to the Village using less outside consulting than the past two years.

Account 930 increased due to transportation costs being included in this account and were reported separate in prior year.

Water Utility Plant in Service (Page W-08)

Electric Pumping Equipment (325)

The Utility replaced three pumps in 2002.

Accumulated Provision for Depreciation - Water (Page W-10)

Hydrant was taken out of service and placed in inventory. Did not remove from accumulated depreciation so that the book value would remain when placed back into service.

Water Mains (Page W-17)

Water mains were paid for with utility and developer funds.

Water Services (Page W-18)

Water services were paid for with utility and developer funds.

Hydrants and Distribution System Valves (Page W-20)

Currently in the process of developing a plan of testing system valves so that at least 1/2 of the valves are tested each year.
