

SIGNATURE PAGE

I DORIS KIENITZ of
(Person responsible for accounts)

Avoca Municipal Water Utility, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts) 03/28/2003
(Date)

DEPUTY CLERK - TREASURER
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: AVOCA MUNICIPAL WATER UTILITY

Utility Address: P.O. BOX 188
AVOCA, WI 53506

When was utility organized? 1/1/1950

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS DORIS KIENITZ
Title: DEPUTY CLERK-TREASURER

Office Address:
P.O. BOX 188
AVOCA, WI 53506

Telephone: (608) 532 - 6831

Fax Number: (605) 532 - 6831 EXT

E-mail Address: dkavoca@mhtc.net

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

Name: JULIE RUNDE
Title: STAFF ACCOUNTANT

Office Address: JOHNSON BLOCK AND COMPANY, INC.
229 HIGH STREET
MINERAL POINT, WI 53565

Telephone: (608) 987 - 2206

Fax Number: (608) 987 - 3391

E-mail Address: jrunde@johnsonblock.com

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

Name: JANET PERKINS
Title: VILLAGE PRESIDENT

Office Address:
401 WISCONSIN STREET
AVOCA, WI 53565

Telephone: (608) 532 - 6831

Fax Number: (608) 532 - 6831

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: MR. TERRY DRONE, CPA

Title: ACCOUNTANT

Office Address: JOHNSON BLOCK AND COMPANY, INC.
229 HIGH STREET
MINERAL POINT, WI 53565

Telephone: (608) 987 - 2206

Fax Number: (608) 987 - 3391

E-mail Address: tdrone@johnsonblock.com

Date of most recent audit report: 2/18/2002

Period covered by most recent audit: 1/1/01-12/31/01

Names and titles of utility management including manager or superintendent:

Name: MR JOSEPH FOREMAN

Title: UTILITY SUPERINTENDENT

Office Address:
P.O. BOX 188
AVOCA, WI 53506

Telephone: (608) 532 - 6831

Fax Number: (608) 532 - 6831

E-mail Address:

Name of utility commission/committee: Village Board

Names of members of utility commission/committee:

- MR EDWARD JONES
- MR ADAM LINS
- MS DIANNE NACHTIGAL
- MS JANET PERKINS, VILLAGE PRESIDENT
- MS DONNA RAMSDEN
- MR LOGAN SWINEHART
- MR DEAN YANSKE

Is sewer service rendered by the utility? NO

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? NO

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	106,402	103,989	1
Operating Expenses:			
Operation and Maintenance Expense (401)	40,277	34,550	2
Depreciation Expense (403)	23,028	22,967	3
Amortization Expense (404)	0	0	4
Taxes (408)	23,302	23,624	5
Total Operating Expenses	86,607	81,141	
Net Operating Income	19,795	22,848	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	19,795	22,848	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	2,810	4,273	9
Miscellaneous Nonoperating Income (421)	336	120	10
Total Other Income	3,146	4,393	
Total Income	22,941	27,241	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	22,941	27,241	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	8,433	9,882	13
Amortization of Debt Discount and Expense (428)	571		14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	9,004	9,882	
Net Income	13,937	17,359	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	32,072	14,713	19
Balance Transferred from Income (433)	13,937	17,359	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	46,009	32,072	

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 Miscellaneous Nonoperating Income, Account 421.

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	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST INCOME	2,810	4
Total (Acct. 419):	2,810	
Miscellaneous Nonoperating Income (421):		
MISCELLANEOUS	336	5
Total (Acct. 421):	336	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
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	106,402	0	0	0	106,402	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					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	106,402	0	0	0	106,402	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,183,809	1,177,962	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	276,058	252,752	2
Net Utility Plant	907,751	925,210	
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)	49,201	151,070	6
Special Funds (125)	0	0	7
Total Other Property and Investments	49,201	151,070	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	1,090	(785)	8
Temporary Cash Investments (132)	214,048	119,621	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	5,366	4,379	11
Other Accounts Receivable (143)	809	809	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	135,388	63,880	14
Materials and Supplies (150)	1,751	3,245	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	358,452	191,149	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	6,507	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	6,507	0	
Total Assets and Other Debits	1,321,911	1,267,429	

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)	471,660	471,660	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	46,009	32,072	23
Total Proprietary Capital	517,669	503,732	
LONG-TERM DEBT			
Bonds (221)	171,550	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	380	148,715	26
Total Long-Term Debt	171,930	148,715	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	2,513	3,859	28
Payables to Municipality (233)	26,063	1,656	29
Customer Deposits (235)			30
Taxes Accrued (236)	22,033	22,395	31
Interest Accrued (237)	1,152	7,021	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	51,761	34,931	
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			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	580,551	580,051	38
Total Liabilities and Other Credits	1,321,911	1,267,429	

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 (100)	1,183,809	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,183,809	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	276,058	0	0	0	9
Total Accumulated Provision	276,058	0	0	0	
Net Utility Plant	907,751	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	252,752				252,752	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	23,028				23,028	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	485				485	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	23,513	0	0	0	23,513	13
Debits during year						14
Book cost of plant retired	207				207	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	207	0	0	0	207	19
Balance End of Year	276,058	0	0	0	276,058	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.00%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	1,751	3,245
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	<u>1,751</u>	<u>3,245</u>

**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 MORTGAGE REVENUE BONDS	571	428	6,507	1
Total			6,507	
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	471,660	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>471,660</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)	
2002 MORTGAGE REVENUE BONDS	07/01/2002	05/01/2012	3.94%	171,550	1
Total Bonds (Account 221):				171,550	

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)					
ROYAL BANK	11/15/1999	02/15/2004	4.75%	380	1
Total for Account 224				<u>380</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	22,395	1
Accruals:		
Charged water department expense	23,302	2
Charged electric department expense		3
Charged sewer department expense	181	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>23,483</u>	
Taxes paid during year:		
County, state and local taxes	22,395	6
Social Security taxes	1,340	7
PSC Remainder Assessment	110	8
Other (explain):		
NONE		9
Total payments and other debits	<u>23,845</u>	
Balance end of year	<u><u>22,033</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)					
2002 MORTGAGE REVENUE BONDS	0	3,458	2,308	1,150	1
Subtotal	0	3,458	2,308	1,150	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
Royal Bank	4	4	8	0	3
STATE TRUST FUND LOAN \$152,757	7,013	4,947	11,960	0	4
ROYAL BANK (TRUCK)	4	24	26	2	5
Subtotal	7,021	4,975	11,994	2	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	7,021	8,433	14,302	1,152	

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	580,051	0	0	0	0	580,051	1
Add credits during year:							
For Services	500					500	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	580,551	0	0	0	0	580,551	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	3,398					3,398	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE	49,201	2
Total (Acct. 124):	49,201	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	5,366	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	5,366	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
HOOK UP FEES	809	11
Total (Acct. 143):	809	
Receivables from Municipality (145):		
DUE FROM GENERAL - HYDRANT RENT	595	12
DUE FROM GENERAL - TAX ROLL	8,964	13
DUE FROM GENERAL - EXPENSE REIMBURSEMENT	780	14
DUE FROM SEWER - SPECIAL ASSESSMENTS	28,977	15
DUE FROM SEWER - SHARED METER EXPENSES	276	16
DUE FROM TIF - TIF ELIGIBLE EXPENDITURES	95,796	17
Total (Acct. 145):	135,388	
Prepayments (165):		
NONE		18
Total (Acct. 165):	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)
Extraordinary Property Losses (182):	
NONE	19
Total (Acct. 182):	0
Other Deferred Debits (183):	
NONE	20
Total (Acct. 183):	0
Payables to Municipality (233):	
DUE TO GENERAL - PAYROLL & BENEFITS	12,448 21
DUE TO GENERAL - INSURANCE EXPENSE ALLOCATION	1,392 22
DUE TO SEWER - SHARE OF EXPENSES	12,223 23
Total (Acct. 233):	26,063
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	1,180,885	0	0	0	1,180,885	1
Materials and Supplies	2,498	0	0	0	2,498	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	264,405	0	0	0	264,405	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	580,301	0	0	0	580,301	6
Other (specify):					0	7
Average Net Rate Base	338,677	0	0	0	338,677	
Net Operating Income	19,795	0	0	0	19,795	8
Net Operating Income as a percent of Average Net Rate Base	5.84%	N/A	N/A	N/A	5.84%	

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	471,660	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	39,040	3
Other (Specify):		4
Total Average Proprietary Capital	510,700	
Net Income		
Net Income	13,937	5
Percent Return on Proprietary Capital	2.73%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Signature Page (Page ii)

COMPILATION REPORT OF CERTIFIED PUBLIC ACCOUNTANTS

March 28, 2003

Village Board
Village of Avoca
Avoca, Wisconsin 53506-0188

We have compiled the accompanying prescribed Municipal Utility Annual Report of the Village of Avoca Water Utility as of December 31, 2002, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements, information that is the representation of management. We have not audited or reviewed the accompanying Municipal Utility annual Report and, accordingly, do not express an opinion or any other form of assurance on this report.

The aforementioned report was prepared for the purpose of complying with statutory requirements, rules, regulations and guidelines of the Wisconsin Public Service Commission and is not intended to be a complete presentation in conformity with accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of the management of the Village of Avoca and the Wisconsin Public Service Commission, and should not be used for any other purpose.

JOHNSON BLOCK AND COMPANY, INC.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

reply received 6/30/03 Elaine, in reply to your e-mail of this morning regarding the 2003 water loss for the Village of Avoca Water Department, our water superintendent, Joseph Foreman, has given me the following information

After fixing the water leak on May 26, 2003, the water loss is down to 37%. There re two more water leaks that need to be fixed and when these are done, the water loss should be down to about 25% or less.

If additional information is needed, please let me know.

Doris Kienitz, CMC
Deputy Clerk-Treasurer
Village of Avoca
608-532-6831
dkavoca@mhtc.net
6/27/03 email:
Dear Ms. Kienitz:

The Public Service Commission (Commission) staff has completed its 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 issue:

In response to our 2001 analytical review, you indicated that Water Leak Locators had been hired to find leaks, that leaks were subsequently found and repaired/replaced. Please inform the Commission if these steps have resulted in reduced water loss so far for 2003. If not, what additional steps are you taking to bring the utility's water loss below the 25% maximum water loss allowed by Wis. Adm. Code?

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

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

Sincerely,

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

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	105,131	1
Total Sales of Water	105,131	
Other Operating Revenues		
Forfeited Discounts (470)	399	2
Other Water Revenues (474)	872	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	1,271	
Total Operating Revenues	106,402	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	19,697	5
General Operating Expenses (680-690)	20,580	6
Total Operation and Maintenance Expenses	40,277	
Other Operating Expenses		
Depreciation Expense (403)	23,028	7
Amortization Expense (404)		8
Taxes (408)	23,302	9
Total Other Operating Expenses	46,330	
Total Operating Expenses	86,607	
NET OPERATING INCOME	19,795	

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	1	78	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	1	1	78	
Metered Sales to General Customers (461)				
Residential	265	8,699	52,575	4
Commercial	13	1,933	7,802	5
Industrial				6
Total Metered Sales to General Customers (461)	278	10,632	60,377	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		43,569	8
Other Sales to Public Authorities (464)	7	175	1,107	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	287	10,808	105,131	

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)	43,569	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)	43,569	
Forfeited Discounts (470):		
Customer late payment charges	399	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	399	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	527	7
Other (specify):		
MISCELLANEOUS	345	8
Total Other Water Revenues (474)	872	
Amortization of Construction Grants (475):		
NONE		9
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 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	9,730	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	2,624	3
Chemicals (630)	633	4
Supplies and Expenses (640)	4,700	5
Repairs of Water Plant (650)	1,714	6
Transportation Expenses (660)	296	7
Total Plant Operation and Maintenance Expenses	19,697	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	5,023	8
Office Supplies and Expenses (681)	2,680	9
Outside Services Employed (682)	5,252	10
Insurance Expense (684)	1,403	11
Employees Pensions and Benefits (686)	5,898	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	324	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	20,580	
Total Operation and Maintenance Expenses	40,277	

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		22,033	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		181	2
Net property tax equivalent		21,852	
Social Security		1,340	3
PSC Remainder Assessment		110	4
Other (specify): NONE			5
Total tax expense		<u>23,302</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			Iowa				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.200760				3
County tax rate	mills		5.967750				4
Local tax rate	mills		8.198350				5
School tax rate	mills		9.842980				6
Voc. school tax rate	mills		1.878550				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		26.088390				10
Less: state credit	mills		1.566850				11
Net tax rate	mills		24.521540				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.198350				14
Combined School Tax Rate	mills		11.721530				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.919880				17
Total Tax Rate	mills		26.088390				18
Ratio of Local and School Tax to Total	dec.		0.763553				19
Total tax net of state credit	mills		24.521540				20
Net Local and School Tax Rate	mills		18.723506				21
Utility Plant, Jan. 1	\$	1,177,962	1,177,962				22
Materials & Supplies	\$	3,245	3,245				23
Subtotal	\$	1,181,207	1,181,207				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,181,207	1,181,207				26
Assessment Ratio	dec.		0.996221				27
Assessed Value	\$	1,176,743	1,176,743				28
Net Local & School Rate	mills		18.723506				29
Tax Equiv. Computed for Current Year	\$	22,033	22,033				30
Tax Equivalent per 1994 PSC Report	\$	14,225					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	22,033					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 \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	50		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	69,896		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	69,946	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	31,441		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	26,855		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	58,296	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	1,170		23
Total Water Treatment Plant	1,170	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	5,183		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			50 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			69,896 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	69,946
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			31,441 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			26,855 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	58,296
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			1,170 23
Total Water Treatment Plant	0	0	1,170
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			5,183 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 \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, 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)	172,345		26
Transmission and Distribution Mains (343)	543,967		27
Fire Mains (344)	0		28
Services (345)	192,165	308	29
Meters (346)	19,301	409	30
Hydrants (348)	104,658	5,337	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,037,619	6,054	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	10,931		38
Other Tangible Property (390)	0		39
Total General Plant	10,931	0	
Total utility plant in service directly assignable	1,177,962	6,054	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,177,962	6,054	

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)			172,345 26
Transmission and Distribution Mains (343)			543,967 27
Fire Mains (344)			0 28
Services (345)			192,473 29
Meters (346)	207		19,503 30
Hydrants (348)			109,995 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	207	0	1,043,466
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			10,931 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	10,931
Total utility plant in service directly assignable	207	0	1,183,809
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	207	0	1,183,809

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			2,268	2,268	1
February			1,826	1,826	2
March			2,069	2,069	3
April			2,004	2,004	4
May			2,050	2,050	5
June			2,213	2,213	6
July			2,745	2,745	7
August			2,341	2,341	8
September			2,342	2,342	9
October			2,495	2,495	10
November			2,137	2,137	11
December			2,284	2,284	12
Total annual pumpage	0	0	26,774	26,774	
Less: Water sold				10,808	13
Volume pumped but not sold				15,966	14
Volume sold as a percent of volume pumped				40%	15
Volume used for water production, water quality and system maintenance				642	16
Volume related to equipment/system malfunction				339	17
Non-utility volume NOT included in water sales				77	18
Total volume not sold but accounted for				1,058	19
Volume pumped but unaccounted for				14,908	20
Percent of water lost				56%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Village has numerous water leaks throughout the system. They continue to search for leaks and perform repairs.					
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				136	23
Date of maximum: 7/6/2002					24
Cause of maximum:					25
Water fight at campground.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				14	26
Date of minimum: 5/16/2002					27
Total KWH used for pumping for the year				48,183	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 5TH & MARKET	1	110	10	360,000	Yes	1

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	1
Identification	2			1
Location	WELL # 2			2
Purpose	P			3
Destination	D			4
Pump Manufacturer	PEERLESS			5
Year Installed	1983			6
Type	VERTICAL TURBINE			7
Actual Capacity (gpm)	350			8
Pump Motor or Standby Engine Mfr	U.S. MOTOR			10
Year Installed	1983			11
Type	ELECTRIC			12
Horsepower	30			13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	14
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	2		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		3
Year constructed	1985		4
Primary material (earthen, steel, concrete, other)	OTHER		5
Elevation difference in feet (See Headnote 3.)	150		6
Total capacity in gallons (actual)	144,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.5000		12
Is a corrosion control chemical used (yes, no)?	Y		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	5,317	0	0	0	5,317	1
M	D	6.000	11,769	0	0	0	11,769	2
M	D	8.000	16,319	0	0	0	16,319	3
M	D	10.000	2,300	0	0	0	2,300	4
Total Within Municipality			35,705	0	0	0	35,705	
Total Utility			35,705	0	0	0	35,705	

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	0.625	5	0	0	0	5		1
M	0.750	136	1	0	0	137		2
M	1.000	146	0	0	0	146	77	3
M	1.500	1	0	0	0	1		4
M	4.000	1	0	0	0	1		5
Total Utility		289	1	0	0	290	77	

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	275	6	3	0	278	22	1
1.500	3	0	0	0	3	0	2
2.000	1	0	0	0	1	0	3
Total:	279	6	3	0	282	22	

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	263	9	0	6	0	0	278	1
1.500	0	3	0	0	0	0	3	2
2.000	0	1	0	0	0	0	1	3
Total:	263	13	0	6	0	0	282	

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	59	2			61	2
Total Fire Hydrants	59	2	0	0	61	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:	61
Number of distribution system valves end of year:	84
Number of distribution valves operated during year:	62

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

The change in A/C 686 relates to increased health insurance premiums.

Professional services for surveying were incurred in '02 and charged to A/C 682.

Water Services (Page W-16)

Service addition was financed through application of CZ-1 in the amount of \$500.
