



3015 (02-09-04)

ANNUAL REPORT

OF

Name: PULASKI WATER DEPARTMENT

Principal Office: 421 SOUTH ST. AUGUSTINE STREET
PULASKI, WI 54162

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: PULASKI WATER DEPARTMENT

Utility Address: 421 SOUTH ST. AUGUSTINE STREET
PULASKI, WI 54162

When was utility organized? 1/1/1944

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: BARBARA VANLANNEN

Title: SECRETARY/BOOKKEEPER

Office Address:

421 SOUTH ST. AUGUSTINE STREET
PULASKI, WI 54162

Telephone: (920) 822 - 5182

Fax Number: (920) 822 - 3209

E-mail Address:

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

Name: MR. BRAD FRANK

Title: CPA

Office Address: SCHENCK SC

2200 RIVERSIDE DRIVE
P.O. BOX 23819
GREEN BAY, WI 54305

Telephone: (920) 455 - 4143

Fax Number: (920) 436 - 7808

E-mail Address: FRANKB@SCHENCKSOLUTIONS.COM

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

Name: RONALD KRYGER

Title: VILLAGE PRESIDENT

Office Address:

421 SOUTH ST. AUGUSTINE ST.
PULASKI, WI 54162

Telephone: (920) 822 - 5182

Fax Number: (920) 822 - 3209

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. BRAD FRANK

Title: CPA

Office Address: SCHENCK SC
2200 RIVERSIDE DRIVE
P.O. BOX 23819
GREEN BAY, WI 54305

Telephone: (920) 455 - 4143

Fax Number: (920) 436 - 7808

E-mail Address: FRANKB@SCHENCKSOLUTIONS.COM

Date of most recent audit report: 5/6/2002

Period covered by most recent audit: CALENDAR YEAR 2001

Names and titles of utility management including manager or superintendent:

Name:

Title:

Office Address:

Telephone: () -

Fax Number: () -

E-mail Address:

Name: TOM RODGERS

Title: PLANT SUPERINTENDENT

Office Address:
421 SOUTH ST. AUGUSTINE STREET
PULASKI, WI 54162

Telephone: (920) 822 - 5182

Fax Number: (920) 822 - 3209

E-mail Address:

Name of utility commission/committee: Not applicable

Names of members of utility commission/committee:

- MR BILL CAMPBELL, TRUSTEE
- MR KEITH CHAMBERS, TRUSTEE
- MRS DIANE HEINLY, TRUSTEE
- MR CRAIG KLATT, TRUSTEE
- MR RONALD KRYGER, PRESIDENT
- MR RICHARD STYCZYNSKI, TRUSTEE
- MR TOM WOJCIK, TRUSTEE

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:

IDENTIFICATION AND OWNERSHIP

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:

Firm Name:

Contact Person:

Title:

Telephone: () - EXT

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)	311,671	299,124	1
Operating Expenses:			
Operation and Maintenance Expense (401)	148,791	122,528	2
Depreciation Expense (403)	88,919	88,033	3
Amortization Expense (404)	0	0	4
Taxes (408)	52,133	51,348	5
Total Operating Expenses	289,843	261,909	
Net Operating Income	21,828	37,215	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	21,828	37,215	
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)	4,041	9,884	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	4,041	9,884	
Total Income	25,869	47,099	
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	25,869	47,099	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	10,600	13,250	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	10,600	13,250	
Net Income	15,269	33,849	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	619,867	586,018	19
Balance Transferred from Income (433)	15,269	33,849	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)	635,136	619,867	

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 ON CASH ACCOUNTS	4,041	4
Total (Acct. 419):	4,041	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
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):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	311,671	0	0	0	311,671	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:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	311,671	0	0	0	311,671	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	3,672,742	3,618,611	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	749,273	657,860	2
Net Utility Plant	2,923,469	2,960,751	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	522,233	287,449	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	43,037	41,930	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	132,633	96,078	14
Materials and Supplies (150)	18,114	17,788	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	716,017	443,245	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	3,639,486	3,403,996	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,149,313	1,149,313	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	635,136	619,867	23
Total Proprietary Capital	1,784,449	1,769,180	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	200,000	250,000	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	200,000	250,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	0	1,790	28
Payables to Municipality (233)	273,390	24,755	29
Customer Deposits (235)	0		30
Taxes Accrued (236)	49,063	49,063	31
Interest Accrued (237)	10,600	13,250	32
Other Current and Accrued Liabilities (238)	1,745	1,812	33
Total Current and Accrued Liabilities	334,798	90,670	
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)	1,320,239	1,294,146	38
Total Liabilities and Other Credits	3,639,486	3,403,996	

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)	3,672,742	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	3,672,742	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	749,273	0	0	0	9
Total Accumulated Provision	749,273	0	0	0	
Net Utility Plant	2,923,469	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	657,860				657,860	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	88,919				88,919	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	2,494				2,494	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	91,413	0	0	0	91,413	13
Debits during year						14
Book cost of plant retired	0				0	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	0	0	0	0	0	19
Balance End of Year	749,273	0	0	0	749,273	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0
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	18,114	17,788
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	<u>18,114</u>	<u>17,788</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)				
NONE				1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	1,149,313	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>1,149,313</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)
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NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
ADVANCE FROM SEWER UTILITY	01/17/2001	01/17/2006	5.30%	200,000	1
Total for Account 223				200,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	49,063	1
Accruals:		
Charged water department expense	52,133	2
Charged electric department expense		3
Charged sewer department expense	919	4
Other (explain):		
NONE		5
Total Accruals and other credits	53,052	
Taxes paid during year:		
County, state and local taxes	49,063	6
Social Security taxes	3,719	7
PSC Remainder Assessment	270	8
Other (explain):		
None		9
Total payments and other debits	53,052	
Balance end of year	49,063	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
ADVANCE FROM SEWER UTILITY	13,250	10,600	13,250	10,600	2
Subtotal	13,250	10,600	13,250	10,600	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	13,250	10,600	13,250	10,600	

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	1,294,146	0	0	0	0	1,294,146	1
Add credits during year:							
For Services	16,488					16,488	2
For Mains	9,605					9,605	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	1,320,239	0	0	0	0	1,320,239	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	43,037	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	43,037	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
DUE FROM GENERAL FUND FOR PUBLIC FIRE PROTECTION	91,321	12
DUE FROM SEWER UTILITY	41,312	13
Total (Acct. 145):	132,633	
Prepayments (165):		
NONE		14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
Other Deferred Debits (183):		
NONE		16
Total (Acct. 183):		0
Payables to Municipality (233):		
DUE TO GENERAL FUND	160,949	17
DUE TO SEWER UTILITY	112,441	18
Total (Acct. 233):	273,390	
Other Deferred Credits (253):		
NONE		19
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	3,645,676	0	0	0	3,645,676	1
Materials and Supplies	17,951	0	0	0	17,951	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	703,566	0	0	0	703,566	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,307,192	0	0	0	1,307,192	6
Other (specify):						
NONE					0	7
Average Net Rate Base	1,652,869	0	0	0	1,652,869	
Net Operating Income	21,828	0	0	0	21,828	8
Net Operating Income as a percent of Average Net Rate Base						
	1.32%	N/A	N/A	N/A	1.32%	

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	1,149,313	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	627,501	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	1,776,814	
Net Income		
Net Income	15,269	5
Percent Return on Proprietary Capital	0.86%	

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

Identification and Ownership - Contacts (Page iv)

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WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	292,445	1
Total Sales of Water	292,445	
Other Operating Revenues		
Forfeited Discounts (470)	435	2
Other Water Revenues (474)	18,791	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	19,226	
Total Operating Revenues	311,671	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	117,129	5
General Operating Expenses (680-690)	31,662	6
Total Operation and Maintenance Expenses	148,791	
Other Operating Expenses		
Depreciation Expense (403)	88,919	7
Amortization Expense (404)		8
Taxes (408)	52,133	9
Total Other Operating Expenses	141,052	
Total Operating Expenses	289,843	
NET OPERATING INCOME	21,828	

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	975	46,646	134,291	4
Commercial	118	20,252	40,022	5
Industrial	23	2,712	7,303	6
Total Metered Sales to General Customers (461)	1,116	69,610	181,616	
Private Fire Protection Service (462)	12		7,640	7
Public Fire Protection Service (463)	1		91,321	8
Other Sales to Public Authorities (464)	21	6,231	11,868	9
Sales to Irrigation Customers (465)		951		10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)		156		12
Total Sales of Water	1,150	76,948	292,445	

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)	91,321	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)	91,321	
Forfeited Discounts (470):		
Customer late payment charges	435	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	435	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	3,008	7
Other (specify):		
CONNECT/DISCONNECT FEES	260	8
SALE OF NON-METERED WATER	1,423	9
RENT AT WELL BUILDING/WATER TOWER	14,100	10
Total Other Water Revenues (474)	18,791	
Amortization of Construction Grants (475):		
NONE		11
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)	50,103	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	15,983	3
Chemicals (630)	21,771	4
Supplies and Expenses (640)	16,114	5
Repairs of Water Plant (650)	10,058	6
Transportation Expenses (660)	3,100	7
Total Plant Operation and Maintenance Expenses	117,129	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	600	8
Office Supplies and Expenses (681)	709	9
Outside Services Employed (682)	13,152	10
Insurance Expense (684)	6,806	11
Employees Pensions and Benefits (686)	10,395	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)		14
Uncollectible Accounts (690)		15
Total General Operating Expenses	31,662	
Total Operation and Maintenance Expenses	148,791	

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		49,063	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		919	2
Net property tax equivalent		48,144	
Social Security		3,719	3
PSC Remainder Assessment		270	4
Other (specify): NONE			5
Total tax expense		52,133	

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		0.226231				3
County tax rate	mills		6.014031				4
Local tax rate	mills		8.396222				5
School tax rate	mills		12.533261				6
Voc. school tax rate	mills		1.829066				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		28.998811				10
Less: state credit	mills		1.774127				11
Net tax rate	mills		27.224684				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.396222				14
Combined School Tax Rate	mills		14.362327				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		22.758549				17
Total Tax Rate	mills		28.998811				18
Ratio of Local and School Tax to Total	dec.		0.784810				19
Total tax net of state credit	mills		27.224684				20
Net Local and School Tax Rate	mills		21.366197				21
Utility Plant, Jan. 1	\$	3,618,610	3,618,610				22
Materials & Supplies	\$	18,114	18,114				23
Subtotal	\$	3,636,724	3,636,724				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	3,636,724	3,636,724				26
Assessment Ratio	dec.		0.884048				27
Assessed Value	\$	3,215,039	3,215,039				28
Net Local & School Rate	mills		21.366197				29
Tax Equiv. Computed for Current Year	\$	68,693	68,693				30
Tax Equivalent per 1994 PSC Report	\$	49,063					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	49,063					32 33
Tax equiv. for current year (see note 6)	\$	49,063					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)	100		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	100	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	2,491		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)	49,552		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	52,043	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	79,884		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	13,283		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	107,152		17
Diesel Pumping Equipment (326)	61,335		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	48,026		20
Total Pumping Plant	309,680	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	44,406		22
Water Treatment Equipment (332)	67,586		23
Total Water Treatment Plant	111,992	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		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)			100	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	100	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			2,491	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)			49,552	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	52,043	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			79,884	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			13,283	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			107,152	17
Diesel Pumping Equipment (326)			61,335	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			48,026	20
Total Pumping Plant	0	0	309,680	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			44,406	22
Water Treatment Equipment (332)			67,586	23
Total Water Treatment Plant	0	0	111,992	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	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)	880,990		26
Transmission and Distribution Mains (343)	1,641,433	31,965	27
Fire Mains (344)	0		28
Services (345)	242,607	16,488	29
Meters (346)	97,321	3,739	30
Hydrants (348)	152,857	1,939	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	3,015,208	54,131	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	6,892		34
Office Furniture and Equipment (372)	1,319		35
Computer Equipment (372.1)	80,802		36
Transportation Equipment (373)	20,847		37
Other General Equipment (379)	19,728		38
Other Tangible Property (390)	0		39
Total General Plant	129,588	0	
Total utility plant in service directly assignable	3,618,611	54,131	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	3,618,611	54,131	

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)			880,990 26
Transmission and Distribution Mains (343)			1,673,398 27
Fire Mains (344)			0 28
Services (345)			259,095 29
Meters (346)			101,060 30
Hydrants (348)			154,796 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	3,069,339
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			6,892 34
Office Furniture and Equipment (372)			1,319 35
Computer Equipment (372.1)			80,802 36
Transportation Equipment (373)			20,847 37
Other General Equipment (379)			19,728 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	129,588
Total utility plant in service directly assignable	0	0	3,672,742
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	3,672,742

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			11,374	11,374	1
February			10,101	10,101	2
March			11,529	11,529	3
April			11,920	11,920	4
May			11,904	11,904	5
June			11,489	11,489	6
July			14,371	14,371	7
August			12,358	12,358	8
September			12,033	12,033	9
October			13,014	13,014	10
November			11,198	11,198	11
December			11,700	11,700	12
Total annual pumpage	0	0	142,991	142,991	
Less: Water sold				76,948	13
Volume pumped but not sold				66,043	14
Volume sold as a percent of volume pumped				54%	15
Volume used for water production, water quality and system maintenance				7,000	16
Volume related to equipment/system malfunction				3,000	17
Non-utility volume NOT included in water sales				2,000	18
Total volume not sold but accounted for				12,000	19
Volume pumped but unaccounted for				54,043	20
Percent of water lost				38%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
A leak detection survey was conducted in 2002 leaving us 4 minor leaks and 1 major leak to repair. We are in the process of conducting another leak survey in 2003.					
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,036	23
Date of maximum: 10/15/2002					24
Cause of maximum:					25
Fall fire hydrant flushing					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				191	26
Date of minimum: 6/7/2002					27
Total KWH used for pumping for the year				217,479	28
If water is purchased: Vendor Name: N/A					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)	
229 WILLIAMS STREET	#1	330	6	720,000	Yes	1
724 MARKHAM	#2	708	10	1,440,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#2	#3	1
Location	229 WILLIAMS STREET	229 WILLIAMS ST	745 MARKHAM DRIVE	2
Purpose	P	S	P	3
Destination	R	R	R	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1947	1961	1977	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	300	300	1,000	8
Pump Motor or Standby Engine Mfr	U.S. ELECTRIC	CONTINENTAL	WESTINGHOUSE	9 10
Year Installed	1947	1961	1977	11
Type	ELECTRIC	NATURAL GAS	ELECTRIC	12
Horsepower	20	50	30	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#4	#5	#6	14
Location	745 MARKHAM DRIVE	229 WILLIAMS STREET	745 MARKHAM DRIVE	15
Purpose	S	S	S	16
Destination	R	D	D	17
Pump Manufacturer	LAYNE	AURORA	LAYNE	18
Year Installed	1977	1961	1977	19
Type	VERTICAL TURBINE	CENTRIFUGAL	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,000	750	1,000	21
Pump Motor or Standby Engine Mfr	WAUKESHA	JOHN DEERE	WAUKESHA	22 23
Year Installed	1977	1998	1977	24
Type	DIESEL	DIESEL	DIESEL	25
Horsepower	53	79	90	26

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	#
Identification	#7	#8	#9	1
Location	745 MARKHAM DRIVE	229 WILLIAMS STREET	229 WILLIAMS STREET	2
Purpose	B	P	B	3
Destination	D	T	D	4
Pump Manufacturer	LAYNE	CARVER	AURORA	5
Year Installed	1977	1961	1961	6
Type	VERTICAL TURBINE	CENTRIFUGAL	OTHER	7
Actual Capacity (gpm)	1,000	250	250	8
Pump Motor or Standby Engine Mfr	WESTINGHOUSE	U.S.	ALLIS-CHALMERS	10
Year Installed	1977	1961	1961	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	50	3	20	13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#1	#1A	#2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	R	3
Year constructed	1999	1980	1961	4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	153	0	10	6
Total capacity in gallons (actual)	500,000	150,000	100,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	GRAVITY	NONE	GRAVITY	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.7200	1.4400	0.7200	12
Is a corrosion control chemical used (yes, no)?	N	N	N	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

WATER MAINS

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

								Number of Feet	
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)		
M	D	4.000	500	0	0	0	500	1	
P	D	4.000	75	0	0	0	75	2	
A	D	6.000	9,869	0	0	0	9,869	3	
M	D	6.000	15,309	0	0	0	15,309	4	
P	D	6.000	789	20	0	0	809	5	
A	D	8.000	8,452	0	0	0	8,452	6	
M	D	8.000	12,078	0	0	0	12,078	7	
P	D	8.000	25,293	973	0	0	26,266	8	
A	D	10.000	3,410	0	0	0	3,410	9	
M	D	10.000	6,318	0	0	0	6,318	10	
P	D	10.000	18,337	2,327	0	0	20,664	11	
A	D	12.000	507	0	0	0	507	12	
P	D	12.000	3,992	0	0	0	3,992	13	
Total Within Municipality			104,929	3,320	0	0	108,249		
Total Utility			104,929	3,320	0	0	108,249		

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	774	0	0	0	774	6	1
M	1.000	177	35	0	0	212	26	2
M	1.500	8	0	0	0	8	0	3
P	2.000	2	0	0	0	2	0	4
M	2.000	30	0	0	0	30	13	5
P	3.000	5	0	0	0	5	0	6
P	4.000	2	0	0	0	2	0	7
P	6.000	1	0	0	0	1	0	8
Total Utility		999	35	0	0	1,034	45	

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)	
0.750	1,139	48	0	0	1,187	51	1
1.000	31	0	0	0	31	2	2
1.250	1	0	0	0	1	0	3
1.500	17	0	0	0	17	0	4
2.000	14	0	0	0	14	0	5
3.000	10	0	0	0	10	0	6
4.000	5	0	0	0	5	0	7
Total:	1,217	48	0	0	1,265	53	

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)	
0.750	962	84	11	10	0	120	1,187	1
1.000	2	9	5	4	0	11	31	2
1.250	0	1	0	0	0	0	1	3
1.500	0	13	3	1	0	0	17	4
2.000	0	7	3	2	0	2	14	5
3.000	0	2	2	2	4	0	10	6
4.000	0	1	2	2	0	0	5	7
Total:	964	117	26	21	4	133	1,265	

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	176	5			181	2
Total Fire Hydrants	176	5	0	0	181	
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:	181
Number of distribution system valves end of year:	317
Number of distribution valves operated during year:	67

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Salaries and Wages (600) - Account increased due to wage allocation from prior year. Additional prior year wages were noted during Municipal audit which took place after 2001 PSC Report was submitted. Wages are based on actual time spent working on public works, water or sewer.

Chemicals (630) - Chemicals increased due to bulk purchases during 2002. Prior year was less than preceding year for same reason. A significant water leak also caused the need for increased chemical treatment.

Repairs of Water Plant (650) - Repairs increased due to installation of sensors on water tower. Repairs were unusually low in prior year.

Insurance Expense (684) - In 2001, the Utility paid insurance premiums for two years. 2002 expense decreased since paid only for current year.

Employee Pensions and Benefits (686) - Account increased due to allocation from prior year. Additional prior year pensions and benefits were noted during Municipal audit which took place after 2001 PSC Report was submitted.

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

The lower tax equivalent for the current year of \$49,063 was authorized by the Village of Pulaski.

Water Mains (Page W-15)

Water main additions were placed in Fairwinds and Twin Oaks subdivisions. Additions were financed by 30% paid by the developer and 70% from water utility operations.

Water Services (Page W-16)

The 35 new services were financed by the developer. The basis of recording the additions was a detail of costs submitted by the developer.

Hydrants and Distribution System Valves (Page W-18)

21% of the distribution valves were operated during 2002, however, 96% were operated during the prior year. This meets the recommendation that distribution valves be operated at least once every two years. All hydrants were operated during 2002.
