



3015 (02-09-04)

ANNUAL REPORT

OF

Name: ALLENTON SANITARY DISTRICT #1

Principal Office: 750 HYW 33
P.O. BOX 293
ALLENTON, WI 53002-0293

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: ALLENTON SANITARY DISTRICT #1

Utility Address: 750 HYW 33
P.O. BOX 293
ALLENTON, WI 53002-0293

When was utility organized? 1/1/1960

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MRS TERESA H KRANTZ

Title: ASSISTANT

Office Address:

750 HWY 33
P.O. BOX 293
ALLENTON, WI 53002-0293

Telephone: (262) 629 - 5761

Fax Number: (262) 629 - 5718

E-mail Address: allentonsd@nconnect.net

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

Name:

Title:

Office Address: VIRCHOW, KRAUSE & CO, LLP

10 TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707

Telephone: (608) 249 - 6622 EXT

Fax Number: (608) 249 - 8532

E-mail Address: dlandretti@virchowkrause.com

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

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

IDENTIFICATION AND OWNERSHIP

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

Name: MR ROBERT A BINGEN

Title: CHAIRMAN

Office Address:

750 HYW 33
P.O. BOX 293
ALLENTON, WI 53002-0293

Telephone: (262) 629 - 5761

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

Fax Number: (262) 629 - 5761

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

Name:

Title:

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

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address: dlandretti@virchowkrause.com

Date of most recent audit report: 2/20/2003

Period covered by most recent audit: 1/1/02-12/31/02

Names and titles of utility management including manager or superintendent:

Name: THOMAS CHESTER GURECKI

Title: OPERATOR & SUPERINTENDENT

Office Address:

750 HWY 33 W
P.O. BOX 293
ALLENTON, WI 53002

Telephone: (414) 629 - 5761

Fax Number: (414) 629 - 5718

E-mail Address:

Name of utility commission/committee: ADDISON TOWN BOARD/ALLENTON SANITARY DISTRICT

Names of members of utility commission/committee:

- MR ROBERT A BINGEN, CHAIRMAN
- MR WILLIAM J CLARK, SUPERVISOR
- MR NORMAN J FABER, SUPERVISOR
- MR GARY R KARNITZ, SUPERVISOR
- MRS DENISE D KLINK, TRREASURER
- MR GERALD R RATE, SUPERVISOR
- MRS ELLEN M WOLF, CLERK/SECRETARY

Is sewer service rendered by the utility? YES

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

Date of Ordinance:

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: VIRCHOW KRAUSE & COMPANY,LLP
4600 AMERICAN PARKWAY
P.O. BOX 7398
MADISON, WI 53707-7398

Contact Person: MR THOMAS J POLACEK, CPA

Title: PARTNER

Telephone: (608) 249 - 6699 EXT 2342

Fax Number: (608) 249 - 8532

E-mail Address: tpolacek@virchowkrause.com

Contract/Agreement beginning-ending dates: 1/1/2002 12/31/2002

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

AUDIT & ACCOUNTING

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	187,474	197,379	1
Operating Expenses:			
Operation and Maintenance Expense (401)	87,491	143,389	2
Depreciation Expense (403)	41,170	38,687	3
Amortization Expense (404)	0	0	4
Taxes (408)	4,817	6,920	5
Total Operating Expenses	133,478	188,996	
Net Operating Income	53,996	8,383	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	53,996	8,383	
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)	26,482	78,773	9
Miscellaneous Nonoperating Income (421)	104,942	135,976	10
Total Other Income	131,424	214,749	
Total Income	185,420	223,132	
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	185,420	223,132	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	63,334	113,556	13
Amortization of Debt Discount and Expense (428)	6,603	25,199	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	69,937	138,755	
Net Income	115,483	84,377	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	949,777	789,101	19
Balance Transferred from Income (433)	115,483	84,377	20
Miscellaneous Credits to Surplus (434)	76,299	76,299	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)	1,141,559	949,777	

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):		
M&I MONEY MARKET & STATE OF WISCONSIN INVESTMENT POOL INTEREST	26,482	4
Total (Acct. 419):	26,482	
Miscellaneous Nonoperating Income (421):		
WATER TAX LEVY REVENUE	73,012	5
NON REGULATED SEWER UTILITY OPERATING LOSS	(43,958)	6
NON REGULATED SEWER UTILITLY TAX LEVY REVENUE	75,888	7
Total (Acct. 421):	104,942	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NON REGULATED SEWER UTILITY AMORTIZATION OF CONSTRUCTION GRANTS	76,299	10
Total (Acct. 434):	76,299	
Miscellaneous Debits to Surplus (435):		
NONE		11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		13
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					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	187,474	0	0	0	187,474	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	187,474	0	0	0	187,474	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,948,065	1,921,537	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	266,361	225,520	2
Net Utility Plant	1,681,704	1,696,017	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	3,139,329	2,987,354	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	1,143,425	1,066,752	4
Net Nonutility Property	1,995,904	1,920,602	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	308,298	275,123	7
Total Other Property and Investments	2,304,202	2,195,725	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	20,214	64,346	8
Temporary Cash Investments (132)	487,038	371,625	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	26,080	24,787	11
Other Accounts Receivable (143)	294,846	261,086	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	220,603	253,951	14
Materials and Supplies (150)	13,880	11,112	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	1,062,661	986,907	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	13,097	19,700	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	8,522	20
Total Deferred Debits	13,097	28,222	
Total Assets and Other Debits	5,061,664	4,906,871	

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)	8,911	8,911	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,141,559	949,777	23
Total Proprietary Capital	1,150,470	958,688	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	1,450,000	1,550,000	26
Total Long-Term Debt	1,450,000	1,550,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	42,920	14,909	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	15,950	18,616	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	58,870	33,525	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	131,228	148,900	36
Total Deferred Credits	131,228	148,900	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	2,271,096	2,215,758	38
Total Liabilities and Other Credits	5,061,664	4,906,871	

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)	1,948,065	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	1,948,065	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	266,361	0	0	0	9
Total Accumulated Provision	266,361	0	0	0	
Net Utility Plant	1,681,704	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	225,520				225,520	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	41,170				41,170	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,271				1,271	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	42,441	0	0	0	42,441	13
Debits during year						14
Book cost of plant retired	1,600				1,600	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	1,600	0	0	0	1,600	19
Balance End of Year	266,361	0	0	0	266,361	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	2,987,354	159,975	8,000	3,139,329	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	2,987,354	159,975	8,000	3,139,329	
Less accum. prov. depr. & amort. (122)	1,066,752	84,673	8,000	1,143,425	3
Net Nonutility Property	1,920,602	75,302	0	1,995,904	

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 1
Other					0	0 2
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	13,880	11,112 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	13,880	11,112

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
2001 BOND ANTICIPATION NOTES	6,603	428	13,097	1
Total			<u><u>13,097</u></u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u><u>0</u></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	8,911	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>8,911</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)	
Other Long-Term Debt (224)					
2001 WATERWORKS & WASTEWATER BANS	04/01/2001	04/01/2006	4.40%	1,450,000	1
Total for Account 224				<u>1,450,000</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	5,059	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>5,059</u>	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	4,817	7
PSC Remainder Assessment	242	8
Other (explain):		
NONE		9
Total payments and other debits	<u>5,059</u>	
Balance end of year	<u><u>0</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)					
WATERWORKS REVENUE BOND	0			0	1
WASTEWATER REVENUE BOND	0			0	2
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
G O REFUNDING BOND	0			0	4
1999 BOND ANTICIPATION NOTES	0			0	5
2001 WATERWORKS & WASTEWATER BONDS - 4.4%	18,616	63,334	66,000	15,950	6
Subtotal	18,616	63,334	66,000	15,950	
Notes Payable (231)					
NONE	0			0	7
Subtotal	0	0	0	0	
Total	18,616	63,334	66,000	15,950	

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	734,734	0	0	1,481,024	0	2,215,758	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
LANDSCAPING AT WATER TOWER	10,000					10,000	4
IMPACT FEES	47,637			74,001		121,638	5
Deduct charges (specify):							
AMORTIZATION OF CONSTRUCTION GRANTS				76,300		76,300	6
Balance End of Year	792,371	0	0	1,478,725	0	2,271,096	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	7

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
DNR REPLACEMENT ACCOUNT	157,209	3
DEPRECIATION ACCOUNT	59,322	4
REDEMPTION ACCOUNT	91,767	5
Total (Acct. 125):	308,298	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	26,080	7
Electric		8
Sewer (Regulated)		9
Other (specify):		
NONE		10
Total (Acct. 142):	26,080	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	38,653	11
Merchandising, jobbing and contract work		12
Other (specify):		
SEPTIC HAULER RECEIVABLES	6,685	13
MUNICIPAL SPECIAL ASSESSMENTS - EXISTING RESIDENTIAL UNITS	158,279	14
IMPACT FEES - NEW RESIDENTIAL UNITS	91,229	15
Total (Acct. 143):	294,846	
Receivables from Municipality (145):		
PUBLIC FIRE PROTECTION	44,460	16
DELINQUENT CUSOTMER BILLS	10,195	17
WATER & SEWER TAX LEVY	131,228	18
PAYMENT PLAN SPECIAL ASSESSMENTS	34,720	19
Total (Acct. 145):	220,603	

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)	
Prepayments (165):		
NONE	0	20
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE	0	21
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE	0	22
Total (Acct. 183):	0	
Payables to Municipality (233):		
NONE	0	23
Total (Acct. 233):	0	
Other Deferred Credits (253):		
DEFERRED TAX LEVY REVENUE	131,228	24
Total (Acct. 253):	131,228	

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	1,934,801	0	0	0	1,934,801	1
Materials and Supplies	12,496	0	0	0	12,496	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	245,940	0	0	0	245,940	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	763,552	0	0	0	763,552	6
Other (specify):						
NONE					0	7
Average Net Rate Base	937,805	0	0	0	937,805	
Net Operating Income	53,996	0	0	0	53,996	8
Net Operating Income as a percent of Average Net Rate Base						
	5.76%	N/A	N/A	N/A	5.76%	

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	8,911	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,045,668	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	1,054,579	
Net Income		
Net Income	115,483	5
 Percent Return on Proprietary Capital	 10.95%	

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)

ACCOUNTANTS' COMPILATION REPORT

Allenton Sanitary District #1
Allenton, Wisconsin

We have compiled, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants, the balance sheets of the Allenton Sanitary District #1, an enterprise fund of the Town of Addison as of December 31, 2002 and 2001, and the related statements of income and retained earnings for the years then ended and the supplemental schedules as of and for the year ended December 31, 2002 in the accompanying prescribed form.

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

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

VIRCHOW, KRAUSE & COMPANY, LLP

Madison, Wisconsin
February 20, 2003

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

email 7/14/03:

Dear Ms. Krantz:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2002 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. We have no questions only the following comments:

1. On Page F-18, an amount is reported in Account 143 described as MUNICIPAL SPECIAL ASSESSMENTS - EXISTING RESIDENTIAL UNITS. In the future, special assessments should be reported in Account 124, Other Investments. Please reclassify any special assessments in Account 143 to this account and follow this procedure in the future.

2. On Page F-2, an amount is reported in Account 421 reported as WATER TAX LEVY REVENUE. If this amount is for interest on debt, Account 421 is the correct account. However, if this amount is for principal payments the correct account would be Account 200, Capital Paid in by Municipality. If this amount is for operation and maintenance expenses, the correct account would be Account 474, Other Water Revenues. Please reclassify this amount, if necessary, and follow this procedure in the future.

3. On Page F-2, an amount is reported in Account 434, described as NON REGULATED SEWER UTILITY AMORTIZATION OF CONSTRUCTION GRANTS. This amount is more appropriately reported in Account 421, Miscellaneous Nonoperating Income. Please follow this procedure in the future.

In addition, you may receive additional inquiries from our office regarding your annual report during a rate case, construction authorization, or other Commission reviews.

Thank you for your efforts in preparing your 2002 annual report. We are closing the review of your 2002 annual report. . If you have any questions, please feel free to contact me at (608) 266-3768 or by e-mail at elaine.engelke@psc.state.wi.us.

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)	140,338	1
Total Sales of Water	140,338	
Other Operating Revenues		
Forfeited Discounts (470)	1,160	2
Other Water Revenues (474)	45,976	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	47,136	
Total Operating Revenues	187,474	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	59,395	5
General Operating Expenses (680-690)	28,096	6
Total Operation and Maintenance Expenses	87,491	
Other Operating Expenses		
Depreciation Expense (403)	41,170	7
Amortization Expense (404)		8
Taxes (408)	4,817	9
Total Other Operating Expenses	45,987	
Total Operating Expenses	133,478	
NET OPERATING INCOME	53,996	

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	228	11,283	56,845	4
Commercial	47	4,886	19,260	5
Industrial	6	7,201	15,741	6
Total Metered Sales to General Customers (461)	281	23,370	91,846	
Private Fire Protection Service (462)	1		1,230	7
Public Fire Protection Service (463)	1		44,460	8
Other Sales to Public Authorities (464)	4	1,172	2,802	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	287	24,542	140,338	

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	0		1
Total		<u>0</u>	<u>0</u>

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)	44,460	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)	44,460	
Forfeited Discounts (470):		
Customer late payment charges	1,160	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	1,160	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,691	7
Other (specify): WATER TOWER RENTAL	36,600	8
MISCELLANEOUS WORK BILLED TO CUSTOMERS	7,685	9
Total Other Water Revenues (474)	45,976	
Amortization of Construction Grants (475):		
NONE		10
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)	30,383	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	8,130	3
Chemicals (630)	2,576	4
Supplies and Expenses (640)	3,734	5
Repairs of Water Plant (650)	14,572	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	59,395	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	4,310	8
Office Supplies and Expenses (681)	4,106	9
Outside Services Employed (682)	5,159	10
Insurance Expense (684)	6,756	11
Employees Pensions and Benefits (686)	7,765	12
Regulatory Commission Expenses (688)	0	13
Miscellaneous General Expenses (689)		14
Uncollectible Accounts (690)		15
Total General Operating Expenses	28,096	
 Total Operation and Maintenance Expenses	 87,491	

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			1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		0	
Social Security		4,575	3
PSC Remainder Assessment		242	4
Other (specify): NONE			5
Total tax expense		4,817	

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)	250		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	250	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	4,821		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)	164,010		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	168,831	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	74,531	19,499	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	139,052		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	1,242		20
Total Pumping Plant	214,825	19,499	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	12,224		23
Total Water Treatment Plant	12,224	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	12,507		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)			250	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	250	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			4,821	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)		(10,535)	153,475	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	(10,535)	158,296	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			94,030	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			139,052	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			1,242	20
Total Pumping Plant	0	0	234,324	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			12,224	23
Total Water Treatment Plant	0	0	12,224	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			12,507	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)	538,568		26
Transmission and Distribution Mains (343)	728,214		27
Fire Mains (344)	0		28
Services (345)	43,197		29
Meters (346)	49,601	1,864	30
Hydrants (348)	68,156	5,965	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,440,243	7,829	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	6,420		35
Computer Equipment (372.1)	3,261		36
Transportation Equipment (373)	27,310		37
Other General Equipment (379)	48,173	800	38
Other Tangible Property (390)	0		39
Total General Plant	85,164	800	
Total utility plant in service directly assignable	1,921,537	28,128	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,921,537	28,128	

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)			538,568 26
Transmission and Distribution Mains (343)			728,214 27
Fire Mains (344)			0 28
Services (345)			43,197 29
Meters (346)			51,465 30
Hydrants (348)	1,600		72,521 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	1,600	0	1,446,472
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			6,420 35
Computer Equipment (372.1)			3,261 36
Transportation Equipment (373)			27,310 37
Other General Equipment (379)		10,535	59,508 38
Other Tangible Property (390)			0 39
Total General Plant	0	10,535	96,499
Total utility plant in service directly assignable	1,600	0	1,948,065
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	1,600	0	1,948,065

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			2,275	2,275	1
February			2,152	2,152	2
March			2,376	2,376	3
April			2,194	2,194	4
May			2,612	2,612	5
June			2,445	2,445	6
July			2,557	2,557	7
August			2,717	2,717	8
September			2,380	2,380	9
October			2,680	2,680	10
November			2,480	2,480	11
December			2,726	2,726	12
Total annual pumpage	0	0	29,594	29,594	
Less: Water sold				24,542	13
Volume pumped but not sold				5,052	14
Volume sold as a percent of volume pumped				83%	15
Volume used for water production, water quality and system maintenance				4,000	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				4,000	19
Volume pumped but unaccounted for				1,052	20
Percent of water lost				4%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				151	23
Date of maximum: 10/29/2002					24
Cause of maximum:					25
Flushing of Hydrants					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				9	26
Date of minimum: 4/9/2002					27
Total KWH used for pumping for the year				79,000	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)	
835 WEIS ST	#1	726	12	468,000	Yes	1
6149 HWY W SOUTH	#2	747	16	1,008,000	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	WELL #1	WELL #2		1
Location	835 N. WEIS STREET	6201 HYW W SOUTH		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	BYRON / JACKSON	LAYNE BOWLER		5
Year Installed	1987	1993		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	325	450		8
Pump Motor or Standby Engine Mfr	U S MOTOR	US MOTOR		10
Year Installed	1961	1985		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	40	150		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	ELEVATED TOWER #1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	2000		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	132		6
Total capacity in gallons (actual)	300,000		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.)	0.0000		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	N		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)		
P	D	4.000	300	0	0	0	300	1	
M	D	6.000	14,391	0	0	0	14,391	2	
P	D	6.000	1,524	0	0	0	1,524	3	
M	D	8.000	9,048	0	0	0	9,048	4	
M	T	8.000	75	0	0	0	75	5	
P	D	8.000	334	0	0	0	334	6	
M	S	10.000	1,120	0	0	0	1,120	7	
P	D	10.000	3,829	0	0	0	3,829	8	
P	S	12.000	10	0	0	0	10	9	
Total Within Municipality			30,631	0	0	0	30,631		
Total Utility			30,631	0	0	0	30,631		

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	180	0	0	37	217		1
M	1.000	45	0	0	(1)	44		2
M	1.500	12	0	0	0	12		3
M	2.000	2	0	0	0	2		4
M	4.000	6	0	0	0	6	0	5
Total Utility		245	0	0	36	281	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	335	12	0	2	349	2	1
1.000	13	0	0	1	14	1	2
1.500	15	0	0	0	15	1	3
2.000	3	1	0	0	4	1	4
4.000	2	0	0	0	2	0	5
Total:	368	13	0	3	384	5	

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	229	26	1	1	0	92	349	1
1.000	0	9	1	1	0	3	14	2
1.500	0	9	1	2	0	3	15	3
2.000	0	1	0	2	0	1	4	4
4.000	0	0	2	0	0	0	2	5
Total:	229	45	5	6	0	99	384	

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	62	2	2		62	2
Total Fire Hydrants	62	2	2	0	62	
Flushing Hydrants						
	2				2	3
Total Flushing Hydrants	2	0	0	0	2	

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:	64
Number of distribution system valves end of year:	200
Number of distribution valves operated during year:	100

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 650 - The decrease is due to well rehabilitation on Well #2 completed in 2001, which was not done in 2002.

Account 686 - The utility's bookkeeper retired for a portion of 2002. Benefits were not paid for this employee during this time.

Water Utility Plant in Service (Page W-08)

The adjustment from account 314 to 379 was required per the 2001 PSC analytical review letter, item #1.

The addition to account 321 was mainly for landscaping at the water tower.

Water Services (Page W-16)

Adjustments were made to increase services to actual count at year end.

Meters (Page W-17)

Adjustments were made to increase meters to actual count.

Additions were financed by the utility and through impact fees.
