



3013 (02-09-04)

ANNUAL REPORT

OF

Name: WATERTOWN WATER COMMISSION

Principal Office: 806 SOUTH FIRST STREET
P.O. BOX 4
WATERTOWN, WI 53094-0004

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: WATERTOWN WATER COMMISSION

Utility Address: 806 SOUTH FIRST STREET
P.O. BOX 4
WATERTOWN, WI 53094-0004

When was utility organized? 9/1/1895

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MRS JUDITH ANN HERZOG

Title: FINANCIAL ADMINISTRATOR

Office Address: WATERTOWN WATER COMMISSION
806 SOUTH FIRST STREET
P.O. BOX 4
WATERTOWN, WI 50394-0004

Telephone: (920) 262 - 4075 EXT 14

Fax Number: (920) 262 - 4077

E-mail Address:

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

Name: JODI DOBSON

Title: SENIOR ACCOUNTANT

Office Address: VIRCHOW, KRAUSE AND COMPANY, LLP
10 TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (608) 240 - 2469

Fax Number: (608) 249 - 8532

E-mail Address: jdobson@virchowkrause.com

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

Name: MR. JOHN DAVID

Title: MAYOR

Office Address:
800 HOFFMAN DRIVE
P.O. BOX 477
WATERTOWN, WI 50394-0004

Telephone: (920) 262 - 4009

Fax Number: (920) 262 - 4016

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: VICKI HELLENBRAND

Title: PARTNER

Office Address: VIRCHOW, KRAUSE AND COMPANY, LLP
10 TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (608) 240 - 2387

Fax Number: (608) 249 - 8532

E-mail Address: vhellenbrand@virchowkrause.com

Date of most recent audit report: 1/24/2003

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

Names and titles of utility management including manager or superintendent:

Name: MR PAUL LANGE

Title: SUPERINTENDENT

Office Address: WATERTOWN WATER COMMISSION
806 S FIRST ST
P.O. BOX 4
WATERTOWN, WI 53094-0004

Telephone: (920) 262 - 4075 EXT 20

Fax Number: (920) 262 - 4077

E-mail Address:

Name of utility commission/committee: WATERTOWN CITY COUNCIL

Names of members of utility commission/committee:

- MR NORM BARTEL
- MR PATRICK BLESKE
- MR JAMES BRAUGHLER
- MR BRAD BUMGARDNER
- MS KARYN CABLE
- MR RON KRUGER
- MR JIM LESLIE
- MR GERALD YENSER
- MR KENNETH ZINDARS

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: [REDACTED]

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone: () - 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)	2,773,612	2,333,954	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,314,442	1,206,290	2
Depreciation Expense (403)	551,031	463,066	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	436,473	355,941	5
Total Operating Expenses	2,301,946	2,025,297	
Net Operating Income	471,666	308,657	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	471,666	308,657	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	(2,192)	2,657	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	140,153	477,124	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	137,961	479,781	
Total Income	609,627	788,438	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	850	13
Total Miscellaneous Income Deductions	0	850	
Income Before Interest Charges	609,627	787,588	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	598,135	605,147	14
Amortization of Debt Discount and Expense (428)	11,700	5,800	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	100,416	58,900	19
Total Interest Charges	509,419	552,047	
Net Income	100,208	235,541	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	7,402,179	7,166,638	20
Balance Transferred from Income (433)	100,208	235,541	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	7,502,387	7,402,179	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST AND DIVIDEND INCOME	140,153	5
Total (Acct. 419):	140,153	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	25,739				25,739	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll	1,438				1,438	3
Materials	26,493				26,493	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	27,931	0	0	0	27,931	
Net income (or loss)	(2,192)	0	0	0	(2,192)	

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	2,773,612	0	0	0	2,773,612	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	2,773,612	0	0	0	2,773,612	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	448,004		448,004	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing	1,438		1,438	6
Other nonutility expenses			0	7
Water utility plant accounts	26,809		26,809	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant	6,805		6,805	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	483,056	0	483,056	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	27,195,791	24,296,054	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	4,383,310	3,869,516	2
Net Utility Plant	22,812,481	20,426,538	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	22,812,481	20,426,538	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	750	750	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	750	750	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	2,479,501	5,542,598	9
Total Other Property and Investments	2,480,251	5,543,348	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	869,846	695,243	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	258,941	235,542	15
Other Accounts Receivable (143)	34,583	94,901	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	97,563	165,697	18
Materials and Supplies (151-163)	75,047	76,255	19
Prepayments (165)	12,323	50,232	20
Interest and Dividends Receivable (171)		13,748	21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	1,348,303	1,331,618	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	204,268	56,197	24
Other Deferred Debits (182-186)	0	0	25
Total Deferred Debits	204,268	56,197	
Total Assets and Other Debits	26,845,303	27,357,701	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	2,736,420	2,736,420	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	7,502,387	7,402,179	28
Total Proprietary Capital	10,238,807	10,138,599	
LONG-TERM DEBT			
Bonds (221-222)	9,875,000	11,185,000	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	9,875,000	11,185,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	411,506	374,867	33
Payables to Municipality (233)	174,119	0	34
Customer Deposits (235)			35
Taxes Accrued (236)	408,409	325,386	36
Interest Accrued (237)	40,544	138,000	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)	4,476	10,712	40
Miscellaneous Current and Accrued Liabilities (242)	8,680	6,042	41
Total Current and Accrued Liabilities	1,047,734	855,007	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)		2,931	43
Other Deferred Credits (253)	0	0	44
Total Deferred Credits	0	2,931	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	5,683,762	5,176,164	49
Total Liabilities and Other Credits	26,845,303	27,357,701	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	26,211,966	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	983,825				7
Total Utility Plant	27,195,791	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	4,383,310	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	4,383,310	0	0	0	
Net Utility Plant	22,812,481	0	0	0	

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

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	3,869,516				3,869,516	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	551,031				551,031	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	19,959				19,959	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	99				99	10
Other credits (specify):						11
					0	12
Total credits	571,089	0	0	0	571,089	13
Debits during year						14
Book cost of plant retired	25,855				25,855	15
Cost of removal	31,440				31,440	16
Other debits (specify):						17
					0	18
Total debits	57,295	0	0	0	57,295	19
Balance End of Year	4,383,310	0	0	0	4,383,310	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
LAND	750			750	2
Total Nonutility Property (121)	750	0	0	750	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	750	0	0	750	

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel (151)					0	0 1
Fuel stock expenses (152)					0	0 2
Plant mat. & oper. sup. (154)					0	0 3
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility (154)	75,047	76,255 2
Sewer utility (154)		0 3
Heating utility (154)		0 4
Gas utility (154)		0 5
Merchandise (155)		0 6
Other materials & supplies (156)		0 7
Stores expense (163)		0 8
Total Materials and Supplies	75,047	76,255

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)				
00 BANS	6,400	428	0	1
02 REVENUE BONDS	0	428	159,771	2
96 REVENUE BONDS	5,300	428	44,497	3
Total			204,268	
Unamortized premium on debt (251)				
NONE				4
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	2,736,420	1
Changes during year (explain):		2
Balance end of year	<u><u>2,736,420</u></u>	

BONDS (ACCTS. 221 AND 222)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1996 REVENUE BONDS	07/01/1996	11/01/2011	5.00%	2,785,000	1
2000 REVENUE BONDS	10/16/2000	10/01/2003	5.38%	0	2
2002 REVENUE BONDS	12/15/2002	11/01/2022	3.70%	7,090,000	3
Total Bonds (Account 221):				9,875,000	
Total Reacquired Bonds (Account 222)				0	4

Net amount of bonds outstanding December 31: 9,875,000

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)
--	------------------------------	------------------------------------	------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	325,386	1
Accruals:		
Charged water department expense	436,473	2
Charged electric department expense		3
Charged sewer department expense	6,945	4
Other (explain):		
NONE		5
Total Accruals and other credits	443,418	
Taxes paid during year:		
County, state and local taxes	325,386	6
Social Security taxes	32,672	7
PSC Remainder Assessment	2,337	8
Other (explain):		
NONE		9
Total payments and other debits	360,395	
Balance end of year	408,409	

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)					
1996 REVENUE BONDS	24,500	139,935	141,735	22,700	1
2000 REVENUE BONDS	113,500	440,356	553,856	0	2
2002 REVENUE BONDS		17,844		17,844	3
Subtotal	138,000	598,135	695,591	40,544	
Advances from Municipality (223)					
NONE	0			0	4
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	138,000	598,135	695,591	40,544	

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	5,176,164	0	0	0	0	5,176,164	1
Add credits during year:							
For Services	86,537					86,537	2
For Mains	304,360					304,360	3
Other (specify):							
FOR HYDRANTS	47,392					47,392	4
COST OF REMOVAL	1,250					1,250	5
IMPACT FEES COLLECTED	50,747					50,747	6
CUSTOMER ADVANCES USED	2,931					2,931	7
MISCELLANEOUS INVOICES SERVICES	14,381					14,381	8
Deduct charges (specify):							
NONE						0	9
Balance End of Year	5,683,762	0	0	0	0	5,683,762	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	10

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	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
REDEMPTION ACCOUNT	125,754	5
RESERVE ACCOUNT	558,781	6
DEPRECIATION ACCOUNT	128,171	7
CONSTRUCTION ACCOUNT	1,401,611	8
RENTAL INCOME ACCOUNT	214,246	9
IMPACT FEE ACCOUNT	50,938	10
Total (Acct. 128):	2,479,501	
Interest Special Deposits (132):		
NONE		11
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		12
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		13
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	257,454	14
Electric		15
Sewer (Regulated)		16
Other (specify):		
ACCOUNTS RECEIVABLE WATER PENALTY	1,487	17
Total (Acct. 142):	258,941	

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 Accounts Receivable (143):		
Sewer (Non-regulated)		18
Merchandising, jobbing and contract work		19
Other (specify):		
OTHER ACCOUNTS RECEIVABLE	34,583	20
Total (Acct. 143):	34,583	
Receivables from Municipality (145):		
DELINQUENTS ON TAX ROLL	93,579	21
RECEIVABLE FROM SEWER	3,984	22
Total (Acct. 145):	97,563	
Prepayments (165):		
PREPAID INSURANCE	12,323	23
Total (Acct. 165):	12,323	
Extraordinary Property Losses (182):		
NONE		24
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		25
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		26
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		27
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		28
Total (Acct. 186):	0	
Payables to Municipality (233):		
DUE TO WASTEWATER UTILITY - JMA	8,738	29
DUE TO WASTEWATER UTILITY - CAPITAL	165,381	30
Total (Acct. 233):	174,119	
Other Deferred Credits (253):		
NONE		31
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	25,094,883	0	0	0	25,094,883	1
Materials and Supplies	75,651	0	0	0	75,651	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	4,126,413	0	0	0	4,126,413	4
Customer Advances for Construction	1,466				1,466	5
Contributions in Aid of Construction	5,429,963	0	0	0	5,429,963	6
Other (specify):						
NONE					0	7
Average Net Rate Base	15,612,692	0	0	0	15,612,692	
Net Operating Income	471,666	0	0	0	471,666	8
Net Operating Income as a percent of Average Net Rate Base						
	3.02%	N/A	N/A	N/A	3.02%	

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	2,736,420	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	7,452,283	3
Other (Specify):		4
Total Average Proprietary Capital	10,188,703	
Net Income		
Net Income	100,208	5
Percent Return on Proprietary Capital	0.98%	

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.

Step II of the rate increase was implemented in 2002 on 2/15.

5. Obligations incurred or assumed, excluding commercial paper.

At December 31, 2002, the utility had commitments under an open contract for construction at the northeast treatment facility in the amount of \$490,137.

During 2002 the 2000 revenue bond notes were refinanced with the issuance of new debt.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

As of January 1, 2003, the utility commission was dissolved. The utility is now under the management of the department of public works and the city council.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

June 12, 2003

Ms. Judith Ann Herzog, Financial Administrator
Watertown Water Commission
P.O. Box 4
Watertown, WI 50394-0004

Re: 2002 Analytical Review DWCCA-6230-ELE

Dear Ms. Herzog:

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-19, \$34,583 is reported in Account 143, and described as "other accounts receivable". The head note to this schedule asks that amounts greater than \$10,000 be described in the schedule footnotes using other than the account title. In the future, please provide a brief description of amounts greater than \$10,000, such as a short list, using other than the account title.

2. On Page W-5, Water Treatment Expenses increased over \$10,000 and 15% from the prior year. However, an explanation was not provided in the schedule footnotes, as requested in the head note to this schedule. In the future, please explain all increases or decreases over \$10,000 and 15 percent.

3. On Page W-19, only two of the nine 6-inch meters are reported as tested. Meters 6-inches or larger are to be tested annually. Of the nine, two were new and three were in stock, apparently leaving four meters to be tested. In the future, please explain why only two meters were tested.

In addition, you may receive further 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

FINANCIAL SECTION FOOTNOTES

ELE:pr:w:\compl\Analytical Reviews\2002 pending good filers\6230 watertown

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

ACCOUNTANTS' COMPILATION REPORT

Watertown Water Commission
Watertown, 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 Watertown Water Commission, an enterprise fund of the City of Watertown 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.

Madison, Wisconsin
January 24, 2003

FINANCIAL SECTION FOOTNOTES

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	2,701,610	1
Total Sales of Water	2,701,610	
Other Operating Revenues		
Forfeited Discounts (470)	13,158	2
Miscellaneous Service Revenues (471)	1,588	3
Rents from Water Property (472)	39,717	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	17,539	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	72,002	
Total Operating Revenues	2,773,612	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	32,407	8
Pumping Expenses (620-633)	280,530	9
Water Treatment Expenses (640-652)	123,968	10
Transmission and Distribution Expenses (660-678)	392,615	11
Customer Accounts Expenses (901-905)	69,255	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	415,667	14
Total Operation and Maintenance Expenses	1,314,442	
Other Operating Expenses		
Depreciation Expense (403)	551,031	15
Amortization Expense (404-407)		16
Taxes (408)	436,473	17
Total Other Operating Expenses	987,504	
Total Operating Expenses	2,301,946	
NET OPERATING INCOME	471,666	

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	17	250	1,025	1
Commercial	69	5,982	13,918	2
Industrial	2	2	78	3
Total Unmetered Sales to General Customers (460)	88	6,234	15,021	
Metered Sales to General Customers (461)				
Residential	6,851	393,849	1,240,298	4
Commercial	769	216,303	469,341	5
Industrial	62	135,065	246,526	6
Total Metered Sales to General Customers (461)	7,682	745,217	1,956,165	
Private Fire Protection Service (462)	41		23,063	7
Public Fire Protection Service (463)	1		668,401	8
Other Sales to Public Authorities (464)	43	16,880	38,960	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	7,855	768,331	2,701,610	

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)	668,401	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)	668,401	
Forfeited Discounts (470):		
Customer late payment charges	13,158	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	13,158	
Miscellaneous Service Revenues (471):		
MISC SERVICE REVENUES	1,588	7
Total Miscellaneous Service Revenues (471)	1,588	
Rents from Water Property (472):		
MISC RENTS FROM WATER PROPERTY	39,717	8
Total Rents from Water Property (472)	39,717	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	17,539	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	17,539	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)		2
Purchased Water (602)		3
Miscellaneous Expenses (603)	2,186	4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)	13,736	7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)	15,627	10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)	858	13
Total Source of Supply Expenses	32,407	
 PUMPING EXPENSES		
Operation Supervision and Engineering (620)		14
Fuel for Power Production (621)	193,922	15
Power Production Labor and Expenses (622)	13,083	16
Fuel or Power Purchased for Pumping (623)		17
Pumping Labor and Expenses (624)		18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	71,153	20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)	174	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	2,198	25
Total Pumping Expenses	280,530	
 WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)		26
Chemicals (641)	40,257	27

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	69,769	28
Miscellaneous Expenses (643)		29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)		32
Maintenance of Water Treatment Equipment (652)	13,942	33
Total Water Treatment Expenses	123,968	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	847	34
Storage Facilities Expenses (661)		35
Transmission and Distribution Lines Expenses (662)	13,435	36
Meter Expenses (663)	14,684	37
Customer Installations Expenses (664)		38
Miscellaneous Expenses (665)	71,267	39
Rents (666)		40
Maintenance Supervision and Engineering (670)		41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)	77,241	43
Maintenance of Transmission and Distribution Mains (673)	179,753	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	19,474	46
Maintenance of Meters (676)		47
Maintenance of Hydrants (677)	15,914	48
Maintenance of Miscellaneous Plant (678)		49
Total Transmission and Distribution Expenses	392,615	
 CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		50
Meter Reading Labor (902)	20,544	51
Customer Records and Collection Expenses (903)	48,711	52
Uncollectible Accounts (904)		53

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)		54
Total Customer Accounts Expenses	69,255	
 SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	74,070	56
Office Supplies and Expenses (921)	54,374	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	44,379	59
Property Insurance (924)	20,569	60
Injuries and Damages (925)	20,478	61
Employee Pensions and Benefits (926)	142,541	62
Regulatory Commission Expenses (928)		63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	1,465	65
Rents (931)		66
Maintenance of General Plant (932)	57,791	67
Total Administrative and General Expenses	415,667	
 Total Operation and Maintenance Expenses	 1,314,442	

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		408,409	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		6,945	2
Net property tax equivalent		401,464	
Social Security		32,672	3
PSC Remainder Assessment		2,337	4
Other (specify): NONE			5
Total tax expense		436,473	

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			Jefferson				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.198390				3
County tax rate	mills		4.695570				4
Local tax rate	mills		7.251040				5
School tax rate	mills		8.987130				6
Voc. school tax rate	mills		1.386480				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		22.518610				10
Less: state credit	mills		1.282570				11
Net tax rate	mills		21.236040				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.251040				14
Combined School Tax Rate	mills		10.373610				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.624650				17
Total Tax Rate	mills		22.518610				18
Ratio of Local and School Tax to Total	dec.		0.782670				19
Total tax net of state credit	mills		21.236040				20
Net Local and School Tax Rate	mills		16.620820				21
Utility Plant, Jan. 1	\$	24,296,054	24,296,054				22
Materials & Supplies	\$	76,254	76,254				23
Subtotal	\$	24,372,308	24,372,308				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	24,372,308	24,372,308				26
Assessment Ratio	dec.		1.008200				27
Assessed Value	\$	24,572,161	24,572,161				28
Net Local & School Rate	mills		16.620820				29
Tax Equiv. Computed for Current Year	\$	408,409	408,409				30
Tax Equivalent per 1994 PSC Report	\$	250,521					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	408,409					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	134,157		4
Structures and Improvements (311)	232,284	33,575	5
Collecting and Impounding Reservoirs (312)	68,054		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	714,356	8,947	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	242,746		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	1,391,597	42,522	
PUMPING PLANT			
Land and Land Rights (320)	20,678		12
Structures and Improvements (321)	289,731	359,325	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	41,879		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	796,532	578,654	17
Diesel Pumping Equipment (326)	2,212		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	19,999		20
Total Pumping Plant	1,171,031	937,979	
WATER TREATMENT PLANT			
Land and Land Rights (330)	16,442		21
Structures and Improvements (331)	4,051,656	38,084	22
Water Treatment Equipment (332)	1,960,933	12,567	23
Total Water Treatment Plant	6,029,031	50,651	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	29,763		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			134,157	4
Structures and Improvements (311)			265,859	5
Collecting and Impounding Reservoirs (312)			68,054	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			723,303	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			242,746	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	1,434,119	
PUMPING PLANT				
Land and Land Rights (320)			20,678	12
Structures and Improvements (321)			649,056	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			41,879	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			1,375,186	17
Diesel Pumping Equipment (326)			2,212	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			19,999	20
Total Pumping Plant	0	0	2,109,010	
WATER TREATMENT PLANT				
Land and Land Rights (330)			16,442	21
Structures and Improvements (331)			4,089,740	22
Water Treatment Equipment (332)			1,973,500	23
Total Water Treatment Plant	0	0	6,079,682	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			29,763	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 \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	1,069,848	126,723	26
Transmission and Distribution Mains (343)	9,320,518	412,676	27
Fire Mains (344)	0		28
Services (345)	1,857,363	156,536	29
Meters (346)	828,895	96,392	30
Hydrants (348)	1,240,331	75,838	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	14,346,718	868,165	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	213,931	358,882	34
Office Furniture and Equipment (391)	51,029	241	35
Computer Equipment (391.1)	63,873		36
Transportation Equipment (392)	136,205	800	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	105,292	780	39
Laboratory Equipment (395)	11,706		40
Power Operated Equipment (396)	45,409		41
Communication Equipment (397)	85,925		42
SCADA Equipment (397.1)	318,079		43
Miscellaneous Equipment (398)	7,975		44
Other Tangible Property (399)	0		45
Total General Plant	1,039,424	360,703	
Total utility plant in service directly assignable	23,977,801	2,260,020	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	23,977,801	2,260,020	

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)			1,196,571 26
Transmission and Distribution Mains (343)	9,640		9,723,554 27
Fire Mains (344)			0 28
Services (345)	7,683		2,006,216 29
Meters (346)	5,119		920,168 30
Hydrants (348)	3,413		1,312,756 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	25,855	0	15,189,028
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			572,813 34
Office Furniture and Equipment (391)			51,270 35
Computer Equipment (391.1)			63,873 36
Transportation Equipment (392)			137,005 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			106,072 39
Laboratory Equipment (395)			11,706 40
Power Operated Equipment (396)			45,409 41
Communication Equipment (397)			85,925 42
SCADA Equipment (397.1)			318,079 43
Miscellaneous Equipment (398)			7,975 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	1,400,127
Total utility plant in service directly assignable	25,855	0	26,211,966
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	25,855	0	26,211,966

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	3,558	2.50%	6,227	1
Collecting and Impounding Reservoirs (312)	35,864	1.67%	1,137	2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	134,263	2.94%	21,134	4
Infiltration Galleries and Tunnels (315)	0	0.00%		5
Supply Mains (316)	93,086	1.77%	4,297	6
Other Water Source Plant (317)	0	0.00%		7
Total Source of Supply Plant	266,771		32,795	
PUMPING PLANT				
Structures and Improvements (321)	130,634	2.43%	11,406	8
Boiler Plant Equipment (322)	0	0.00%		9
Other Power Production Equipment (323)	41,879	4.42%		10
Steam Pumping Equipment (324)	0	0.00%		11
Electric Pumping Equipment (325)	333,314	4.42%	47,995	12
Diesel Pumping Equipment (326)	956	4.29%	95	13
Hydraulic Pumping Equipment (327)	0	0.00%		14
Other Pumping Equipment (328)	19,427	4.29%	571	15
Total Pumping Plant	526,210		60,067	
WATER TREATMENT PLANT				
Structures and Improvements (331)	394,389	2.50%	101,767	16
Water Treatment Equipment (332)	449,867	3.24%	63,738	17
Total Water Treatment Plant	844,256		165,505	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		18
Distribution Reservoirs and Standpipes (342)	294,240	1.86%	21,078	19
Transmission and Distribution Mains (343)	953,436	1.00%	95,220	20
Fire Mains (344)	0	0.00%		21
Services (345)	101,958	2.09%	56,022	22
Meters (346)	307,090	5.00%	43,727	23
Hydrants (348)	89,430	2.10%	26,807	24
Other Transmission and Distribution Plant (349)	0	0.00%		25
Total Transmission and Distribution Plant	1,746,154		242,854	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					9,785	1
312					37,001	2
313					0	3
314					155,397	4
315					0	5
316					97,383	6
317					0	7
	0	0	0	0	299,566	
321					142,040	8
322					0	9
323					41,879	10
324					0	11
325					381,309	12
326					1,051	13
327					0	14
328					19,998	15
	0	0	0	0	586,277	
331					496,156	16
332					513,605	17
	0	0	0	0	1,009,761	
341					0	18
342					315,318	19
343	9,640		17		1,039,033	20
344					0	21
345	7,683	22,435			127,862	22
346	5,119		82		345,780	23
348	3,413	9,005			103,819	24
349					0	25
	25,855	31,440	99	0	1,931,812	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	30,523	2.27%	8,930	26
Office Furniture and Equipment (391)	15,953	5.88%	3,008	27
Computer Equipment (391.1)	53,692	25.00%	10,180	28
Transportation Equipment (392)	136,205	10.56%	800	29
Stores Equipment (393)	0	0.00%		30
Tools, Shop and Garage Equipment (394)	61,666	5.88%	6,214	31
Laboratory Equipment (395)	5,965	5.88%	688	32
Power Operated Equipment (396)	26,741	6.07%	2,756	33
Communication Equipment (397)	67,541	9.09%	6,138	34
SCADA Equipment (397.1)	86,669	9.09%	30,586	35
Miscellaneous Equipment (398)	1,170	5.88%	469	36
Other Tangible Property (399)	0	0.00%		37
Total General Plant	486,125		69,769	
Total accum. prov. directly assignable	3,869,516		570,990	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 3,869,516		 570,990	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					39,453	26
391					18,961	27
391.1					63,872	28
392					137,005	29
393					0	30
394					67,880	31
395					6,653	32
396					29,497	33
397					73,679	34
397.1					117,255	35
398					1,639	36
399					0	37
	0	0	0	0	555,894	
	25,855	31,440	99	0	4,383,310	
					0	38
	25,855	31,440	99	0	4,383,310	

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			76,014	76,014	1
February			74,968	74,968	2
March			70,946	70,946	3
April			73,480	73,480	4
May			71,347	71,347	5
June			75,521	75,521	6
July			85,816	85,816	7
August			75,859	75,859	8
September			77,888	77,888	9
October			70,035	70,035	10
November			65,505	65,505	11
December			69,353	69,353	12
Total annual pumpage	0	0	886,732	886,732	
Less: Water sold				768,331	13
Volume pumped but not sold				118,401	14
Volume sold as a percent of volume pumped				87%	15
Volume used for water production, water quality and system maintenance				19,500	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales				29,000	18
Total volume not sold but accounted for				48,500	19
Volume pumped but unaccounted for				69,901	20
Percent of water lost				8%	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				4,395	23
Date of maximum: 9/30/2002					24
Cause of maximum: flushing hydrants					25
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,857	26
Date of minimum: 5/13/2002					27
Total KWH used for pumping for the year				2,099,852	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
806 S FIRST ST	1	1,145	10	625	Yes	1
HOSPITAL DR	10	840	20	140	Yes	2
WATER ST	3	745	10	600	Yes	3
WESTERN AVE	4	725	16	1,251	Yes	4
806 S FIRST ST	5	712	16	1,560	Yes	5
LAFAYETTE ST	6	703	18	1,823	Yes	6
WEST ST	7	710	18	1,380	Yes	7
HOSPITAL DR	8	795	18	1,496	Yes	8
WATER TOWER COURT	9	890	20	1,400	Yes	9

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	10	11	1
Location	806 S FIRST ST	137 HOSPITAL DR	WEST ST	2
Purpose	P	P	B	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	AMERICAN	AMERICAN	5
Year Installed	1990	2001	2001	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	600	1,000	1,300	8
Pump Motor or Standby Engine Mfr	US	US	US	10
Year Installed	1986	2001	2001	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	25	125	60	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	12	3	4	14
Location	WEST ST	597 S WATER ST	407 WESTERN AVE	15
Purpose	B	P	P	16
Destination	D	D	D	17
Pump Manufacturer	AMERICAN	AMERICAN TURBINE	LAYNE	18
Year Installed	2001	1990	1990	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,300	600	1,400	21
Pump Motor or Standby Engine Mfr	US	US	US	23
Year Installed	2001	1986	1995	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	60	30	50	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	5	6	7	1
Location	806 S FIRST ST	404 MONROE ST	870 WEST ST	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1990	1997	1984	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	2,000	1,500	1,075	8
Pump Motor or Standby Engine Mfr	US	US	LAYNE	10
Year Installed	1994	1997	1984	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	75	150	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	8	9	HIGH LIFT #1	14
Location	137 HOSPITAL DR	WATER TOWER COURT	137 HOSPITAL DR	15
Purpose	P	P	B	16
Destination	D	D	D	17
Pump Manufacturer	AMERICAN	AMERICAN	PEERLESS	18
Year Installed	1997	2001	1996	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	CENTRIFUGAL	20
Actual Capacity (gpm)	1,300	1,200	1,500	21
Pump Motor or Standby Engine Mfr	US	US	US	23
Year Installed	1997	2001	1996	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	100	100	60	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	HIGH LIFT #1 FIRST	HIGH LIFT #2	HIGH LIFT #2 FIRST	1
Location	806 S. FIRST STREET	137 HOSPITAL DR	806 S. FIRST STREET	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	GOULD	PEERLESS	GOULD	5
Year Installed	1978	1996	1978	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,500	1,500	1,500	8
Pump Motor or Standby Engine Mfr	MARATHON	US	MARATHON	9 10
Year Installed	1978	1996	1978	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	60	100	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	HIGH LIFT #3	HIGH LIFT #3 FIRST	HIGH LIFT #4	14
Location	137 HOSPITAL DRIVE	806 S. FIRST STREET	806 S. FIRST STREET	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	PEERLESS	CRANE DEMING	FAIRBANKS	18
Year Installed	2002	1992	1952	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	1,500	1,500	1,500	21
Pump Motor or Standby Engine Mfr	US	G.E.	FAIRBANKS	22 23
Year Installed	2002	1992	1952	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	60	100	100	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	LOW LIFT #1	LOW LIFT #2	LOW LIFT #3	1
Location	806 S. FIRST STREET	806 S. FIRST STREET	806 S. FIRST STREET	2
Purpose	B	B	B	3
Destination	T	T	T	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1993	1998	1998	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,200	1,200	1,200	8
Pump Motor or Standby Engine Mfr	US	US	US	10
Year Installed	1993	1998	1998	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	25	25	25	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	HOSPITAL DRIVE	O CONNELL	RAW	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	R	3
Year constructed	1996	1951	1966	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	80	143	15	6
Total capacity in gallons (actual)	300,000	300,000	360,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	OTHER	OTHER	CENTRAL FACILITIES	10
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	3.6000	8.1000	8.1000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	TREATMENT	WEST ST	WESTERN	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	ET	3
Year constructed	1952	1985	1966	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	15	98	123	6
Total capacity in gallons (actual)	324,000	500,000	300,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES	OTHER	OTHER	10
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE	PRESSURE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	8.1000	3.6000	3.6000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	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	2.000	20	0	0	0	20	1	
M	D	4.000	30,176	0	0	0	30,176	2	
M	D	6.000	317,020	0	253	0	316,767	3	
M	D	8.000	127,594	8,240	0	0	135,834	4	
M	S	8.000	3,097	0	0	0	3,097	5	
M	D	10.000	34,794	229	229	0	34,794	6	
M	S	10.000	3,273	0	0	0	3,273	7	
M	D	12.000	7,053	875	0	0	7,928	8	
M	S	12.000	3,043	0	0	0	3,043	9	
M	T	12.000	41,354	0	0	0	41,354	10	
M	T	14.000	1,090	0	0	0	1,090	11	
M	S	16.000	70	0	0	0	70	12	
M	T	16.000	7,883	0	0	0	7,883	13	
M	S	18.000	85	0	0	0	85	14	
Total Within Municipality			576,552	9,344	482	0	585,414		
Total Utility			576,552	9,344	482	0	585,414		

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	1,397	1	23	0	1,375		1
M	0.750	2,901	0	36	0	2,865		2
M	1.000	2,282	212	45	0	2,449		3
M	1.250	9	1	1	0	9		4
M	1.500	323	8	1	0	330		5
L	1.500	13	0	0	0	13		6
L	2.000	6	4	3	0	7		7
M	2.000	96	0	0	0	96		8
M	4.000	41	1	0	0	42		9
M	6.000	36	0	0	0	36		10
M	8.000	6	0	0	0	6		11
M	10.000	2	0	0	0	2		12
Total Utility		7,112	227	109	0	7,230	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	7,524	400	83	0	7,841	159	1
0.750	852	400	0	0	1,252	3	2
1.000	267	0	5	0	262	6	3
1.500	129	24	2	0	151	7	4
2.000	97	10	2	0	105	8	5
3.000	45	2	0	0	47	0	6
4.000	13	3	0	0	16	5	7
6.000	7	2	0	0	9	2	8
Total:	8,934	841	92	0	9,683	190	

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	6,366	443	22	16	0	994	7,841	1
0.750	677	64	5	2	0	504	1,252	2
1.000	17	142	11	8	0	84	262	3
1.500	1	94	10	6	0	40	151	4
2.000	0	51	14	8	0	32	105	5
3.000	0	17	2	7	0	21	47	6
4.000	0	5	4	1	0	6	16	7
6.000	0	3	3	0	0	3	9	8
Total:	7,061	819	71	48	0	1,684	9,683	

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	1,060	38	15		1,083	2
Total Fire Hydrants	1,060	38	15	0	1,083	
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: 2,183
 Number of distribution system valves end of year: 1,267
 Number of distribution valves operated during year: 1,267

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 614 - Repairs completed at well #8 in 2002.

Account 623 - The utility experienced an increase in purchased power rates in 2002. The average cost per kwh was \$0.08 and \$0.09 for 2001 and 2002 respectively.

Accounts 626, 641 and 665 - These accounts contain non-annual costs. This year projects focused on the pumping equipment rather than the distribution system as in 2001. In addition, chemical reserves were drawn down in 2001 and replenished in 2002.

Account 633 - 2001 included non-annual pump maintenance.

Account 663 - In 2001 utility staff performed meter change outs during the winter months. In 2002 less meters were changed out as the staff was painting the garage in the winter.

Account 673 - Increase in main breaks over prior year.

Account 675 - Less repairs as several services were replaced in 2001.

Account 920 - The utility manager retired during 2002. The position is now shared with the sewer utility.

Account 923 - This relates to the new bond issue and management personnel changes.

Account 932 - The staff painted the garage in 2002.

Water Utility Plant in Service (Page W-08)

Account 390 - During 2002 the utility completed a remodeling project on the administrative building.

Account 325 and 321 - Construction of the southeast pump station was completed in 2002.

Account 342 - Construction of the airport water tank was completed.

Water Mains (Page W-17)

Additions were financed by developers and the utility through borrowed funds.

Water Services (Page W-18)

Additions were financed by developers.
