



3013 (02-09-04)

ANNUAL REPORT

OF

Name: VILLAGE OF ALLOUEZ WATER DEPARTMENT

Principal Office: 1649 S WEBSTER AVENUE
GREEN BAY, WI 54301-2499

For the Year Ended: DECEMBER 31, 2002

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: VILLAGE OF ALLOUEZ WATER DEPARTMENT

Utility Address: 1649 S WEBSTER AVENUE
GREEN BAY, WI 54301-2499

When was utility organized? 1/1/1926

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: JULIE BEAUCHAMP, CPA

Title: ACCOUNTANT

Office Address:

1649 S WEBSTER AVENUE
GREEN BAY, WI 54301-2499

Telephone: (920) 448 - 2800

Fax Number: (920) 448 - 2850

E-mail Address: ALLZJUL@NETNET.NET

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

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

Name: CAMERON MCCAIN

Title: VILLAGE PRESIDENT

Office Address:

1649 S WEBSTER AVENUE
GREEN BAY, WI 54301-2499

Telephone: (920) 448 - 2800

Fax Number: (920) 448 - 2850

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: SCHENCK BUSINESS SOLUTIONS

Title:

Office Address: SCHENCK BUSINESS SOLUTIONS

2200 RIVERSIDE DRIVE

P.O. BOX 23819

GREEN BAY, WI 54305-3819

Telephone: (920) 436 - 7800

Fax Number: (920) 436 - 7808

E-mail Address: www.schencksolutions.com

Date of most recent audit report: 4/5/2002

Period covered by most recent audit: 2001

Names and titles of utility management including manager or superintendent:

Name: THOMAS C. MEIER, P.E.

Title: DIRECTOR OF PUBLIC WORKS

Office Address:

1649 S WEBSTER AVENUE

GREEN BAY, WI 54301-2499

Telephone: (920) 448 - 2808

Fax Number: (920) 448 - 2850

E-mail Address: ALLOUEZ @ NET NET.NET

Name of utility commission/committee: VILLAGE BOARD

Names of members of utility commission/committee:

MR CAMERON MCCAIN, VILLAGE PRESIDENT

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,268,256	1,283,858	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	655,974	652,019	2
Depreciation Expense (403)	153,507	170,439	3
Amortization Expense (404-407)	11,600	11,600	4
Taxes (408)	145,926	142,433	5
Total Operating Expenses	967,007	976,491	
Net Operating Income	301,249	307,367	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	301,249	307,367	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	643	1,933	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	643	1,933	
Total Income	301,892	309,300	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	301,892	309,300	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	2,150	4,790	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	84,459	95,044	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	86,609	99,834	
Net Income	215,283	209,466	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,527,334	2,317,868	20
Balance Transferred from Income (433)	215,283	209,466	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	8,482	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)	2,734,135	2,527,334	

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 INCOME	643	5
Total (Acct. 419):	643	
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):		
REFUNDING BONDS DISCOUNT AND UNAMORTIZED DISCOUNT ON REFINANCED DEB	8,482	10
Total (Acct. 435)--Debit:	8,482	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
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	1,268,256	0	0	0	1,268,256	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	1,268,256	0	0	0	1,268,256	

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	182,727	28,223	210,950	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses	24,021	4,532	28,553	7
Water utility plant accounts	7,549	916	8,465	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts	33,671	(33,671)	0	18
All other accounts			0	19
Total Payroll	247,968	0	247,968	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	8,381,436	8,237,535	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	2,067,590	1,949,669	2
Net Utility Plant	6,313,846	6,287,866	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	6,313,846	6,287,866	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	326,157	305,437	9
Total Other Property and Investments	326,157	305,437	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	0		10
Special Deposits (132-134)	0	0	11
Working Funds (135)	200	300	12
Temporary Cash Investments (136)	0		13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	106,709	104,461	15
Other Accounts Receivable (143)	155,894	157,013	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	12,984	13,950	18
Materials and Supplies (151-163)	39,319	42,211	19
Prepayments (165)	5,627	5,291	20
Interest and Dividends Receivable (171)	0		21
Accrued Utility Revenues (173)	0		22
Miscellaneous Current and Accrued Assets (174)	0		23
Total Current and Accrued Assets	320,733	323,226	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	12,900	22,010	24
Other Deferred Debits (182-186)	34,800	46,400	25
Total Deferred Debits	47,700	68,410	
Total Assets and Other Debits	7,008,436	6,984,939	

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)	29,326	29,326	26
Appropriated Earned Surplus (215)	0		27
Unappropriated Earned Surplus (216)	2,734,135	2,527,334	28
Total Proprietary Capital	2,763,461	2,556,660	
LONG-TERM DEBT			
Bonds (221-222)	0	0	29
Advances from Municipality (223)	1,878,391	2,090,000	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	1,878,391	2,090,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	35,252	25,150	33
Payables to Municipality (233)	145,181	144,288	34
Customer Deposits (235)	1,584	1,584	35
Taxes Accrued (236)	135,134	131,908	36
Interest Accrued (237)	8,038	9,154	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)			41
Total Current and Accrued Liabilities	325,189	312,084	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	0	0	44
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	2,041,395	2,026,195	49
Total Liabilities and Other Credits	7,008,436	6,984,939	

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)	8,381,436	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)					7
Total Utility Plant	8,381,436	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	2,067,590	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	2,067,590	0	0	0	
Net Utility Plant	6,313,846	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	1,949,669				1,949,669	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	153,507				153,507	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	16,678				16,678	6
Accruals charged other						7
accounts (specify):						8
Dep on computers charged to sewer	2,339				2,339	9
Salvage	3,132				3,132	10
Other credits (specify):						11
					0	12
Total credits	175,656	0	0	0	175,656	13
Debits during year						14
Book cost of plant retired	57,735				57,735	15
Cost of removal	0				0	16
Other debits (specify):						17
					0	18
Total debits	57,735	0	0	0	57,735	19
Balance End of Year	2,067,590	0	0	0	2,067,590	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):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel (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)	39,319	42,211 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	39,319	42,211

**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)				
Promisory Note 12/95	5,760	435	0	1
Promisory Note 6/93	1,200	435	0	2
Promisory Note 7/98	2,150	428	12,900	3
Total			12,900	
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	29,326	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>29,326</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)
Total Reacquired Bonds (Account 222)				0 1
Net amount of bonds outstanding December 31:				0

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
Promisory Note	07/01/1998	06/01/2008	4.34%	1,480,000	1
GENERAL OBLIGATION REFUNDING BONDS	04/01/2002	04/01/2005	2.92%	398,391	2
Total for Account 223				1,878,391	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	131,908	1
Accruals:		
Charged water department expense	145,926	2
Charged electric department expense		3
Charged sewer department expense	6,883	4
Other (explain):		
NONE		5
Total Accruals and other credits	152,809	
Taxes paid during year:		
County, state and local taxes	131,908	6
Social Security taxes	16,402	7
PSC Remainder Assessment	1,273	8
Other (explain):		
NONE		9
Total payments and other debits	149,583	
Balance end of year	135,134	

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)					
	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
Promisory Note 06/01/1993	2,167	2,167	4,334	0	2
Promisory Note 12/15/1995	1,521	7,604	9,125	0	3
Promisory Note 7/1/1998	5,466	64,875	64,977	5,364	4
GENERAL OBLIGATION REFUNDING BONDS 4/1/2002		9,813	7,139	2,674	5
Subtotal	9,154	84,459	85,575	8,038	
Other Long-Term Debt (224)					
NONE	0			0	6
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	7
Subtotal	0	0	0	0	
Total	9,154	84,459	85,575	8,038	

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	2,026,195	0	0	0	0	2,026,195	1
Add credits during year:							
For Services	15,200					15,200	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	2,041,395	0	0	0	0	2,041,395	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
PLANT AND EQUIPMENT REPLACEMENT FUNDS	326,157	4
Total (Acct. 126):	326,157	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		6
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	106,709	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	106,709	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	145,181	13
Merchandising, jobbing and contract work		14
Other (specify):		
MISC SERVICE CHARGES, BULK WATER, DAMAGE TO HYDRANTS	10,713	15
Total (Acct. 143):	155,894	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Receivables from Municipality (145):		
DELINQUENT WATER CHARGES ON TAX ROLL	12,984	16
Total (Acct. 145):	12,984	
Prepayments (165):		
PROPERTY, INJURY AND DAMAGE INSURANCE	5,627	17
Total (Acct. 165):	5,627	
Extraordinary Property Losses (182):		
LOSS ON RETIRE OF ELEC PUMP EQUIP AND TELEMETRY SYSTEM - 03/05/02 PSC AUT	34,800	18
Total (Acct. 182):	34,800	
Preliminary Survey and Investigation Charges (183):		
NONE		19
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		20
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		21
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		22
Total (Acct. 186):	0	
Payables to Municipality (233):		
SEWER ACCOUNTS RECEIVABLE	145,181	23
Total (Acct. 233):	145,181	
Other Deferred Credits (253):		
NONE		24
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	8,309,485	0	0	0	8,309,485	1
Materials and Supplies	40,765	0	0	0	40,765	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	2,008,629	0	0	0	2,008,629	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	2,033,795	0	0	0	2,033,795	6
Other (specify):					0	7
Average Net Rate Base	4,307,826	0	0	0	4,307,826	
Net Operating Income	301,249	0	0	0	301,249	8
Net Operating Income as a percent of Average Net Rate Base	6.99%	N/A	N/A	N/A	6.99%	

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	29,326	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	2,630,734	3
Other (Specify):		4
Total Average Proprietary Capital	2,660,060	
Net Income		
Net Income	215,283	5
Percent Return on Proprietary Capital	8.09%	

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.

\$389,391 general obligation refunding bonds issued 4/1/2002 for the purpose of refunding the general obligation promissory notes dated 6/1/1993 and 12/15/1995.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251) (Page F-12)

Promisory notes 6/93 and 12/95 were refinanced in 2002. The unamortized amounts relating to the refinanced issues were written off and charged to Account 435, Miscellaneous Debits to Surplus.

Balance Sheet End-of-Year Account Balances (Page F-19)

Account #182 - Extraordinary property losses of \$36,000 for retirement of column pipe and bowls and \$22,000 for telemetry system to be amortized over the five-year period 2001 through 2005 by equal annual charges of \$11,600 to Account #407 per 03/05/02 PSC authorization - File DWCCA-70-JPL.

Identification and Ownership (Page iv)

The 2002 audit is scheduled to be performed beginning 03/27/2003.

Identification and Ownership - Contacts (Page iv)

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WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,187,621	1
Total Sales of Water	1,187,621	
Other Operating Revenues		
Forfeited Discounts (470)	7,509	2
Miscellaneous Service Revenues (471)	3,147	3
Rents from Water Property (472)	45,006	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	24,973	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	80,635	
Total Operating Revenues	1,268,256	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	29,139	8
Pumping Expenses (620-633)	210,944	9
Water Treatment Expenses (640-652)	32,476	10
Transmission and Distribution Expenses (660-678)	150,933	11
Customer Accounts Expenses (901-905)	28,618	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	203,864	14
Total Operation and Maintenance Expenses	655,974	
Other Operating Expenses		
Depreciation Expense (403)	153,507	15
Amortization Expense (404-407)	11,600	16
Taxes (408)	145,926	17
Total Other Operating Expenses	311,033	
Total Operating Expenses	967,007	
NET OPERATING INCOME	301,249	

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	5,171	314,240	719,726	4
Commercial	249	77,411	146,633	5
Industrial				6
Total Metered Sales to General Customers (461)	5,420	391,651	866,359	
Private Fire Protection Service (462)	27		9,624	7
Public Fire Protection Service (463)	1		222,983	8
Other Sales to Public Authorities (464)	22	58,589	88,655	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	5,470	450,240	1,187,621	

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)	222,983	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)	222,983	
Forfeited Discounts (470):		
Customer late payment charges	7,509	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	7,509	
Miscellaneous Service Revenues (471):		
WATER ON/RESET METERS, RECONNECTION CHARGES, NON-EMERGENCY CALLS, NSF CHARGES	3,147	7
Total Miscellaneous Service Revenues (471)	3,147	
Rents from Water Property (472):		
LEASE OF TOWER AND GROUNDSPACE FOR TELECOMMUNICATIONS ANTENNAS AND EQUIPMENT	45,006	8
Total Rents from Water Property (472)	45,006	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	24,973	10
Other (specify): NONE		11
Total Other Water Revenues (474)	24,973	
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)	7,176	2
Purchased Water (602)		3
Miscellaneous Expenses (603)	13,002	4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)	1,142	7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)	7,819	10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	29,139	
 PUMPING EXPENSES		
Operation Supervision and Engineering (620)	2,655	14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	132,461	17
Pumping Labor and Expenses (624)	3,509	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	45,037	20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)	8,576	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	18,706	25
Total Pumping Expenses	210,944	
 WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)		26
Chemicals (641)	17,045	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)	15,102	28
Miscellaneous Expenses (643)	329	29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)		32
Maintenance of Water Treatment Equipment (652)		33
Total Water Treatment Expenses	32,476	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)		34
Storage Facilities Expenses (661)		35
Transmission and Distribution Lines Expenses (662)	29,501	36
Meter Expenses (663)	6,144	37
Customer Installations Expenses (664)	22,637	38
Miscellaneous Expenses (665)	4,537	39
Rents (666)		40
Maintenance Supervision and Engineering (670)		41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)	1,779	43
Maintenance of Transmission and Distribution Mains (673)	52,397	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	10,652	46
Maintenance of Meters (676)	7,870	47
Maintenance of Hydrants (677)	14,688	48
Maintenance of Miscellaneous Plant (678)	728	49
Total Transmission and Distribution Expenses	150,933	
 CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		50
Meter Reading Labor (902)	8,527	51
Customer Records and Collection Expenses (903)	20,091	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	28,618	
 SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	44,775	56
Office Supplies and Expenses (921)	3,446	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	60,672	59
Property Insurance (924)	9,818	60
Injuries and Damages (925)	8,750	61
Employee Pensions and Benefits (926)	66,930	62
Regulatory Commission Expenses (928)		63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	6,369	65
Rents (931)	2,500	66
Maintenance of General Plant (932)	604	67
Total Administrative and General Expenses	203,864	
 Total Operation and Maintenance Expenses	 655,974	

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		135,134	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		6,883	2
Net property tax equivalent		128,251	
Social Security		16,402	3
PSC Remainder Assessment		1,273	4
Other (specify): NONE			5
Total tax expense		145,926	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Brown				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.219512				3
County tax rate	mills		5.589772				4
Local tax rate	mills		6.640183				5
School tax rate	mills		10.810581				6
Voc. school tax rate	mills		1.774744				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.034792				10
Less: state credit	mills		1.709869				11
Net tax rate	mills		23.324923				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.640183				14
Combined School Tax Rate	mills		12.585325				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.225508				17
Total Tax Rate	mills		25.034792				18
Ratio of Local and School Tax to Total	dec.		0.767952				19
Total tax net of state credit	mills		23.324923				20
Net Local and School Tax Rate	mills		17.912411				21
Utility Plant, Jan. 1	\$	8,237,535	8,237,535				22
Materials & Supplies	\$	42,211	42,211				23
Subtotal	\$	8,279,746	8,279,746				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	8,279,746	8,279,746				26
Assessment Ratio	dec.		0.911156				27
Assessed Value	\$	7,544,140	7,544,140				28
Net Local & School Rate	mills		17.912411				29
Tax Equiv. Computed for Current Year	\$	135,134	135,134				30
Tax Equivalent per 1994 PSC Report	\$	111,855					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	135,134					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)	29,618		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)	329,707		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	359,325	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	543,322		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	807,542	18,123	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	48,682		20
Total Pumping Plant	1,399,546	18,123	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	26,809		23
Total Water Treatment Plant	26,809	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	4,681		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)			29,618 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)			329,707 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	359,325
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			543,322 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)	2,100		823,565 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			48,682 20
Total Pumping Plant	2,100	0	1,415,569
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			26,809 23
Total Water Treatment Plant	0	0	26,809
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			4,681 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)	515,925		26
Transmission and Distribution Mains (343)	3,611,948	109,026	27
Fire Mains (344)	0		28
Services (345)	781,147	42,703	29
Meters (346)	843,486	300	30
Hydrants (348)	359,898	21,379	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	6,117,085	173,408	
GENERAL PLANT			
Land and Land Rights (389)	753		33
Structures and Improvements (390)	71,536		34
Office Furniture and Equipment (391)	9,810		35
Computer Equipment (391.1)	41,727	4,291	36
Transportation Equipment (392)	103,874		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	14,012	514	39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	21,301		41
Communication Equipment (397)	71,757	5,300	42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	334,770	10,105	
Total utility plant in service directly assignable	8,237,535	201,636	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	8,237,535	201,636	

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)			515,925 26
Transmission and Distribution Mains (343)	15,820		3,705,154 27
Fire Mains (344)			0 28
Services (345)	5,587		818,263 29
Meters (346)	19,482		824,304 30
Hydrants (348)	4,670		376,607 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	45,559	0	6,244,934
GENERAL PLANT			
Land and Land Rights (389)			753 33
Structures and Improvements (390)			71,536 34
Office Furniture and Equipment (391)			9,810 35
Computer Equipment (391.1)	3,516		42,502 36
Transportation Equipment (392)			103,874 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			14,526 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			21,301 41
Communication Equipment (397)	6,560		70,497 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	10,076	0	334,799
Total utility plant in service directly assignable	57,735	0	8,381,436
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	57,735	0	8,381,436

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)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	154,655	2.16%	7,121	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	154,655		7,121	
PUMPING PLANT				
Structures and Improvements (321)	340,952	2.22%	12,062	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	173,726	4.40%	35,884	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	27,507	3.03%	1,475	15
Total Pumping Plant	542,185		49,421	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	9,403	5.88%	1,577	17
Total Water Treatment Plant	9,403		1,577	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	310,696	1.82%	9,390	19
Transmission and Distribution Mains (343)	252,325	0.67%	24,512	20
Fire Mains (344)	0			21
Services (345)	251,424	2.00%	15,994	22
Meters (346)	202,625	4.00%	33,355	23
Hydrants (348)	64,079	1.33%	4,898	24
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	1,081,149		88,149	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					161,776	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	161,776	
321					353,014	8
322					0	9
323					0	10
324					0	11
325	2,100				207,510	12
326					0	13
327					0	14
328					28,982	15
	2,100	0	0	0	589,506	
331					0	16
332					10,980	17
	0	0	0	0	10,980	
341					0	18
342					320,086	19
343	15,820				261,017	20
344					0	21
345	5,587				261,831	22
346	19,482				216,498	23
348	4,670		3,132		67,439	24
349					0	25
	45,559	0	3,132	0	1,126,871	

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)	58,294	2.04%	1,460	26
Office Furniture and Equipment (391)	9,810	7.69%	0	27
Computer Equipment (391.1)	6,509	11.11%	4,679	28
Transportation Equipment (392)	56,144	12.39%	12,866	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	6,220	6.25%	892	31
Laboratory Equipment (395)	0			32
Power Operated Equipment (396)	15,463	7.58%	1,615	33
Communication Equipment (397)	9,837	6.67%	4,744	34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	162,277		26,256	
Total accum. prov. directly assignable	1,949,669		172,524	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 1,949,669		 172,524	

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					59,754	26
391					9,810	27
391.1	3,516				7,672	28
392					69,010	29
393					0	30
394					7,112	31
395					0	32
396					17,078	33
397	6,560				8,021	34
397.1					0	35
398					0	36
399					0	37
	10,076	0	0	0	178,457	
	57,735	0	3,132	0	2,067,590	
					0	38
	57,735	0	3,132	0	2,067,590	

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			41,780	41,780	1
February			36,563	36,563	2
March			41,572	41,572	3
April			40,889	40,889	4
May			45,621	45,621	5
June			49,947	49,947	6
July			62,853	62,853	7
August			55,221	55,221	8
September			46,151	46,151	9
October			41,790	41,790	10
November			40,033	40,033	11
December			42,987	42,987	12
Total annual pumpage	0	0	545,407	545,407	
Less: Water sold				450,240	13
Volume pumped but not sold				95,167	14
Volume sold as a percent of volume pumped				83%	15
Volume used for water production, water quality and system maintenance				10,856	16
Volume related to equipment/system malfunction				13,700	17
Non-utility volume NOT included in water sales				350	18
Total volume not sold but accounted for				24,906	19
Volume pumped but unaccounted for				70,261	20
Percent of water lost				13%	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.)				2,842	23
Date of maximum: 7/16/2002					24
Cause of maximum:					25
Summer useage and construction					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,010	26
Date of minimum: 1/11/2002					27
Total KWH used for pumping for the year				2,344,797	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)	
535 GREENE AVE	1	750	12	0	No	1
2143 S WEBSTER AVE	2	933	12	1,080,000	Yes	2
141 VANDEHEI ROAD	3	923	15	0	No	3
3211 LIBAL STREET	4	870	17	1,872,000	Yes	4
2990 RIVERSIDE DR	5	820	17	1,152,000	Yes	5
821 DAUPHIN STREET	6	930	15	2,016,000	Yes	6
717 KALB STREET	7	925	15	2,016,000	Yes	7

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 A	#1 B	#1 C	1
Location	GREENE AVENUE	GREENE AVENUE	GREENE AVENUE	2
Purpose	P	B	B	3
Destination	R	D	D	4
Pump Manufacturer	AMERICAN	AURORA	GOULDS	5
Year Installed	1988	1971	1972	6
Type	VERTICAL TURBINE	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	500	900	500	8
Pump Motor or Standby Engine Mfr	US MOTORS	LINCOLN	FORD	9 10
Year Installed	1977	1972	1994	11
Type	ELECTRIC	ELECTRIC	NATURAL GAS	12
Horsepower	150	75	200	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#2 A	#2 B	#3 D	14
Location	WEBSTER AVENUE	WEBSTER AVENUE	VANDE HEI ROAD	15
Purpose	P	B	B	16
Destination	R	D	D	17
Pump Manufacturer	AMERICAN	GOULDS	AMERICAN	18
Year Installed	1996	1937	1993	19
Type	VERTICAL TURBINE	CENTRIFUGAL	VERTICAL TURBINE	20
Actual Capacity (gpm)	750	575	600	21
Pump Motor or Standby Engine Mfr	US MOTORS	NEWMAN	US MOTORS	22 23
Year Installed	1967	1937	1954	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	150	160	75	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	#3 E	#4 A	#4 B	1
Location	VANDE HEI ROAD	LIBAL STREET	LIBAL STREET	2
Purpose	B	P	B	3
Destination	D	R	D	4
Pump Manufacturer	AMERICAN	AMERICAN	AMERICAN	5
Year Installed	1992	1998	1991	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,400	1,300	1,200	8
Pump Motor or Standby Engine Mfr	US MOTORS	US MOTORS	US MOTORS	9 10
Year Installed	1954	1988	1965	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	250	100	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#4 C	#5 A	#5 B	14
Location	LIBAL STREET	RIVERSIDE DRIVE	RIVERSIDE DRIVE	15
Purpose	B	P	B	16
Destination	D	R	D	17
Pump Manufacturer	AMERICAN	AMERICAN	AMERICAN	18
Year Installed	1991	2002	2001	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,200	800	1,000	21
Pump Motor or Standby Engine Mfr	US MOTORS	GENERAL ELECTRIC	U S MOTORS	22 23
Year Installed	1965	1969	1969	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	100	200	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	#5 C	#6 A	#6 B	1
Location	RIVERSIDE DRIVE	DAUPHIN STREET	DAUPHIN STREET	2
Purpose	B	P	B	3
Destination	D	R	D	4
Pump Manufacturer	LAYNE	AMERICAN	LAYNE	5
Year Installed	1969	1988	1976	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	950	1,600	1,400	8
Pump Motor or Standby Engine Mfr	U S MOTORS	US MOTORS	WESTINGHOUSE	9 10
Year Installed	1969	1976	1976	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	60	250	125	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#6 C	#7 A	#7 B	14
Location	DAUPHIN STREET	KALB STREET	KALB STREET	15
Purpose	B	P	B	16
Destination	D	R	D	17
Pump Manufacturer	LAYNE	AMERICAN	AMERICAN	18
Year Installed	1976	1996	2001	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,400	1,400	1,500	21
Pump Motor or Standby Engine Mfr	WESTINGHOUSE	ALLIS-CHALMERS	ALLIS-CHALMERS	22 23
Year Installed	1976	1978	1978	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	125	300	150	26

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#7 C			1
Location	KALB STREET			2
Purpose	B			3
Destination	D			4
Pump Manufacturer	LAYNE			5
Year Installed	1978			6
Type	VERTICAL TURBINE			7
Actual Capacity (gpm)	1,500			8
Pump Motor or Standby Engine Mfr	ALLIS-CHALMERS			10
Year Installed	1978			11
Type	ELECTRIC			12
Horsepower	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				25
Horsepower				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#1 GREENE AVE	#2 WEBSTER AVE	#3 VANDE HEI ROAD	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	3
Year constructed	1926	1937	1954	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	182	125	135	6
Total capacity in gallons (actual)	200,000	100,000	1,100,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	OTHER	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	OTHER	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	N	13
Is water fluoridated (yes, no)?	N	N	N	14

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#4 LIBAL STREET	#5 RIVERSIDE DRIVE	#6 DAUPHIN STREET	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	3
Year constructed	1965	1969	1975	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	176	191	190	6
Total capacity in gallons (actual)	250,000	250,000	250,000	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)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	N	N	N	14

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#7 KALB STREET	WEBSTER TOWER	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	S	3
Year constructed	1979	1969	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	191	0	6
Total capacity in gallons (actual)	250,000	1,000,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	OTHER	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	OTHER	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?	Y	N	13
Is water fluoridated (yes, no)?	N	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)		
M	D	1.500	415	0	0	0	415	1	
P	D	1.500	19	0	0	0	19	2	
M	D	2.000	825	0	0	0	825	3	
M	D	4.000	3,219	0	0	0	3,219	4	
P	D	4.000	13	0	0	0	13	5	
A	D	6.000	11,810	0	0	0	11,810	6	
M	D	6.000	159,995	0	2,455	0	157,540	7	
P	D	6.000	34,512	42	82	0	34,472	8	
A	D	8.000	2,300	0	0	0	2,300	9	
M	D	8.000	9,591	0	0	0	9,591	10	
P	D	8.000	39,825	2,574	0	0	42,399	11	
A	D	10.000	15,540	0	0	0	15,540	12	
M	D	10.000	7,816	0	80	0	7,736	13	
P	D	10.000	12,750	80	0	0	12,830	14	
A	D	12.000	16,238	0	0	0	16,238	15	
M	D	12.000	2,476	0	0	0	2,476	16	
P	D	12.000	437	0	0	0	437	17	
A	D	14.000	8,380	0	0	0	8,380	18	
M	D	14.000	0	0	0	0	0	19	
P	D	14.000	25	0	0	0	25	20	
A	D	16.000	3,320	0	0	0	3,320	21	
M	D	16.000	5,297	0	0	0	5,297	22	
P	D	16.000	433	0	0	0	433	23	
Total Within Municipality			335,236	2,696	2,617	0	335,315		
Total Utility			335,236	2,696	2,617	0	335,315		

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	2,242	0	1	0	2,241		1
L	0.750	338	0	2	0	336		2
P	1.000	250	28	0	0	278		3
M	1.000	2,340	0	26	0	2,314		4
L	1.000	2	0	0	0	2		5
M	1.500	34	0	0	0	34		6
P	1.500	2	1	0	0	3		7
L	2.000	2	0	0	0	2		8
M	2.000	33	0	1	0	32		9
P	2.000	10	4	0	0	14		10
L	3.000	1	0	0	0	1		11
M	3.000	2	0	1	0	1		12
M	4.000	9	0	2	0	7		13
P	4.000	6	3	1	0	8		14
M	6.000	4	0	0	0	4		15
P	6.000	10	0	0	0	10		16
M	8.000	3	0	0	0	3		17
P	8.000	1	0	0	0	1		18
M	12.000	1	0	0	0	1		19
Total Utility		5,290	36	34	0	5,292	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	0	0	0	0	0	0	1
0.750	6,732	0	675	(122)	5,935	753	2
1.000	103	0	2	(6)	95	11	3
1.500	63	0	0	(3)	60	1	4
2.000	39	0	0	1	40	9	5
3.000	19	0	0	(3)	16	5	6
6.000	3	0	0	0	3	3	7
Total:	6,959	0	677	(133)	6,149	782	

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	0	0	0	0	0	0	0	1
0.750	5,128	113	0	7	0	687	5,935	2
1.000	40	44	0	5	0	6	95	3
1.500	3	49	0	2	0	6	60	4
2.000	0	30	0	2	0	8	40	5
3.000	0	9	0	3	0	4	16	6
6.000	0	0	0	3	0	0	3	7
Total:	5,171	245	0	22	0	711	6,149	

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	603	11	10		604	2
Total Fire Hydrants	603	11	10	0	604	
Flushing Hydrants						
	3				3	3
Total Flushing Hydrants	3	0	0	0	3	

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: 594
 Number of distribution system valves end of year: 1,087
 Number of distribution valves operated during year: 1,011

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account #603 - Central Brown County Water Authority expenses of \$12,854 in 2002 and \$25,708 in 2001.

Account #662 - Contracted CAD operator expenses of \$12,368 in 2002 and \$2,351 in 2001.

Account #673 - Decrease in main breaks resulting in decreased repair costs from contractors and water utility labor.

Water Utility Plant in Service (Page W-08)

Account #346 - Column (c) additions of \$300 consist of utility wages relating to the initial installation of meters which are not shown as additions in column (c) of the meter schedule on page W-19.

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

Account #392 - Column (c) rate % used of 12.39%. This plant account is depreciated on a unit basis - straight-line depreciation over 7 years. Rate % used of 12.39% was entered to eliminate the following error message: If there is a balance at the first of the year or an accrual during the year, there must also be a depreciation rate listed, even if the account is fully depreciated.

Account #396 - Column (c) rate % used of 7.58%. This plant account is depreciated on a unit basis - straight-line depreciation over 7 years. Rate % used of 7.58% was entered to eliminate the following error message: If there is a balance at the first of the year or an accrual during the year, there must also be a depreciation rate listed, even if the account is fully depreciated.

Sources of Water Supply - Ground Waters (Page W-13)

Yield per day in gallons adjusted per utility operating personnel using actual capacity (gpm).

Water Mains (Page W-17)

Main additions were financed by utility operations.

Water Services (Page W-18)

Most service additions were financed by utility operations. Three services were paid for by either property owners or contractors. Obtained costs of \$15,200 were recorded as additions for these services.

Meters (Page W-19)

Column (e) adjustments are for corrections to previously recorded meter counts because of both inventory and property record corrections.

WATER OPERATING SECTION FOOTNOTES

Hydrants and Distribution System Valves (Page W-20)

130 of 603 hydrants were operated during 2001, and 594 of 604 hydrants were operated during 2002.

Number of distribution system valves at the end of the year increased from 904 in 2001 to 1,087 in 2002. Net change in 2002 from water utility activity of -1. Number reported at the end of 2002 was adjusted to actual distribution system valves according to property records.

139 distribution system valves were operated during 2001, and 1,011 were operated during 2002.
