



3014 (02-09-04)

ANNUAL REPORT

OF

Name: BRILLION MUNICIPAL WATER UTILITY

Principal Office: 130 CALUMET STREET
BRILLION, WI 54110

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: BRILLION MUNICIPAL WATER UTILITY

Utility Address: 130 CALUMET STREET
BRILLION, WI 54110

When was utility organized? 1/1/1921

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: LORI GOSZ

Title: CITY ADMINISTRATOR

Office Address:

130 CALUMET STREET
BRILLION, WI 54110

Telephone: (920) 756 - 2250

Fax Number: (920) 756 - 2351

E-mail Address:

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

Name: DAVID MACCOUX

Title: SHAREHOLDER

Office Address: SCHENCK BUSINESS SOLUTIONS

2200 RIVERSIDE DRIVE
P.O. BOX 23819
GREEN BAY, WI 54305-3819

Telephone: (920) 455 - 4114

Fax Number: (920) 436 - 7808

E-mail Address: maccoux@schencksolutions.com

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

Name: JEFF WITTMAN

Title: CHAIRMAN

Office Address:

130 CALUMET STREET
BRILLION, WI 54110

Telephone: (920) 756 - 2250

Fax Number: (920) 756 - 2351

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: DAVID MACCOUX

Title: SHAREHOLDER

Office Address: SCHENCK BUSINESS SOLUTIONS

2200 RIVERSIDE DRIVE

P.O. BOX 23819

GREEN BAY, WI 54305-3819

Telephone: (920) 455 - 4114

Fax Number: (920) 436 - 7808

E-mail Address: maccoux@schencksolutions.com

Date of most recent audit report: 2/28/2003

Period covered by most recent audit: YEAR ENDED DECEMBER 31, 2002

Names and titles of utility management including manager or superintendent:

Name: LORI GOSZ

Title: CITY ADMINISTRATOR

Office Address:

130 CALUMET STREET

BRILLION, WI 54110

Telephone: (920) 756 - 2250

Fax Number: (920) 756 - 2351

E-mail Address:

Name of utility commission/committee: Utility Commission

Names of members of utility commission/committee:

LEONARD KOPIDLANSKY

MARY JO KRUEGER

ROBERT MATHIEBE, MAYOR

I. MOLLEN, JR

DAVE SCHWANN, VICE-CHAIRPERSON

GERALD SONNABOND

WALTER SONNABOND,

JEFF WITTMAN, CHAIRPERSON

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)? YES

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

IDENTIFICATION AND OWNERSHIP

Firm Name: MIDWEST CONTRACT OPERATIONS, INC. (MCO)

1377 MIDWAY ROAD

P.O. BOX 418

MENASHA, WI 54952-0418

Contact Person: RANDY MUCH

Title: MANAGER

Telephone: (920) 751 - 4299

Fax Number: (920) 751 - 4284

E-mail Address:

Contract/Agreement beginning-ending dates: 12/1/1998 12/1/2003

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

MCO is responsible to provide management, supervision and certified personnel necessary to operate and maintain the City's regulated water utility and non-regulated sewer utility. The City makes policy decisions and process billings.

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	472,891	481,045	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	216,659	210,714	2
Depreciation Expense (403)	80,964	84,841	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	63,626	54,248	5
Total Operating Expenses	361,249	349,803	
Net Operating Income	111,642	131,242	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	111,642	131,242	
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)	5,839	13,764	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	5,839	13,764	
Total Income	117,481	145,006	
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	117,481	145,006	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	52,575	54,395	14
Amortization of Debt Discount and Expense (428)	2,732	2,732	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)	0		19
Total Interest Charges	55,307	57,127	
Net Income	62,174	87,879	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	782,511	674,553	20
Balance Transferred from Income (433)	62,174	87,879	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	(2,918)	(20,079)	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	847,603	782,511	

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 ON UTILITY INVESTMENTS AND SPECIAL ASSESSMENTS	5,839	5
Total (Acct. 419):	5,839	
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	(2,918)	11
Total (Acct. 436)--Debit:	(2,918)	
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 & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	472,891	0	0	0	472,891	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	472,891	0	0	0	472,891	

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	19,654		19,654	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			0	7
Water utility plant accounts			0	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			0	18
All other accounts			0	19
Total Payroll	19,654	0	19,654	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,888,526	3,140,401	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	800,725	1,013,462	2
Net Utility Plant	2,087,801	2,126,939	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	38,367	43,577	6
Special Funds (125)	248,977	247,225	7
Total Other Property and Investments	287,344	290,802	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	400,685	305,130	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	80,802	89,788	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	103	100	14
Materials and Supplies (150)	12,884	12,970	15
Prepayments (165)	8,612	7,908	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	503,086	415,896	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	28,205	30,937	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	28,205	30,937	
Total Assets and Other Debits	2,906,436	2,864,574	

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)	91,188	91,188	21
Appropriated Earned Surplus (215)	195,369	198,287	22
Unappropriated Earned Surplus (216)	847,603	782,511	23
Total Proprietary Capital	1,134,160	1,071,986	
LONG-TERM DEBT			
Bonds (221)	980,000	1,020,000	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	1,593	26
Total Long-Term Debt	980,000	1,021,593	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	13,948	11,230	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	62,410	53,000	31
Interest Accrued (237)	8,608	9,010	32
Other Current and Accrued Liabilities (238)		750	33
Total Current and Accrued Liabilities	84,966	73,990	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	707,310	697,005	41
Total Liabilities and Other Credits	2,906,436	2,864,574	

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)	2,815,920	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)	72,606				7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	2,888,526	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	800,725	0	0	0	10
Total Accumulated Provision	800,725	0	0	0	
Net Utility Plant	2,087,801	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	1,013,462				1,013,462	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	80,964				80,964	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	3,073				3,073	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	5,548				5,548	10
Other credits (specify):						11
					0	12
Total credits	89,585	0	0	0	89,585	13
Debits during year						14
Book cost of plant retired	281,686				281,686	15
Cost of removal	20,636				20,636	16
Other debits (specify):						17
					0	18
Total debits	302,322	0	0	0	302,322	19
Balance End of Year	800,725	0	0	0	800,725	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0 1
Other					0	0 2
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	12,884	12,970 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	12,884	12,970

**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)				
1997 Mortgage Revenue Bonds	2,732	428	28,205	1
Total			<u><u>28,205</u></u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u><u>0</u></u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	91,188	1
Changes during year (explain):		2
Balance end of year	91,188	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1997 Mortgage Revenue Bonds	11/01/1997	11/01/2016	5.15%	980,000	1
Total Bonds (Account 221):				980,000	

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	53,000	1
Accruals:		
Charged water department expense	63,626	2
Charged electric department expense		3
Charged sewer department expense	704	4
Other (explain):		
NONE		5
Total Accruals and other credits	64,330	
Taxes paid during year:		
County, state and local taxes	53,000	6
Social Security taxes	1,500	7
PSC Remainder Assessment	420	8
Other (explain):		
NONE		9
Total payments and other debits	54,920	
Balance end of year	62,410	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
1997 Mortgage Revenue Bonds	8,937	52,556	52,885	8,608	2
Subtotal	8,937	52,556	52,885	8,608	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	4
1992 State Trust Fund Note	73	19	92	0	5
Subtotal	73	19	92	0	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	9,010	52,575	52,977	8,608	

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	697,005	0	0	0	0	697,005	1
Add credits during year:							
For Services	375					375	2
For Mains	9,930					9,930	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	707,310	0	0	0	0	707,310	
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):		
SPECIAL ASSESSMENTS RECEIVABLE	38,367	2
Total (Acct. 124):	38,367	
Special Funds (125):		
DEPRECIATION FUND	99,572	3
REVENUE BOND RESERVE FUND	103,200	4
REVENUE BOND SPECIAL REDEMPTION FUND	46,205	5
Total (Acct. 125):	248,977	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	80,802	7
Electric		8
Sewer (Regulated)		9
Other (specify):		
NONE		10
Total (Acct. 142):	80,802	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		11
Merchandising, jobbing and contract work		12
Other (specify):		
NONE		13
Total (Acct. 143):	0	
Receivables from Municipality (145):		
DELINQUENT WATER BILLS PLACED ON TAX ROLL	103	14
Total (Acct. 145):	103	
Prepayments (165):		
JANUARY 2003 MCO CONTRACT MANAGEMENT INVOICE	7,478	15
WISCONSIN RURAL ASSOCIATION 2003 DUES	250	16
JANUARY 2003 EMPLOYEE INSURANCE	884	17
Total (Acct. 165):	8,612	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)
Extraordinary Property Losses (182):	
NONE	18
Total (Acct. 182):	0
Other Deferred Debits (183):	
NONE	19
Total (Acct. 183):	0
Payables to Municipality (233):	
NONE	20
Total (Acct. 233):	0
Other Deferred Credits (253):	
NONE	21
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	2,941,857	0	0	0	2,941,857	1
Materials and Supplies	12,927	0	0	0	12,927	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	907,093	0	0	0	907,093	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	702,157	0	0	0	702,157	6
Other (specify):					0	7
Average Net Rate Base	1,345,534	0	0	0	1,345,534	
Net Operating Income	111,642	0	0	0	111,642	8
Net Operating Income as a percent of Average Net Rate Base	8.30%	N/A	N/A	N/A	8.30%	

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	91,188	1
Appropriated Earned Surplus	196,828	2
Unappropriated Earned Surplus	815,057	3
Other (Specify):		4
Total Average Proprietary Capital	1,103,073	
Net Income		
Net Income	62,174	5
Percent Return on Proprietary Capital	5.64%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

During 2002, the Utility applied for approval to use the equivalent meter method to charge system users for public fire protection. This was approved and will be effective on January 1, 2003.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Interest Accrued (Acct. 237) (Page F-17)

The 1992 State Trust Fund Note was fully retired in 2002 by the water utility; accordingly, the note has been removed from schedule F-14.

Identification and Ownership - Contacts (Page iv)

no response; review 2003
December 11, 2003

Ms. Lori Gosz, City Administrator
Brillion Municipal Water Utility
130 Calumet Street
Brillion, WI 54110

2002 Analytical Review DWCCA-710-ELE

Dear Ms. Gosz:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2002 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issue:

On Page W-8, \$29,554 is reported retired from Account 316, Supply Mains. However, on Page W-15, no corresponding main units are reported retired. Please furnish an explanation.

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

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

Sincerely,

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

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	469,796	1
Total Sales of Water	469,796	
Other Operating Revenues		
Forfeited Discounts (470)	392	2
Miscellaneous Service Revenues (471)	368	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	2,335	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	3,095	
Total Operating Revenues	472,891	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	7,702	8
Pumping Expenses (620-625)	47,328	9
Water Treatment Expenses (630-635)	83,264	10
Transmission and Distribution Expenses (640-655)	35,075	11
Customer Accounts Expenses (901-904)	17,690	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	25,600	14
Total Operation and Maintenance Expenses	216,659	
Other Operating Expenses		
Depreciation Expense (403)	80,964	15
Amortization Expense (404-407)		16
Taxes (408)	63,626	17
Total Other Operating Expenses	144,590	
Total Operating Expenses	361,249	
NET OPERATING INCOME	111,642	

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	1,040	51,659	118,339	4
Commercial	104	14,628	28,595	5
Industrial	20	187,628	209,232	6
Total Metered Sales to General Customers (461)	1,164	253,915	356,166	
Private Fire Protection Service (462)	9		7,680	7
Public Fire Protection Service (463)	1		95,781	8
Other Sales to Public Authorities (464)	18	11,625	10,169	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,192	265,540	469,796	

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)	95,781	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)	95,781	
Forfeited Discounts (470):		
Customer late payment charges	392	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	392	
Miscellaneous Service Revenues (471):		
RECONNECTION FEES	36	7
SALE OF MISCELLANEOUS SUPPLIES AND SERVICES	332	8
Total Miscellaneous Service Revenues (471)	368	
Rents from Water Property (472):		
NONE		9
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		10
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	2,335	11
Other (specify):		
NONE		12
Total Other Water Revenues (474)	2,335	
Amortization of Construction Grants (475):		
NONE		13
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 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	5,005	3
Maintenance of Water Source Plant (605)	2,697	4
Total Source of Supply Expenses	7,702	
 PUMPING EXPENSES		
Operation Labor (620)	10,001	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	29,675	7
Operation Supplies and Expenses (623)	3,376	8
Maintenance of Pumping Plant (625)	4,276	9
Total Pumping Expenses	47,328	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	23,657	10
Chemicals (631)	43,655	11
Operation Supplies and Expenses (632)	153	12
Maintenance of Water Treatment Plant (635)	15,799	13
Total Water Treatment Expenses	83,264	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)		14
Operation Supplies and Expenses (641)	167	15
Maintenance of Distribution Reservoirs and Standpipes (650)	6,746	16
Maintenance of Mains (651)	15,817	17
Maintenance of Services (652)	4,711	18
Maintenance of Meters (653)	2,102	19
Maintenance of Hydrants (654)	5,461	20
Maintenance of Other Plant (655)	71	21
Total Transmission and Distribution Expenses	35,075	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	3,519	22
Accounting and Collecting Labor (902)	12,752	23
Supplies and Expenses (903)	1,419	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	17,690	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	5,429	27
Office Supplies and Expenses (921)	1,807	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	5,446	30
Property Insurance (924)	2,900	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	6,177	33
Regulatory Commission Expenses (928)	934	34
Miscellaneous General Expenses (930)		35
Transportation Expenses (933)	1,434	36
Maintenance of General Plant (935)	1,473	37
Total Administrative and General Expenses	25,600	
 Total Operation and Maintenance Expenses	 216,659	

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		62,410	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		704	2
Net property tax equivalent		61,706	
Social Security		1,500	3
PSC Remainder Assessment		420	4
Other (specify): NONE			5
Total tax expense		<u>63,626</u>	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Calumet				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.197312				3
County tax rate	mills		5.678702				4
Local tax rate	mills		9.083413				5
School tax rate	mills		9.909801				6
Voc. school tax rate	mills		1.849883				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		26.719111				10
Less: state credit	mills		1.688611				11
Net tax rate	mills		25.030500				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.083413				14
Combined School Tax Rate	mills		11.759684				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.843097				17
Total Tax Rate	mills		26.719111				18
Ratio of Local and School Tax to Total	dec.		0.780082				19
Total tax net of state credit	mills		25.030500				20
Net Local and School Tax Rate	mills		19.525842				21
Utility Plant, Jan. 1	\$	3,140,400	3,140,400				22
Materials & Supplies	\$	12,970	12,970				23
Subtotal	\$	3,153,370	3,153,370				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	3,153,370	3,153,370				26
Assessment Ratio	dec.		1.013600				27
Assessed Value	\$	3,196,256	3,196,256				28
Net Local & School Rate	mills		19.525842				29
Tax Equiv. Computed for Current Year	\$	62,410	62,410				30
Tax Equivalent per 1994 PSC Report	\$	56,131					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	62,410					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 \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 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)	22,688		4
Structures and Improvements (311)	130,761		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	153,099		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	29,554		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	336,102	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	291,290		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	32,582		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	112,280	11,172	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	4,363		20
Total Pumping Plant	440,515	11,172	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	56,047		22
Water Treatment Equipment (332)	235,621		23
Total Water Treatment Plant	291,668	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			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)			22,688	4
Structures and Improvements (311)	130,761		0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)	109,353		43,746	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)	29,554		0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	269,668	0	66,434	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			291,290	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			32,582	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	7,920		115,532	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			4,363	20
Total Pumping Plant	7,920	0	443,767	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			56,047	22
Water Treatment Equipment (332)	2,833		232,788	23
Total Water Treatment Plant	2,833	0	288,835	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 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)	181,056		26
Transmission and Distribution Mains (343)	1,286,997	9,929	27
Fire Mains (344)	0		28
Services (345)	171,404	375	29
Meters (346)	110,386	2,792	30
Hydrants (348)	136,040	5,543	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,885,883	18,639	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	1,488		34
Office Furniture and Equipment (391)	5,645		35
Computer Equipment (391.1)	31,742		36
Transportation Equipment (392)	19,989		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	7,182		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	1,500		41
Communication Equipment (397)	46,081		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	113,627	0	
Total utility plant in service directly assignable	3,067,795	29,811	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	3,067,795	29,811	

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)			181,056 26
Transmission and Distribution Mains (343)			1,296,926 27
Fire Mains (344)			0 28
Services (345)	175		171,604 29
Meters (346)	90		113,088 30
Hydrants (348)	1,000		140,583 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	1,265	0	1,903,257
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			1,488 34
Office Furniture and Equipment (391)			5,645 35
Computer Equipment (391.1)			31,742 36
Transportation Equipment (392)			19,989 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			7,182 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			1,500 41
Communication Equipment (397)			46,081 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	113,627
Total utility plant in service directly assignable	281,686	0	2,815,920
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	281,686	0	2,815,920

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			25,421	25,421	1
February			22,319	22,319	2
March			25,359	25,359	3
April			24,334	24,334	4
May			24,815	24,815	5
June			26,297	26,297	6
July			27,987	27,987	7
August			28,932	28,932	8
September			27,304	27,304	9
October			25,463	25,463	10
November			21,237	21,237	11
December			21,126	21,126	12
Total annual pumpage	0	0	300,594	300,594	
Less: Water sold				265,540	13
Volume pumped but not sold				35,054	14
Volume sold as a percent of volume pumped				88%	15
Volume used for water production, water quality and system maintenance				5,657	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				5,657	19
Volume pumped but unaccounted for				29,397	20
Percent of water lost				10%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,511	23
Date of maximum: 9/9/2002					24
Cause of maximum:					25
Seasonal use					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				357	26
Date of minimum: 12/25/2002					27
Total KWH used for pumping for the year				508,886	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)	
MAIN STREET	Well #1	805	12	352,800	Yes	1
MAIN STREET	Well #2	178	24	1,097,280	Yes	2
WATER STREET	Well #3	185	24	999,360	Yes	3

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	BOOSTER 1	BOOSTER 2	BOOSTER 3	1
Location	MAIN STREET	MAIN STREET	WATER STREET	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	PEABODY FLOWAY	PEABODY FLOWAY	LAYNE MEMPHIS	5
Year Installed	1987	1987	1989	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	610	610	682	8
Pump Motor or Standby Engine Mfr	U S MOTORS	U S MOTORS	U S MOTORS	9 10
Year Installed	1987	1987	1989	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	40	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #1	WELL #2	WELL #3	14
Location	MAIN STREET	MAIN STREET	WATER STREET	15
Purpose	P	P	P	16
Destination	T	T	T	17
Pump Manufacturer	LAYNE MEMPHIS	GOULDS	GOULDS	18
Year Installed	1968	2000	2000	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	197	756	741	21
Pump Motor or Standby Engine Mfr	U S MOTORS	GENERAL ELECTRIC	GENERAL ELECTRIC	22 23
Year Installed	1992	1989	1989	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	25	40	60	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	GLENVIEW WEST	HORN PARK	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	1966	1966	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	130	130	6
Total capacity in gallons (actual)	150,000	200,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	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.)	1.4000	1.0000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	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	4.000	3,642	0	0	0	3,642	1
P	D	4.000	44	0	0	0	44	2
M	D	6.000	43,645	0	0	0	43,645	3
P	D	6.000	647	18	0	0	665	4
M	D	8.000	14,453	0	0	0	14,453	5
P	D	8.000	15,014	313	0	0	15,327	6
M	D	10.000	16,605	0	0	0	16,605	7
P	D	10.000	5,252	0	0	0	5,252	8
P	D	16.000	2,416	0	0	0	2,416	9
Total Within Municipality			101,718	331	0	0	102,049	
Total Utility			101,718	331	0	0	102,049	

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	918	0	0	0	918	6	1
P	1.000	2	0	0	0	2		2
M	1.000	155	1	0	0	156	91	3
M	1.500	24	0	1	0	23	1	4
M	2.000	11	0	0	0	11		5
M	3.000	7	0	0	0	7		6
M	4.000	1	0	0	0	1		7
M	6.000	5	0	0	0	5		8
P	6.000	2	0	0	0	2		9
P	8.000	2	0	0	0	2		10
M	8.000	1	0	0	0	1		11
Total Utility		1,128	1	1	0	1,128	98	

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	425	0	0	0	425	0	1
0.750	730	18	2	0	746	18	2
1.000	24	2	0	0	26	2	3
1.500	28	2	0	0	30	6	4
2.000	20	0	0	0	20	4	5
3.000	12	0	0	0	12	6	6
4.000	1	0	0	0	1	0	7
6.000	3	0	0	0	3	1	8
Total:	1,243	22	2	0	1,263	37	

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	377	21	1	0	0	26	425	1
0.750	640	49	4	1	3	49	746	2
1.000	0	17	2	2	1	4	26	3
1.500	0	16	3	2	1	8	30	4
2.000	0	7	5	3	0	5	20	5
3.000	0	1	4	2	0	5	12	6
4.000	0	0	0	1	0	0	1	7
6.000	0	0	1	0	0	2	3	8
Total:	1,017	111	20	11	5	99	1,263	

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	174	4	2		176	2
Total Fire Hydrants	174	4	2	0	176	
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:	175
Number of distribution system valves end of year:	425
Number of distribution valves operated during year:	70

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 635 - (Maintenance of Water Treatment Plant) The utility incurred additional repairs to softeners during 2002.

Account 650 (Maintenance of Dist Res and Standpipes) The utility repaired the safety climb devices in 2002.

Account 651 (Maintenance of Mains) The utility experienced additional main breaks during 2001. The maintenance cost for 2002 is comparable to an average year for the utility.

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

During 2002, the City Council unfroze the property tax equivalent.

Water Utility Plant in Service (Page W-08)

Accounts 311, 314, 316, and 332 - Well No. 4 was disconnected from the system and capped during 2002. The actual installation cost incurred during 1992 were retired from the above accounts.

Account 325 - Pumping equipment damaged in 2002 were rehabilitated using insurance proceeds and available utility resources.

Water Mains (Page W-15)

Water main additions were financed and contributed by customers during 2002.

Water Services (Page W-16)

Service additions were financed by utility customers during 2002.

Hydrants and Distribution System Valves (Page W-18)

The Utility operated 70 distribution valves during the year and intends to establish a program where distribution valves are operated at least once every two years.
