



3015 (02-09-04)

ANNUAL REPORT

OF

Name: BROOKLYN WATER UTILITYPrincipal Office: 102 NORTH RUTLAND AVENUE
BROOKLYN, WI 53521For 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: BROOKLYN WATER UTILITY
Utility Address: 102 NORTH RUTLAND AVENUE
BROOKLYN, WI 53521

When was utility organized? 1/1/1952
Report any change in name:
Effective Date:
Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: CAROL FRENCH
Title: VILLAGE CLERK

Office Address:
102 NORTH RUTLAND AVENUE
BROOKLYN, WI 53521

Telephone: (608) 455 - 4201
Fax Number: (608) 455 - 1385

E-mail Address:

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

Name: JODI DOBSON
Title: SENIOR ACCOUNTANT

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

Telephone: (608) 240 - 2469
Fax Number: (608) 249 - 8532

E-mail Address:

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

Name: MRS SUSAN MCCALLUM
Title: VILLAGE PRESIDENT

Office Address:
102 NORTH RUTLAND AVENUE
MADISON, WI 53521

Telephone: (608) 455 - 1842
Fax Number: (608) 455 - 1385

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:

Title:

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

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address:

Date of most recent audit report: 2/11/2003

Period covered by most recent audit: 2002

Names and titles of utility management including manager or superintendent:

Name: MR ROBERT ANDERSON

Title: PUBLIC WORKS DIRECTOR

Office Address:

102 NORTH RUTLAND AVENUE
MADISON, WI 53521

Telephone: (608) 455 - 1842

Fax Number: (608) 455 - 1385

E-mail Address:

Name of utility commission/committee: Village Board of Brooklyn

Names of members of utility commission/committee:

- MR TIM BELTER, BOARD MEMBER
- MR MARK EVERT, BOARD MEMBER
- MR DENNIS JOHNSON, BOARD MEMBER
- MR DEAN MARTINSON, BOARD MEMBER
- MS SUSAN MCCALLUM, VILLAGE BOARD PRESIDENT
- MR DEAN SWENSON, BOARD MEMBER
- MS NADINE WALSTEN, BOARD MEMBER

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)	195,309	182,008	1
Operating Expenses:			
Operation and Maintenance Expense (401)	72,109	67,022	2
Depreciation Expense (403)	24,095	20,874	3
Amortization Expense (404)	0	0	4
Taxes (408)	26,528	23,783	5
Total Operating Expenses	122,732	111,679	
Net Operating Income	72,577	70,329	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	72,577	70,329	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	12,367	5,042	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	12,367	5,042	
Total Income	84,944	75,371	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	84,944	75,371	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	44,360	0	13
Amortization of Debt Discount and Expense (428)	994	0	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	7,245	21,787	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	23,043	0	18
Total Interest Charges	29,556	21,787	
Net Income	55,388	53,584	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	192,694	139,110	19
Balance Transferred from Income (433)	55,388	53,584	20
Miscellaneous Credits to Surplus (434)	100	0	21
Miscellaneous Debits to Surplus--Debit (435)	509	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	247,673	192,694	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
 2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON INVESTMENTS	12,367	4
Total (Acct. 419):	12,367	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
ADJUSTMENT TO 2001 TOWER RENTAL INCOME	100	8
Total (Acct. 434):	100	
Miscellaneous Debits to Surplus (435):		
ADJUSTMENT TO 2001 OUTSIDE SERVICES	509	9
Total (Acct. 435)--Debit:	509	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					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	195,309	0	0	0	195,309	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	195,309	0	0	0	195,309	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,757,827	1,172,670	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	191,882	205,370	2
Net Utility Plant	1,565,945	967,300	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	402,881	0	7
Total Other Property and Investments	402,881	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	229,354	172,415	8
Temporary Cash Investments (132)	0	0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	12,100	9,981	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	21,993	14
Materials and Supplies (150)	990	990	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0	0	17
Total Current and Accrued Assets	242,444	205,379	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	38,766	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	38,766	0	
Total Assets and Other Debits	2,250,036	1,172,679	

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)	107,427	107,427	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	247,673	192,694	23
Total Proprietary Capital	355,100	300,121	
LONG-TERM DEBT			
Bonds (221)	1,205,000	0	24
Advances from Municipality (223)	60,531	365,241	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	1,265,531	365,241	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	42,332	2,313	28
Payables to Municipality (233)	0	28,985	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	11,733	5,378	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	54,065	36,676	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	575,340	470,641	38
Total Liabilities and Other Credits	2,250,036	1,172,679	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,215,212	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)	542,615				3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,757,827	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	191,882	0	0	0	9
Total Accumulated Provision	191,882	0	0	0	
Net Utility Plant	1,565,945	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	205,370				205,370	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	24,095				24,095	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	723				723	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	24,818	0	0	0	24,818	13
Debits during year						14
Book cost of plant retired	38,306				38,306	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	38,306	0	0	0	38,306	19
Balance End of Year	191,882	0	0	0	191,882	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):	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	990	990
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	<u>990</u>	<u>990</u>

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
2002 WATER REVENUE BONDS	994	428	38,766	1
Total			<u><u>38,766</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	107,427 1
Changes during year (explain):	2
Balance end of year	107,427

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)	
2002 WATER REVENUE BONDS	04/01/2002	05/01/2022	4.76%	1,205,000	1
Total Bonds (Account 221):				1,205,000	

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)	
Advances (223)					
96 GO	01/01/1996	01/01/2002	5.60%	0	1
99 ADVANCE FROM VILLAGE	08/10/1999	08/10/2009	4.89%	24,570	2
GO 96	01/01/1996	01/01/2006	5.10%	2,500	3
93 GO	01/01/1993	08/01/2003	4.65%	33,461	4
Total for Account 223				60,531	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	26,528	2
Charged electric department expense		3
Charged sewer department expense	360	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>26,888</u>	
Taxes paid during year:		
County, state and local taxes	24,427	6
Social Security taxes	2,142	7
PSC Remainder Assessment	319	8
Other (explain):		
NONE		9
Total payments and other debits	<u>26,888</u>	
Balance end of year	<u><u>0</u></u>	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
2002 WATER REVENUE BONDS	0	44,360	34,392	9,968	1
Subtotal	0	44,360	34,392	9,968	
Advances from Municipality (223)					
93 GO	584	1,495	785	1,294	2
96 GO	4,189	4,326	8,515	0	3
96 ADVANCE	0	185	185	0	4
99 ADVANCE	605	1,239	1,373	471	5
Subtotal	5,378	7,245	10,858	1,765	
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	5,378	51,605	45,250	11,733	

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	470,641	0	0	0	0	470,641	1
Add credits during year:							
For Services	104,699					104,699	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	575,340	0	0	0	0	575,340	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
CONSTRUCTION FUND	402,881	3
Total (Acct. 125):	402,881	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	12,100	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	12,100	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
NONE		12
Total (Acct. 145):	0	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)
<hr/>	
Payables to Municipality (233):	
NONE	16
Total (Acct. 233):	0
<hr/>	
Other Deferred Credits (253):	
NONE	17
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	1,193,941	0	0	0	1,193,941	1
Materials and Supplies	990	0	0	0	990	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	198,626	0	0	0	198,626	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	522,990	0	0	0	522,990	6
Other (specify):					0	7
Average Net Rate Base	473,315	0	0	0	473,315	
Net Operating Income	72,577	0	0	0	72,577	8
Net Operating Income as a percent of Average Net Rate Base	15.33%	N/A	N/A	N/A	15.33%	

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	107,427	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	220,183	3
Other (Specify):		4
Total Average Proprietary Capital	327,610	
Net Income		
Net Income	55,388	5
Percent Return on Proprietary Capital	16.91%	

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.

New 2002 Water Revenue Bonds

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Net Utility Plant (Page F-06)

The amount reported on line 3 is actually Completed Construction Not Classified (107) related to the Hwy 92 project.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

January 12, 2004

Ms. Carol French, Village Clerk
Brooklyn Water Utility
102 North Rutland Avenue
Brooklyn, WI 53521

2002 Analytical Review DWCCA-0770-ELE

Dear Ms. French:

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

On Page W-7, the amount reported for Utility Plant Jan. 1 does not agree with the amount reported for plant on Page F-6 of the prior year report. The difference is immaterial, but please use the correct amount in the future.

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

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

Sincerely,

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

ELE: w:\compl\Analytical Reviews\2002 analytical review letters\0770
Brooklyn.doc

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

FINANCIAL SECTION FOOTNOTES

ACCOUNTANTS' COMPILATION REPORT

Brooklyn Water Utility
Brooklyn, Wisconsin

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

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

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

VIRCHOW, KRAUSE & COMPANY, LLP

Madison, Wisconsin
February 11, 2003

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	177,637	1
Total Sales of Water	177,637	
Other Operating Revenues		
Forfeited Discounts (470)	627	2
Other Water Revenues (474)	17,045	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	17,672	
Total Operating Revenues	195,309	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	34,838	5
General Operating Expenses (680-690)	37,271	6
Total Operation and Maintenance Expenses	72,109	
Other Operating Expenses		
Depreciation Expense (403)	24,095	7
Amortization Expense (404)		8
Taxes (408)	26,528	9
Total Other Operating Expenses	50,623	
Total Operating Expenses	122,732	
NET OPERATING INCOME	72,577	

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	5	75	351	2
Industrial				3
Total Unmetered Sales to General Customers (460)	5	75	351	
Metered Sales to General Customers (461)				
Residential	376	18,868	95,391	4
Commercial	19	1,082	4,945	5
Industrial	1	1	86	6
Total Metered Sales to General Customers (461)	396	19,951	100,422	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		73,673	8
Other Sales to Public Authorities (464)	7	596	3,191	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	409	20,622	177,637	

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)	73,673	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)	73,673	
Forfeited Discounts (470):		
Customer late payment charges	627	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	627	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,094	7
Other (specify): RENTS FROM LEASE OF WATER PROPERTY	15,951	8
Total Other Water Revenues (474)	17,045	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	23,286	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	5,179	3
Chemicals (630)	2,839	4
Supplies and Expenses (640)	2,039	5
Repairs of Water Plant (650)	1,495	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	34,838	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	4,989	8
Office Supplies and Expenses (681)	1,943	9
Outside Services Employed (682)	16,154	10
Insurance Expense (684)	1,278	11
Employees Pensions and Benefits (686)	10,747	12
Regulatory Commission Expenses (688)	1,108	13
Miscellaneous General Expenses (689)	1,052	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	37,271	
 Total Operation and Maintenance Expenses	72,109	

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		24,427	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		360	2
Net property tax equivalent		24,067	
Social Security		2,142	3
PSC Remainder Assessment		319	4
Other (specify): NONE			5
Total tax expense		<u>26,528</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			Green				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.240184				3
County tax rate	mills		6.795789				4
Local tax rate	mills		9.190717				5
School tax rate	mills		15.433387				6
Voc. school tax rate	mills		1.678589				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		33.338666				10
Less: state credit	mills		2.034926				11
Net tax rate	mills		31.303740				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.190717				14
Combined School Tax Rate	mills		17.111976				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		26.302693				17
Total Tax Rate	mills		33.338666				18
Ratio of Local and School Tax to Total	dec.		0.788955				19
Total tax net of state credit	mills		31.303740				20
Net Local and School Tax Rate	mills		24.697229				21
Utility Plant, Jan. 1	\$	1,186,811	1,186,811				22
Materials & Supplies	\$	990	990				23
Subtotal	\$	1,187,801	1,187,801				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,187,801	1,187,801				26
Assessment Ratio	dec.		0.832693				27
Assessed Value	\$	989,074	989,074				28
Net Local & School Rate	mills		24.697229				29
Tax Equiv. Computed for Current Year	\$	24,427	24,427				30
Tax Equivalent per 1994 PSC Report	\$	12,964					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	24,427					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	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)	15,259		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)	89,205		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	104,464	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	114,458		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	44,248		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	1,410		20
Total Pumping Plant	160,116	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	3,072		23
Total Water Treatment Plant	3,072	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	18,173		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)			15,259	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)			89,205	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	104,464	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			114,458	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			44,248	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			1,410	20
Total Pumping Plant	0	0	160,116	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			3,072	23
Total Water Treatment Plant	0	0	3,072	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			18,173	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	384,681		26
Transmission and Distribution Mains (343)	333,192	50,850	27
Fire Mains (344)	0		28
Services (345)	78,530	19,950	29
Meters (346)	35,057	2,419	30
Hydrants (348)	44,420	7,629	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	894,053	80,848	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	6,173		36
Transportation Equipment (373)	4,792		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	0		39
Total General Plant	10,965	0	
Total utility plant in service directly assignable	1,172,670	80,848	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,172,670	80,848	

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)			384,681 26
Transmission and Distribution Mains (343)	30,696		353,346 27
Fire Mains (344)			0 28
Services (345)	3,420		95,060 29
Meters (346)	190		37,286 30
Hydrants (348)	4,000		48,049 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	38,306	0	936,595
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			6,173 36
Transportation Equipment (373)			4,792 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	10,965
Total utility plant in service directly assignable	38,306	0	1,215,212
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	38,306	0	1,215,212

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			1,737	1,737	1
February			1,506	1,506	2
March			1,786	1,786	3
April			1,815	1,815	4
May			1,924	1,924	5
June			2,520	2,520	6
July			2,986	2,986	7
August			2,339	2,339	8
September			2,091	2,091	9
October			1,848	1,848	10
November			2,000	2,000	11
December			1,824	1,824	12
Total annual pumpage	0	0	24,376	24,376	
Less: Water sold				20,622	13
Volume pumped but not sold				3,754	14
Volume sold as a percent of volume pumped				85%	15
Volume used for water production, water quality and system maintenance				1,300	16
Volume related to equipment/system malfunction				200	17
Non-utility volume NOT included in water sales				90	18
Total volume not sold but accounted for				1,590	19
Volume pumped but unaccounted for				2,164	20
Percent of water lost				9%	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.)				256	23
Date of maximum: 7/19/2002					24
Cause of maximum:					25
Flush new construction.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				0	26
Date of minimum: 12/31/2002					27
Total KWH used for pumping for the year				82,900	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)	
205 RAILROAD	1	616	6	20,000	Yes	1
235 HOTEL STREET	2	640	6	36,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	1	2	STANDBY WELL # 1	1
Location	205 RAILROAD	235 HOTEL STREET	205 RAILROAD	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	FAIRBANKS	CONTINENTAL	5
Year Installed	1949	1987	1949	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	270	470	270	8
Pump Motor or Standby Engine Mfr	US ELECTRIC	NEWMAN	CONTINENTAL	9
Year Installed	1949	1987	1949	10
Type	ELECTRIC	ELECTRIC	NATURAL GAS	11
Horsepower	30	50	60	12

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

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		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1996		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	133		6
Total capacity in gallons (actual)	200,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.8000		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	Y		14

WATER MAINS

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

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	6.000	22,609	697	5,116	0	18,190
M	D	8.000	60	0	0	0	60
M	D	10.000	5,206	7,926	0	0	13,132
Total Within Municipality			27,875	8,623	5,116	0	31,382
Total Utility			27,875	8,623	5,116	0	31,382

1
2
3

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	308	0	57	0	251		1
M	1.000	70	89	0	0	159		2
M	1.500	6	9	0	0	15		3
M	2.000		1			1		4
M	3.000	1	0	0	0	1		5
M	4.000		1			1		6
Total Utility		385	100	57	0	428	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	396	35	11	0	420	47	1
1.000	1	0	0	0	1	0	2
1.500	4	0	0	0	4	0	3
3.000	1	0	0	0	1	0	4
Total:	402	35	11	0	426	47	

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	387	18	1	4	0	10	420	1
1.000	0	0	0	0	0	1	1	2
1.500	0	1	0	2	0	1	4	3
3.000	0	0	0	1	0	0	1	4
Total:	387	19	1	7	0	12	426	

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	52	14	8		58	2
Total Fire Hydrants	52	14	8	0	58	
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:	58
Number of distribution system valves end of year:	125
Number of distribution valves operated during year:	125

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 650 - The utility had unusual maintenance in 2001. There were no major maintenance projects in 2002 as the large construction project was ongoing.

Water Mains (Page W-15)

Mains added were financed by developers and the utility through borrowed funds. The utility project is in CCNC at 12/31/02 due to final costs not being available.

Water Services (Page W-16)

Services added were financed by developers and the utility through borrowed funds. The utility project is in CWIP at 12/31/02 due to final costs not being available.
