



3015 (02-09-04)

ANNUAL REPORT

OF

Name: ADAMS MUNICIPAL WATER & SEWER UTILITY

Principal Office: 101 N. MAIN STREET
P.O. BOX 1009
ADAMS, WI 53910-1009

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: ADAMS MUNICIPAL WATER & SEWER UTILITY

Utility Address: 101 N. MAIN STREET
P.O. BOX 1009
ADAMS, WI 53910-1009

When was utility organized? 12/1/1935

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS LINDA L RITCHIE

Title: CLERK-TREASURER

Office Address:

101 N. MAIN STREET
P.O. BOX 1009
ADAMS, WI 53910-1009

Telephone: (608) 339 - 6516

Fax Number: (608) 339 - 8170

E-mail Address:

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

Name: TIM HERLITZKA

Title: MANAGER

Office Address: VIRCHOW, KRAUSE & CO, LLP

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

Telephone: (608) 240 - 6622

Fax Number: (608) 249 - 8532

E-mail Address: therlitzka@virchowkrause.com

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

Name: KENNETH ROMELL

Title: MAYOR

Office Address:

101 N. MAIN STREET
P.O. BOX 1009
ADAMS, WI 53910-1009

Telephone: (608) 339 - 3913

Fax Number: (608) 339 - 8040

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

Telephone: (608) 240 - 6622

Fax Number: (608) 249 - 8532

E-mail Address: therlitzka@virchowkruase.com

Date of most recent audit report: 2/17/2003

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

Names and titles of utility management including manager or superintendent:

Name: MR. DAVID MEAD

Title: STREET SUPERINTENDENT

Office Address:

101 N. MAIN STREET
P.O. BOX 1009
ADAMS, WI 53910-1009

Telephone: (608) 339 - 3913

Fax Number: (608) 339 - 8040

E-mail Address:

Name of utility commission/committee: City of Adams Public Works Committee

Names of members of utility commission/committee:

- BOB EGGBRECHT
- MARCELLA HARDIN
- WILBUR JENSEN
- WARREN LAQUEE
- KENNETH ROMELL
- GREGORY THUMS
- DONALD WILLIAMS

Is sewer service rendered by the utility? YES

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? YES

Date of Ordinance: 9/8/1968

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)	320,739	301,261	1
Operating Expenses:			
Operation and Maintenance Expense (401)	265,128	162,644	2
Depreciation Expense (403)	62,100	53,873	3
Amortization Expense (404)	0	0	4
Taxes (408)	56,505	46,665	5
Total Operating Expenses	383,733	263,182	
Net Operating Income	(62,994)	38,079	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(62,994)	38,079	
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)	14,275	41,830	9
Miscellaneous Nonoperating Income (421)	33,705	46,367	10
Total Other Income	47,980	88,197	
Total Income	(15,014)	126,276	
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	(15,014)	126,276	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	95,778	91,500	13
Amortization of Debt Discount and Expense (428)	970	1,031	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	2,057	2,717	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)		3,600	18
Total Interest Charges	98,805	91,648	
Net Income	(113,819)	34,628	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,204,059	1,132,316	19
Balance Transferred from Income (433)	(113,819)	34,628	20
Miscellaneous Credits to Surplus (434)	175,632	37,115	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	1,265,872	1,204,059	

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):		
INVESTMENT INCOME	14,275	4
Total (Acct. 419):	14,275	
Miscellaneous Nonoperating Income (421):		
SEWER GRANT AMORTIZATION	7,380	5
NON-REGULATED SEWER INCOME	26,325	6
Total (Acct. 421):	33,705	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
TAX EQUIVALENT WAIVED	42,488	9
WATER TOWER PAINTING FINANCED BY TIF	133,144	10
Total (Acct. 434):	175,632	
Miscellaneous Debits to Surplus (435):		
NONE		11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		13
Total (Acct. 439)--Debit:	0	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	320,739	0	0	0	320,739	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	320,739	0	0	0	320,739	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	3,341,506	3,256,362	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	540,855	477,330	2
Net Utility Plant	2,800,651	2,779,032	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	4,816,368	4,655,539	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	704,457	570,855	4
Net Nonutility Property	4,111,911	4,084,684	
Investment in Municipality (123)	0	153,412	5
Other Investments (124)	15,396	104,307	6
Special Funds (125)	553,478	585,668	7
Total Other Property and Investments	4,680,785	4,928,071	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	206,067	34,094	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	92,358	68,807	11
Other Accounts Receivable (143)	151,393	112,788	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	10,367	263,861	14
Materials and Supplies (150)	15,787	17,176	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	900	1,021	17
Total Current and Accrued Assets	476,872	497,747	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	15,440	16,410	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	15,440	16,410	
Total Assets and Other Debits	7,973,748	8,221,260	

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)	1,147,025	1,031,918	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,265,872	1,204,059	23
Total Proprietary Capital	2,412,897	2,235,977	
LONG-TERM DEBT			
Bonds (221)	2,652,900	2,775,923	24
Advances from Municipality (223)	34,271	48,159	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	2,687,171	2,824,082	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	5,067	73,219	28
Payables to Municipality (233)	0	264,941	29
Customer Deposits (235)			30
Taxes Accrued (236)	52,743	42,488	31
Interest Accrued (237)	18,400	18,970	32
Other Current and Accrued Liabilities (238)	17,824	9,088	33
Total Current and Accrued Liabilities	94,034	408,706	
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)	2,779,646	2,752,495	38
Total Liabilities and Other Credits	7,973,748	8,221,260	

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)	3,341,506	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	3,341,506	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	540,855	0	0	0	9
Total Accumulated Provision	540,855	0	0	0	
Net Utility Plant	2,800,651	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	477,330				477,330	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	62,100				62,100	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	3,102				3,102	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	65,202	0	0	0	65,202	13
Debits during year						14
Book cost of plant retired	1,677				1,677	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	1,677	0	0	0	1,677	19
Balance End of Year	540,855	0	0	0	540,855	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	4,654,892	160,829	0	4,815,721	1
Other (specify):					
Land for future use	647			647	2
Construction work in progress	0			0	3
Total Nonutility Property (121)	4,655,539	160,829	0	4,816,368	
Less accum. prov. depr. & amort. (122)	570,855	133,602		704,457	4
 Net Nonutility Property	 4,084,684	 27,227	 0	 4,111,911	

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					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	13,555	14,334
Sewer utility	2,232	2,842
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	15,787	17,176

**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)				
1993 Mortgage Revenue Bonds	970	428	15,440	1
Total			15,440	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	1,031,918	1
Changes during year (explain):		
CAPITAL PAID IN FOR SLUDGE DEWATERING BUILDING	159,937	2
AMOUNT REFUNDED TO CITY OF ADAMS	(44,830)	3
Balance end of year	<u>1,147,025</u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1971 Water & Sewer Revenue Bonds	04/01/1971	04/01/2010	5.00%	63,000	1
1993 Water & Sewer Revenue Bonds	09/01/1993	04/01/2013	5.00%	560,000	2
Clean Water Fund Loan	10/22/1997	05/01/2017	3.00%	326,312	3
2000 CLEAN WATER FUND LOAN	08/23/2000	05/01/2020	2.97%	1,703,588	4
Total Bonds (Account 221):				2,652,900	

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)					
1997 Advance from TIF	12/31/1997	12/01/2006	5.00%	34,271	1
1993 G.O. Debt	09/21/1993	12/01/2002	4.00%	0	2
Total for Account 223				34,271	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	42,488	1
Accruals:		
Charged water department expense	56,505	2
Charged electric department expense		3
Charged sewer department expense	880	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>57,385</u>	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	4,357	7
PSC Remainder Assessment	285	8
Other (explain):		
Tax equivalent waived	42,488	9
Total payments and other debits	<u>47,130</u>	
Balance end of year	<u><u>52,743</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)					
1971 REVENUE BONDS - 5%	820	3,015	3,135	700	1
1993 REVENUE BONDS - 5%	8,146	31,282	31,728	7,700	2
1997 CLEAN WATER FUND - 3%	1,720	9,945	10,065	1,600	3
2000 CLEAN WATER FUND 2.97%	8,284	51,536	51,420	8,400	4
Subtotal	18,970	95,778	96,348	18,400	
Advances from Municipality (223)					
1993 G O DEBT - 4%	0	400	400	0	5
1997 ADVANCE FROM TIF - 5%	0	1,657	1,657	0	6
Subtotal	0	2,057	2,057	0	
Other long-Term Debt (224)					
NONE	0			0	7
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	8
Subtotal	0	0	0	0	
Total	18,970	97,835	98,405	18,400	

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	1,212,000	0	0	1,540,495	0	2,752,495	1
Add credits during year:							
For Services	1,000					1,000	2
For Mains						0	3
Other (specify):							
METER VAULT	10,000					10,000	4
8" COMBO METER	8,789					8,789	5
SPECIAL ASSESSMENTS	8,486			6,256		14,742	6
Deduct charges (specify):							
AMORTIZATION OF CONSTRUCTION GRANTS				7,380		7,380	7
Balance End of Year	1,240,275	0	0	1,539,371	0	2,779,646	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	698,185			766,475		1,464,660	8

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	15,396	2
Total (Acct. 124):	15,396	
Special Funds (125):		
REDEMPTION	128,059	3
RESERVE	86,476	4
DEPRECIATION	85,159	5
CONSTRUCTION	27,636	6
REPLACEMENT	226,148	7
Total (Acct. 125):	553,478	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	92,358	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	92,358	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	151,393	13
Merchandising, jobbing and contract work		14
Other (specify):		
NONE		15
Total (Acct. 143):	151,393	
Receivables from Municipality (145):		
NONE		16
SPECIAL ASSESSMENTS ON TAX ROLL	10,367	17
Total (Acct. 145):	10,367	
Prepayments (165):		
NONE		18
Total (Acct. 165):	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)
Extraordinary Property Losses (182):	
NONE	19
Total (Acct. 182):	0
Other Deferred Debits (183):	
NONE	20
Total (Acct. 183):	0
Payables to Municipality (233):	
NONE	21
Total (Acct. 233):	0
Other Deferred Credits (253):	
NONE	22
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	3,298,934	0	0	0	3,298,934	1
Materials and Supplies	13,944	0	0	0	13,944	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	509,092	0	0	0	509,092	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,226,137	0	0	0	1,226,137	6
Other (specify):						
NONE					0	7
Average Net Rate Base	1,577,649	0	0	0	1,577,649	
Net Operating Income	(62,994)	0	0	0	(62,994)	8
Net Operating Income as a percent of Average Net Rate Base						
	-3.99%	N/A	N/A	N/A	-3.99%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
 2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	1,089,471	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,234,965	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	2,324,436	
Net Income		
Net Income	(113,819)	5
Percent Return on Proprietary Capital	-4.90%	

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.

The utility's water revenues are expected to increase approximately 35% in 2002 due to a rate increase made effective November 2, 2002.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

In 2002, the utility received commission approval to defer water tower painting costs and amortize these amounts to expense over a seven-year period. The utility has elected instead to record these amounts as an expense in 2002.

FINANCIAL SECTION FOOTNOTES

Capital Paid in by Municipality (Acct. 200) (Page F-12)

The adjustment for Hazel Street Project costs were for items considered capital paid in by the municipality in 2001, which were paid for by the utility in 2002.

Signature Page (Page ii)

ACCOUNTANTS' COMPILATION REPORT

Adams Municipal Water & Sewer Utility
Adams, 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 Adams Municipal Water & Sewer Utility, an enterprise fund of the City of Adams 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 17, 2002

Identification and Ownership - Contacts (Page iv)

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WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	310,279	1
Total Sales of Water	310,279	
Other Operating Revenues		
Forfeited Discounts (470)	1,200	2
Other Water Revenues (474)	9,260	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	10,460	
Total Operating Revenues	320,739	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	199,636	5
General Operating Expenses (680-690)	65,492	6
Total Operation and Maintenance Expenses	265,128	
Other Operating Expenses		
Depreciation Expense (403)	62,100	7
Amortization Expense (404)		8
Taxes (408)	56,505	9
Total Other Operating Expenses	118,605	
Total Operating Expenses	383,733	
NET OPERATING INCOME	(62,994)	

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	4	256	0	2
Industrial				3
Total Unmetered Sales to General Customers (460)	4	256	0	
Metered Sales to General Customers (461)				
Residential	574	27,428	106,852	4
Commercial	124	15,749	43,891	5
Industrial	2	5,525	8,561	6
Total Metered Sales to General Customers (461)	700	48,702	159,304	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	2		89,974	8
Other Sales to Public Authorities (464)	7	2,639	6,919	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)	1	40,160	54,082	11
Interdepartmental Sales (467)				12
Total Sales of Water	714	91,757	310,279	

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)	
Village of Friendship	Village limits	40,160	54,082	1
Total		40,160	54,082	

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)	89,974	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)	89,974	
Forfeited Discounts (470):		
Customer late payment charges	1,200	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	1,200	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	3,192	7
Other (specify): EXTRA METERS, RECONNECTION FEES, METER REPAIRS	6,068	8
Total Other Water Revenues (474)	9,260	
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)	35,909	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	12,221	3
Chemicals (630)	1,154	4
Supplies and Expenses (640)	4,867	5
Repairs of Water Plant (650)	144,856	6
Transportation Expenses (660)	629	7
Total Plant Operation and Maintenance Expenses	199,636	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	22,560	8
Office Supplies and Expenses (681)	7,730	9
Outside Services Employed (682)	10,138	10
Insurance Expense (684)		11
Employees Pensions and Benefits (686)	16,968	12
Regulatory Commission Expenses (688)	7,536	13
Miscellaneous General Expenses (689)	560	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	65,492	
Total Operation and Maintenance Expenses	265,128	

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		52,743	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		880	2
Net property tax equivalent		51,863	
Social Security		4,357	3
PSC Remainder Assessment		285	4
Other (specify): NONE			5
Total tax expense		<u>56,505</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			Adams				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.226658				3
County tax rate	mills		8.998815				4
Local tax rate	mills		7.322299				5
School tax rate	mills		9.905469				6
Voc. school tax rate	mills		1.857689				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		28.310930				10
Less: state credit	mills		1.201765				11
Net tax rate	mills		27.109165				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.322299				14
Combined School Tax Rate	mills		11.763158				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.085457				17
Total Tax Rate	mills		28.310930				18
Ratio of Local and School Tax to Total	dec.		0.674137				19
Total tax net of state credit	mills		27.109165				20
Net Local and School Tax Rate	mills		18.275302				21
Utility Plant, Jan. 1	\$	3,256,362	3,256,362				22
Materials & Supplies	\$	14,334	14,334				23
Subtotal	\$	3,270,696	3,270,696				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	3,270,696	3,270,696				26
Assessment Ratio	dec.		0.882389				27
Assessed Value	\$	2,886,026	2,886,026				28
Net Local & School Rate	mills		18.275302				29
Tax Equiv. Computed for Current Year	\$	52,743	52,743				30
Tax Equivalent per 1994 PSC Report	\$	30,732					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	52,743					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)	3,172		4
Structures and Improvements (311)	5,815		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	151,305		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	160,292	0	
PUMPING PLANT			
Land and Land Rights (320)	5,433		12
Structures and Improvements (321)	235,830		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	97,719		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	9,498		20
Total Pumping Plant	348,480	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	13,821		23
Total Water Treatment Plant	13,821	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	9,954		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)			3,172 4
Structures and Improvements (311)			5,815 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			151,305 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	160,292
PUMPING PLANT			
Land and Land Rights (320)			5,433 12
Structures and Improvements (321)			235,830 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			97,719 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			9,498 20
Total Pumping Plant	0	0	348,480
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			13,821 23
Total Water Treatment Plant	0	0	13,821
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			9,954 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)	843,339	54,489	26
Transmission and Distribution Mains (343)	1,239,600	864	27
Fire Mains (344)	0		28
Services (345)	263,302	1,335	29
Meters (346)	109,168	29,994	30
Hydrants (348)	174,945	139	31
Other Transmission and Distribution Plant (349)	514		32
Total Transmission and Distribution Plant	2,640,822	86,821	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	2,000		34
Office Furniture and Equipment (372)	174		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	15,723		37
Other General Equipment (379)	75,050		38
Other Tangible Property (390)	0		39
Total General Plant	92,947	0	
Total utility plant in service directly assignable	3,256,362	86,821	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	3,256,362	86,821	

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)			897,828 26
Transmission and Distribution Mains (343)			1,240,464 27
Fire Mains (344)			0 28
Services (345)			264,637 29
Meters (346)	1,677		137,485 30
Hydrants (348)			175,084 31
Other Transmission and Distribution Plant (349)			514 32
Total Transmission and Distribution Plant	1,677	0	2,725,966
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			2,000 34
Office Furniture and Equipment (372)			174 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			15,723 37
Other General Equipment (379)			75,050 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	92,947
Total utility plant in service directly assignable	1,677	0	3,341,506
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	1,677	0	3,341,506

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 Gallons (000's)	Surface Water Gallons (000's)	Ground Water Gallons (000's)	Total Gallons All Methods (000's)	
(a)	(b)	(c)	(d)	(e)	
January			8,885	8,885	1
February			8,196	8,196	2
March			8,927	8,927	3
April			8,759	8,759	4
May			9,695	9,695	5
June			9,790	9,790	6
July			11,804	11,804	7
August			10,070	10,070	8
September			9,811	9,811	9
October			9,167	9,167	10
November			8,601	8,601	11
December			9,428	9,428	12
Total annual pumpage	0	0	113,133	113,133	
Less: Water sold				91,757	13
Volume pumped but not sold				21,376	14
Volume sold as a percent of volume pumped				81%	15
Volume used for water production, water quality and system maintenance				369	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				369	19
Volume pumped but unaccounted for				21,007	20
Percent of water lost				19%	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.)				547	23
Date of maximum: 7/15/2002					24
Cause of maximum:					25
Hot and dry weather conditions					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				141	26
Date of minimum: 12/25/2002					27
Total KWH used for pumping for the year				119,027	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)	
260 NORTH GRANT	#1	274	12	72,904	Yes	1
300 NORTH GRANT	#2	240	12	66,321	Yes	2
210 NORTH COLLEGE	#4	125	16	216,737	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 #3 (WELL #1)	BOOSTER #4 (WELL #1)	WELL #1	1
Location	260 NORTH GRANT	260 NORTH GRANT	260 NORTH GRANT	2
Purpose	B	B	P	3
Destination	D	D	R	4
Pump Manufacturer	FAIRBANKS-MORSE	FAIRBANKS-MORSE	LAYNE	5
Year Installed	1935	1975	1935	6
Type	OTHER	OTHER	VERTICAL TURBINE	7
Actual Capacity (gpm)	425	425	300	8
Pump Motor or Standby Engine Mfr	FAIRBANK MORSE	UNKNOWN	U S ELECTRIC	9 10
Year Installed	1935	1975	1935	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	30	30	30	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #2LL #3-ABANDONED 12/24/97		WELL #4	14
Location	300 NORTH GRANT	300 NORTH GRANT	210 NORTH COLLEGE	15
Purpose	P	P	P	16
Destination	D	R	D	17
Pump Manufacturer	FAIRBANKS-MORSE	LAYNE	AMERICAN	18
Year Installed	1990	1972	1995	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	510	750	830	21
Pump Motor or Standby Engine Mfr	U S ELECTRIC	WESTINGHOUSE	U S ELECTRIC	22 23
Year Installed	1990	1972	1996	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	40	30	75	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	EAST SIDE	WEST SIDE	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	2001	1972	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	143	140	6
Total capacity in gallons (actual)	400,000	75,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	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.)	0.0000	1.0000	12
Is a corrosion control chemical used (yes, no)?	N	N	13
Is water fluoridated (yes, no)?	Y	Y	14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
A	D	4.000	749	0	0	0	749	1
A	D	6.000	9,075	0	0	0	9,075	2
M	D	6.000	22,329	0	0	0	22,329	3
A	T	8.000	60	0	0	0	60	4
M	D	8.000	22,060	0	0	0	22,060	5
M	S	8.000	217	0	0	0	217	6
M	T	8.000	125	0	0	0	125	7
M	D	10.000	15,093	0	0	0	15,093	8
A	D	12.000	4,835	0	0	0	4,835	9
A	T	12.000	165	0	0	0	165	10
M	D	12.000	1,805	0	0	0	1,805	11
M	S	12.000	170	0	0	0	170	12
M	T	12.000	54	0	0	0	54	13
Total Within Municipality			76,737	0	0	0	76,737	
Total Utility			76,737	0	0	0	76,737	

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	403	0	0	0	403		1
M	1.000	275	1	0	0	276		2
M	1.250	1	0	0	0	1		3
M	1.500	6	0	0	0	6		4
M	2.000	14	0	0	0	14		5
M	3.000	1	0	0	0	1		6
M	4.000	10	0	0	0	10		7
M	6.000	2	0	0	0	2		8
M	8.000	2	0	0	0	2		9
Total Utility		714	1	0	0	715	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	104	0	0	(24)	80	34	1
0.750	643	84	24	24	727	104	2
1.000	28	3	0	0	31	6	3
1.500	6	0	0	0	6	0	4
2.000	16	0	0	0	16	4	5
3.000	3	0	0	0	3	2	6
4.000	2	0	0	0	2	2	7
6.000	5	2	2	0	5	3	8
8.000	0	1	0	0	1	1	9
12.000	1	0	0	0	1	1	10
Total:	808	90	26	0	872	157	

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	63	11	0	0	1	5	80	1
0.750	572	71	0	0	0	84	727	2
1.000	0	23	0	3	0	5	31	3
1.500	0	6	0	0	0	0	6	4
2.000	0	11	0	4	0	1	16	5
3.000	0	1	0	0	2	0	3	6
4.000	0	0	1	1	0	0	2	7
6.000	0	0	0	0	4	1	5	8
8.000	0	0	0	0	1	0	1	9
12.000	0	0	0	0	1	0	1	10
Total:	635	123	1	8	9	96	872	

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	126				126	2
Total Fire Hydrants	126	0	0	0	126	
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:	126
Number of distribution system valves end of year:	192
Number of distribution valves operated during year:	100

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 650 - Increase is due to the painting of the west side water tower.
Account 681 - Decrease is due to fewer supplies needed in 2002.
Account 682 - Increase is due to higher consulting fees.
Account 688 - Increase is for the costs of a water rate study in 2002.

Water Utility Plant in Service (Page W-08)

Account 346 - Meter additions include \$10,000 for a meter vault and \$8,785 for an 8" combo meter.

Account 348 - Hydrant additions are an allocation of add-on engineering costs for the Hazel Street project.

Account 342 - Additions are additional engineering and construction costs for 2001 water tower construction.

Account 342 - Addition is due to add-on costs from 2001 project.

Account 343 - Main additions are an allocation of add-on engineering costs for the 2001 Hazel Street project.

Water Mains (Page W-15)

Additions financed by the utility and are add-on costs to 2001 projects.

Water Services (Page W-16)

Additions were financed by customers.

Meters (Page W-17)

Meter additions were financed by the utility and customers.

Hydrants and Distribution System Valves (Page W-18)

Additions financed by the utility and are add-on costs to 2001 projects.

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sewage Operating Revenues		
Sewage Operating Revenues (621-626)	401,714	1
Total Sewage Operating Revenues	401,714	
Other Operating Revenues		
Forfeited Discounts (631)	2,233	2
Servicing of Customers Lateral (632)	0	3
Sale of Fertilizer (633)	0	4
Rent from Sewerage Properties (634)	0	5
Miscellaneous Operating Revenues (635)	0	6
Amortization of Construction Grants (636)	0	7
Total Other Operating Revenues	2,233	
Total Operating Revenues	403,947	
Operation and Maintenance Expenses		
Operation Expenses (820-829)	156,678	8
Maintenance Expenses (831-834)	0	9
Customer Accounting & Collection Expenses (840-843)	0	10
Administrative and General Expenses (850-857)	75,264	11
Total Operation and Maintenance Expenses	231,942	
Other Operating Expenses		
Depreciation Expense (403)	136,704	12
Amortization Expense (404)	0	13
Taxes (408)	8,976	14
Total Other Operating Expenses	145,680	
Total Operating Expenses	377,622	
NET OPERATING INCOME	26,325	

SEWAGE OPERATING REVENUES

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
Operating Revenues				
Sewage Operating Revenues				
Flat Rate Service to General Customers (621)				
Residential Revenues	2	20	282	1
Commercial Revenues	2	2,018	8,908	2
Industrial Revenues				3
Revenues from Public Authorities				4
Total Flat Rate Service to General Customers (621)	4	2,038	9,190	
Measured Service to General Customers (622)				
Residential Revenues	573	26,161	163,661	5
Commercial Revenues	116	15,668	75,198	6
Industrial Revenues	2	3,495	27,687	7
Revenues from Public Authorities	7	2,639	12,683	8
Total Measured Service to General Customers (622)	698	47,963	279,229	
Service to Public Authorities (623)				9
Service to Other Systems (624)	1	12,826	113,295	10
Other Sewerage Service (625)				11
Interdepartmental Service (626)				12
Total Sewage Operating Revenues	703	62,827	401,714	

HIGH STRENGTH CONTRIBUTORS

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
CASTLE ROCK CONTAINER CO.	3,470	1,816	1,667	8 1

OTHER OPERATING REVENUES (SEWER)

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 \$2,000 and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Customers Forfeited Discounts (631):		
Customer late payment charges	2,233	1
Other (specify):		
NONE		2
Total Customers Forfeited Discounts (631)	2,233	
Servicing of Customers Laterals (632):		
NONE		3
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		
NONE		4
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
NONE		5
Total Rent from Sewerage Property (634)	0	
Miscellaneous Operating Revenues (635):		
NONE		6
Total Miscellaneous Operating Revenues (635)	0	
Amortization of Construction Grants (636):		
NONE		7
Total Amortization of Construction Grants (636)	0	

SEWER 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)	
OPERATION EXPENSES		
Supervision and Labor (820)	69,414	1
Power and Fuel for Pumping (821)	25,970	2
Power and Fuel for Aeration Equipment (822)		3
Chlorine (823)		4
Phosphorous Removal Chemicals (824)		5
Sludge Conditioning Chemicals (825)		6
Other Chemicals for Sewage Treatment (826)	7,946	7
Other Operating Supplies and Expenses (827)	51,483	8
Transportation Expenses (828)	1,865	9
Rents (829)		10
Total Operation Expenses	156,678	
MAINTENANCE EXPENSES		
Maintenance of Sewage Collection System (831)		11
Maintenance of Collection System Pumping Equipment (832)		12
Maintenance of Treatment and Disposal Plant Equipment (833)		13
Maintenance of General Plant Structures and Equipment (834)		14
Total Maintenance Expenses	0	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES		
Billing, Collecting and Accounting (840)		15
Flat Rate Inspections (841)		16
Meter Reading (842)		17
Uncollectible Accounts (843)	0	18
Total Customer Accounting & Collection Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (850)	22,539	19
Office Supplies and Expenses (851)	12,737	20
Outside Services Employed (852)	11,052	21
Insurance Expense (853)		22
Employees Pensions and Benefits (854)	20,782	23

SEWER 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)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Regulatory Commission Expenses (855)		24
Miscellaneous General Expenses (856)	8,154	25
Rents (857)		26
Total Administrative and General Expenses	75,264	
 Total Operation and Maintenance Expenses	231,942	

TAXES (ACCT. 408 - SEWER)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Social Security		8,096	1
Local and School Tax Equivalent on Meters Charged by Water Department		880	2
PSC Remainder Assessment			3
Other (specify): NONE			4
Total tax expense		<u>8,976</u>	

SEWER 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 accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
COLLECTION SYSTEM			
Land and Land Rights (310)	780		4
Structures and Improvements (311)	0		5
Service Connections, Traps, and Accessories (312)	205,866	169	6
Collecting Mains and Accessories (313)	785,423	722	7
Interceptor Mains and Accessories (314)	53,710		8
Force Mains (315)	132,497		9
Other Collecting System Equipment (316)	0		10
Total Collection System	1,178,276	891	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	33,181		12
Receiving Wells (322)	0		13
Electric Pumping Equipment (323)	131,870		14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	0		16
Total Collection System Pumping Installations	165,051	0	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	8,458		17
Structures and Improvements (331)	1,363,264	159,938	18
Preliminary Treatment Equipment (332)	309,378		19
Primary Treatment Equipment (333)	0		20
Secondary Treatment Equipment (334)	593,068		21
Advanced Treatment Equipment (335)	44,735		22
Chlorination Equipment (336)	1,540		23
Sludge Treatment and Disposal Equipment (337)	520,360		24
Plant Site Piping (338)	362,335		25
Flow Metering and Monitoring Equipment (339)	28,168		26
Outfall Sewer Pipes (340)	0		27

SEWER 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	
COLLECTION SYSTEM				
Land and Land Rights (310)			780	4
Structures and Improvements (311)			0	5
Service Connections, Traps, and Accessories (312)			206,035	6
Collecting Mains and Accessories (313)			786,145	7
Interceptor Mains and Accessories (314)			53,710	8
Force Mains (315)			132,497	9
Other Collecting System Equipment (316)			0	10
Total Collection System	0	0	1,179,167	
COLLECTION SYSTEM PUMPING INSTALLATIONS				
Land and Land Rights (320)			0	11
Structures and Improvements (321)			33,181	12
Receiving Wells (322)			0	13
Electric Pumping Equipment (323)			131,870	14
Other Power Pumping Equipment (324)			0	15
Miscellaneous Pumping Equipment (325)			0	16
Total Collection System Pumping Installations	0	0	165,051	
TREATMENT AND DISPOSAL PLANT				
Land and Land Rights (330)			8,458	17
Structures and Improvements (331)			1,523,202	18
Preliminary Treatment Equipment (332)			309,378	19
Primary Treatment Equipment (333)			0	20
Secondary Treatment Equipment (334)			593,068	21
Advanced Treatment Equipment (335)			44,735	22
Chlorination Equipment (336)			1,540	23
Sludge Treatment and Disposal Equipment (337)			520,360	24
Plant Site Piping (338)			362,335	25
Flow Metering and Monitoring Equipment (339)			28,168	26
Outfall Sewer Pipes (340)			0	27

SEWER 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 accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)	11,349		28
Total Treatment and Disposal Plant	3,242,655	159,938	
 GENERAL PLANT			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	2,000		30
Office Furniture and Equipment (372)	0		31
Computer Equipment (372.1)	0		32
Transportation Equipment (373)	33,069		33
Other General Equipment (379)	33,843		34
Other Tangible Property (390)	0		35
Total General Plant	68,912	0	
Total utility plant in service directly assignable	4,654,894	160,829	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	4,654,894	160,829	

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)			11,349 28
Total Treatment and Disposal Plant	0	0	3,402,593
GENERAL PLANT			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			2,000 30
Office Furniture and Equipment (372)			0 31
Computer Equipment (372.1)			0 32
Transportation Equipment (373)			33,069 33
Other General Equipment (379)			33,843 34
Other Tangible Property (390)			0 35
Total General Plant	0	0	68,912
Total utility plant in service directly assignable	0	0	4,815,723
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	0	0	4,815,723

SEWER 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 disconnected 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 diameter; pipe materials do not need to be specified.

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)
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NONE

SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), 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						
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	
2.000	5,036	0	0	0	5,036	1
4.000	440	0	0	0	440	2
6.000	50	0	0	0	50	3
8.000	54,234	0	0	0	54,234	4
10.000	8,686	0	0	0	8,686	5
15.000	8,185	0	0	0	8,185	6
Total Utility	76,631	0	0	0	76,631	

SEWER OPERATING SECTION FOOTNOTES

Sewer Operation & Maintenance Expenses (Page N-05)

Account 827 - Includes \$15,200 in expenses for sludge dewatering and hauling
Account 826 - The decrease is due to a decline in ferric chloride purchases.
Account 828 - The decrease is due to 2001 having more transportati
repairs.
