



3014 (02-09-04)

ANNUAL REPORT

OF

Name: LAKELAND SANITARY DISTRICT #1

Principal Office: 8780 MORGAN RD
P.O. BOX 289
MINOCQUA, WI 54548

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: LAKELAND SANITARY DISTRICT #1

Utility Address: 8780 MORGAN RD
P.O. BOX 289
MINOCQUA, WI 54548

When was utility organized? 10/1/1975

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR RONALD GROTH

Title: SUPERINTENDENT

Office Address:

8780 MORGAN RD
P.O. BOX 289
MINOCQUA, WI 54548

Telephone: (715) 356 - 4454

Fax Number: (715) 358 - 8830

E-mail Address: sandist@nnex.net

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

Name: JON TRAUTMAN

Title: SENIOR

Office Address: SCHENCK BUSINESS SOLUTIONS

P.O. BOX 130
PLOVER, WI 54467

Telephone: (715) 344 - 9400

Fax Number: (715) 344 - 9791

E-mail Address: trautmanj@schencksolutions.com

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

Name: JAMES BRAUN

Title: PRESIDENT OF BOARD OF COMMISSIONERS

Office Address:

8780 MORGAN RD
P.O. BOX 289
MINOCQUA, WI 54548

Telephone: (715) 356 - 4454

Fax Number: (715) 358 - 8830

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: JEFFREY COHEN, CPA

Title: MANAGER

Office Address: SCHENCK BUSINESS SOLUTIONS
P.O. BOX 130
PLOVER, WI 54467

Telephone: (715) 344 - 9400

Fax Number: (715) 344 - 9791

E-mail Address: cohenj@schencksolutions.com

Date of most recent audit report: 2/13/2002

Period covered by most recent audit: DECEMBER 31, 2001

Names and titles of utility management including manager or superintendent:

Name: MR RONALD GROTH

Title: SUPERINTENDENT

Office Address:
P.O. BOX 289
MINOCQUA, WI 54548

Telephone: (715) 356 - 4454

Fax Number: (715) 358 - 8830

E-mail Address: sandist@nnex.net

Name of utility commission/committee:

Names of members of utility commission/committee:

- REUBEN AHLBORN, SECRETARY
- JIM V BRAUN, PRESIDENT
- THOMAS WIPPERFURTH, TREASURER

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?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)	327,682	319,456	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	183,731	175,203	2
Depreciation Expense (403)	63,896	63,099	3
Amortization Expense (404-407)	0		4
Taxes (408)	6,760	5,913	5
Total Operating Expenses	254,387	244,215	
Net Operating Income	73,295	75,241	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	73,295	75,241	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	190,411	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	53,371	76,810	10
Miscellaneous Nonoperating Income (421)	30	1,121	11
Total Other Income	243,812	77,931	
Total Income	317,107	153,172	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	8,685	13
Total Miscellaneous Income Deductions	0	8,685	
Income Before Interest Charges	317,107	144,487	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	125,271	144,712	14
Amortization of Debt Discount and Expense (428)	36,014	24,229	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	161,285	168,941	
Net Income	155,822	(24,454)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	618,756	643,210	20
Balance Transferred from Income (433)	155,822	(24,454)	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	774,578	618,756	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NON-REGULATED SEWER	190,411	3
Total (Acct. 417):	190,411	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
BANK AND LGIP INTEREST	13,243	5
SPECIAL ASSESSMENT INTEREST	40,128	6
Total (Acct. 419):	53,371	
Miscellaneous Nonoperating Income (421):		
PLUMBING FEES	30	7
Total (Acct. 421):	30	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		10
Total (Acct. 434):	0	
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 & 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	327,682	0	0	0	327,682	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	327,682	0	0	0	327,682	

DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	94,243		94,243	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	140,805		140,805	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	235,048	0	235,048	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	3,743,303	3,698,834	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	845,616	787,759	2
Net Utility Plant	2,897,687	2,911,075	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	9,423,089	9,377,570	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	3,905,409	3,635,380	4
Net Nonutility Property	5,517,680	5,742,190	
Investment in Municipality (123)	0	0	5
Other Investments (124)	591,681	726,377	6
Special Funds (125)	843,277	659,423	7
Total Other Property and Investments	6,952,638	7,127,990	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	509,747	377,052	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	48,542	39,210	11
Other Accounts Receivable (143)	148,984	115,409	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	12,388	6,302	14
Materials and Supplies (150)	18,338	19,755	15
Prepayments (165)	11,865	9,821	16
Other Current and Accrued Assets (170)	40,128	45,814	17
Total Current and Accrued Assets	789,992	613,363	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	78,811	114,825	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	103,546	85,273	20
Total Deferred Debits	182,357	200,098	
Total Assets and Other Debits	10,822,674	10,852,526	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	2,580,202	2,380,202	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	774,578	618,756	23
Total Proprietary Capital	3,354,780	2,998,958	
LONG-TERM DEBT			
Bonds (221)	2,548,000	2,924,000	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	2,548,000	2,924,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	21,384	16,585	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	36,646	44,312	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	58,030	60,897	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	16,700	0	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	16,700	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	4,845,164	4,868,671	41
Total Liabilities and Other Credits	10,822,674	10,852,526	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	3,700,795	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)	42,508				5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	3,743,303	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	845,616	0	0	0	10
Total Accumulated Provision	845,616	0	0	0	
Net Utility Plant	2,897,687	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	787,759				787,759	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	63,896				63,896	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	3,308				3,308	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	1,556				1,556	10
Other credits (specify):						11
					0	12
Total credits	68,760	0	0	0	68,760	13
Debits during year						14
Book cost of plant retired	10,903				10,903	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	10,903	0	0	0	10,903	19
Balance End of Year	845,616	0	0	0	845,616	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	9,377,570	52,446	6,927	9,423,089	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	9,377,570	52,446	6,927	9,423,089	
Less accum. prov. depr. & amort. (122)	3,635,380	276,957	6,928	3,905,409	3
Net Nonutility Property	5,742,190	(224,511)	(1)	5,517,680	

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	12,921	13,413
Sewer utility	5,417	6,342
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	18,338	19,755

**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)				
GO 12-98 ISSUE	12,748	428	76,485	1
GO 7-93 ISSUE	15,823	428	0	2
GO 7-94 ISSUE	3,715	428	2,326	3
GO PROMISSORY NOTES	3,728	428	0	4
Total			78,811	
Unamortized premium on debt (251)				
NONE				5
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	2,380,202	1
Changes during year (explain):		
TAX LEVY	200,000	2
Balance end of year	2,580,202	

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)	
GO BONDS 7-93	07/01/1993	09/01/2007	4.60%	0	1
GO BONDS 7-94	07/01/1994	09/01/2007	6.75%	240,000	2
GO NOTES 12-98	12/01/1998	09/01/2008	3.95%	1,650,000	3
GO NOTES 3-01	03/05/2001	09/01/2010	5.40%	128,000	4
GO BONDS 8-02	08/15/2002	09/01/2007	3.94%	530,000	5
Total Bonds (Account 221):				2,548,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)
Balance first of year	0 1
Accruals:	
Charged water department expense	2
Charged electric department expense	3
Charged sewer department expense	4
Other (explain):	5
Total Accruals and other credits	<u>0</u>
Taxes paid during year:	
County, state and local taxes	6
Social Security taxes	7
PSC Remainder Assessment	8
Other (explain):	9
Total payments and other debits	<u>0</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)					
GO BONDS 7-93	10,636	21,272	31,908	0	1
GO BONDS 3-01	2,592	7,488	7,776	2,304	2
GO REFUNDING NOTES 8-15		7,580	0	7,580	3
GO BONDS 7-94	5,945	16,935	17,835	5,045	4
GO NOTES 12-98	25,139	71,996	75,418	21,717	5
Subtotal	44,312	125,271	132,937	36,646	
Advances from Municipality (223)					
NONE	0			0	6
Subtotal	0	0	0	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	44,312	125,271	132,937	36,646	

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	1,638,609	0	0	3,230,062	0	4,868,671	1
Add credits during year:							
For Services	9,158			31,449		40,607	2
For Mains	20,353					20,353	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
AMORTIZATION OF GRANT				84,467		84,467	5
Balance End of Year	1,668,120	0	0	3,177,044	0	4,845,164	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE	591,681	2
Total (Acct. 124):	591,681	
Special Funds (125):		
JOINT UTILITY SINKING FUND	272,807	3
EQUIPMENT REPLACEMENT FUND	537,858	4
VEHICLE FUND	32,612	5
Total (Acct. 125):	843,277	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	48,542	7
Electric		8
Sewer (Regulated)		9
Other (specify):		
NONE		10
Total (Acct. 142):	48,542	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	138,858	11
Merchandising, jobbing and contract work		12
Other (specify):		
OTHER ACCOUNTS RECEIVABLE - BILLING ADJUSTMENTS	10,126	13
Total (Acct. 143):	148,984	
Receivables from Municipality (145):		
RECEIVABLE FROM TOWNS - DELINQUENT SERVICE CHARGES ON TAX ROLL	12,388	14
Total (Acct. 145):	12,388	
Prepayments (165):		
PREPAID INSURANCE	11,865	15
Total (Acct. 165):	11,865	
Extraordinary Property Losses (182):		
NONE		16
Total (Acct. 182):	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)	
Other Deferred Debits (183):		
DEFERRED PROJECT COSTS	103,546	17
Total (Acct. 183):	103,546	
Payables to Municipality (233):		
NONE		18
Total (Acct. 233):	0	
Other Deferred Credits (253):		
NONE		19
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	3,678,560	0	0	0	3,678,560	1
Materials and Supplies	13,167	0	0	0	13,167	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	816,687	0	0	0	816,687	4
Customer Advances for Construction	8,350				8,350	5
Contributions in Aid of Construction	1,653,364	0	0	0	1,653,364	6
Other (specify):						
NONE					0	7
Average Net Rate Base	1,213,326	0	0	0	1,213,326	
Net Operating Income	73,295	0	0	0	73,295	8
Net Operating Income as a percent of Average Net Rate Base						
	6.04%	N/A	N/A	N/A	6.04%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	2,480,202	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	696,667	3
Other (Specify):		4
Total Average Proprietary Capital	3,176,869	
Net Income		
Net Income	155,822	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.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

The utility now has more than 1,000 customers and has been formally reclassified by the Commission to a Class C utility. This change was effective on January 1, 2002.

FINANCIAL SECTION FOOTNOTES

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

Other Deferred Debits (183) -- Deferred Project Costs: RBC Air Exchange - \$136, Lemma Creek W/M Loop - \$5,310, WW Planning - \$27,051, Oak Park Est/Old 70/Morgan - \$17,990, WTR Planning - \$6,671, Well Search - \$46,388. Will be capitalized upon project completion.

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)	321,595	1
Total Sales of Water	321,595	
Other Operating Revenues		
Forfeited Discounts (470)	1,013	2
Miscellaneous Service Revenues (471)	1,249	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	3,825	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	6,087	
Total Operating Revenues	327,682	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	23,718	8
Pumping Expenses (620-625)	27,942	9
Water Treatment Expenses (630-635)	0	10
Transmission and Distribution Expenses (640-655)	26,181	11
Customer Accounts Expenses (901-904)	32,886	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	73,004	14
Total Operation and Maintenance Expenses	183,731	
Other Operating Expenses		
Depreciation Expense (403)	63,896	15
Amortization Expense (404-407)		16
Taxes (408)	6,760	17
Total Other Operating Expenses	70,656	
Total Operating Expenses	254,387	
NET OPERATING INCOME	73,295	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	577	19,678	59,772	4
Commercial	392	67,264	121,490	5
Industrial				6
Total Metered Sales to General Customers (461)	969	86,942	181,262	
Private Fire Protection Service (462)	14		5,150	7
Public Fire Protection Service (463)	3		93,220	8
Other Sales to Public Authorities (464)	55	30,553	41,963	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,041	117,495	321,595	

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)	93,220	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)	93,220	
Forfeited Discounts (470):		
Customer late payment charges	1,013	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,013	
Miscellaneous Service Revenues (471):		
RECONNECT FEES	1,249	7
Total Miscellaneous Service Revenues (471)	1,249	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	3,825	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	3,825	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	20,934	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	326	3
Maintenance of Water Source Plant (605)	2,458	4
Total Source of Supply Expenses	23,718	
 PUMPING EXPENSES		
Operation Labor (620)	4,700	5
Fuel for Power Production (621)	88	6
Fuel or Power Purchased for Pumping (622)	17,541	7
Operation Supplies and Expenses (623)	2,422	8
Maintenance of Pumping Plant (625)	3,191	9
Total Pumping Expenses	27,942	
 WATER TREATMENT EXPENSES		
Operation Labor (630)		10
Chemicals (631)		11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	0	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	10,118	14
Operation Supplies and Expenses (641)	4,022	15
Maintenance of Distribution Reservoirs and Standpipes (650)	2,632	16
Maintenance of Mains (651)	5,940	17
Maintenance of Services (652)	1,950	18
Maintenance of Meters (653)	1,308	19
Maintenance of Hydrants (654)	211	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	26,181	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	10,728	22
Accounting and Collecting Labor (902)	19,017	23
Supplies and Expenses (903)	3,141	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	32,886	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	18,200	27
Office Supplies and Expenses (921)	5,339	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	1,663	30
Property Insurance (924)	8,596	31
Injuries and Damages (925)	3,415	32
Employee Pensions and Benefits (926)	28,354	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	2,257	35
Transportation Expenses (933)	4,977	36
Maintenance of General Plant (935)	203	37
Total Administrative and General Expenses	73,004	
 Total Operation and Maintenance Expenses	 183,731	

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			1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		0	
Social Security		6,446	3
PSC Remainder Assessment		314	4
Other (specify): NONE			5
Total tax expense		6,760	

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	21,691		4
Structures and Improvements (311)	38,657		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	100,962		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	6,468		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	167,778	0	
PUMPING PLANT			
Land and Land Rights (320)	2,277		12
Structures and Improvements (321)	10,119		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	102,576		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	9,698		20
Total Pumping Plant	124,670	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	18,424		24
Structures and Improvements (341)	7,314		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)			21,691	4
Structures and Improvements (311)			38,657	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			100,962	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			6,468	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	167,778	
PUMPING PLANT				
Land and Land Rights (320)			2,277	12
Structures and Improvements (321)			10,119	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			102,576	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			9,698	20
Total Pumping Plant	0	0	124,670	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			0	23
Total Water Treatment Plant	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			18,424	24
Structures and Improvements (341)			7,314	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	438,885		26
Transmission and Distribution Mains (343)	1,956,412	26,520	27
Fire Mains (344)	0		28
Services (345)	346,310	14,290	29
Meters (346)	128,577	8,938	30
Hydrants (348)	166,215	2,340	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	3,062,137	52,088	
GENERAL PLANT			
Land and Land Rights (389)			33
Structures and Improvements (390)	198,721		34
Office Furniture and Equipment (391)	21,016	601	35
Computer Equipment (391.1)	1,146	1,160	36
Transportation Equipment (392)	50,368	1,167	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	25,623	356	39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	1,560		41
Communication Equipment (397)	2,457		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	850		44
Other Tangible Property (399)	0		45
Total General Plant	301,741	3,284	
Total utility plant in service directly assignable	3,656,326	55,372	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	3,656,326	55,372	

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)			438,885 26
Transmission and Distribution Mains (343)	225		1,982,707 27
Fire Mains (344)			0 28
Services (345)	745		359,855 29
Meters (346)	3,005		134,510 30
Hydrants (348)			168,555 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	3,975	0	3,110,250
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			198,721 34
Office Furniture and Equipment (391)			21,617 35
Computer Equipment (391.1)			2,306 36
Transportation Equipment (392)	6,928		44,607 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			25,979 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			1,560 41
Communication Equipment (397)			2,457 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			850 44
Other Tangible Property (399)			0 45
Total General Plant	6,928	0	298,097
Total utility plant in service directly assignable	10,903	0	3,700,795
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	10,903	0	3,700,795

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

Sources of Water Supply					
Month	Purchased Water	Surface Water	Ground Water	Total Gallons	
(a)	Gallons	Gallons	Gallons	All Methods	
	(000's)	(000's)	(000's)	(000's)	
(a)	(b)	(c)	(d)	(e)	
January			10,815	10,815	1
February			9,125	9,125	2
March			10,480	10,480	3
April			10,785	10,785	4
May			12,005	12,005	5
June			14,075	14,075	6
July			21,385	21,385	7
August			16,645	16,645	8
September			12,515	12,515	9
October			12,490	12,490	10
November			10,150	10,150	11
December			11,175	11,175	12
Total annual pumpage	0	0	151,645	151,645	
Less: Water sold				117,495	13
Volume pumped but not sold				34,150	14
Volume sold as a percent of volume pumped				77%	15
Volume used for water production, water quality and system maintenance				2,997	16
Volume related to equipment/system malfunction				7,545	17
Non-utility volume NOT included in water sales				0	18
Total volume not sold but accounted for				10,542	19
Volume pumped but unaccounted for				23,608	20
Percent of water lost				16%	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.)				985	23
Date of maximum: 7/15/2002					24
Cause of maximum:					25
PEAK TIME FOR TOURISTS IN AREA					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				195	26
Date of minimum: 12/25/2002					27
Total KWH used for pumping for the year				177,788	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)	
325 MANITOWISH STREET	3	95	30	1,150,000	Yes	1
622 CEDAR STREET	4	90	20	1,332,000	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	3	4	1
Location	325 MANITOWISH STREET	622 CEDAR STREET	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	LAYNE	JACUZZI	5
Year Installed	1963	1983	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	925	925	8
Pump Motor or Standby Engine Mfr	US	GE	10
Year Installed	1963	1983	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	60	75	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)
Identification			14
Location			15
Purpose			16
Destination			17
Pump Manufacturer			18
Year Installed			19
Type			20
Actual Capacity (gpm)			21
Pump Motor or Standby Engine Mfr			22
Year Installed			23
Type			24
Horsepower			25
			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1	2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	1963	1994	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	170	170	6
Total capacity in gallons (actual)	75,000	300,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)			9
Points of application (wellhouse, central facilities, booster station, other)			10
Filters, type (gravity, pressure, other, none)			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			12
Is a corrosion control chemical used (yes, no)?			13
Is water fluoridated (yes, no)?			14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	1.000	280	0	0	0	280	1
M	D	1.500	220	0	0	0	220	2
M	D	2.000	892	0	0	0	892	3
M	D	4.000	2,914	0	0	0	2,914	4
M	D	6.000	44,431	13	13	0	44,431	5
P	D	6.000	120	0	0	0	120	6
M	D	8.000	42,726	444	0	0	43,170	7
M	D	10.000	14,134	0	0	0	14,134	8
M	D	12.000	2,268	0	0	0	2,268	9
Total Within Municipality			107,985	457	13	0	108,429	
Total Utility			107,985	457	13	0	108,429	

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	657	0	0	0	657		1
M	1.000	190	8	2	0	196	3	2
M	1.500	53	1	0	0	54		3
M	2.000	37	1	0	0	38		4
M	3.000	3	0	0	0	3		5
M	4.000	5	0	0	0	5		6
M	6.000	10	1	0	0	11		7
M	8.000	1	0	0	0	1		8
Total Utility		956	11	2	0	965	3	

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	976	30	12	(18)	976	54	1
1.000	59	4	3	0	60	9	2
1.500	54	2	2	17	71	7	3
2.000	39	4	1	(3)	39	11	4
3.000	5	1	1	1	6	2	5
4.000	3	0	0	0	3	0	6
6.000	1	0	0	0	1	1	7
8.000	1	0	0	0	1	0	8
10.000	1	0	0	0	1	0	9
Total:	1,139	41	19	(3)	1,158	84	

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	614	297	0	26	1	38	976	1
1.000	1	56	0	2	0	1	60	2
1.500	0	60	0	8	1	2	71	3
2.000	0	21	0	15	1	2	39	4
3.000	0	2	0	3	1	0	6	5
4.000	0	1	0	2	0	0	3	6
6.000	0	0	0	1	0	0	1	7
8.000	0	0	0	0	1	0	1	8
10.000	0	0	0	0	1	0	1	9
Total:	615	437	0	57	6	43	1,158	

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	167	1			168	2
Total Fire Hydrants	167	1	0	0	168	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

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:	168
Number of distribution system valves end of year:	252
Number of distribution valves operated during year:	161

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

The utility used the Class C Uniform System of Accounts in 2002 and the Class D in 2001, therefore increases and decreases in operating expenses were not determined.

Water Mains (Page W-15)

444' of 8" water main added in 2002 was paid in full by the customer in the amount of \$20,353 as shown on schedule F-18. The remaining additions were financed by the district.

Water Services (Page W-16)

11 services added in 2002 in the amount of \$14,290 were financed in part by contributions from a customer for \$9,158 as shown on F-18. The remaining services added were financed by the district.

Meters (Page W-17)

Amounts reported in adjustment column (e) are related to inventory adjustments to properly record meters.

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sewage Operating Revenues		
Sewage Operating Revenues (621-626)	802,946	1
Total Sewage Operating Revenues	802,946	
Other Operating Revenues		
Forfeited Discounts (631)	2,563	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)	140	6
Amortization of Construction Grants (636)	84,467	7
Total Other Operating Revenues	87,170	
Total Operating Revenues	890,116	
Operation and Maintenance Expenses		
Operation Expenses (820-829)	168,944	8
Maintenance Expenses (831-834)	106,387	9
Customer Accounting & Collection Expenses (840-843)	24,866	10
Administrative and General Expenses (850-857)	109,263	11
Total Operation and Maintenance Expenses	409,460	
Other Operating Expenses		
Depreciation Expense (403)	278,710	12
Amortization Expense (404)		13
Taxes (408)	11,535	14
Total Other Operating Expenses	290,245	
Total Operating Expenses	699,705	
NET OPERATING INCOME	190,411	

SEWAGE OPERATING REVENUES

- 1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.

- 3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)
----------------------------------	--	--	------------------------------

Operating Revenues

NONE

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)
LEACHATE	19	1,600	260	2 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	2,563	1
Other (specify):		
NONE		2
Total Customers Forfeited Discounts (631)	2,563	
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):		
LAB TESTING	140	6
Total Miscellaneous Operating Revenues (635)	140	
Amortization of Construction Grants (636):		
AMORTIZATION OF CONSTRUCTION GRANT	84,467	7
Total Amortization of Construction Grants (636)	84,467	

SEWER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
OPERATION EXPENSES		
Supervision and Labor (820)	19,755	1
Power and Fuel for Pumping (821)	17,924	2
Power and Fuel for Aeration Equipment (822)	38,974	3
Chlorine (823)		4
Phosphorous Removal Chemicals (824)	24,597	5
Sludge Conditioning Chemicals (825)	35,129	6
Other Chemicals for Sewage Treatment (826)		7
Other Operating Supplies and Expenses (827)	25,635	8
Transportation Expenses (828)	6,930	9
Rents (829)		10
Total Operation Expenses	168,944	
MAINTENANCE EXPENSES		
Maintenance of Sewage Collection System (831)	10,942	11
Maintenance of Collection System Pumping Equipment (832)	16,150	12
Maintenance of Treatment and Disposal Plant Equipment (833)	79,261	13
Maintenance of General Plant Structures and Equipment (834)	34	14
Total Maintenance Expenses	106,387	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES		
Billing, Collecting and Accounting (840)	16,549	15
Flat Rate Inspections (841)		16
Meter Reading (842)	8,317	17
Uncollectible Accounts (843)		18
Total Customer Accounting & Collection Expenses	24,866	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (850)	21,532	19
Office Supplies and Expenses (851)	7,141	20
Outside Services Employed (852)	1,662	21
Insurance Expense (853)	12,012	22
Employees Pensions and Benefits (854)	58,946	23

SEWER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Regulatory Commission Expenses (855)		24
Miscellaneous General Expenses (856)	7,970	25
Rents (857)		26
Total Administrative and General Expenses	109,263	
Total Operation and Maintenance Expenses	409,460	

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		11,535	1
Local and School Tax Equivalent on Meters Charged by Water Department			2
PSC Remainder Assessment			3
Other (specify): NONE			4
Total tax expense		<u><u>11,535</u></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 \$50,000 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)	150		4
Structures and Improvements (311)	13,774		5
Service Connections, Traps, and Accessories (312)	291,991	5,537	6
Collecting Mains and Accessories (313)	2,075,904	23,182	7
Interceptor Mains and Accessories (314)	0		8
Force Mains (315)	541,599		9
Other Collecting System Equipment (316)	1,093		10
Total Collection System	2,924,511	28,719	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	11,020		11
Structures and Improvements (321)	36,750		12
Receiving Wells (322)	253,762		13
Electric Pumping Equipment (323)	581,349	1,985	14
Other Power Pumping Equipment (324)	22,152		15
Miscellaneous Pumping Equipment (325)	1,692		16
Total Collection System Pumping Installations	906,725	1,985	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	19,902		17
Structures and Improvements (331)	1,404,661		18
Preliminary Treatment Equipment (332)	107,685		19
Primary Treatment Equipment (333)	115,916	8,062	20
Secondary Treatment Equipment (334)	1,097,071		21
Advanced Treatment Equipment (335)	32,270		22
Chlorination Equipment (336)	121,250	5,922	23
Sludge Treatment and Disposal Equipment (337)	1,749,556		24
Plant Site Piping (338)	313,943		25
Flow Metering and Monitoring Equipment (339)	7,918		26
Outfall Sewer Pipes (340)	20,708		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)			150	4
Structures and Improvements (311)			13,774	5
Service Connections, Traps, and Accessories (312)			297,528	6
Collecting Mains and Accessories (313)			2,099,086	7
Interceptor Mains and Accessories (314)			0	8
Force Mains (315)			541,599	9
Other Collecting System Equipment (316)			1,093	10
Total Collection System	0	0	2,953,230	
COLLECTION SYSTEM PUMPING INSTALLATIONS				
Land and Land Rights (320)			11,020	11
Structures and Improvements (321)			36,750	12
Receiving Wells (322)			253,762	13
Electric Pumping Equipment (323)			583,334	14
Other Power Pumping Equipment (324)			22,152	15
Miscellaneous Pumping Equipment (325)			1,692	16
Total Collection System Pumping Installations	0	0	908,710	
TREATMENT AND DISPOSAL PLANT				
Land and Land Rights (330)			19,902	17
Structures and Improvements (331)			1,404,661	18
Preliminary Treatment Equipment (332)			107,685	19
Primary Treatment Equipment (333)			123,978	20
Secondary Treatment Equipment (334)			1,097,071	21
Advanced Treatment Equipment (335)			32,270	22
Chlorination Equipment (336)			127,172	23
Sludge Treatment and Disposal Equipment (337)			1,749,556	24
Plant Site Piping (338)			313,943	25
Flow Metering and Monitoring Equipment (339)			7,918	26
Outfall Sewer Pipes (340)			20,708	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 \$50,000 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)	47,329		28
Total Treatment and Disposal Plant	5,038,209	13,984	
GENERAL PLANT			
Land and Land Rights (370)	951		29
Structures and Improvements (371)	200,336		30
Office Furniture and Equipment (372)	24,232	1,761	31
Computer Equipment (372.1)	1,146		32
Transportation Equipment (373)	50,258	1,167	33
Other General Equipment (379)	223,034	4,830	34
Other Tangible Property (390)	0		35
Total General Plant	499,957	7,758	
Total utility plant in service directly assignable	9,369,402	52,446	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	9,369,402	52,446	

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)			47,329 28
Total Treatment and Disposal Plant	0	0	5,052,193
GENERAL PLANT			
Land and Land Rights (370)			951 29
Structures and Improvements (371)			200,336 30
Office Furniture and Equipment (372)			25,993 31
Computer Equipment (372.1)			1,146 32
Transportation Equipment (373)	6,928		44,497 33
Other General Equipment (379)			227,864 34
Other Tangible Property (390)			0 35
Total General Plant	6,928	0	500,787
Total utility plant in service directly assignable	6,928	0	9,414,920
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	6,928	0	9,414,920

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)	
Sewer	1.250	0	2	0	0	2		1
Sewer	2.000	28	0	0	0	28		2
Sewer	4.000	971	7	0	0	978		3
Sewer	6.000	60	0	0	0	60		4
Sewer	8.000	6	0	0	0	6		5
Total Utility		1,065	9	0	0	1,074	0	

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)	
2.250	7,240	0	0	0	7,240	1
4.000	3,683	0	0	0	3,683	2
6.000	1,102	0	0	0	1,102	3
8.000	66,913	435	0	0	67,348	4
10.000	10,691	0	0	0	10,691	5
12.000	2,622	0	0	0	2,622	6
Total Utility	92,251	435	0	0	92,686	