



3014 (02-09-04)

ANNUAL REPORT

OF

Name: BERLIN MUNICIPAL WATER AND SEWER UTILITY

Principal Office: 108 N CAPRON
P.O. BOX 272
BERLIN, WI 54923-0272

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.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110)	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Acct. 221)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Contributions in Aid of Construction (Account 271)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Return on Proprietary Capital Computation	F-21
Important Changes During the Year	F-22
Financial Section Footnotes	F-23
WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

TABLE OF CONTENTS

Schedule Name	Page
NON-REGULATED SEWER OPERATING SECTION	
Sewer Operating Revenues & Expenses	N-01
Sewage Operating Revenues	N-02
High Strength Contributors	N-03
Other Operating Revenues (Sewer)	N-04
Sewer Operation & Maintenance Expenses	N-05
Taxes (Acct. 408 - Sewer)	N-06
Sewer Utility Plant in Service	N-07
Sewer Services	N-09
Sewer Mains	N-10
Sewer Operating Section Footnotes	N-11

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: BERLIN MUNICIPAL WATER AND SEWER UTILITY

Utility Address: 108 N CAPRON
P.O. BOX 272
BERLIN, WI 54923-0272

When was utility organized? 1/1/1896

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS PEGGY LABUDA

Title: CLERK

Office Address:

108 N CAPRON
P.O. BOX 272
BERLIN, WI 54923-0272

Telephone: (920) 361 - 5404

Fax Number: (920) 361 - 5405

E-mail Address:

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

Name: MR JOSPEH GALAROWICZ, CPA

Title: PARTNER

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP

2323 EAST CAPITOL DRIVE
P.O. BOX 2459
APPLETON, WI 54912-2459

Telephone: (920) 733 - 7385

Fax Number: (920) 733 - 5758

E-mail Address: JGALAROWICZ@VIRCHOWKRAUSE.COM

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

Name: PAUL ROETHEL

Title: PRESIDENT

Office Address:

224 EAST BERLIN STREET
BERLIN, WI 54923

Telephone: (920) 361 - 1286

Fax Number:

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name:

Title:

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP
2323 EAST CAPTIOL DRIVE
P.O. BOX 2459
APPLETON, WI 54912-2459

Telephone: (920) 733 - 7385

Fax Number: (920) 733 - 5758

E-mail Address: JGALAROWICZ@VIRCHOWKRAUSE.COM

Date of most recent audit report: 3/14/2003

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

Names and titles of utility management including manager or superintendent:

Name: MR RICHARD A. KELLER

Title: SUPERINTENDENT

Office Address:

108 N CAPRON
P.O. BOX 272
BERLIN, WI 54923-0272

Telephone: (920) 361 - 5404

Fax Number: (920) 361 - 5405

E-mail Address: RAKWWTP@DOTNET.COM

Name of utility commission/committee: UTILITY COMMISSION

Names of members of utility commission/committee:

- MR JOHN GARBIS, MEMBER
- MR WILFRED HANDRICH, MEMBER
- MR RICHARD HITCHCOCK, MEMBER
- MR ALAN KECK, MEMBER
- MR PAUL ROETHEL, MEMBER

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	730,768	710,901	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	359,916	363,392	2
Depreciation Expense (403)	123,308	119,328	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	101,760	100,950	5
Total Operating Expenses	584,984	583,670	
Net Operating Income	145,784	127,231	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	145,784	127,231	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	2,544	3,265	7
Income from Nonutility Operations (417)	204,876	38,243	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	112,350	201,311	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	319,770	242,819	
Total Income	465,554	370,050	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	465,554	370,050	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	75,463	133,958	14
Amortization of Debt Discount and Expense (428)	97,067	43,759	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	172,530	177,717	
Net Income	293,024	192,333	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,210,116	2,836,765	20
Balance Transferred from Income (433)	293,024	192,333	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	(156,814)	(181,018)	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	3,659,954	3,210,116	

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):		
INCOME FROM NONREGULATED SEWER	204,876	3
Total (Acct. 417):	204,876	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
TEMPORARY INVESTMENT-GENERAL AND RESERVE	112,350	5
Total (Acct. 419):	112,350	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	(156,814)	11
Total (Acct. 436)--Debit:	(156,814)	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	2,544				2,544	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):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	2,544	0	0	0	2,544	

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	730,768	0	0	0	730,768	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:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	730,768	0	0	0	730,768	

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	129,090		129,090	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	129,090	0	129,090	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	5,339,522	5,309,080	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,167,476	1,064,572	2
Net Utility Plant	4,172,046	4,244,508	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	10,638,484	10,579,553	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	5,474,955	5,194,091	4
Net Nonutility Property	5,163,529	5,385,462	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	1,330,634	1,550,335	7
Total Other Property and Investments	6,494,163	6,935,797	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	94,125	88,077	8
Temporary Cash Investments (132)	1,771,434	1,574,902	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	398,075	370,870	11
Other Accounts Receivable (143)	27,678	26,723	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	1,420	1,420	14
Materials and Supplies (150)	34,060	34,079	15
Prepayments (165)	21,123	3,131	16
Other Current and Accrued Assets (170)	7,978	55,704	17
Total Current and Accrued Assets	2,355,893	2,154,906	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	157,989	235,055	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	157,989	235,055	
Total Assets and Other Debits	13,180,091	13,570,266	

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)	2,473,624	2,472,574	21
Appropriated Earned Surplus (215)	1,091,578	1,248,392	22
Unappropriated Earned Surplus (216)	3,659,954	3,210,116	23
Total Proprietary Capital	7,225,156	6,931,082	
LONG-TERM DEBT			
Bonds (221)	1,780,000	2,370,000	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	1,780,000	2,370,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	70,990	121,962	28
Payables to Municipality (233)	133,442	90,929	29
Customer Deposits (235)			30
Taxes Accrued (236)	88,946	88,970	31
Interest Accrued (237)	5,030	8,961	32
Other Current and Accrued Liabilities (238)	85,520	74,230	33
Total Current and Accrued Liabilities	383,928	385,052	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	3,791,007	3,884,132	41
Total Liabilities and Other Credits	13,180,091	13,570,266	

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)	5,339,522	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)		0			7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	5,339,522	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,167,476	0	0	0	10
Total Accumulated Provision	1,167,476	0	0	0	
Net Utility Plant	4,172,046	0	0	0	

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

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	1,064,572				1,064,572	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	123,308				123,308	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	5,396				5,396	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	128,704	0	0	0	128,704	13
Debits during year						14
Book cost of plant retired	25,800				25,800	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	25,800	0	0	0	25,800	19
Balance End of Year	1,167,476	0	0	0	1,167,476	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	10,578,173	80,730	29,030	10,629,873	1
Other (specify):					
LAND FOR FUTURE USE	1,380			1,380	2
NONREGULATED SEWER #480-SA-100	0			0	3
CONSTRUCTION IN PROGRESS		7,231		7,231	4
Total Nonutility Property (121)	10,579,553	87,961	29,030	10,638,484	
Less accum. prov. depr. & amort. (122)	5,194,091	309,894	29,030	5,474,955	5
Net Nonutility Property	5,385,462	(221,933)	0	5,163,529	

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	31,429	31,448
Sewer utility	2,631	2,631
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	34,060	34,079

**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)				
Water and sewer revenue bonds	97,067	428	157,989	1
Total			157,989	
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	2,472,574	1
Changes during year (explain):		
MISCELLANEOUS	1,050	2
Balance end of year	<u><u>2,473,624</u></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)	
Water and Sewer Revenue	02/15/2002	12/01/2010	3.63%	1,780,000	1
Total Bonds (Account 221):				1,780,000	

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	88,970	1
Accruals:		
Charged water department expense	101,760	2
Charged electric department expense		3
Charged sewer department expense	2,234	4
Other (explain):		
NONE		5
Total Accruals and other credits	103,994	
Taxes paid during year:		
County, state and local taxes	88,970	6
Social Security taxes	14,148	7
PSC Remainder Assessment	900	8
Other (explain):		
NONE		9
Total payments and other debits	104,018	
Balance end of year	88,946	

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)					
Water & sewer revenue bonds	8,961	75,463	79,394	5,030	1
Subtotal	8,961	75,463	79,394	5,030	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	8,961	75,463	79,394	5,030	

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	1,054,011	0	0	2,830,121	0	3,884,132	1
Add credits during year:							
For Services	6,875					6,875	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
AMORTIZATION OF CONSTRUCTION GRANTS				100,000		100,000	5
Balance End of Year	1,060,886	0	0	2,730,121	0	3,791,007	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	79,440			1,100,000		1,179,440	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
BOND AND INTEREST RESERVE ACCOUNT	211,500	3
BOND REDEMPTION FUND	31,165	4
EQUIPMENT REPLACEMENT FUND	1,087,969	5
Total (Acct. 125):	1,330,634	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	103,499	7
Electric		8
Sewer (Regulated)		9
Other (specify):		
NONREGULATED SEWER ACCOUNTS RECEIVABLE	294,576	10
Total (Acct. 142):	398,075	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		11
Merchandising, jobbing and contract work		12
Other (specify):		
OTHER MISCELLANEOUS CHARGES TO CUSTOMERS	27,678	13
Total (Acct. 143):	27,678	
Receivables from Municipality (145):		
CONSTRUCTION COSTS	1,420	14
Total (Acct. 145):	1,420	
Prepayments (165):		
PREPAID INSURANCE	21,123	15
Total (Acct. 165):	21,123	
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):		
NONE	17	17
Total (Acct. 183):	0	
Payables to Municipality (233):		
REIMBURSEMENT TO MUNICIPALITY	75,341	18
LIFT STATION CONSTRUCTION COSTS	58,101	19
Total (Acct. 233):	133,442	
Other Deferred Credits (253):		
NONE		20
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	5,324,301	0	0	0	5,324,301	1
Materials and Supplies	31,438	0	0	0	31,438	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	1,116,024	0	0	0	1,116,024	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,057,448	0	0	0	1,057,448	6
Other (specify):					0	7
Average Net Rate Base	3,182,267	0	0	0	3,182,267	
Net Operating Income	145,784	0	0	0	145,784	8
Net Operating Income as a percent of Average Net Rate Base	4.58%	N/A	N/A	N/A	4.58%	

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	2,473,099	1
Appropriated Earned Surplus	1,169,985	2
Unappropriated Earned Surplus	3,435,035	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	7,078,119	
Net Income		
Net Income	293,024	5
 Percent Return on Proprietary Capital	 4.14%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

NONE

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

WATER RATES INCREASED EFFECTIVE SEPTEMBER 3, 2002, DOCKET 480-WQ-100.

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

Signature Page (Page ii)

Accountants' Compilation Report

Members of the Commission
Berlin Municipal Water and Sewer Utility
Berlin, Wisconsin

We have compiled, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants, the balance sheets of the Berlin Municipal Water and Sewer Utility, an enterprise fund of the City of Berlin, as of December 31, 2002 and 2001, and the related statements of income and earned surplus 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.

These financial statements and schedules were compiled by us from information contained in the general purpose financial statements of the City of Berlin for the same periods which we previously audited, as indicated in our reports dated March 14, 2003 and March 15, 2002.

VIRCHOW, KRAUSE & COMPANY, LLP

Appleton, Wisconsin
March 18, 2003

Identification and Ownership - Contacts (Page iv)

good filer

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	717,248	1
Total Sales of Water	717,248	
Other Operating Revenues		
Forfeited Discounts (470)	922	2
Miscellaneous Service Revenues (471)	3,208	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	9,390	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	13,520	
Total Operating Revenues	730,768	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	7,792	8
Pumping Expenses (620-625)	54,245	9
Water Treatment Expenses (630-635)	20,020	10
Transmission and Distribution Expenses (640-655)	148,102	11
Customer Accounts Expenses (901-904)	11,221	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	118,536	14
Total Operation and Maintenance Expenses	359,916	
Other Operating Expenses		
Depreciation Expense (403)	123,308	15
Amortization Expense (404-407)		16
Taxes (408)	101,760	17
Total Other Operating Expenses	225,068	
Total Operating Expenses	584,984	
NET OPERATING INCOME	145,784	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	1,827	90,644	245,576	4
Commercial	260	38,162	81,144	5
Industrial	59	159,807	167,402	6
Total Metered Sales to General Customers (461)	2,146	288,613	494,122	
Private Fire Protection Service (462)	20		12,225	7
Public Fire Protection Service (463)	1		193,128	8
Other Sales to Public Authorities (464)	27	7,944	17,773	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	2,194	296,557	717,248	

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)	193,128	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)	193,128	
Forfeited Discounts (470):		
Customer late payment charges	922	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	922	
Miscellaneous Service Revenues (471):		
METER INSTALLATION AND RECONNECTION FEES	3,208	7
Total Miscellaneous Service Revenues (471)	3,208	
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	9,390	10
Other (specify): NONE		11
Total Other Water Revenues (474)	9,390	
Amortization of Construction Grants (475):		
NOHNE		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)	3,500	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	2,758	3
Maintenance of Water Source Plant (605)	1,534	4
Total Source of Supply Expenses	7,792	
 PUMPING EXPENSES		
Operation Labor (620)	146	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	46,348	7
Operation Supplies and Expenses (623)	2,484	8
Maintenance of Pumping Plant (625)	5,267	9
Total Pumping Expenses	54,245	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	4,612	10
Chemicals (631)	13,856	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)	1,552	13
Total Water Treatment Expenses	20,020	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	85,778	14
Operation Supplies and Expenses (641)	21,131	15
Maintenance of Distribution Reservoirs and Standpipes (650)	3,953	16
Maintenance of Mains (651)	11,965	17
Maintenance of Services (652)	8,088	18
Maintenance of Meters (653)	5,856	19
Maintenance of Hydrants (654)	11,104	20
Maintenance of Other Plant (655)	227	21
Total Transmission and Distribution Expenses	148,102	

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)	1,096	22
Accounting and Collecting Labor (902)	6,540	23
Supplies and Expenses (903)	3,585	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	11,221	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	27,418	27
Office Supplies and Expenses (921)	1,255	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	7,666	30
Property Insurance (924)	2,487	31
Injuries and Damages (925)	3,848	32
Employee Pensions and Benefits (926)	55,265	33
Regulatory Commission Expenses (928)	306	34
Miscellaneous General Expenses (930)	2,014	35
Transportation Expenses (933)	12,566	36
Maintenance of General Plant (935)	5,711	37
Total Administrative and General Expenses	118,536	
 Total Operation and Maintenance Expenses	359,916	

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		88,946	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	METER RELATED PERCENTAGE	1,784	2
Net property tax equivalent		87,162	
Social Security	BASED ON PAYROLL	14,148	3
PSC Remainder Assessment	SPLIT 50/50	450	4
Other (specify): NONE	NONE		5
Total tax expense		<u>101,760</u>	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Green Lake				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.200463				3
County tax rate	mills		6.862344				4
Local tax rate	mills		6.910334				5
School tax rate	mills		9.190985				6
Voc. school tax rate	mills		1.564424				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		24.728550				10
Less: state credit	mills		1.372451				11
Net tax rate	mills		23.356099				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.910334				14
Combined School Tax Rate	mills		10.755409				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.665743				17
Total Tax Rate	mills		24.728550				18
Ratio of Local and School Tax to Total	dec.		0.714387				19
Total tax net of state credit	mills		23.356099				20
Net Local and School Tax Rate	mills		16.685282				21
Utility Plant, Jan. 1	\$	5,309,080	5,309,080				22
Materials & Supplies	\$	34,079	34,079				23
Subtotal	\$	5,343,159	5,343,159				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	5,343,159	5,343,159				26
Assessment Ratio	dec.		0.997688				27
Assessed Value	\$	5,330,806	5,330,806				28
Net Local & School Rate	mills		16.685282				29
Tax Equiv. Computed for Current Year	\$	88,946	88,946				30
Tax Equivalent per 1994 PSC Report	\$	75,470					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	88,946					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	13,596		4
Structures and Improvements (311)	27,442		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	797,976		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	3,810		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	842,824	0	
PUMPING PLANT			
Land and Land Rights (320)	810		12
Structures and Improvements (321)	352,666		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	148,130		17
Diesel Pumping Equipment (326)	6,000		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	507,606	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	19,453		23
Total Water Treatment Plant	19,453	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	2,434		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)			13,596	4
Structures and Improvements (311)			27,442	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			797,976	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			3,810	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	842,824	
PUMPING PLANT				
Land and Land Rights (320)			810	12
Structures and Improvements (321)			352,666	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			148,130	17
Diesel Pumping Equipment (326)			6,000	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	507,606	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			19,453	23
Total Water Treatment Plant	0	0	19,453	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			2,434	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	108,522		26
Transmission and Distribution Mains (343)	2,589,120		27
Fire Mains (344)	0		28
Services (345)	461,264	6,875	29
Meters (346)	214,378	525	30
Hydrants (348)	175,845		31
Other Transmission and Distribution Plant (349)	561		32
Total Transmission and Distribution Plant	3,552,124	7,400	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	66,740		34
Office Furniture and Equipment (391)	7,002		35
Computer Equipment (391.1)	19,830		36
Transportation Equipment (392)	108,723	48,842	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	15,791		39
Laboratory Equipment (395)	4,647		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	5,063		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	159,277		44
Other Tangible Property (399)	0		45
Total General Plant	387,073	48,842	
Total utility plant in service directly assignable	5,309,080	56,242	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	5,309,080	56,242	

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)			108,522 26
Transmission and Distribution Mains (343)			2,589,120 27
Fire Mains (344)			0 28
Services (345)	600		467,539 29
Meters (346)	200		214,703 30
Hydrants (348)			175,845 31
Other Transmission and Distribution Plant (349)			561 32
Total Transmission and Distribution Plant	800	0	3,558,724
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			66,740 34
Office Furniture and Equipment (391)			7,002 35
Computer Equipment (391.1)			19,830 36
Transportation Equipment (392)	25,000		132,565 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			15,791 39
Laboratory Equipment (395)			4,647 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			5,063 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			159,277 44
Other Tangible Property (399)			0 45
Total General Plant	25,000	0	410,915
Total utility plant in service directly assignable	25,800	0	5,339,522
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	25,800	0	5,339,522

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			23,200	23,200	1
February			21,810	21,810	2
March			23,808	23,808	3
April			23,939	23,939	4
May			24,707	24,707	5
June			27,792	27,792	6
July			32,256	32,256	7
August			30,141	30,141	8
September			26,889	26,889	9
October			23,363	23,363	10
November			21,197	21,197	11
December			20,875	20,875	12
Total annual pumpage	0	0	299,977	299,977	
Less: Water sold				296,557	13
Volume pumped but not sold				3,420	14
Volume sold as a percent of volume pumped				99%	15
Volume used for water production, water quality and system maintenance				5,985	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				5,985	19
Volume pumped but unaccounted for				(2,565)	20
Percent of water lost				-1%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,543	23
Date of maximum: 7/18/2002					24
Cause of maximum:					25
Summer weather.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				409	26
Date of minimum: 11/30/2002					27
Total KWH used for pumping for the year				1,392,836	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)	
WELL 4 CUMBERLAND	4	335	18	1,580,000	Yes	1
WELL 5 S KOSSUTH	5	350	18	1,440,000	Yes	2
WELL 6 WISCONSIN	6	410	18	2,016,000	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	WELL 4 BOOSTER	WELL 5 BOOSTER	WELL 5 PUMP	1
Location	W. CUMBERLAND ST	S. KOSSUTH STREET	S. KOSSUTH STREET	2
Purpose	B	B	P	3
Destination	D	D	D	4
Pump Manufacturer	AMERICAN TURBINE	BYRON JACKSON	BYRON JACKSON	5
Year Installed	1992	1978	1978	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,100	1,000	1,000	8
Pump Motor or Standby Engine Mfr	US	US	US	9 10
Year Installed	1979	1992	1981	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	60	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL 6 BOOSTER	WELL 6 PUMP	WELL PUMP 4	14
Location	N. WISCONSIN	N. WISCONSIN	W. CUMBERLAND STREET	15
Purpose	B	P	P	16
Destination	D	D	D	17
Pump Manufacturer	LAYNE	LAYNE	AMER TURBINE	18
Year Installed	1996	1996	1992	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,100	1,400	1,100	21
Pump Motor or Standby Engine Mfr	US	US	AO SMITH	22 23
Year Installed	1996	1996	1962	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	75	50	50	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	CEMETERY	N WISCONSIN	SKOSSUTH	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	4
Year constructed	1963	1996	1979	5
Year constructed				6
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	CONCRETE	7
Elevation difference in feet (See Headnote 3.)	47	0	0	8
Total capacity in gallons (actual)	513,000	60,000	100,000	9
				10
WATER TREATMENT PLANT				11
Disinfection, type of equipment (gas, liquid, powder, other)		GAS	GAS	12
Points of application (wellhouse, central facilities, booster station, other)				13
		WELLHOUSE	WELLHOUSE	14
Filters, type (gravity, pressure, other, none)		NONE	NONE	15
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		1.0000	1.0000	16
Is a corrosion control chemical used (yes, no)?	N	N	N	17
Is water fluoridated (yes, no)?	N	Y	Y	18
				19
				20
				21
				22
				23
				24
				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	W CUMBERLAND			1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R			3
Year constructed	1963			4
Primary material (earthen, steel, concrete, other)	CONCRETE			5
Elevation difference in feet (See Headnote 3.)	0			6
Total capacity in gallons (actual)	32,000			7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS			9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE			10
Filters, type (gravity, pressure, other, none)	NONE			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000			12
Is a corrosion control chemical used (yes, no)?	N			13
Is water fluoridated (yes, no)?	Y			14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	1.500	705	0	0	0	705	1
M	D	2.000	1,004	0	0	0	1,004	2
M	D	4.000	26,155	0	0	0	26,155	3
M	D	6.000	72,916	0	0	0	72,916	4
P	D	6.000	332	0	0	0	332	5
M	D	8.000	34,217	0	0	0	34,217	6
P	D	8.000	4,806	0	0	0	4,806	7
M	D	10.000	10,469	0	0	0	10,469	8
P	D	10.000	2,049	0	0	0	2,049	9
M	D	12.000	41,711	0	0	0	41,711	10
Total Within Municipality			194,364	0	0	0	194,364	
Total Utility			194,364	0	0	0	194,364	

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	0.500	112	0	0	0	112		1
M	0.750	1,102	0	0	0	1,102		2
L	0.750	310	0	0	0	310		3
M	1.000	547	4	1	0	550	161	4
M	1.500	14	1	0	0	15		5
M	2.000	23	1	1	0	23		6
M	3.000	6	0	0	0	6		7
M	4.000	3	0	0	0	3		8
P	6.000	5	0	0	0	5	3	9
M	8.000	1	0	0	0	1		10
Total Utility		2,123	6	2	0	2,127	164	

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	2,279	0	9	0	2,270	82	1
1.000	61	0	1	0	60	0	2
1.500	31	0	0	0	31	9	3
2.000	40	3	0	0	43	8	4
3.000	11	0	0	0	11	7	5
4.000	8	0	0	0	8	7	6
Total:	2,430	3	10	0	2,423	113	

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	1,933	171	24	13	0	129	2,270	1
1.000	3	41	7	1	0	8	60	2
1.500	0	19	5	2	0	5	31	3
2.000	0	19	10	6	0	8	43	4
3.000	0	3	2	3	0	3	11	5
4.000	0	1	3	3	0	1	8	6
Total:	1,936	254	51	28	0	154	2,423	

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	292				292	2
Total Fire Hydrants	292	0	0	0	292	
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:	293
Number of distribution system valves end of year:	457
Number of distribution valves operated during year:	235

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

MAINTENANCE OF PUMPING PLANT (625) - DECREASE DUE TO REPAIRS TO WELL #4 IN 2001 OF APPROXIMATELY \$10,000.

MAINTENANCE OF HYDRANTS (654) - INCREASE DUE TO ADDITIONAL REPAIRS NEEDED ON HYDRANTS IN 2002.

MAINTENANCE OF OTHER PLANT (655) - DECREASE DUE TO REPAIRS TO ROOF FOR WELL #4 IN 2001.

Water Utility Plant in Service (Page W-08)

TRANSPORTATION EQUIPMENT (392) - PURCHASED 2 TRUCKS.

Pumping and Purchased Water Statistics (Page W-10)

CURRENTLY TESTING WELL METERS ON REGULAR INTERVALS AND WILL TEST METERS IN PLACE FOR BETTER ACCURACY GOING FORWARD.

Water Services (Page W-16)

WATER SERVICES ADDED DURING THE YEAR WERE FINANCED BY DEVELOPERS AND PROPERTY OWNERS (\$6,875) AND THE BALANCE BY THE UTILITY.

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sewage Operating Revenues		
Sewage Operating Revenues (621-626)	934,124	1
Total Sewage Operating Revenues	934,124	
Other Operating Revenues		
Forfeited Discounts (631)	2,643	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)	17,983	6
Amortization of Construction Grants (636)	100,000	7
Total Other Operating Revenues	120,626	
Total Operating Revenues	1,054,750	
Operation and Maintenance Expenses		
Operation Expenses (820-829)	176,650	8
Maintenance Expenses (831-834)	181,909	9
Customer Accounting & Collection Expenses (840-843)	16,608	10
Administrative and General Expenses (850-857)	144,413	11
Total Operation and Maintenance Expenses	519,580	
Other Operating Expenses		
Depreciation Expense (403)	315,290	12
Amortization Expense (404)		13
Taxes (408)	15,004	14
Total Other Operating Expenses	330,294	
Total Operating Expenses	849,874	
NET OPERATING INCOME	204,876	

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				1
Commercial Revenues				2
Industrial Revenues				3
Revenues from Public Authorities				4
Total Flat Rate Service to General Customers (621)	0	0	0	
Measured Service to General Customers (622)				
Residential Revenues	1,801	86,895	471,031	5
Commercial Revenues	253	36,920	176,540	6
Industrial Revenues	49	36,164	252,585	7
Revenues from Public Authorities	23	7,603	33,968	8
Total Measured Service to General Customers (622)	2,126	167,582	934,124	
Service to Public Authorities (623)				
Service to Other Systems (624)				9
Other Sewerage Service (625)				10
Interdepartmental Service (626)				11
Total Sewage Operating Revenues	2,126	167,582	934,124	12

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)	
UMOS CENTER	508				1
UMOS DAYCARE	71				2
VALLEY TRAIL LANDFILL NEW CELL	3,888	1,340	100		3
VALLEY TRAIL LANDFILL OLD CELL	1,956	2,200	339		4
WISCONSIN SPICE	268	11,474	18,276	108	5

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	2,643	1
Other (specify):		
NONE		2
Total Customers Forfeited Discounts (631)	2,643	
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 CHARGES AND SEWER HOOKUP CHARGES	17,983	6
Total Miscellaneous Operating Revenues (635)	17,983	
Amortization of Construction Grants (636):		
AMORTIZATION OF CONSTRUCTION GRANTS	100,000	7
Total Amortization of Construction Grants (636)	100,000	

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)	59,268	1
Power and Fuel for Pumping (821)	49,459	2
Power and Fuel for Aeration Equipment (822)		3
Chlorine (823)	5,815	4
Phosphorous Removal Chemicals (824)	15,404	5
Sludge Conditioning Chemicals (825)		6
Other Chemicals for Sewage Treatment (826)	1,073	7
Other Operating Supplies and Expenses (827)	35,850	8
Transportation Expenses (828)	9,781	9
Rents (829)		10
Total Operation Expenses	176,650	
MAINTENANCE EXPENSES		
Maintenance of Sewage Collection System (831)	54,067	11
Maintenance of Collection System Pumping Equipment (832)	32,086	12
Maintenance of Treatment and Disposal Plant Equipment (833)	47,257	13
Maintenance of General Plant Structures and Equipment (834)	48,499	14
Total Maintenance Expenses	181,909	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES		
Billing, Collecting and Accounting (840)	7,290	15
Flat Rate Inspections (841)	3,640	16
Meter Reading (842)	1,740	17
Uncollectible Accounts (843)	3,938	18
Total Customer Accounting & Collection Expenses	16,608	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (850)	27,490	19
Office Supplies and Expenses (851)	4,183	20
Outside Services Employed (852)	19,662	21
Insurance Expense (853)	6,334	22
Employees Pensions and Benefits (854)	72,751	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)	3,806	24
Miscellaneous General Expenses (856)	10,187	25
Rents (857)		26
Total Administrative and General Expenses	144,413	
 Total Operation and Maintenance Expenses	 519,580	

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	BASED ON PAYROLL	12,770	1
Local and School Tax Equivalent on Meters Charged by Water Department		1,784	2
PSC Remainder Assessment	SPLIT WATER/SEWER-50/50	450	3
Other (specify): NONE			4
Total tax expense		<u>15,004</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)	45,984		4
Structures and Improvements (311)	32,939		5
Service Connections, Traps, and Accessories (312)	0		6
Collecting Mains and Accessories (313)	2,752,188	23,329	7
Interceptor Mains and Accessories (314)	630,509		8
Force Mains (315)	88,649		9
Other Collecting System Equipment (316)	0		10
Total Collection System	3,550,269	23,329	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	450,575	20,624	12
Receiving Wells (322)	124,276		13
Electric Pumping Equipment (323)	631,766		14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	61,530		16
Total Collection System Pumping Installations	1,268,147	20,624	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	0		17
Structures and Improvements (331)	1,729,263		18
Preliminary Treatment Equipment (332)	271,241		19
Primary Treatment Equipment (333)	318,838		20
Secondary Treatment Equipment (334)	980,999		21
Advanced Treatment Equipment (335)	0		22
Chlorination Equipment (336)	276,432		23
Sludge Treatment and Disposal Equipment (337)	1,131,594		24
Plant Site Piping (338)	202,062		25
Flow Metering and Monitoring Equipment (339)	39,791		26
Outfall Sewer Pipes (340)	62,257		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)			45,984	4
Structures and Improvements (311)			32,939	5
Service Connections, Traps, and Accessories (312)			0	6
Collecting Mains and Accessories (313)	4,030		2,771,487	7
Interceptor Mains and Accessories (314)			630,509	8
Force Mains (315)			88,649	9
Other Collecting System Equipment (316)			0	10
Total Collection System	4,030	0	3,569,568	
COLLECTION SYSTEM PUMPING INSTALLATIONS				
Land and Land Rights (320)			0	11
Structures and Improvements (321)			471,199	12
Receiving Wells (322)			124,276	13
Electric Pumping Equipment (323)			631,766	14
Other Power Pumping Equipment (324)			0	15
Miscellaneous Pumping Equipment (325)			61,530	16
Total Collection System Pumping Installations	0	0	1,288,771	
TREATMENT AND DISPOSAL PLANT				
Land and Land Rights (330)			0	17
Structures and Improvements (331)			1,729,263	18
Preliminary Treatment Equipment (332)			271,241	19
Primary Treatment Equipment (333)			318,838	20
Secondary Treatment Equipment (334)			980,999	21
Advanced Treatment Equipment (335)			0	22
Chlorination Equipment (336)			276,432	23
Sludge Treatment and Disposal Equipment (337)			1,131,594	24
Plant Site Piping (338)			202,062	25
Flow Metering and Monitoring Equipment (339)			39,791	26
Outfall Sewer Pipes (340)			62,257	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)	12,384	5,150	28
Total Treatment and Disposal Plant	5,024,861	5,150	
GENERAL PLANT			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	103,708		30
Office Furniture and Equipment (372)	19,625		31
Computer Equipment (372.1)	7,362	5,132	32
Transportation Equipment (373)	94,057	26,494	33
Other General Equipment (379)	510,145		34
Other Tangible Property (390)	0		35
Total General Plant	734,897	31,626	
Total utility plant in service directly assignable	10,578,174	80,729	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	10,578,174	80,729	

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)			17,534	28
Total Treatment and Disposal Plant	0	0	5,030,011	
GENERAL PLANT				
Land and Land Rights (370)			0	29
Structures and Improvements (371)			103,708	30
Office Furniture and Equipment (372)			19,625	31
Computer Equipment (372.1)			12,494	32
Transportation Equipment (373)	25,000		95,551	33
Other General Equipment (379)			510,145	34
Other Tangible Property (390)			0	35
Total General Plant	25,000	0	741,523	
Total utility plant in service directly assignable	29,030	0	10,629,873	
Common Utility Plant Allocated to Sewer Department			0	36
Total utility plant in service	29,030	0	10,629,873	

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)
-------------------------	------------------------------	-------------------------	-----------------------------	---	---	-----------------------	--

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	874	0	0	0	874	1
6.000	3,518	0	0	0	3,518	2
8.000	130,093	428	394	0	130,127	3
10.000	11,917	0	0	0	11,917	4
12.000	7,028	0	0	0	7,028	5
14.000	200	0	0	0	200	6
15.000	8,874	0	0	0	8,874	7
16.000	302	0	0	0	302	8
18.000	1,387	0	0	0	1,387	9
21.000	1,009	0	0	0	1,009	10
24.000	395	0	0	0	395	11
27.000	6,230	0	0	0	6,230	12
30.000	3,628	0	0	0	3,628	13
Total Utility	175,455	428	394	0	175,489	

SEWER OPERATING SECTION FOOTNOTES

Sewer Operation & Maintenance Expenses (Page N-05)

MAINTENANCE OF SEWAGE COLLECTION SYSTEM (831) - INCREASE DUE TO MINOR MAIN BREAKS DURING 2002.

Sewer Utility Plant in Service (Page N-07)

COLLECTING MAINS AND ACCESSORIES (313) - REPLACED MAINS ON SWETTING STREET.

STRUCTURES AND IMPROVEMENTS (321) - NEW SECURITY ADDED TO PLANT.

TRANSPORTATION EQUIPMENT (373) - PURCHASED TRUCK.
