



3015 (02-09-04)

ANNUAL REPORT

OF

Name: FREDERIC WATER UTILITYPrincipal Office: 107 HOPE ROAD WEST
P.O. BOX 567
FREDERIC, WI 54837-0000For 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: FREDERIC WATER UTILITY

Utility Address: 107 HOPE ROAD WEST
P.O. BOX 567
FREDERIC, WI 54837-0000

When was utility organized? 1/1/1904

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MRS LINDA JOY FAYE
Title: VILLAGE CLERK-TREASURER

Office Address:
107 HOPE ROAD WEST
P.O. BOX 567
FREDERIC, WI 54837

Telephone: (715) 327 - 4294

Fax Number: (715) 327 - 4455

E-mail Address: ljf@centurytel.net

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

Name: STEVEN SCHEIDLER
Title: CERTIFIED PUBLIC ACCOUNTANT

Office Address: TRACEY AND THOLE, S.C.
502 SECOND STREET
HUDSON, WI 54016

Telephone: (715) 386 - 2391

Fax Number: (715) 386 - 0535

E-mail Address:

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

Name: KERRY BRENDEL
Title: CHAIRPERSON

Office Address:
107 HOPE ROAD WEST
P.O. BOX 567
FREDERC, WI 54837

Telephone: (715) 327 - 4294

Fax Number: (715) 327 - 4455

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: STEVEN SCHEIDLER

Title: CERTIFIED PUBLIC ACCOUNTANT

Office Address: TRACEY AND THOLE, S.C.
502 SECOND STREET
HUDSON, WI 54016

Telephone: (715) 386 - 2391

Fax Number: (715) 386 - 0535

E-mail Address:

Date of most recent audit report: 3/20/2002

Period covered by most recent audit: 2001

Names and titles of utility management including manager or superintendent:

Name: MR KENNETH L HACKETT

Title: DIRECTOR OF PUBLIC WORKS

Office Address:
107 HOPE ROAD WEST
P.O. BOX 567
FREDERIC, WI 54837

Telephone: (715) 327 - 4294

Fax Number: (715) 327 - 4455

E-mail Address:

Name of utility commission/committee: FREDERIC PUBLIC WORK COMMITTEE

Names of members of utility commission/committee:

KERRY BRENDEL, CHAIRPERSON
MILTON DAEFFLER
LAVERNE MILLER

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)	141,317	141,025	1
Operating Expenses:			
Operation and Maintenance Expense (401)	105,470	90,213	2
Depreciation Expense (403)	23,653	23,081	3
Amortization Expense (404)	0	0	4
Taxes (408)	26,397	26,514	5
Total Operating Expenses	155,520	139,808	
Net Operating Income	(14,203)	1,217	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(14,203)	1,217	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	100	8
Interest and Dividend Income (419)	1,805	6,401	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	1,805	6,501	
Total Income	(12,398)	7,718	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	(12,398)	7,718	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	0	0	
Net Income	(12,398)	7,718	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	457,978	450,260	19
Balance Transferred from Income (433)	(12,398)	7,718	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	445,580	457,978	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON TEMPORARY INVESTMENTS	1,805	4
Total (Acct. 419):	1,805	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	141,317	0	0	0	141,317	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	141,317	0	0	0	141,317	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,206,859	1,156,703	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	442,676	417,687	2
Net Utility Plant	764,183	739,016	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	171,049	169,255	7
Total Other Property and Investments	171,049	169,255	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	55,306	48,510	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	32,743	31,627	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	50,000	50,000	14
Materials and Supplies (150)	12,522	12,362	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	150,571	142,499	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	1,085,803	1,050,770	

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)	342,760	298,329	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	445,580	457,978	23
Total Proprietary Capital	788,340	756,307	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	0	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)			28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	0	0	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	297,463	294,463	38
Total Liabilities and Other Credits	1,085,803	1,050,770	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,206,859	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,206,859	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	442,676	0	0	0	9
Total Accumulated Provision	442,676	0	0	0	
Net Utility Plant	764,183	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	417,687				417,687	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	23,653				23,653	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,336				1,336	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	24,989	0	0	0	24,989	13
Debits during year						14
Book cost of plant retired	0				0	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	0	0	0	0	0	19
Balance End of Year	442,676	0	0	0	442,676	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.12%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	12,522	12,362
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	<u>12,522</u>	<u>12,362</u>

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	298,329	1
Changes during year (explain):		
UTILITY EXTENSION PAID BY VILLAGE CAPITAL PROJECTS FUND	44,431	2
Balance end of year	<u><u>342,760</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)
-------------------------------------	------------------------------	------------------------------------	------------------------------	---

NONE

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	26,397	2
Charged electric department expense		3
Charged sewer department expense	782	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>27,179</u>	
Taxes paid during year:		
County, state and local taxes	22,997	6
Social Security taxes	4,069	7
PSC Remainder Assessment	113	8
Other (explain):		
NONE		9
Total payments and other debits	<u>27,179</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)					
NONE	0			0	1
Subtotal	0	0	0	0	
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	0	0	0	0	

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	294,463	0	0	0	0	294,463	1
Add credits during year:							
For Services	3,000					3,000	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	297,463	0	0	0	0	297,463	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
UTILITY PLANT UPGRADE FUND	171,049	3
Total (Acct. 125):	171,049	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	32,743	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	32,743	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
CASH ADVANCE TO VILLAGE CAPITAL PROJECTS FUND	50,000	12
Total (Acct. 145):	50,000	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)
<hr/>	
Payables to Municipality (233):	
NONE	16
Total (Acct. 233):	0
<hr/>	
Other Deferred Credits (253):	
NONE	17
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,181,781	0	0	0	1,181,781	1
Materials and Supplies	12,442	0	0	0	12,442	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	430,181	0	0	0	430,181	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	295,963	0	0	0	295,963	6
Other (specify):						
NONE					0	7
Average Net Rate Base	468,079	0	0	0	468,079	
Net Operating Income	(14,203)	0	0	0	(14,203)	8
Net Operating Income as a percent of Average Net Rate Base						
	-3.03%	N/A	N/A	N/A	-3.03%	

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	320,544	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	451,779	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	772,323	
Net Income		
Net Income	(12,398)	5
Percent Return on Proprietary Capital	-1.61%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

THE VILLAGE'S CAPITAL PROJECT FUND FINANCED WATER AND SEWER EXTENSION AT THE VILLAGE LINDEN STREET. ALL COSTS WERE FOR MAINS, SERVICES AND HYDRANTS AND WERE RECORDED TO UTILITY VIA CAPITAL PAID IN BY MUNIICIPALITY. THE DOLLARS AND DETAILS HAVE BEEN REPORTED IN OTHER SECTIONS OF THIS REPORT.

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.

NONE

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

Contributions in Aid of Construction (Account 271) (Page F-17)

AS PER INSTRUCTIONS FROM PETER LEEGE, PSC, REVEIW LETTER 2110 FREDERIC WATER
UTILITY-RECORDING 2001 SERVICE INSTALLATION BY MPM BUILIDNG(NEW 8")
SERVICE-ALL INSTALLATION COSTS PAID BY MANUFACTURING BUSINESS. COSTS
ESTIMATED BY VILLAGE AT \$3,000

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)	139,775	1
Total Sales of Water	139,775	
Other Operating Revenues		
Forfeited Discounts (470)	175	2
Other Water Revenues (474)	1,367	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	1,542	
Total Operating Revenues	141,317	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	51,400	5
General Operating Expenses (680-690)	54,070	6
Total Operation and Maintenance Expenses	105,470	
Other Operating Expenses		
Depreciation Expense (403)	23,653	7
Amortization Expense (404)		8
Taxes (408)	26,397	9
Total Other Operating Expenses	50,050	
Total Operating Expenses	155,520	
NET OPERATING INCOME	(14,203)	

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	422	17,619	44,817	4
Commercial	82	24,514	33,865	5
Industrial	24	1,900	3,279	6
Total Metered Sales to General Customers (461)	528	44,033	81,961	
Private Fire Protection Service (462)	4		1,664	7
Public Fire Protection Service (463)	1		49,138	8
Other Sales to Public Authorities (464)	11	3,700	7,012	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	544	47,733	139,775	

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)	49,138	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)	49,138	
Forfeited Discounts (470):		
Customer late payment charges	175	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	175	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,367	7
Other (specify): NONE		8
Total Other Water Revenues (474)	1,367	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	29,588	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	8,843	3
Chemicals (630)		4
Supplies and Expenses (640)	9,152	5
Repairs of Water Plant (650)	790	6
Transportation Expenses (660)	3,027	7
Total Plant Operation and Maintenance Expenses	51,400	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	24,375	8
Office Supplies and Expenses (681)	9,886	9
Outside Services Employed (682)	2,240	10
Insurance Expense (684)	1,375	11
Employees Pensions and Benefits (686)	15,513	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	681	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	54,070	
 Total Operation and Maintenance Expenses	 105,470	

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		22,997	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		782	2
Net property tax equivalent		22,215	
Social Security		4,069	3
PSC Remainder Assessment		113	4
Other (specify): NONE			5
Total tax expense		<u>26,397</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			Polk				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.241483				3
County tax rate	mills		4.549883				4
Local tax rate	mills		11.027879				5
School tax rate	mills		12.811455				6
Voc. school tax rate	mills		1.328609				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		29.959309				10
Less: state credit	mills		1.686249				11
Net tax rate	mills		28.273060				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		11.027879				14
Combined School Tax Rate	mills		14.140064				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		25.167943				17
Total Tax Rate	mills		29.959309				18
Ratio of Local and School Tax to Total	dec.		0.840071				19
Total tax net of state credit	mills		28.273060				20
Net Local and School Tax Rate	mills		23.751374				21
Utility Plant, Jan. 1	\$	1,156,703	1,156,703				22
Materials & Supplies	\$	12,362	12,362				23
Subtotal	\$	1,169,065	1,169,065				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,169,065	1,169,065				26
Assessment Ratio	dec.		0.828219				27
Assessed Value	\$	968,242	968,242				28
Net Local & School Rate	mills		23.751374				29
Tax Equiv. Computed for Current Year	\$	22,997	22,997				30
Tax Equivalent per 1994 PSC Report	\$	18,973					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	22,997					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	2,787		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	37,200		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	39,987	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	11,187		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	68,403		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	9,404		20
Total Pumping Plant	88,994	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	3,354		23
Total Water Treatment Plant	3,354	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	300		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)			2,787 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			37,200 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	39,987
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			11,187 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			68,403 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			9,404 20
Total Pumping Plant	0	0	88,994
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			3,354 23
Total Water Treatment Plant	0	0	3,354
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			300 24
Structures and Improvements (341)			0 25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	91,640		26
Transmission and Distribution Mains (343)	607,302	34,388	27
Fire Mains (344)	0		28
Services (345)	78,707	10,281	29
Meters (346)	58,122		30
Hydrants (348)	73,963	5,487	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	910,034	50,156	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	20,621		34
Office Furniture and Equipment (372)	4,434		35
Computer Equipment (372.1)	12,965		36
Transportation Equipment (373)	19,102		37
Other General Equipment (379)	57,212		38
Other Tangible Property (390)	0		39
Total General Plant	114,334	0	
Total utility plant in service directly assignable	1,156,703	50,156	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,156,703	50,156	

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)			91,640 26
Transmission and Distribution Mains (343)			641,690 27
Fire Mains (344)			0 28
Services (345)			88,988 29
Meters (346)			58,122 30
Hydrants (348)			79,450 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	960,190
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			20,621 34
Office Furniture and Equipment (372)			4,434 35
Computer Equipment (372.1)			12,965 36
Transportation Equipment (373)			19,102 37
Other General Equipment (379)			57,212 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	114,334
Total utility plant in service directly assignable	0	0	1,206,859
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	1,206,859

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

Sources of Water Supply					
Month	Purchased Water Gallons (000's)	Surface Water Gallons (000's)	Ground Water Gallons (000's)	Total Gallons All Methods (000's)	
(a)	(b)	(c)	(d)	(e)	
January			4,808	4,808	1
February			3,832	3,832	2
March			4,698	4,698	3
April			4,294	4,294	4
May			6,452	6,452	5
June			6,405	6,405	6
July			8,147	8,147	7
August			6,982	6,982	8
September			4,775	4,775	9
October			4,856	4,856	10
November			4,837	4,837	11
December			4,977	4,977	12
Total annual pumpage	0	0	65,063	65,063	
Less: Water sold				47,733	13
Volume pumped but not sold				17,330	14
Volume sold as a percent of volume pumped				73%	15
Volume used for water production, water quality and system maintenance				16,000	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				16,000	19
Volume pumped but unaccounted for				1,330	20
Percent of water lost				2%	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.)				635	23
Date of maximum: 8/8/2002					24
Cause of maximum:					25
GOLF COURSE GREENS WATERED					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				80	26
Date of minimum: 9/29/2002					27
Total KWH used for pumping for the year				87,141	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)	
122 OAK STREET EAST	2	248	12	548,000	Yes	1
508 OAK STREET EAST	3	217	12	468,000	Yes	2
209 SECOND AVENUE NORTH	4	298	12	518,400	Yes	3
300 FIRST AVENUE NORTH	5	311	12	648,000	Yes	4

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	2	2A		3 1
Location	122 OAK STREET E	122 OAK STREET E	508 BIRCH STREET W	2
Purpose	P	S		P 3
Destination	D	D		D 4
Pump Manufacturer	POMONA	POMONA	POMONA	5
Year Installed	1943	1943	1956	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	400	400	300	8
Pump Motor or Standby Engine Mfr	WESTINGHOUSE	FORD	WESTINGHOUSE	9 10
Year Installed	1945	1961	1956	11
Type	ELECTRIC	NATURAL GAS	ELECTRIC	12
Horsepower	40	40	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	3A	4		5 14
Location	508 BIRCH ST W	209 SECOND AVENUE N	300 FIRST AVENUE N	15
Purpose	S	P		P 16
Destination	D	D		D 17
Pump Manufacturer	POMONA	JACUZZI	PEERLESS	18
Year Installed	1956	1978	1988	19
Type	VERTICAL TURBINE	SUBMERSIBLE	SUBMERSIBLE	20
Actual Capacity (gpm)	300	400	450	21
Pump Motor or Standby Engine Mfr	FORD	WESTINGHOUSE	WESTINGHOUSE	22 23
Year Installed	1998	1987	1972	24
Type	OTHER	ELECTRIC	ELECTRIC	25
Horsepower	69	30	40	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	1913	1972	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	110	128	6
Total capacity in gallons (actual)	30,000	200,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	9
Points of application (wellhouse, central facilities, booster station, other)	OTHER	OTHER	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000	1.0000	12
Is a corrosion control chemical used (yes, no)?	N	N	13
Is water fluoridated (yes, no)?	Y	Y	14

WATER MAINS

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

								Number of Feet	
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)		
M	D	0.750	1,062	0	0	0	1,062	1	
M	D	1.000	104	0	0	0	104	2	
M	D	1.500	540	0	0	0	540	3	
M	D	2.000	3,037	0	0	0	3,037	4	
M	D	4.000	3,385	0	0	0	3,385	5	
M	D	6.000	42,680	0	0	0	42,680	6	
M	D	8.000	12,971	779	0	0	13,750	7	
M	D	10.000	3,700	0	0	0	3,700	8	
Total Within Municipality			67,479	779	0	0	68,258		
M	D	6.000	110	0	0	0	110	9	
M	D	12.000	1,992	0	0	0	1,992	10	
Total Outside of Municipality			2,102	0	0	0	2,102		
Total Utility			69,581	779	0	0	70,360		

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	494	0	0	0	494	30	1
M	1.000	19	8	0	0	27	6	2
M	2.000	1	0	0	0	1		3
M	4.000	9	0	0	0	9		4
M	6.000	13	0	0	0	13	3	5
M	8.000	1	0	0	0	1		6
Total Utility		537	8	0	0	545	39	

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	520	0		2	522	0	1
1.000	15	0	0	0	15	0	2
1.250	3	0	0	0	3	0	3
1.500	4	0	0	0	4	0	4
2.000	6	0	0	0	6	0	5
3.000	8	0	0	0	8	0	6
4.000	3	0	0	0	3	0	7
6.000	4	0	0	0	4	0	8
Total:	563	0	0	2	565	0	

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	431	61	14	6	0	10	522	1
1.000	4	8	3	0	0	0	15	2
1.250	0	2	1	0	0	0	3	3
1.500	0	4	0	0	0	0	4	4
2.000	0	3	1	1	0	1	6	5
3.000	0	3	0	5	0	0	8	6
4.000	0	2	0	1	0	0	3	7
6.000	0	0	0	0	4	0	4	8
Total:	435	83	19	13	4	11	565	

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	6				6	1
Within Municipality	100	2			102	2
Total Fire Hydrants	106	2	0	0	108	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:	108
Number of distribution system valves end of year:	181
Number of distribution valves operated during year:	95

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

AC650 -REPAIRS TO PLANT-NO MAJOR REPAIRS NECESSARY IN 2002.

AC660-TRANSPORTATION-UTILITY INCURRED \$1,265 IN COSTS TO REPAIR VEHICLE.

AC681-OFFICE SUPPLIES-INCREASES INCURRED IN COMPUTER SOFTWARE SUPPORT BY VENDOR, AND MINOR COMPUTER EQUIPMENT PURCHASES NOT CAPITALIZED DUE TO SMALLER DOLLAR AMOUNT.

AC686-EMPLOYEE BENEFITS-LARGE INCREASES IN HEALTH INSURANCE PREMIUMS

Water Utility Plant in Service (Page W-08)

ALL UTILITY ASSETS FUNDED BY CONTRIBUTION EXCEPT FOR \$2,724 IN SERVICES WHICH CAME FROM UTILITY RESERVES.

Water Mains (Page W-15)

MAINS PART OF THE LINDEN STREET EXTENSION AND FUNDED BY THE VILLAGES CAPITAL PROJECT FUND IN THE AMOUNT OF \$34388

Water Services (Page W-16)

SERVICES INSTALLED AS PART OF THE LINDEN STREET EXTENSION PROJECT FUNDED BY THE VILLAGES CAPITAL PROJECT FUND IN THE AMOUNT OF \$7281

Meters (Page W-17)

IN RECONCILIATION OF METERS WITH CUSTOMERS AND IN STOCK, DETERMINED ADJUSTMENT NECESSARY

METER TESTING-PER PUBLIC WORKS DIRECTOR NO METERS TESTED DURING 2002.

Hydrants and Distribution System Valves (Page W-18)

ONE HYDRANT INSTALLED IN 2002 PART OF THE LINDEN STREET PROJECT AND FUNDED BY CAPITAL PROJECT FUND IN THE AMOUNT OF \$2,762.

THE OTHER HYDRANT INSTALLED BY UTILITY FROM RESERVES IN AMOUNT OF \$2,725
