



3015 (02-09-04)

ANNUAL REPORT

OF

Name: VILLAGE OF HORTONVILLE WATER & SEWER UTILITIES

Principal Office: 118 N. MILL STREET
P.O. BOX 268
HORTONVILLE, WI 54944-0268

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.

SIGNATURE PAGE

I LYNNE MISCHKER of
(Person responsible for accounts)

Village of Hortonville Water & Sewer Utilities, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts) 04/18/2003
(Date)

CLERK/TREASUER
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: VILLAGE OF HORTONVILLE WATER & SEWER UTILITIES

Utility Address: 118 N. MILL STREET
P.O. BOX 268
HORTONVILLE, WI 54944-0268

When was utility organized? 9/1/1948

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: LYNNE MISCHKER
Title: CLERK/TREASURER

Office Address:
118 N. MILL STREET
P.O. BOX 268
HORTONVILLE, WI 54944-0268

Telephone: (920) 779 - 6011

Fax Number: (920) 779 - 6552

E-mail Address:

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

Name: MR JOSEPH 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: MR. ROGER RETZLAFF
Title: VILLAGE PRESIDENT

Office Address:
118 N. MILL STREET
P.O. BOX 268
HORTONVILLE, WI 54944-0268

Telephone: (920) 779 - 6555

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

Telephone: (920) 733 - 7385

Fax Number: (920) 733 - 5758

E-mail Address:

Date of most recent audit report: 4/11/2003

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. RON AUSTRENG

Title: DIRECTOR OF PUBLIC WORKS

Office Address:

118 N. MILL STREET
P.O. BOX 268
HORTONVILLE, WI 54944-0268

Telephone: (920) 779 - 4086

Fax Number: (920) 779 - 6552

E-mail Address:

Name of utility commission/committee: VILLAGE BOARD

Names of members of utility commission/committee:

- MRS JOAN DOCKTER, TRUSTEE
- MR CRAIG DREIER, TRUSTEE
- MR RICHARD HUNT, TRUSTEE
- MR WALLACE LENZNER, TRUSTEE
- MR LOUIS MCKELLAR, TRUSTEE
- MR THOMAS OLK, TRUSTEE
- MR ROGER RETZLAFF, PRESIDENT

Is sewer service rendered by the utility? YES

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

Date of Ordinance: 9/1/1948

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:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	664,458	646,771	1
Operating Expenses:			
Operation and Maintenance Expense (401)	319,893	292,170	2
Depreciation Expense (403)	217,079	205,189	3
Amortization Expense (404)	0	0	4
Taxes (408)	42,809	41,114	5
Total Operating Expenses	579,781	538,473	
Net Operating Income	84,677	108,298	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	84,677	108,298	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	67,339	84,197	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	67,339	84,197	
Total Income	152,016	192,495	
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	152,016	192,495	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	158,227	139,719	13
Amortization of Debt Discount and Expense (428)	22,546	14,246	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)		6,000	18
Total Interest Charges	180,773	147,965	
Net Income	(28,757)	44,530	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(897,441)	(941,971)	19
Balance Transferred from Income (433)	(28,757)	44,530	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)	(926,198)	(897,441)	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON INVESTMENTS	39,265	4
INTEREST ON ADVANCE	28,074	5
Total (Acct. 419):	67,339	
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		11
Total (Acct. 436)--Debit:	0	
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)					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	310,903	0	353,555	0	664,458	1
Less: interdepartmental sales	467		0	0	467	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	1,812				1,812	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	308,624	0	353,555	0	662,179	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	10,500,232	9,923,985	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	3,654,818	3,461,279	2
Net Utility Plant	6,845,414	6,462,706	
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)	535,514	535,514	5
Other Investments (124)	0	0	6
Special Funds (125)	941,353	964,470	7
Total Other Property and Investments	1,476,867	1,499,984	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	2,390	(52,437)	8
Temporary Cash Investments (132)	140,305	608,638	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	141,047	144,379	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	207,758	49,881	14
Materials and Supplies (150)	5,977	6,394	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	13,098	16,776	17
Total Current and Accrued Assets	510,575	773,631	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	85,762	87,728	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	85,762	87,728	
Total Assets and Other Debits	8,918,618	8,824,049	

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)	2,168,394	2,110,907	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	(926,198)	(897,441)	23
Total Proprietary Capital	1,242,196	1,213,466	
LONG-TERM DEBT			
Bonds (221)	2,695,000	2,750,000	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	2,695,000	2,750,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	84,208	73,961	28
Payables to Municipality (233)	8,035	260,751	29
Customer Deposits (235)	2,980	2,980	30
Taxes Accrued (236)	66,194	33,097	31
Interest Accrued (237)	60,321	48,953	32
Other Current and Accrued Liabilities (238)	6,073	3,580	33
Total Current and Accrued Liabilities	227,811	423,322	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	15,200	15,200	36
Total Deferred Credits	15,200	15,200	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	4,738,411	4,422,061	38
Total Liabilities and Other Credits	8,918,618	8,824,049	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	3,403,642	7,004,765	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)		91,825			6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	3,403,642	7,096,590	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	510,971	3,143,847	0	0	9
Total Accumulated Provision	510,971	3,143,847	0	0	
Net Utility Plant	2,892,671	3,952,743	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)	Sewer (c)	(d)	(e)	Total (f)	
Balance first of year	452,277	3,009,002			3,461,279	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	58,417	158,662			217,079	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,670	(1,670)			0	6
Accruals charged other						7
accounts (specify):						8
TRANSPORTATION EXPENSE	767	8,745			9,512	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	60,854	165,737	0	0	226,591	13
Debits during year						14
Book cost of plant retired	2,160	30,892			33,052	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	2,160	30,892	0	0	33,052	19
Balance End of Year	510,971	3,143,847	0	0	3,654,818	20
Composite Depreciation Rate?	Yes	Yes				21
If yes, what is the rate?	1.86%	2.45%				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					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	5,977	6,394
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	5,977	6,394

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1993 MORTGAGE REVENUE BONDS	20,697	428	39,812	1
2001 MORTGAGE REVENUE BONDS	1,849	428	25,370	2
2002 MORTGAGE REVENUE BONDS	0	428	20,580	3
Total			85,762	
Unamortized premium on debt (251)				
NONE				4
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	2,110,907	1
Changes during year (explain):		
CONTRIBUTION OF SERVICES AND MAINS-WATER	25,395	2
CONTRIBUTION OF SERVICES AND MAINS-SEWER	32,092	3
Balance end of year	<u><u>2,168,394</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)	
Mortgage Revenue Bonds	12/31/1982	09/01/2021	5.00%	530,000	1
MORTGAGE REVENUE BOND	04/01/2001	09/01/2021	4.85%	1,475,000	2
Mortgage Revenue Refunding Bonds	07/02/2002	09/01/2010	2.50%	690,000	3
Total Bonds (Account 221):				2,695,000	

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	33,097	1
Accruals:		
Charged water department expense	36,359	2
Charged electric department expense		3
Charged sewer department expense	6,451	4
Other (explain):		
NONE		5
Total Accruals and other credits	42,810	
Taxes paid during year:		
County, state and local taxes	0	6
Social Security taxes	9,006	7
PSC Remainder Assessment	707	8
Other (explain):		
NONE		9
Total payments and other debits	9,713	
Balance end of year	66,194	

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)					
Mortgage Revenue Bonds/1982B	9,083	27,000	27,250	8,833	1
MORTGAGE REVENUE BONDS/2001	25,780	90,228	77,339	38,669	2
Mortgage Revenue Refunding Bonds/1993	14,090	28,180	42,270	0	3
MORTGAGE REVENUE REFUNDING BONDS/2002		12,819		12,819	4
Subtotal	48,953	158,227	146,859	60,321	
Advances from Municipality (223)					
NONE	0			0	5
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	6
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	7
Subtotal	0	0	0	0	
Total	48,953	158,227	146,859	60,321	

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	892,932	0	0	3,529,129	0	4,422,061	1
Add credits during year:							
For Services	27,368			29,117		56,485	2
For Mains	107,719			136,820		244,539	3
Other (specify):							
FOR HYDRANTS	15,326					15,326	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	1,043,345	0	0	3,695,066	0	4,738,411	
Amount of federal and state grants in aid received for utility construction included in End of Year totals				2,590,336		2,590,336	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):		
ADVANCE TO TIF DISTRICT	535,514	1
Total (Acct. 123):	535,514	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
REVENUE BONDS RESERVE FUND	159,105	3
DNR SEWER REPLACEMENT FUND	527,195	4
SPECIAL REDEMPTION FUND - 1982B BONDS	66,138	5
SPECIAL REDEMPTION FUND - 1993 BONDS	77,858	6
SEWER DEPRECIATION FUND	111,057	7
Total (Acct. 125):	941,353	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	64,564	9
Electric		10
Sewer (Regulated)	76,458	11
Other (specify):		
OTHER ACCOUNTS RECEIVABLE	25	12
Total (Acct. 142):	141,047	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
NONE		15
Total (Acct. 143):	0	
Receivables from Municipality (145):		
INTEREST RECEIVABLE FROM TIF ON ADVANCE	9,358	16
EXCESS TRANSFER OF PAYMENTS FROM GENERAL FUND	156,517	17
CUSTOMER ACCOUNTS RECEIVABLE ON TAX ROLLS	41,883	18
Total (Acct. 145):	207,758	
Prepayments (165):		
NONE		19
Total (Acct. 165):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE	0	20
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE	0	21
Total (Acct. 183):	0	
Payables to Municipality (233):		
REIMBURSEMENTS DUE FROM EXPENDITURES INCURRED ON UTILITY'S BEHALF	8,035	22
Total (Acct. 233):	8,035	
Other Deferred Credits (253):		
UNEARNED RENT OF WATER TOWER FOR COMMUNICATION ANTENNAE	15,200	23
Total (Acct. 253):	15,200	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	3,284,892	0	6,879,568	0	10,164,460	1
Materials and Supplies	6,185	0	0	0	6,185	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	481,624	0	3,076,424	0	3,558,048	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	968,138	0	3,612,097	0	4,580,235	6
Other (specify):						
NONE					0	7
Average Net Rate Base	1,841,315	0	191,047	0	2,032,362	
Net Operating Income	105,442	0	(20,765)	0	84,677	8
Net Operating Income as a percent of Average Net Rate Base						
	5.73%	N/A	-10.87%	N/A	4.17%	

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	2,139,650	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(911,819)	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	1,227,831	
Net Income		
Net Income	(28,757)	5
 Percent Return on Proprietary Capital	 -2.34%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

SERVICE WAS EXTENDED TO OLK AND NASH STREETS, HORTON HILLS AND
PARK "R" HEIGHTS.

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

Signature Page (Page ii)

Accountants' Compilation Report

Members of the Board
Village of Hortonville Water and Sewer Utilities
Hortonville, 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 Village of Hortonville Water and Sewer Utilities, an enterprise fund of the Village of Hortonville, 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.

VIRCHOW, KRAUSE & COMPANY, LLP

Appleton, Wisconsin
April 11, 2003

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	283,437	1
Total Sales of Water	283,437	
Other Operating Revenues		
Forfeited Discounts (470)	1,328	2
Other Water Revenues (474)	26,138	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	27,466	
Total Operating Revenues	310,903	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	60,475	5
General Operating Expenses (680-690)	50,210	6
Total Operation and Maintenance Expenses	110,685	
Other Operating Expenses		
Depreciation Expense (403)	58,417	7
Amortization Expense (404)		8
Taxes (408)	36,359	9
Total Other Operating Expenses	94,776	
Total Operating Expenses	205,461	
NET OPERATING INCOME	105,442	

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	808	35,891	133,982	4
Commercial	86	6,886	20,564	5
Industrial	20	1,825	5,943	6
Total Metered Sales to General Customers (461)	914	44,602	160,489	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		112,349	8
Other Sales to Public Authorities (464)	25	3,345	10,132	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	1	47	467	12
Total Sales of Water	941	47,994	283,437	

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)	112,349	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)	112,349	
Forfeited Discounts (470):		
Customer late payment charges	1,328	5
Other (specify):		
RETURN ON NET INVESTMENT IN METERS CHARGED TO SEWER DEPARTMENT		6
Total Forfeited Discounts (470)	1,328	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,812	7
Other (specify):		
MISCELLANEOUS	1,526	8
RENT OF WATER TOWER FOR COMMUNICATIONS ANTENNAE	22,800	9
Total Other Water Revenues (474)	26,138	
Amortization of Construction Grants (475):		
NONE		10
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)	20,902	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	9,646	3
Chemicals (630)	11,321	4
Supplies and Expenses (640)	7,681	5
Repairs of Water Plant (650)	9,867	6
Transportation Expenses (660)	1,058	7
Total Plant Operation and Maintenance Expenses	60,475	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	24,156	8
Office Supplies and Expenses (681)	7,570	9
Outside Services Employed (682)	7,533	10
Insurance Expense (684)	2,622	11
Employees Pensions and Benefits (686)	7,735	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	594	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	50,210	
Total Operation and Maintenance Expenses	110,685	

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		33,097	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		389	2
Net property tax equivalent		32,708	
Social Security	PRO RATA BASED ON GROSS PAY	3,510	3
PSC Remainder Assessment	PRO RATA BASED ON OPERATING REVENUES	141	4
Other (specify): NONE			5
Total tax expense		<u>36,359</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			Outagamie				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.242700				3
County tax rate	mills		5.973300				4
Local tax rate	mills		6.615500				5
School tax rate	mills		13.556400				6
Voc. school tax rate	mills		2.276000				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.254600				9
Total tax rate	mills		28.918500				10
Less: state credit	mills		1.735700				11
Net tax rate	mills		27.182800				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.615500				14
Combined School Tax Rate	mills		15.832400				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		22.447900				17
Total Tax Rate	mills		28.918500				18
Ratio of Local and School Tax to Total	dec.		0.776247				19
Total tax net of state credit	mills		27.182800				20
Net Local and School Tax Rate	mills		21.100568				21
Utility Plant, Jan. 1	\$	3,166,143	3,166,143				22
Materials & Supplies	\$	6,394	6,394				23
Subtotal	\$	3,172,537	3,172,537				24
Less: Plant Outside Limits	\$	160	160				25
Taxable Assets	\$	3,172,377	3,172,377				26
Assessment Ratio	dec.		0.823860				27
Assessed Value	\$	2,613,595	2,613,595				28
Net Local & School Rate	mills		21.100568				29
Tax Equiv. Computed for Current Year	\$	55,148	55,148				30
Tax Equivalent per 1994 PSC Report	\$	22,794					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	33,097					32 33
Tax equiv. for current year (see note 6)	\$	33,097					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)	1,911		4
Structures and Improvements (311)	34,191		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	118,451		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	154,553	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	32,356		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	32,356	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	1,270		23
Total Water Treatment Plant	1,270	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	11,255		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)			1,911 4
Structures and Improvements (311)			34,191 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			118,451 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	154,553
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			32,356 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	32,356
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			1,270 23
Total Water Treatment Plant	0	0	1,270
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			11,255 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)	406,427		26
Transmission and Distribution Mains (343)	2,024,267	177,579	27
Fire Mains (344)	0		28
Services (345)	254,974	30,525	29
Meters (346)	59,047	5,491	30
Hydrants (348)	188,284	19,220	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,944,254	232,815	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	3,490	6,845	35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	5,772		37
Other General Equipment (379)	24,447		38
Other Tangible Property (390)	0		39
Total General Plant	33,709	6,845	
Total utility plant in service directly assignable	3,166,142	239,660	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	3,166,142	239,660	

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)			406,427 26
Transmission and Distribution Mains (343)			2,201,846 27
Fire Mains (344)			0 28
Services (345)			285,499 29
Meters (346)	2,160		62,378 30
Hydrants (348)			207,504 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	2,160	0	3,174,909
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			10,335 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			5,772 37
Other General Equipment (379)			24,447 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	40,554
Total utility plant in service directly assignable	2,160	0	3,403,642
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	2,160	0	3,403,642

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			5,369	5,369	1
February			4,461	4,461	2
March			4,829	4,829	3
April			4,772	4,772	4
May			4,978	4,978	5
June			5,263	5,263	6
July			6,081	6,081	7
August			5,490	5,490	8
September			5,613	5,613	9
October			5,183	5,183	10
November			5,288	5,288	11
December			5,318	5,318	12
Total annual pumpage	0	0	62,645	62,645	
Less: Water sold				47,994	13
Volume pumped but not sold				14,651	14
Volume sold as a percent of volume pumped				77%	15
Volume used for water production, water quality and system maintenance				2,350	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				2,350	19
Volume pumped but unaccounted for				12,301	20
Percent of water lost				20%	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.)				381	23
Date of maximum: 7/3/2002					24
Cause of maximum:					25
WELL LEFT IN HAND CAUSING TOWER TO OVERFLOW.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				113	26
Date of minimum: 7/4/2002					27
Total KWH used for pumping for the year				113,209	28
If water is purchased: Vendor Name: NONE					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)	
MILLER PARK/ W. MAIN ST	WELL NO. 1	340	10	78,000	Yes	1
ALONZO PARK/E. MAIN ST	WELL NO. 2	193	14	111,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	WELL NO. 1	WELL NO. 2	1
Location	HWY 45 / MILLER PARK	310 E. MAIN STREET	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	LAYNE	GOULD	5
Year Installed	1993	1994	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	280	300	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GENERAL ELECTRIC	9 10
Year Installed	1993	1994	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	30	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)
Identification			14
Location			15
Purpose			16
Destination			17
Pump Manufacturer			18
Year Installed			19
Type			20
Actual Capacity (gpm)			21
Pump Motor or Standby Engine Mfr			22 23
Year Installed			24
Type			25
Horsepower			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	ET #1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1994		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	203		6
Total capacity in gallons (actual)	300,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.5800		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	Y		14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	3.000	425	0	0	0	425	1
M	D	4.000	396	0	0	0	396	2
P	D	4.000	11	0	0	0	11	3
A	D	6.000	7,550	0	0	0	7,550	4
M	D	6.000	12,159	0	0	0	12,159	5
P	D	6.000	1,199	50	0	0	1,249	6
A	D	8.000	2,795	0	0	0	2,795	7
M	D	8.000	2,702	0	0	0	2,702	8
P	D	8.000	23,427	3,563	0	0	26,990	9
M	D	10.000	2,842	0	0	0	2,842	10
P	D	10.000	4,779	0	0	0	4,779	11
M	T	12.000	320	0	0	0	320	12
P	D	12.000	21,817	1,041	0	0	22,858	13
P	S	12.000	365	0	0	0	365	14
Total Within Municipality			80,787	4,654	0	0	85,441	
Total Utility			80,787	4,654	0	0	85,441	

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	585	0	0	0	585	39	1
M	1.000	298	64	0	0	362	141	2
M	1.250	1	0	0	0	1		3
M	1.500	10	0	0	0	10	2	4
M	2.000	9	0	0	0	9	2	5
P	2.000	1	0	0	0	1		6
M	4.000	3	0	0	0	3		7
M	6.000	1	0	0	0	1		8
P	6.000	1	0	0	0	1		9
P	8.000	1	0	0	0	1	1	10
Total Utility		910	64	0	0	974	185	

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	893	60	46	14	921	45	1
1.000	15	0	2	0	13	0	2
1.500	7	1	0	1	9	0	3
2.000	13	1	0	0	14	0	4
3.000	1	0	0	0	1	0	5
4.000	1	0	0	0	1	0	6
Total:	930	62	48	15	959	45	

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	808	68	15	16	0	14	921	1
1.000	0	8	3	1	0	1	13	2
1.500	0	6	0	2	0	1	9	3
2.000	0	5	3	4	1	1	14	4
3.000	0	0	0	1	0	0	1	5
4.000	0	0	0	1	0	0	1	6
Total:	808	87	21	25	1	17	959	

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	1				1	1
Within Municipality	140	11			151	2
Total Fire Hydrants	141	11	0	0	152	
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:	141
Number of distribution system valves end of year:	216
Number of distribution valves operated during year:	50

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

SALARIES AND WAGES (600)- INCREASE DUE FROM THE HIRING DIRECTOR OF PUBLIC WORKS AND TREATMENT PLANT OPERATOR.

SUPPLIES AND EXPENSES (640) - INCREASE DUE FROM ADDITIONAL SUPPLIES NEEDED COMPARED TO PRIOR YEARS.

OUTSIDE SERVICES EMPLOYED (682) - DECREASE DUE FROM HIRING TREATMENT PLANT OPERATOR INSTEAD OF CONTRACTING THIS POSITION BY A HIRED CONSULTANT FROM MCO, INC.

EMPLOYEES PENSIONS AND BENIFITS (686) - INCREASE DUE FROM THE HIRING OF A DIRECTOR OF PULBIC WORKS AND A TREATMENT PLANT OPERATOR.

Property Tax Equivalent (Water) (Page W-07)

THE OTHER LOCAL TAX RATE REPRESENTS THE LEVY IMPOSED BY THE BLACK OTTER LAKE DISTRICT.

IN A RESOLUTION ADOPTED DECEMBER 18, 1997, THE VILLAGE FROZE THE TAX EQUIVALENT AT THE RATE COMPUTED FROM 1996, UNTIL SUCH TIME AS THE BOARD TAKES OTHER ACTIONS.

Water Utility Plant in Service (Page W-08)

TRANSMISSION AND DISTRIBUTION MAINS (343): SEE W-15.

SERVICES (345): SEE W-16.

HYDRANTS (348): SEE W-18.

Water Mains (Page W-15)

OF THE 2002 ADDITIONS TOTALING \$177,579, \$107,719 WAS CONTRIBUTED BY DEVELOPERS AND THE REMAINING WAS PAID BY THE VILLAGE.

Water Services (Page W-16)

OF THE 2002 ADDITIONS TOTALING \$30,525, \$27,367 WAS CONTRIBUTED BY DEVELOPERS AND THE REMAINING WAS PAID BY THE VILLAGE.

Meters (Page W-17)

ADJUSTMENTS INCREASE OR (DECREASE) (E) - AN ADJUSTMENT WAS MADE TO BRING METER INVENTORY TO ACTUAL.

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sewage Operating Revenues		
Sewage Operating Revenues (621-626)	310,228	1
Total Sewage Operating Revenues	310,228	
Other Operating Revenues		
Forfeited Discounts (631)	2,828	2
Servicing of Customers Laterals (632)	0	3
Sale of Fertilizer (633)	0	4
Rent from Sewerage Properties (634)	0	5
Miscellaneous Operating Revenues (635)	40,499	6
Amortization of Construction Grants (636)	0	7
Total Other Operating Revenues	43,327	
Total Operating Revenues	353,555	
Operation and Maintenance Expenses		
Operation Expenses (820-829)	97,016	8
Maintenance Expenses (831-834)	36,591	9
Customer Accounting & Collection Expenses (840-843)	6,999	10
Administrative and General Expenses (850-857)	68,602	11
Total Operation and Maintenance Expenses	209,208	
Other Operating Expenses		
Depreciation Expense (403)	158,662	12
Amortization Expense (404)		13
Taxes (408)	6,450	14
Total Other Operating Expenses	165,112	
Total Operating Expenses	374,320	
NET OPERATING INCOME	(20,765)	

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	758	34,907	240,982	5
Commercial Revenues	85	6,775	42,185	6
Industrial Revenues	19	1,084	6,591	7
Revenues from Public Authorities	22	3,097	20,470	8
Total Measured Service to General Customers (622)	884	45,863	310,228	
Service to Public Authorities (623)				9
Service to Other Systems (624)				10
Other Sewerage Service (625)				11
Interdepartmental Service (626)				12
Total Sewage Operating Revenues	884	45,863	310,228	

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)
NONE				

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.
 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)	
Customers Forfeited Discounts (631):		
Customer late payment charges	2,828	1
Other (specify):		
NONE		2
Total Customers Forfeited Discounts (631)	2,828	
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):		
SANITARY BENEFIT CHARGE	40,000	6
INSURANCE DIVIDENDS	499	7
Total Miscellaneous Operating Revenues (635)	40,499	
Amortization of Construction Grants (636):		
NONE		8
Total Amortization of Construction Grants (636)	0	

SEWER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
OPERATION EXPENSES		
Supervision and Labor (820)	38,522	1
Power and Fuel for Pumping (821)	26,888	2
Power and Fuel for Aeration Equipment (822)		3
Chlorine (823)	1,244	4
Phosphorous Removal Chemicals (824)	7,357	5
Sludge Conditioning Chemicals (825)		6
Other Chemicals for Sewage Treatment (826)	392	7
Other Operating Supplies and Expenses (827)	11,509	8
Transportation Expenses (828)	9,104	9
Rents (829)	2,000	10
Total Operation Expenses	97,016	
MAINTENANCE EXPENSES		
Maintenance of Sewage Collection System (831)	4,355	11
Maintenance of Collection System Pumping Equipment (832)	2,185	12
Maintenance of Treatment and Disposal Plant Equipment (833)	20,753	13
Maintenance of General Plant Structures and Equipment (834)	9,298	14
Total Maintenance Expenses	36,591	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES		
Billing, Collecting and Accounting (840)	6,248	15
Flat Rate Inspections (841)		16
Meter Reading (842)	751	17
Uncollectible Accounts (843)		18
Total Customer Accounting & Collection Expenses	6,999	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (850)	17,218	19
Office Supplies and Expenses (851)	6,244	20
Outside Services Employed (852)	20,924	21
Insurance Expense (853)	5,670	22
Employees Pensions and Benefits (854)	13,806	23

SEWER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)
ADMINISTRATIVE AND GENERAL EXPENSES	
Regulatory Commission Expenses (855)	24
Miscellaneous General Expenses (856)	4,740
Rents (857)	26
Total Administrative and General Expenses	68,602
 Total Operation and Maintenance Expenses	 209,208

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	PRO RATA BASED ON GROSS PAY	5,496	1
Local and School Tax Equivalent on Meters Charged by Water Department		389	2
PSC Remainder Assessment	PRO RATA BASED ON OPERATING REVENUES	565	3
Other (specify): NONE	NONE		4
Total tax expense		<u>6,450</u>	

SEWER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts, 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)	12,492		4
Structures and Improvements (311)	19,642		5
Service Connections, Traps, and Accessories (312)	470,737	34,535	6
Collecting Mains and Accessories (313)	1,799,287	207,605	7
Interceptor Mains and Accessories (314)	248,126		8
Force Mains (315)	21,953		9
Other Collecting System Equipment (316)	0		10
Total Collection System	2,572,237	242,140	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	8,465		12
Receiving Wells (322)	0		13
Electric Pumping Equipment (323)	102,440		14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	0		16
Total Collection System Pumping Installations	110,905	0	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	0		17
Structures and Improvements (331)	1,455,530		18
Preliminary Treatment Equipment (332)	161,080		19
Primary Treatment Equipment (333)	282,873		20
Secondary Treatment Equipment (334)	991,933		21
Advanced Treatment Equipment (335)	39,288		22
Chlorination Equipment (336)	29,317		23
Sludge Treatment and Disposal Equipment (337)	28,677		24
Plant Site Piping (338)	0		25
Flow Metering and Monitoring Equipment (339)	16,205		26
Outfall Sewer Pipes (340)	498,957	19,501	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)			12,492	4
Structures and Improvements (311)			19,642	5
Service Connections, Traps, and Accessories (312)			505,272	6
Collecting Mains and Accessories (313)			2,006,892	7
Interceptor Mains and Accessories (314)			248,126	8
Force Mains (315)			21,953	9
Other Collecting System Equipment (316)			0	10
Total Collection System	0	0	2,814,377	
COLLECTION SYSTEM PUMPING INSTALLATIONS				
Land and Land Rights (320)			0	11
Structures and Improvements (321)			8,465	12
Receiving Wells (322)			0	13
Electric Pumping Equipment (323)			102,440	14
Other Power Pumping Equipment (324)			0	15
Miscellaneous Pumping Equipment (325)			0	16
Total Collection System Pumping Installations	0	0	110,905	
TREATMENT AND DISPOSAL PLANT				
Land and Land Rights (330)			0	17
Structures and Improvements (331)			1,455,530	18
Preliminary Treatment Equipment (332)			161,080	19
Primary Treatment Equipment (333)			282,873	20
Secondary Treatment Equipment (334)			991,933	21
Advanced Treatment Equipment (335)			39,288	22
Chlorination Equipment (336)			29,317	23
Sludge Treatment and Disposal Equipment (337)			28,677	24
Plant Site Piping (338)			0	25
Flow Metering and Monitoring Equipment (339)			16,205	26
Outfall Sewer Pipes (340)	20,300		498,158	27

SEWER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts, 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)	68,863		28
Total Treatment and Disposal Plant	3,572,723	19,501	
GENERAL PLANT			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	370,921		30
Office Furniture and Equipment (372)	12,326	6,845	31
Computer Equipment (372.1)	0		32
Transportation Equipment (373)	87,447		33
Other General Equipment (379)	27,813	12,799	34
Other Tangible Property (390)	0		35
Total General Plant	498,507	19,644	
Total utility plant in service directly assignable	6,754,372	281,285	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	6,754,372	281,285	

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)			68,863	28
Total Treatment and Disposal Plant	20,300	0	3,571,924	
GENERAL PLANT				
Land and Land Rights (370)			0	29
Structures and Improvements (371)			370,921	30
Office Furniture and Equipment (372)			19,171	31
Computer Equipment (372.1)			0	32
Transportation Equipment (373)			87,447	33
Other General Equipment (379)	10,592		30,020	34
Other Tangible Property (390)			0	35
Total General Plant	10,592	0	507,559	
Total utility plant in service directly assignable	30,892	0	7,004,765	
Common Utility Plant Allocated to Sewer Department			0	36
Total utility plant in service	30,892	0	7,004,765	

SEWER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily disconnected or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by diameter; pipe materials do not need to be specified.

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
Sewer	4.000	442	64	0	0	506	151	1
Sewer	6.000	485	0	0	0	485	28	2
Sewer	8.000	2	0	0	0	2	1	3
Total Utility		929	64	0	0	993	180	

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)	
4.000	2,531	0	0	0	2,531	1
6.000	271	1,072	0	0	1,343	2
8.000	54,005	4,345	0	0	58,350	3
10.000	6,204	0	0	0	6,204	4
12.000	80	0	0	0	80	5
15.000	1,650	0	0	0	1,650	6
Total Utility	64,741	5,417	0	0	70,158	

SEWER OPERATING SECTION FOOTNOTES

Sewer Operation & Maintenance Expenses (Page S-05)

SUPERVISION AND LABOR (820): INCREASE DUE FROM THE HIRING DIRECTOR OF PUBLIC WORKS AND TREATMENT PLANT OPERATOR.

MAINTENANCE OF SEWAGE COLLECTION SYSTEM (831): INCREASE DUE TO ADDITIONAL MAINTENANCE NEEDED COMPARED TO IN PRIOR YEAR.

OFFICE SUPPLIES AND EXPENSES (851): INCREASE DUE FROM ADDITIONAL SUPPLIES NEEDED COMPARED TO PRIOR YEARS.

OUTSIDE SERVICES EMPLOYED (852): DECREASE DUE FROM HIRING TREATMENT PLANT OPERATOR INSTEAD OF CONTRACTING THIS POSITION BY A HIRED CONSULTANT FROM MCO, INC.

Sewer Utility Plant in Service (Page S-07)

SERVICE CONNECTIONS, TRAPS, AND ACCESSORIES (312): SEE S-9.

COLLECTING MAINS AND ACCESSORIES (313): SEE S-10.

OUTFALL SEWER PIPES (340): DURING 2002, THERE WERE 3 EFFLUENT PUMPS PURCHASED AND 3 EFFLUENT PUMPS RETIRED.

OTHER GENERAL EQUIPMENT (379): DURING 2002, A SPECTROPHOTOMETER, YSI DO METER, AND AN INFLUENT SAMPLER WERE PURCHASED. RETIREMENTS INCLUDED YSI DC METER, A SPECTROPHOTOMETER, AND ISCO ULTRASONIC FLOW METER/SAMPLER.

Sewer Services (Page S-09)

OF THE 2002 ADDITIONS TOTALING \$34,535, \$29,117 WAS CONTRIBUTED BY DEVELOPERS AND THE REMAINING WAS PAID BY THE VILLAGE.

Sewer Mains (Page S-10)

OF THE 2002 ADDITIONS TOTALING \$207,605, \$136,820 WAS CONTRIBUTED BY DEVELOPERS AND THE REMAINING WAS CONTRIBUTED BY THE VILLAGE.
