



3015 (02-09-04)

ANNUAL REPORT

OF

Name: RANDOM LAKE MUNICIPAL WATER UTILITYPrincipal Office: 96 RUSSELL DRIVE
P.O. BOX 344
RANDOM LAKE, WI 53075For 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: RANDOM LAKE MUNICIPAL WATER UTILITY

Utility Address: 96 RUSSELL DRIVE
P.O. BOX 344
RANDOM LAKE, WI 53075

When was utility organized? 1/1/1936

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MRS JUDITH SCHLUECHTERMANN

Title: VILLAGE CLERK-TREASURER

Office Address: RANDOM LAKE MUNICIPAL WATER UTILITY

96 RUSSELL DRIVE
P.O. BOX 344
RANDOM LAKE, WI 53075

Telephone: (920) 994 - 4852

Fax Number: (920) 994 - 2390

E-mail Address: random@execpc.com

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

Name: MR GREG A PETERSON

Title: CPA

Office Address: WEBER, CORSON & ASSOCIATES S.C.

2203 S MEMORIAL PL
P.O. BOX 1002
SHEBOYGAN, WI 53082-1002

Telephone: (920) 457 - 3641 EXT 224

Fax Number: (920) 457 - 8148

E-mail Address: greg@webercorson.com

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

Name: MR ROBERT J MC DERMOTT

Title: PRESIDENT

Office Address:

65 E SHORE DR
RANDOM LAKE, WI 53075

Telephone: (920) 994 - 4585

Fax Number: (920) 994 - 2390

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? NO

IDENTIFICATION AND OWNERSHIP

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

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Date of most recent audit report:

Period covered by most recent audit:

Names and titles of utility management including manager or superintendent:

Name: MR DAN KLOTZ

Title: UTILITY MANAGER/SUPT.

Office Address:

96 RUSSELL DRIVE
P.O. BOX 344
RANDOM LAKE, WI 53075

Telephone: (920) 994 - 4852

Fax Number: (920) 994 - 2390

E-mail Address: random@execpc.com

Name of utility commission/committee:

Names of members of utility commission/committee:

- MR ROBERT BOERGER
- MR GARY LENNINGER
- MR ROBERT MC DERMOTT
- MR JOSEPH SCHNEIDER
- MR WESLEY SIEBENALER
- MR RANDALL SOERENS
- MR SHAWN STEVENS

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)	222,301	233,400	1
Operating Expenses:			
Operation and Maintenance Expense (401)	108,953	113,497	2
Depreciation Expense (403)	30,698	28,475	3
Amortization Expense (404)	0	0	4
Taxes (408)	29,845	29,990	5
Total Operating Expenses	169,496	171,962	
Net Operating Income	52,805	61,438	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	52,805	61,438	
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)	1,393	1,947	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	1,393	1,947	
Total Income	54,198	63,385	
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	54,198	63,385	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	4,639	7,817	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	1,822	2,782	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	6,461	10,599	
Net Income	47,737	52,786	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	585,081	505,731	19
Balance Transferred from Income (433)	47,737	52,786	20
Miscellaneous Credits to Surplus (434)	26,564	26,564	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)	659,382	585,081	

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):		
CHECKING ACCOUNT INTEREST	1,393	4
Total (Acct. 419):	1,393	
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):		
TAX EQUIVALENT - 2002	26,564	8
Total (Acct. 434):	26,564	
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):					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	222,301	0	0	0	222,301	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:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	222,301	0	0	0	222,301	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,750,066	1,526,132	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	467,798	440,716	2
Net Utility Plant	1,282,268	1,085,416	
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)	0	0	7
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	118,548	224,099	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	27,035	36,000	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	159,572	9,165	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	305,155	269,264	
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	1,587,423	1,354,680	

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)	130,170	130,170	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	659,382	585,081	23
Total Proprietary Capital	789,552	715,251	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	113,780	49,020	25
Other long-Term Debt (224)	111,044	131,044	26
Total Long-Term Debt	224,824	180,064	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	2,090	1,806	28
Payables to Municipality (233)	5,228	6,946	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	2,249	1,067	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	9,567	9,819	
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)	563,480	449,546	38
Total Liabilities and Other Credits	1,587,423	1,354,680	

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)	1,750,066	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	1,750,066	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	467,798	0	0	0	9
Total Accumulated Provision	467,798	0	0	0	
Net Utility Plant	1,282,268	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	440,716				440,716	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	30,698				30,698	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,914				1,914	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	630				630	10
Other credits (specify):						11
					0	12
Total credits	33,242	0	0	0	33,242	13
Debits during year						14
Book cost of plant retired	6,160				6,160	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	6,160	0	0	0	6,160	19
Balance End of Year	467,798	0	0	0	467,798	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.00%					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):	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 1
Other					0	0 2
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility		0 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	<u>0</u>	<u>0</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)		
<hr/>				
Unamortized debt discount & expense (181)				1
Total			<u>0</u>	
Unamortized premium on debt (251)				2
<hr/>				
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	130,170	1
Changes during year (explain):		2
Balance end of year	<u><u>130,170</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)	
Advances (223)					
N/P - VILLAGE (REFINANCED BONDS)	11/02/2001	03/15/2003	3.50%	24,510	1
N/P - VILLAGE (2002 CONSTRUCTION)	11/02/2002	03/15/2005	3.50%	89,270	2
Total for Account 223				113,780	
Other Long-Term Debt (224)					
Note Payable - Main Project	11/02/2001	03/15/2005	3.40%	111,044	3
Total for Account 224				111,044	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	29,845	2
Charged electric department expense		3
Charged sewer department expense	690	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>30,535</u>	
Taxes paid during year:		
County, state and local taxes	26,564	6
Social Security taxes	3,737	7
PSC Remainder Assessment	234	8
Other (explain):		
NONE		9
Total payments and other debits	<u>30,535</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)					
N/P - VILLAGE (2002 CONSTRUCTION)	0	761		761	2
N/P - VILLAGE (REFINANCED BONDS)	263	1,061	1,072	252	3
Subtotal	263	1,822	1,072	1,013	
Other long-Term Debt (224)					
NONE	0			0	4
NOTE PAYABLE - MAIN PROJECT	804	4,639	4,207	1,236	5
Subtotal	804	4,639	4,207	1,236	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	1,067	6,461	5,279	2,249	

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	449,546	0	0	0	0	449,546	1
Add credits during year:							
For Services	28,069					28,069	2
For Mains	62,229					62,229	3
Other (specify):							
HYDRANTS	23,636					23,636	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	563,480	0	0	0	0	563,480	
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):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	27,035	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	27,035	
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):		
DELINQUENT UTILITY BILLS PUT ON TAX ROLL (VILLAGE)	4,514	12
JOINT OPERATING COSTS FOR 2002 (SEWER)	7,076	13
HYDRANT RENTAL FOR 2002	78,150	14
REFUND OF CONSTRUCTION EXPENSES	69,832	15
Total (Acct. 145):	159,572	
Prepayments (165):		
NONE		16
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		18
Total (Acct. 183):		0
Payables to Municipality (233):		
WATERS PORTION OF INSURANCE (VILLAGE)	4,686	19
CONSTRUCTION INTEREST EXPENSE	542	20
Total (Acct. 233):		5,228
Other Deferred Credits (253):		
NONE		21
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	1,634,051	0	0	0	1,634,051	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						0 3
Less Average:						
Reserve for Depreciation	454,257	0	0	0	454,257	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	506,513	0	0	0	506,513	6
Other (specify):						0 7
Average Net Rate Base	673,281	0	0	0	673,281	
Net Operating Income	52,805	0	0	0	52,805	8
Net Operating Income as a percent of Average Net Rate Base	7.84%	N/A	N/A	N/A	7.84%	

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	130,170	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	622,231	3
Other (Specify):		4
Total Average Proprietary Capital	752,401	
Net Income		
Net Income	47,737	5
Percent Return on Proprietary Capital	6.34%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

During 2002, utilities were brought under Hwy 57 to provide service to existing and future customers.

Two subdivisions were completed in 2002 in which developer additions were recorded.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

Additional debt was incurred in the amount of \$89,270 which is the waters share (Approx 16%) of the total loan incurred by the Village for costs related to the Hwy 57 project. Loan is through the State Bank of Random Lake.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

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WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	219,930	1
Total Sales of Water	219,930	
Other Operating Revenues		
Forfeited Discounts (470)	463	2
Other Water Revenues (474)	1,908	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	2,371	
Total Operating Revenues	222,301	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	71,138	5
General Operating Expenses (680-690)	37,815	6
Total Operation and Maintenance Expenses	108,953	
Other Operating Expenses		
Depreciation Expense (403)	30,698	7
Amortization Expense (404)		8
Taxes (408)	29,845	9
Total Other Operating Expenses	60,543	
Total Operating Expenses	169,496	
NET OPERATING INCOME	52,805	

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	511	29,304	62,462	4
Commercial	69	8,078	14,833	5
Industrial	16	80,493	55,723	6
Total Metered Sales to General Customers (461)	596	117,875	133,018	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		78,150	8
Other Sales to Public Authorities (464)	10	7,771	8,762	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	607	125,646	219,930	

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)	78,150	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)	78,150	
Forfeited Discounts (470):		
Customer late payment charges	463	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	463	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,883	7
Other (specify):		
WELL PERMIT	25	8
Total Other Water Revenues (474)	1,908	
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)	33,250	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	25,850	3
Chemicals (630)	4,240	4
Supplies and Expenses (640)	3,135	5
Repairs of Water Plant (650)	2,973	6
Transportation Expenses (660)	1,690	7
Total Plant Operation and Maintenance Expenses	71,138	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	13,558	8
Office Supplies and Expenses (681)	1,547	9
Outside Services Employed (682)	1,799	10
Insurance Expense (684)	3,858	11
Employees Pensions and Benefits (686)	16,727	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	326	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	37,815	
 Total Operation and Maintenance Expenses	 108,953	

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		26,564	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		534	2
Net property tax equivalent		26,030	
Social Security		3,581	3
PSC Remainder Assessment		234	4
Other (specify): NONE			5
Total tax expense		<u>29,845</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			Sheboygan				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.232709				3
County tax rate	mills		7.342388				4
Local tax rate	mills		7.903882				5
School tax rate	mills		9.984010				6
Voc. school tax rate	mills		1.926475				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		27.389464				10
Less: state credit	mills		1.331659				11
Net tax rate	mills		26.057805				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.903882				14
Combined School Tax Rate	mills		11.910485				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.814367				17
Total Tax Rate	mills		27.389464				18
Ratio of Local and School Tax to Total	dec.		0.723430				19
Total tax net of state credit	mills		26.057805				20
Net Local and School Tax Rate	mills		18.851005				21
Utility Plant, Jan. 1	\$	1,526,132	1,526,132				22
Materials & Supplies	\$	0	0				23
Subtotal	\$	1,526,132	1,526,132				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,526,132	1,526,132				26
Assessment Ratio	dec.		0.857745				27
Assessed Value	\$	1,309,032	1,309,032				28
Net Local & School Rate	mills		18.851005				29
Tax Equiv. Computed for Current Year	\$	24,677	24,677				30
Tax Equivalent per 1994 PSC Report	\$	26,564					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	26,564					33
							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)	2,700		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)	13,826		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	16,526	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	49,557	6,852	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	49,797	949	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	1,135		20
Total Pumping Plant	100,489	7,801	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	33,383	675	23
Total Water Treatment Plant	33,383	675	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	750		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)			2,700	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)			13,826	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	16,526	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)	2,000		54,409	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	450		50,296	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			1,135	20
Total Pumping Plant	2,450	0	105,840	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)	300		33,758	23
Total Water Treatment Plant	300	0	33,758	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			750	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)	340,204		26
Transmission and Distribution Mains (343)	780,823	157,682	27
Fire Mains (344)	0		28
Services (345)	62,221	30,907	29
Meters (346)	66,093	9,952	30
Hydrants (348)	65,352	29,198	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,315,443	227,739	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	628		35
Computer Equipment (372.1)	4,228		36
Transportation Equipment (373)	19,757		37
Other General Equipment (379)	27,583	1,974	38
Other Tangible Property (390)	0		39
Total General Plant	52,196	1,974	
Total utility plant in service directly assignable	1,518,037	238,189	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,518,037	238,189	

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)			340,204 26
Transmission and Distribution Mains (343)			938,505 27
Fire Mains (344)			0 28
Services (345)			93,128 29
Meters (346)	2,910		73,135 30
Hydrants (348)	500		94,050 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	3,410	0	1,539,772
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			628 35
Computer Equipment (372.1)			4,228 36
Transportation Equipment (373)			19,757 37
Other General Equipment (379)			29,557 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	54,170
Total utility plant in service directly assignable	6,160	0	1,750,066
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	6,160	0	1,750,066

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			9,749	9,749	1
February			9,229	9,229	2
March			10,332	10,332	3
April			11,028	11,028	4
May			11,617	11,617	5
June			12,977	12,977	6
July			18,166	18,166	7
August			19,335	19,335	8
September			18,324	18,324	9
October			9,367	9,367	10
November			8,050	8,050	11
December			7,022	7,022	12
Total annual pumpage	0	0	145,196	145,196	
Less: Water sold				125,646	13
Volume pumped but not sold				19,550	14
Volume sold as a percent of volume pumped				87%	15
Volume used for water production, water quality and system maintenance				2,288	16
Volume related to equipment/system malfunction				2,500	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				4,788	19
Volume pumped but unaccounted for				14,762	20
Percent of water lost				10%	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.)				938	23
Date of maximum: 9/9/2002					24
Cause of maximum:					25
Canning and Bottling Season					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				0	26
Date of minimum: 1/13/2002					27
Total KWH used for pumping for the year				359,374	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)	
NORTH STREET WELL	#1	534	12	792,000	Yes	1
BUTLER STREET WELL	#2	550	21	720,000	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	#1	#2		1
Location	NORTH STREET	BUTLER STREET		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	LAYNE	LAYNE		5
Year Installed	1995	1997		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	550	500		8
Pump Motor or Standby Engine Mfr	CRANE-DEMMING	U S ELECTRIC		9 10
Year Installed	1983	1954		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	50	60		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	1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1986		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	145		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)	OTHER		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.6920		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	N		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	6.000	25,993	0	0	0	25,993	1
P	D	6.000	143	1,640	0	0	1,783	2
M	D	8.000	6,122	0	0	0	6,122	3
P	D	8.000	265	1,946	0	0	2,211	4
M	D	10.000	260	0	0	0	260	5
M	D	12.000	13,081	0	0	0	13,081	6
P	D	12.000	8,033	1,328	0	0	9,361	7
Total Within Municipality			53,897	4,914	0	0	58,811	
Total Utility			53,897	4,914	0	0	58,811	

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)	
P	1.000		22		35	57	42	1
M	1.000	592	0	0	(35)	557		2
M	1.500	2	0	0	0	2		3
M	2.000	9	0	0	0	9		4
M	3.000	1	0	0	0	1		5
M	4.000	2	0	0	0	2		6
M	6.000		2			2		7
P	6.000		5			5	2	8
Total Utility		606	29	0	0	635	44	

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 (a).
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	1	0	0	0	1	0	1
0.750	602	90	90	0	602	81	2
1.000	23	0	4	0	19	3	3
1.500	1	0	0	0	1	1	4
2.000	11	2	0	0	13	1	5
3.000	0	0	0	0	0	0	6
4.000	3	1	0	0	4	1	7
6.000	1	1	0	0	2	1	8
Total:	642	94	94	0	642	88	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1	0	0	0	0	0	1	1
0.750	516	49	7	5	0	25	602	2
1.000	1	13	4	1	0	0	19	3
1.500	0	0	1	0	0	0	1	4
2.000	0	6	2	4	0	1	13	5
3.000	0	0	0	0	0	0	0	6
4.000	0	0	1	1	0	2	4	7
6.000	0	0	1	0	0	1	2	8
Total:	518	68	16	11	0	29	642	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	100	13	1		112	2
Total Fire Hydrants	100	13	1	0	112	
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: 112
 Number of distribution system valves end of year: 174
 Number of distribution valves operated during year: 174

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Supplies & Expenses (640) - Decrease this year because 2001 expense included \$2700 to power wash the water tower.

Repairs of Water Plant (650) - Decrease this year because costs incurred for water main breaks were down by \$4,098 in 2002 compared to 2001.

Water Mains (Page W-15)

Water Mains Added - Developer added mains totaled \$62,229 during the year. The water department paid \$12,077 for costs related to mains. The remaining portion was paid by a new loan which is listed in F-14.

Water Services (Page W-16)

Water Services Added - Developer added services totaled \$23,098 during the year. Special assessments issued and collected in 2002 totaled \$4,971. The water department paid \$906 for costs related to services. The remaining portion was paid by a new loan which is listed in F-14.

Water Services Adjustment - In prior years, our PSC report listed 35 1" metal services that were not in use at the end of the year. These services should have been 35 1" PLASTIC services.
