



3015 (02-09-04)

ANNUAL REPORT

OF

Name: WATER UTILITY OF THE VILLAGE OF CRIVITZ

Principal Office: P.O. BOX 2747
CRIVITZ, WI 54114

For the Year Ended: DECEMBER 31, 2002

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: WATER UTILITY OF THE VILLAGE OF CRIVITZ

Utility Address: P.O. BOX 2747
CRIVITZ, WI 54114

When was utility organized? 11/9/1978

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MARILYN L PADGETT

Title: WATER UTILITY CLERK

Office Address:

P.O. BOX 2747
CRIVITZ, WI 54114

Telephone: (715) 854 - 2030

Fax Number: (715) 854 - 7760

E-mail Address: CRIVITZ@CYBRZN.COM

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

Name: DEL W HENQUINET

Title: CPA

Office Address: HENQUINET UNGER & WALTERS SC

1727 STEPHENSON STREET
P.O. BOX 75
MARINETTE, WI 54143

Telephone: (715) 735 - 9321

Fax Number: (715) 735 - 5899

E-mail Address: del@huwcpa.com

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

Name: CHARLES LARSON

Title: CHAIRMAN

Office Address:

P.O. BOX 2747
CRIVITZ, WI 54114

Telephone: (715) 854 - 7778

Fax Number: (715) 854 - 3433

E-mail Address:

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

Date of most recent audit report:

Period covered by most recent audit: DECEMBER 31, 2002

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: GLEN A FRANZEN
Title: UTILITIES OPERATOR

Office Address:
P.O. BOX 2747
CRIVITZ, WI 54114

Telephone: (715) 854 - 7778
Fax Number: (715) 854 - 3453

E-mail Address:
Name: LARRY DESCHANE
Title: ASST. UTILITIES OPERATOR

Office Address:
P.O. BOX 2747
CRIVITZ, WI 54114

Telephone: (715) 854 - 7778
Fax Number: (715) 854 - 3453

E-mail Address:
Name: MARILYN L PADGETT
Title: CLERK TREASURER

Office Address:
P.O. BOX 2747
CRIVITZ, WI 54114

Telephone: (715) 854 - 2030
Fax Number: (715) 854 - 7760

E-mail Address:
Name of utility commission/committee: CHARLES LARSON, JEFF MURSAU

Names of members of utility commission/committee:
MR GEORGE H GOCHT
MR CHARLES LARSEN, CHAIRMAN
MR JEFF MURSAU
MR LUKE WESTRICH

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

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name: HENQUINET, UNGER & WALTERS, S.C.

1727 STEPHENSON STREET

P.O. BOX 75

MARINETTE, WI 54143-0000

Contact Person: DEL W HENQUINET

Title: CPA

Telephone: (715) 735 - 9321

Fax Number: (715) 735 - 5899

E-mail Address: del@huwcpa.com

Contract/Agreement beginning-ending dates: 1/1/2002 12/31/2002

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

AUDIT FINANCIAL STATEMENT OF VILLAGE OF CRIVITZ

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	145,635	147,578	1
Operating Expenses:			
Operation and Maintenance Expense (401)	77,830	76,593	2
Depreciation Expense (403)	45,851	45,987	3
Amortization Expense (404)	0	0	4
Taxes (408)	41,030	45,675	5
Total Operating Expenses	164,711	168,255	
Net Operating Income	(19,076)	(20,677)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(19,076)	(20,677)	
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)	803	1,382	9
Miscellaneous Nonoperating Income (421)	5,081	1,294	10
Total Other Income	5,884	2,676	
Total Income	(13,192)	(18,001)	
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	(13,192)	(18,001)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	13
Amortization of Debt Discount and Expense (428)	3,169	3,170	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	2,132	4,035	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	5,301	7,205	
Net Income	(18,493)	(25,206)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	126,375	151,581	19
Balance Transferred from Income (433)	(18,493)	(25,206)	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)	107,882	126,375	

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):		
MONEY MARKET	803	4
Total (Acct. 419):	803	
Miscellaneous Nonoperating Income (421):		
CONSTRUCTION CONTRACTOR	3,119	5
RENT	400	6
WORKMEN CLAIM	796	7
PERMITS	741	8
OTHER	25	9
Total (Acct. 421):	5,081	
Miscellaneous Amortization (425):		
NONE		10
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		11
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		12
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		13
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		14
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		15
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				0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0				0	2
Payroll	0				0	3
Materials	0				0	4
Taxes	0				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	145,635	0	0	0	145,635	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	145,635	0	0	0	145,635	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,563,759	2,560,562	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	696,401	649,551	2
Net Utility Plant	1,867,358	1,911,011	
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)	953	1,515	6
Special Funds (125)	36,296	56,427	7
Total Other Property and Investments	37,249	57,942	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	149	1,048	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	14,482	19,124	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	10,928	9,958	14
Materials and Supplies (150)	4,524	4,846	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	30,083	34,976	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	3,169	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	3,169	
Total Assets and Other Debits	1,934,690	2,007,098	

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)	1,795	1,795	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	107,882	126,375	23
Total Proprietary Capital	109,677	128,170	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	41,059	85,540	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	41,059	85,540	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	872	1,489	28
Payables to Municipality (233)	5,841	4,483	29
Customer Deposits (235)			30
Taxes Accrued (236)	29,854	39,387	31
Interest Accrued (237)	605	1,247	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	37,172	46,606	
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)	1,746,782	1,746,782	38
Total Liabilities and Other Credits	1,934,690	2,007,098	

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)	2,563,759	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	2,563,759	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	696,401	0	0	0	9
Total Accumulated Provision	696,401	0	0	0	
Net Utility Plant	1,867,358	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	649,551				649,551	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	45,851				45,851	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	999				999	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	46,850	0	0	0	46,850	13
Debits during year						14
Book cost of plant retired	0				0	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	0	0	0	0	0	19
Balance End of Year	696,401	0	0	0	696,401	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	1.84%					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	4,524	4,846
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	4,524	4,846

**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)				
1998 GENERAL OBLIGATION BOND	3,169	3169	0	1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	1,795	1
Changes during year (explain):		2
Balance end of year	<u><u>1,795</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)
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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)					
GENERAL OBLIGATION FUND	02/15/1998	03/01/2003	4.10%	41,059	1
Total for Account 223				41,059	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	39,387	1
Accruals:		
Charged water department expense	41,030	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>41,030</u>	
Taxes paid during year:		
County, state and local taxes	47,907	6
Social Security taxes	2,656	7
PSC Remainder Assessment		8
Other (explain):		
NONE		9
Total payments and other debits	<u>50,563</u>	
Balance end of year	<u><u>29,854</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)					
GO REFUNDING BOND	1,247	2,132	2,774	605	2
Subtotal	1,247	2,132	2,774	605	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	1,247	2,132	2,774	605	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,746,782	0	0	0	0	1,746,782	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
						0	4
Deduct charges (specify):							
						0	5
Balance End of Year	1,746,782	0	0	0	0	1,746,782	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS	953	2
Total (Acct. 124):	953	
Special Funds (125):		
G.O. REFUND BOND DEBT SERVICE	33,636	3
DEPRECIATION AND RESERVE BOND	2,660	4
Total (Acct. 125):	36,296	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	11,172	6
Electric		7
Sewer (Regulated)	3,310	8
Other (specify):		
NONE		9
Total (Acct. 142):	14,482	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
Other (specify):		
NONE		12
Total (Acct. 143):	0	
Receivables from Municipality (145):		
GENERAL FUND - HEALTH INSURANCE	2,624	13
GENERAL FUND - FIRE PROTECTION	7,424	14
GENERAL FUND - OTHER	880	15
Total (Acct. 145):	10,928	
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):		
DUE TO GENERAL FUND	5,841	19
Total (Acct. 233):	5,841	
Other Deferred Credits (253):		
NONE		20
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	2,562,160	0	0	0	2,562,160	1
Materials and Supplies	4,685	0	0	0	4,685	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	672,976	0	0	0	672,976	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,746,782	0	0	0	1,746,782	6
Other (specify):					0	7
Average Net Rate Base	147,087	0	0	0	147,087	
Net Operating Income	(19,076)	0	0	0	(19,076)	8
Net Operating Income as a percent of Average Net Rate Base	-12.97%	N/A	N/A	N/A	-12.97%	

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	1,795	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	117,128	3
Other (Specify):		4
Total Average Proprietary Capital	118,923	
Net Income		
Net Income	(18,493)	5
Percent Return on Proprietary Capital	-15.55%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

no response; review again 2003
email 9/15/03:

Dear Ms. Padgett:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2002 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issues:

1. On Page F-18, \$5,841 is reported in Account 233 described as "due to general fund". Per the head note to this schedule, amounts greater than \$2,000 should be described fully. Please furnish a brief description, such as a short list, for this amount.

2. On Page W-16, 563 services are reported in use with 0 services not in use. However, on Page W-17, only 507 meters are reported in use (end of year less in stock). Please explain why there are significantly more services in use than meters in use.

3. On Page W-6, Account 408, taxes, a footnote to the schedule indicates that PSC Remainder Assessment tax is 0 because no remainder assessment was paid. However, our Chief Accountant, Jack Parrino, indicates that a remainder assessment was paid in 2002. It was probably booked to one of the expense accounts. In the future, please report the PSC remainder assessment in Account 408.

4. On Page F-2, an amount is reported in Account 421 described as "CONSTRUCTION CONTRACTOR". Please provide more detail to explain this amount.

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

A number of these items were brought to your attention in prior reviews. We would appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is elaine.engelke@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	144,705	1
Total Sales of Water	144,705	
Other Operating Revenues		
Forfeited Discounts (470)	366	2
Other Water Revenues (474)	564	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	930	
Total Operating Revenues	145,635	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	51,729	5
General Operating Expenses (680-690)	26,101	6
Total Operation and Maintenance Expenses	77,830	
Other Operating Expenses		
Depreciation Expense (403)	45,851	7
Amortization Expense (404)		8
Taxes (408)	41,030	9
Total Other Operating Expenses	86,881	
Total Operating Expenses	164,711	
NET OPERATING INCOME	(19,076)	

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	2	100	377	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	2	100	377	
Metered Sales to General Customers (461)				
Residential	364	15,851	46,213	4
Commercial	113	18,729	37,581	5
Industrial	1	100	224	6
Total Metered Sales to General Customers (461)	478	34,680	84,018	
Private Fire Protection Service (462)	2		573	7
Public Fire Protection Service (463)	1		52,965	8
Other Sales to Public Authorities (464)	15	3,778	6,772	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	498	38,558	144,705	

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)	52,965	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)	52,965	
Forfeited Discounts (470):		
Customer late payment charges	366	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	366	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	564	7
Other (specify): NONE		8
Total Other Water Revenues (474)	564	
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)	33,596	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	5,456	3
Chemicals (630)	2,768	4
Supplies and Expenses (640)	6,164	5
Repairs of Water Plant (650)	2,561	6
Transportation Expenses (660)	1,184	7
Total Plant Operation and Maintenance Expenses	51,729	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	8,261	8
Office Supplies and Expenses (681)	1,136	9
Outside Services Employed (682)	2,465	10
Insurance Expense (684)	3,016	11
Employees Pensions and Benefits (686)	11,057	12
Regulatory Commission Expenses (688)	156	13
Miscellaneous General Expenses (689)	10	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	26,101	
Total Operation and Maintenance Expenses	77,830	

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		38,374	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		818	2
Net property tax equivalent		37,556	
Social Security		3,474	3
PSC Remainder Assessment		0	4
Other (specify): NONE			5
Total tax expense		41,030	

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			Marinette				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.188228				3
County tax rate	mills		4.237200				4
Local tax rate	mills		6.042261				5
School tax rate	mills		8.094065				6
Voc. school tax rate	mills		1.508336				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		20.070090				10
Less: state credit	mills		2.007009				11
Net tax rate	mills		18.063081				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.042261				14
Combined School Tax Rate	mills		9.602401				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		15.644662				17
Total Tax Rate	mills		20.070090				18
Ratio of Local and School Tax to Total	dec.		0.779501				19
Total tax net of state credit	mills		18.063081				20
Net Local and School Tax Rate	mills		14.080196				21
Utility Plant, Jan. 1	\$	2,560,562	2,560,562				22
Materials & Supplies	\$	4,524	4,524				23
Subtotal	\$	2,565,086	2,565,086				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,565,086	2,565,086				26
Assessment Ratio	dec.		1.062500				27
Assessed Value	\$	2,725,404	2,725,404				28
Net Local & School Rate	mills		14.080196				29
Tax Equiv. Computed for Current Year	\$	38,374	38,374				30
Tax Equivalent per 1994 PSC Report	\$	32,623					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	38,374					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)	15,455		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)	102,335		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	117,790	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	121,804		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	138,259		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	260,063	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	2,869		23
Total Water Treatment Plant	2,869	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		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)			15,455	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)			102,335	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	117,790	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			121,804	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			138,259	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	260,063	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			2,869	23
Total Water Treatment Plant	0	0	2,869	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	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)	250,721		26
Transmission and Distribution Mains (343)	1,416,879		27
Fire Mains (344)	2,526		28
Services (345)	311,727		29
Meters (346)	53,703	470	30
Hydrants (348)	102,009	2,348	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,137,565	2,818	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	2,646	319	35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	9,406		37
Other General Equipment (379)	30,223	60	38
Other Tangible Property (390)	0		39
Total General Plant	42,275	379	
Total utility plant in service directly assignable	2,560,562	3,197	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	2,560,562	3,197	

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)			250,721 26
Transmission and Distribution Mains (343)			1,416,879 27
Fire Mains (344)			2,526 28
Services (345)			311,727 29
Meters (346)			54,173 30
Hydrants (348)			104,357 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	2,140,383
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			2,965 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			9,406 37
Other General Equipment (379)			30,283 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	42,654
Total utility plant in service directly assignable	0	0	2,563,759
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	2,563,759

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			3,589	3,589	1
February			3,215	3,215	2
March			4,201	4,201	3
April			3,324	3,324	4
May			3,784	3,784	5
June			3,962	3,962	6
July			5,783	5,783	7
August			5,358	5,358	8
September			4,469	4,469	9
October			3,847	3,847	10
November			4,772	4,772	11
December			3,774	3,774	12
Total annual pumpage	0	0	50,078	50,078	
Less: Water sold				38,558	13
Volume pumped but not sold				11,520	14
Volume sold as a percent of volume pumped				77%	15
Volume used for water production, water quality and system maintenance				9,954	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				9,954	19
Volume pumped but unaccounted for				1,566	20
Percent of water lost				3%	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.)				273	23
Date of maximum: 3/12/2002					24
Cause of maximum:					25
BROKEN WATER MAIN					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				25	26
Date of minimum: 2/7/2002					27
Total KWH used for pumping for the year				73,449	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)	
HIGHWAY W	1	55	16	288,000	Yes	1
ST PAUL ROAD	2	172	10	324,000	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	HIGHWAY W	ST PAUL ROAD	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	JACUZZI	SIMMONS	5
Year Installed	1979	1989	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	300	400	8
Pump Motor or Standby Engine Mfr	GE	NEW MAN	9
Year Installed	1979	1989	10
Type	ELECTRIC	ELECTRIC	11
Horsepower	25	25	12

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

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	1980		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	120		6
Total capacity in gallons (actual)	250,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		12
Is a corrosion control chemical used (yes, no)?	Y		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)	
A	D	6.000	27,641	0	0	0	27,641	1
P	D	6.000	4,112	0	0	0	4,112	2
A	D	8.000	30,559	0	0	0	30,559	3
M	D	8.000	2,466	0	0	0	2,466	4
P	D	8.000	1,160	0	0	0	1,160	5
A	D	10.000	18,885	0	0	0	18,885	6
M	D	10.000	58	0	0	0	58	7
P	D	10.000	2,649	0	0	0	2,649	8
A	D	12.000	449	0	0	0	449	9
P	D	15.000	275	0	0	0	275	10
Total Within Municipality			88,254	0	0	0	88,254	
Total Utility			88,254	0	0	0	88,254	

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	1.000	542	0	0	0	542		1
P	1.500	1	0	0	0	1		2
M	1.500	9	0	0	0	9		3
M	2.000	5	0	0	0	5		4
P	2.000	2	0	0	0	2		5
P	4.000	1	0	0	0	1		6
M	4.000	1	0	0	0	1		7
M	6.000	1	0	0	0	1		8
P	8.000	1	0	0	0	1		9
Total Utility		563	0	0	0	563	0	

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)	
0.750	555	1	0	0	556	62	1
1.000	23	1	0	0	24	3	2
1.250	0	0	0	0	0	0	3
1.500	8	1	0	0	9	4	4
2.000	9	0	0	0	9	4	5
3.000	2	1	0	0	3	0	6
4.000	1	0	0	0	1	0	7
Total:	598	4	0	0	602	73	

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)	
0.750	369	89	1	8	0	89	556	1
1.000	3	14	0	3	0	4	24	2
1.250	0	0	0	0	0	0	0	3
1.500	0	7	0	0	0	2	9	4
2.000	0	7	0	2	0	0	9	5
3.000	0	1	0	1	1	0	3	6
4.000	0	0	0	1	0	0	1	7
Total:	372	118	1	15	1	95	602	

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	5				5	1
Within Municipality	141	6			147	2
Total Fire Hydrants	146	6	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:	77
Number of distribution system valves end of year:	290
Number of distribution valves operated during year:	136

WATER OPERATING SECTION FOOTNOTES

Taxes (Acct. 408 - Water) (Page W-06)

2002 - NO PSC REMAINDER ASSESSMENT PAID
