



3015 (02-09-04)

ANNUAL REPORT

OF

Name: VILLAGE OF EDGAR - WATER UTILITY

Principal Office: P.O. BOX 67
EDGAR, WI 54426

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: VILLAGE OF EDGAR - WATER UTILITY

Utility Address: P.O. BOX 67
EDGAR, WI 54426

When was utility organized? 12/31/1939

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR DENNIS WEIX
Title: VILLAGE ADMINISTRATOR

Office Address:
P.O. BOX 67
EDGAR, WI 54426

Telephone: (715) 352 - 2891

Fax Number: () -

E-mail Address:

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

Name:
Title:
Office Address: KRAUSE, HOWARD & COMPANY, S.C.
P.O. BOX 179
WAUSAU, WI 54402-0179

Telephone: (715) 845 - 7306

Fax Number: (715) 848 - 5302

E-mail Address:

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

Name: MR ALLEN HUEBSCH
Title: CHAIRMAN

Office Address:
P.O. BOX 67
EDGAR, WI 54426

Telephone: (715) 352 - 2891

Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name:

Title:

Office Address: KRAUSE, HOWARD & COMPANY, S.C.
P.O. BOX 179
WAUSAU, WI 54402-0179

Telephone: (715) 845 - 7306

Fax Number: (715) 848 - 5302

E-mail Address:

Date of most recent audit report: 2/1/2002

Period covered by most recent audit: 01/01/01 - 12/31/01

Names and titles of utility management including manager or superintendent:

Name: MR DAN DVORAK

Title: SUPERINTENDENT

Office Address:

P.O. BOX 67
EDGAR, WI 54426

Telephone: (715) 352 - 2891

Fax Number: () -

E-mail Address:

Name of utility commission/committee: WATER AND SEWER COMMITTEE

Names of members of utility commission/committee:

DONALD BEHNKE
RICHARD GUENTHER
ALLEN HUEBSCH, CHAIRMAN
TIM KARLEN

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)	169,216	173,319	1
Operating Expenses:			
Operation and Maintenance Expense (401)	104,828	94,847	2
Depreciation Expense (403)	27,153	26,657	3
Amortization Expense (404)	0	0	4
Taxes (408)	30,941	30,564	5
Total Operating Expenses	162,922	152,068	
Net Operating Income	6,294	21,251	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	6,294	21,251	
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)	230	1,287	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	230	1,287	
Total Income	6,524	22,538	
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	6,524	22,538	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	18,802	20,248	13
Amortization of Debt Discount and Expense (428)	3,634	3,634	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	22,436	23,882	
Net Income	(15,912)	(1,344)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	202,673	204,017	19
Balance Transferred from Income (433)	(15,912)	(1,344)	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)	186,761	202,673	

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):		
SAVINGS AND CHECKING	230	4
Total (Acct. 419):	230	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					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	169,216	0	0	0	169,216	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	169,216	0	0	0	169,216	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,348,248	1,337,430	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	406,904	382,131	2
Net Utility Plant	941,344	955,299	
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)	81,289	65,892	7
Total Other Property and Investments	81,289	65,892	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	12,943	2,991	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	24,172	24,877	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	13,371	9,276	17
Total Current and Accrued Assets	50,486	37,144	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	28,037	31,671	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	28,037	31,671	
Total Assets and Other Debits	1,101,156	1,090,006	

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)	8,886	8,886	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	186,761	202,673	23
Total Proprietary Capital	195,647	211,559	
LONG-TERM DEBT			
Bonds (221)	415,000	450,000	24
Advances from Municipality (223)	154,465	154,465	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	569,465	604,465	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)			28
Payables to Municipality (233)	80,252	17,948	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	3,053	3,295	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	83,305	21,243	
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)	252,739	252,739	38
Total Liabilities and Other Credits	1,101,156	1,090,006	

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)	1,348,248	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	1,348,248	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	406,904	0	0	0	9
Total Accumulated Provision	406,904	0	0	0	
Net Utility Plant	941,344	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	382,131				382,131	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	27,153				27,153	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	478				478	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	27,631	0	0	0	27,631	13
Debits during year						14
Book cost of plant retired	2,858				2,858	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	2,858	0	0	0	2,858	19
Balance End of Year	406,904	0	0	0	406,904	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.09%					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					0	0

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	0	0

**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)				
1999 DEBT ISSUE	3,634	428	28,037	1
Total			28,037	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	8,886	1
Changes during year (explain):		2
Balance end of year	<u><u>8,886</u></u>	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
WATER REVENUE BONDS	05/01/1999	05/01/2011	4.33%	415,000	1
Total Bonds (Account 221):				415,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
PRIOR YEAR FROM GENERAL FUND	01/01/1940	12/31/2999	0.00%	154,465	1
Total for Account 223				154,465	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	30,941	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>30,941</u>	
Taxes paid during year:		
County, state and local taxes	27,029	6
Social Security taxes	3,743	7
PSC Remainder Assessment	169	8
Other (explain):		
NONE		9
Total payments and other debits	<u>30,941</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)					
WATER REVENUE - 1999	3,295	18,802	19,044	3,053	1
Subtotal	3,295	18,802	19,044	3,053	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	3,295	18,802	19,044	3,053	

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	252,739	0	0	0	0	252,739	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	252,739	0	0	0	0	252,739	
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):		
1999 DEBT ISSUE	81,289	3
Total (Acct. 125):	81,289	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	24,172	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	24,172	
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):		
NONE		12
Total (Acct. 145):	0	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Payables to Municipality (233):		
DUE TO GEN. FUND-VARIOUS OPERATIONAL ITEMS PAID FOR BY THE GEN. FUND	80,252	16
Total (Acct. 233):	80,252	
Other Deferred Credits (253):		
NONE		17
Total (Acct. 253):		0

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,342,839	0	0	0	1,342,839	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						0
						3
Less Average:						
Reserve for Depreciation	394,517	0	0	0	394,517	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	252,739	0	0	0	252,739	6
Other (specify):						0
						7
Average Net Rate Base	695,583	0	0	0	695,583	
Net Operating Income	6,294	0	0	0	6,294	8
Net Operating Income as a percent of Average Net Rate Base						
	0.90%	N/A	N/A	N/A	0.90%	

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	8,886	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	194,717	3
Other (Specify):		4
Total Average Proprietary Capital	203,603	
Net Income		
Net Income	(15,912)	5
Percent Return on Proprietary Capital	-7.82%	

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

Income Statement (Page F-01)

INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

Village Board
Village of Edgar
Edgar, Wisconsin

We have compiled the Municipal Utility Annual Report Class D for the calendar year ending December 31, 2002 of the Edgar Municipal Water Utility, included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation was limited to presenting in the form prescribed by the Public Service Commission of Wisconsin information that is the representation of management. We have not audited or reviewed the financial statements referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

These financial statements are presented in accordance with requirements of the Public Service Commission of Wisconsin which differ from accounting principles generally accepted in the United States of America. Accordingly, these financial statements are not designed for those who are not informed about such differences.

KRAUSE, HOWARD & COMPANY, S.C.
Certified Public Accountants
January 30, 2003

Identification and Ownership - Contacts (Page iv)

good filer

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	167,611	1
Total Sales of Water	167,611	
Other Operating Revenues		
Forfeited Discounts (470)	0	2
Other Water Revenues (474)	1,605	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	1,605	
Total Operating Revenues	169,216	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	60,856	5
General Operating Expenses (680-690)	43,972	6
Total Operation and Maintenance Expenses	104,828	
Other Operating Expenses		
Depreciation Expense (403)	27,153	7
Amortization Expense (404)		8
Taxes (408)	30,941	9
Total Other Operating Expenses	58,094	
Total Operating Expenses	162,922	
NET OPERATING INCOME	6,294	

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	411	18,914	64,781	4
Commercial	60	6,433	18,460	5
Industrial	2	6,947	12,109	6
Total Metered Sales to General Customers (461)	473	32,294	95,350	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		65,272	8
Other Sales to Public Authorities (464)	11	3,122	6,989	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	485	35,416	167,611	

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)	65,272	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)	65,272	
Forfeited Discounts (470):		
Customer late payment charges		5
Other (specify): NONE		6
Total Forfeited Discounts (470)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,605	7
Other (specify): NONE		8
Total Other Water Revenues (474)	1,605	
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)	30,421	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	10,867	3
Chemicals (630)	4,728	4
Supplies and Expenses (640)	5,176	5
Repairs of Water Plant (650)	8,908	6
Transportation Expenses (660)	756	7
Total Plant Operation and Maintenance Expenses	60,856	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	18,573	8
Office Supplies and Expenses (681)	3,873	9
Outside Services Employed (682)	3,127	10
Insurance Expense (684)	4,220	11
Employees Pensions and Benefits (686)	14,179	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)		14
Uncollectible Accounts (690)		15
Total General Operating Expenses	43,972	
Total Operation and Maintenance Expenses	104,828	

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		27,341	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		312	2
Net property tax equivalent		27,029	
Social Security		3,743	3
PSC Remainder Assessment		169	4
Other (specify): NONE			5
Total tax expense		<u>30,941</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			Marathon				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.204508				3
County tax rate	mills		6.247622				4
Local tax rate	mills		5.253151				5
School tax rate	mills		8.288793				6
Voc. school tax rate	mills		1.979235				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		21.973309				10
Less: state credit	mills		1.369524				11
Net tax rate	mills		20.603785				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.253151				14
Combined School Tax Rate	mills		10.268028				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		15.521179				17
Total Tax Rate	mills		21.973309				18
Ratio of Local and School Tax to Total	dec.		0.706365				19
Total tax net of state credit	mills		20.603785				20
Net Local and School Tax Rate	mills		14.553795				21
Utility Plant, Jan. 1	\$	1,337,430	1,337,430				22
Materials & Supplies	\$	0	0				23
Subtotal	\$	1,337,430	1,337,430				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,337,430	1,337,430				26
Assessment Ratio	dec.		0.978000				27
Assessed Value	\$	1,308,007	1,308,007				28
Net Local & School Rate	mills		14.553795				29
Tax Equiv. Computed for Current Year	\$	19,036	19,036				30
Tax Equivalent per 1994 PSC Report	\$	27,341					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	27,341					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)	17,734		4
Structures and Improvements (311)	14,851		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	178,394	6,544	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	110,635		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	321,614	6,544	
PUMPING PLANT			
Land and Land Rights (320)	800		12
Structures and Improvements (321)	118,930		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	45,640		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	165,370	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	27,702		23
Total Water Treatment Plant	27,702	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	2,250		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)			17,734	4
Structures and Improvements (311)			14,851	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)	2,181		182,757	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			110,635	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	2,181	0	325,977	
PUMPING PLANT				
Land and Land Rights (320)			800	12
Structures and Improvements (321)			118,930	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			45,640	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	165,370	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			27,702	23
Total Water Treatment Plant	0	0	27,702	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			2,250	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)	200,956		26
Transmission and Distribution Mains (343)	448,313		27
Fire Mains (344)	0		28
Services (345)	77,245	927	29
Meters (346)	43,810	3,961	30
Hydrants (348)	28,858	2,244	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	801,432	7,132	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	967		36
Transportation Equipment (373)	7,163		37
Other General Equipment (379)	13,182		38
Other Tangible Property (390)	0		39
Total General Plant	21,312	0	
Total utility plant in service directly assignable	1,337,430	13,676	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,337,430	13,676	

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)			200,956 26
Transmission and Distribution Mains (343)			448,313 27
Fire Mains (344)			0 28
Services (345)			78,172 29
Meters (346)	100		47,671 30
Hydrants (348)	577		30,525 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	677	0	807,887
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			967 36
Transportation Equipment (373)			7,163 37
Other General Equipment (379)			13,182 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	21,312
Total utility plant in service directly assignable	2,858	0	1,348,248
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	2,858	0	1,348,248

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			3,238	3,238	1
February			2,882	2,882	2
March			3,276	3,276	3
April			3,321	3,321	4
May			3,347	3,347	5
June			3,118	3,118	6
July			3,425	3,425	7
August			3,064	3,064	8
September			2,869	2,869	9
October			2,924	2,924	10
November			2,866	2,866	11
December			2,897	2,897	12
Total annual pumpage	0	0	37,227	37,227	
Less: Water sold				35,416	13
Volume pumped but not sold				1,811	14
Volume sold as a percent of volume pumped				95%	15
Volume used for water production, water quality and system maintenance				750	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				750	19
Volume pumped but unaccounted for				1,061	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.)				338	23
Date of maximum: 4/2/2002					24
Cause of maximum:					25
CLEAN TOWER					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				0	26
Date of minimum: 3/20/2002					27
Total KWH used for pumping for the year				112,485	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)	
1990	10	400	10	309,600	Yes	1
1992	11	388	10	172,800	Yes	2
1969	7	210	10	144,000	No	3
1980	8	400	10	129,600	No	4
1980	9	335	10	115,200	No	5

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	10	11	7	1
Location	1990	1992	1969	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	GOULDS	GOULDS	STANDARD	5
Year Installed	2002	1992	1988	6
Type	SUBMERSIBLE	SUBMERSIBLE	SUBMERSIBLE	7
Actual Capacity (gpm)	200	120	100	8
Pump Motor or Standby Engine Mfr	FRANKLIN	FRANKLIN	FRANKLIN	9 10
Year Installed	1990	1992	1988	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	15	15	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	8	9		14
Location	1980	1980		15
Purpose	P	P		16
Destination	D	D		17
Pump Manufacturer	STANDARD	F & W		18
Year Installed	1988	1996		19
Type	SUBMERSIBLE	SUBMERSIBLE		20
Actual Capacity (gpm)	90	80		21
Pump Motor or Standby Engine Mfr	FRANKLIN	FRANKLIN		22 23
Year Installed	1991	1996		24
Type	ELECTRIC	ELECTRIC		25
Horsepower	10	15		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)	S		3
Year constructed	1980		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	213		6
Total capacity in gallons (actual)	200,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	Y		14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
P	D	1.500	875	0	0	0	875	1
P	D	2.000	300	0	0	0	300	2
M	D	6.000	41,586	0	0	0	41,586	3
M	D	8.000	2,254	0	0	0	2,254	4
P	D	8.000	5,100	0	0	0	5,100	5
M	D	10.000	2,725	0	0	0	2,725	6
Total Within Municipality			52,840	0	0	0	52,840	
Total Utility			52,840	0	0	0	52,840	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	285	0	0	0	285	2	1
M	1.000	149	0	0	0	149	17	2
M	1.250	9	0	0	0	9		3
M	2.000	1	0	0	0	1		4
P	2.000	7	0	0	0	7		5
M	3.000	1	0	0	0	1		6
P	3.000	1	0	0	0	1		7
M	4.000	1	0	0	0	1		8
P	4.000	1	0	0	0	1		9
M	6.000	2	1	0	0	3	1	10
Total Utility		457	1	0	0	458	20	

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	463	6	2	0	467	43	1
1.000	13	1	0	0	14	0	2
1.500	4	0	0	0	4	0	3
2.000	6	0	0	0	6	0	4
3.000	2	0	0	0	2	0	5
4.000	1	0	0	0	1	0	6
Total:	489	7	2	0	494	43	

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	411	44	0	6	0	6	467	1
1.000	1	10	0	2	0	1	14	2
1.500	0	2	1	1	0	0	4	3
2.000	0	3	1	2	0	0	6	4
3.000	0	2	0	0	0	0	2	5
4.000	0	0	0	0	0	1	1	6
Total:	412	61	2	11	0	8	494	

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	50	1	1		50	2
Total Fire Hydrants	50	1	1	0	50	
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:	50
Number of distribution system valves end of year:	148
Number of distribution valves operated during year:	25

WATER OPERATING SECTION FOOTNOTES

Water Services (Page W-16)

LINE 2 - UTILITY FINANCED.
