



3015 (02-09-04)

ANNUAL REPORT

OF

Name: ELEVA MUNICIPAL WATER UTILITY

Principal Office: P.O. BOX 206
ELEVA, WI 54738

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: ELEVA MUNICIPAL WATER UTILITY

Utility Address: P.O. BOX 206
ELEVA, WI 54738

When was utility organized? 1/1/1950

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS LOIS HAVENOR

Title: UTILITY CLERK

Office Address:

P.O. BOX 206
ELEVA, WI 54738

Telephone: (715) 287 - 4615

Fax Number: (715) 287 - 5242

E-mail Address:

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

Name: MS KIM FRANK

Title: CPA

Office Address: VIRCHOW, KRAUSE & CO, LLP

2411 N. HILLCREST PARKWAY SUITE 6
P.O. BOX 1148
EAU CLAIRE, WI 54702-1148

Telephone: (715) 833 - 1717 EXT 18

Fax Number: (715) 836 - 7877

E-mail Address: kfrank@virchowkrause.com

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

Name: ROGER LOKKEN

Title: VILLAGE PRESIDENT

Office Address:

P.O. BOX 206
ELEVA, WI 54738

Telephone: (715) 287 - 4615

Fax Number: (715) 287 - 5242

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Date of most recent audit report:

Period covered by most recent audit:

Names and titles of utility management including manager or superintendent:

Name: MIKE LOKEN

Title: SUPERINTENDENT

Office Address:

P.O. BOX 206
ELEVA, WI 54738

Telephone: (715) 287 - 4615

Fax Number: (715) 287 - 5242

E-mail Address:

Name of utility commission/committee: VILLAGE BOARD

Names of members of utility commission/committee:

- MR RUSS CARLISLO, TRUSTEE
- MR GARY ENGEN, TRUSTEE
- MR ROGER FORSYTHE, TRUSTEE
- MR ROGER LOKKEN, PRESIDENT
- MR RICHARD MILAND, TRUSTEE
- MR BILL ROHLIK, TRUSTEE
- MR CHRIS TOFT, TRUSTEE

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)	83,159	51,850	1
Operating Expenses:			
Operation and Maintenance Expense (401)	46,763	50,759	2
Depreciation Expense (403)	16,822	13,936	3
Amortization Expense (404)	0	0	4
Taxes (408)	15,566	14,294	5
Total Operating Expenses	79,151	78,989	
Net Operating Income	4,008	(27,139)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	4,008	(27,139)	
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)	0	0	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	0	0	
Total Income	4,008	(27,139)	
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	4,008	(27,139)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	0	0	
Net Income	4,008	(27,139)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(76,556)	(49,417)	19
Balance Transferred from Income (433)	4,008	(27,139)	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)	(72,548)	(76,556)	

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):		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		4
Total (Acct. 419):	0	
Miscellaneous Nonoperating Income (421):		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		6
Total (Acct. 425):	0	
Other Income Deductions (426):		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		10
Detail appropriations to (from) account 215		
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		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	83,159	0	0	0	83,159	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	83,159	0	0	0	83,159	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	820,382	820,382	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	179,473	161,928	2
Net Utility Plant	640,909	658,454	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	(58,783)	(69,704)	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	17,134	9,765	11
Other Accounts Receivable (143)	2,250	2,500	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	1,116	726	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	(38,283)	(56,713)	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	602,626	601,741	

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)	244,719	244,719	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	(72,548)	(76,556)	23
Total Proprietary Capital	172,171	168,163	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	40,000	40,000	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	40,000	40,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	958	4,081	28
Payables to Municipality (233)	2,490	2,490	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	3,448	6,571	
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)	387,007	387,007	38
Total Liabilities and Other Credits	602,626	601,741	

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)	820,382	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	820,382	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	179,473	0	0	0	9
Total Accumulated Provision	179,473	0	0	0	
Net Utility Plant	640,909	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	161,928				161,928	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	16,822				16,822	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	723				723	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	17,545	0	0	0	17,545	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	179,473	0	0	0	179,473	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	1,116	726
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	<u>1,116</u>	<u>726</u>

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			<u><u>0</u></u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u><u>0</u></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	244,719	1
Changes during year (explain):		2
Balance end of year	<u><u>244,719</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)					
PRIOR YEARS CONSTRUCTION COSTS	00/00/0000	00/00/0000	0.00%	40,000	1
Total for Account 223				40,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	15,566	2
Charged electric department expense		3
Charged sewer department expense	225	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>15,791</u>	
Taxes paid during year:		
County, state and local taxes	14,054	6
Social Security taxes	1,687	7
PSC Remainder Assessment	50	8
Other (explain):		
NONE		9
Total payments and other debits	<u>15,791</u>	
Balance end of year	<u><u>0</u></u>	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	0	0	0	0	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	387,007	0	0	0	0	387,007	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	387,007	0	0	0	0	387,007	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	17,134	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	17,134	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
SPECIAL ASSESSMENTS RECEIVABLE	2,250	11
Total (Acct. 143):	2,250	
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)	
<hr/>		
Payables to Municipality (233):		
PAYABLE TO MUNICIPALITY	2,490	16
Total (Acct. 233):	2,490	
<hr/>		
Other Deferred Credits (253):		
NONE		17
Total (Acct. 253):		0
<hr/>		

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	820,382	0	0	0	820,382	1
Materials and Supplies	921	0	0	0	921	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	170,700	0	0	0	170,700	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	387,007	0	0	0	387,007	6
Other (specify):					0	7
Average Net Rate Base	263,596	0	0	0	263,596	
Net Operating Income	4,008	0	0	0	4,008	8
Net Operating Income as a percent of Average Net Rate Base	1.52%	N/A	N/A	N/A	1.52%	

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	244,719	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(74,552)	3
Other (Specify):		4
Total Average Proprietary Capital	170,167	
Net Income		
Net Income	4,008	5
Percent Return on Proprietary Capital	2.36%	

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.

Wate Rate Case #1780-WR-101 was effective for the 3rd and 4th quarter billings in 2002.
The overall increase in annual revenues is 82%.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Balance Sheet (Page F-05)

The negative cash balance is possible because the Water Utility has a pooled cash account with the Village of Eleva.

Notes Payable & Miscellaneous Long-Term Debt (Page F-14)

The Village has not established a repayment schedule nor has it set an interest rate for repayment of the advance.

Signature Page (Page ii)

ACCOUNTANTS' COMPILATION REPORT

To the Village Board
Village of Eleva
Eleva, Wisconsin

We have compiled, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants, the balance sheets of the Eleva Municipal Water Utility, an enterprise fund of the Village of Eleva, as of December 31, 2002 and 2001, and the related statements on income and retained earnings for the years then ended and the supplemental schedules as of and for the year ended December 31, 2002 in the accompanying prescribed form.

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

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

VIRCHOW, KRAUSE & COMPANY, LLP

Eau Claire, Wisconsin
January 23, 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)	82,253	1
Total Sales of Water	82,253	
Other Operating Revenues		
Forfeited Discounts (470)	132	2
Other Water Revenues (474)	774	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	906	
Total Operating Revenues	83,159	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	27,516	5
General Operating Expenses (680-690)	19,247	6
Total Operation and Maintenance Expenses	46,763	
Other Operating Expenses		
Depreciation Expense (403)	16,822	7
Amortization Expense (404)		8
Taxes (408)	15,566	9
Total Other Operating Expenses	32,388	
Total Operating Expenses	79,151	
NET OPERATING INCOME	4,008	

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	227	9,700	39,780	4
Commercial	28	2,056	7,769	5
Industrial				6
Total Metered Sales to General Customers (461)	255	11,756	47,549	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		32,418	8
Other Sales to Public Authorities (464)	6	613	2,286	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	262	12,369	82,253	

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)	32,418	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)	32,418	
Forfeited Discounts (470):		
Customer late payment charges	132	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	132	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	730	7
Other (specify): BULK WATER SALES	44	8
Total Other Water Revenues (474)	774	
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)	17,681	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	3,055	3
Chemicals (630)	3,080	4
Supplies and Expenses (640)	2,004	5
Repairs of Water Plant (650)	1,696	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	27,516	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	4,368	8
Office Supplies and Expenses (681)	1,494	9
Outside Services Employed (682)	790	10
Insurance Expense (684)	2,449	11
Employees Pensions and Benefits (686)	9,444	12
Regulatory Commission Expenses (688)	398	13
Miscellaneous General Expenses (689)	304	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	19,247	
 Total Operation and Maintenance Expenses	 46,763	

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		14,054	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		225	2
Net property tax equivalent		13,829	
Social Security		1,687	3
PSC Remainder Assessment		50	4
Other (specify): NONE			5
Total tax expense		<u>15,566</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			Trempealeau				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.233733				3
County tax rate	mills		7.627871				4
Local tax rate	mills		5.160000				5
School tax rate	mills		14.184715				6
Voc. school tax rate	mills		2.108328				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		29.314647				10
Less: state credit	mills		1.982518				11
Net tax rate	mills		27.332129				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.160000				14
Combined School Tax Rate	mills		16.293043				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.453043				17
Total Tax Rate	mills		29.314647				18
Ratio of Local and School Tax to Total	dec.		0.731820				19
Total tax net of state credit	mills		27.332129				20
Net Local and School Tax Rate	mills		20.002197				21
Utility Plant, Jan. 1	\$	820,383	820,383				22
Materials & Supplies	\$	726	726				23
Subtotal	\$	821,109	821,109				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	821,109	821,109				26
Assessment Ratio	dec.		0.855678				27
Assessed Value	\$	702,605	702,605				28
Net Local & School Rate	mills		20.002197				29
Tax Equiv. Computed for Current Year	\$	14,054	14,054				30
Tax Equivalent per 1994 PSC Report	\$	6,075					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	14,054					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)	105		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)	3,491		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	3,596	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	3,083		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	14,955		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	18,038	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	25,991		22
Water Treatment Equipment (332)	35,844		23
Total Water Treatment Plant	61,835	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	300		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			105 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)			3,491 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	3,596
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			3,083 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			14,955 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	18,038
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			25,991 22
Water Treatment Equipment (332)			35,844 23
Total Water Treatment Plant	0	0	61,835
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			300 24
Structures and Improvements (341)			0 25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	313,035		26
Transmission and Distribution Mains (343)	265,514		27
Fire Mains (344)	0		28
Services (345)	66,695		29
Meters (346)	26,291		30
Hydrants (348)	61,749		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	733,584	0	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	68		35
Computer Equipment (372.1)	1,410		36
Transportation Equipment (373)	625		37
Other General Equipment (379)	1,226		38
Other Tangible Property (390)	0		39
Total General Plant	3,329	0	
Total utility plant in service directly assignable	820,382	0	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	820,382	0	

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)			313,035 26
Transmission and Distribution Mains (343)			265,514 27
Fire Mains (344)			0 28
Services (345)			66,695 29
Meters (346)			26,291 30
Hydrants (348)			61,749 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	733,584
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			68 35
Computer Equipment (372.1)			1,410 36
Transportation Equipment (373)			625 37
Other General Equipment (379)			1,226 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	3,329
Total utility plant in service directly assignable	0	0	820,382
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	820,382

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

Sources of Water Supply					
Month	Purchased Water Gallons (000's)	Surface Water Gallons (000's)	Ground Water Gallons (000's)	Total Gallons All Methods (000's)	
(a)	(b)	(c)	(d)	(e)	
January			1,167	1,167	1
February			1,025	1,025	2
March			1,122	1,122	3
April			1,133	1,133	4
May			1,252	1,252	5
June			1,174	1,174	6
July			1,486	1,486	7
August			1,245	1,245	8
September			1,141	1,141	9
October			1,133	1,133	10
November			1,104	1,104	11
December			1,133	1,133	12
Total annual pumpage	0	0	14,115	14,115	
Less: Water sold				12,369	13
Volume pumped but not sold				1,746	14
Volume sold as a percent of volume pumped				88%	15
Volume used for water production, water quality and system maintenance				416	16
Volume related to equipment/system malfunction				15	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				431	19
Volume pumped but unaccounted for				1,315	20
Percent of water lost				9%	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.)				73	23
Date of maximum: 7/15/2002					24
Cause of maximum: Hot summer					25
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				20	26
Date of minimum: 5/27/2002					27
Total KWH used for pumping for the year				38,885	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)	
MILL STREET	#1	202	10	45,000	Yes	1

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	MILL ST	MILL ST.	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	HYRURE	AURORA	5
Year Installed	1976	1998	6
Type	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	100	120	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	MARATHON	9
Year Installed	1976	1998	10
Type	ELECTRIC	ELECTRIC	11
Horsepower	10	15	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	#2		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1998		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	160		6
Total capacity in gallons (actual)	150,000		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)	GRAVITY		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	144.0000		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)	
M	D	6.000	14,626	0	0	0	14,626	1
M	D	8.000	2,825	0	0	0	2,825	2
M	D	10.000	290	0	0	0	290	3
M	D	12.000	8,522	0	0	0	8,522	4
Total Within Municipality			26,263	0	0	0	26,263	
Total Utility			26,263	0	0	0	26,263	

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	239	0	0	0	239	9	1
M	1.000	30	0	0	0	30	24	2
M	1.500	6	0	0	0	6		3
M	2.000	1	0	0	0	1		4
Total Utility		276	0	0	0	276	33	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	331	0	0	(3)	328	15	1
1.000	3	0	0	(1)	2	0	2
1.500	5	0	0	1	6	0	3
2.000	2	0	0	0	2	0	4
Total:	341	0	0	(3)	338	15	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	227	21	0	3	0	77	328	1
1.000	0	1	0	1	0	0	2	2
1.500	0	5	0	1	0	0	6	3
2.000	0	1	0	1	0	0	2	4
Total:	227	28	0	6	0	77	338	

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	38				38	2
Total Fire Hydrants	38	0	0	0	38	
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:	38
Number of distribution system valves end of year:	57
Number of distribution valves operated during year:	37

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Outside Services Employed (682) has decreased because in 2001 the utility has a water rate application prepared for them.

Meters (Page W-17)

Adjustments are due to the utility incorrectly adjusting a meter last year from 1.5" to 1". The 5/8" meters adjustment is based on 2002 year end count.
