



3013 (02-09-04)

**ANNUAL REPORT**

OF

Name: CITY OF ASHLAND WATER UTILITY

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Principal Office: 601 MAIN STREET WEST  
ASHLAND, WI 54806

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For the Year Ended: DECEMBER 31, 2002

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**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:** CITY OF ASHLAND WATER UTILITY

**Utility Address:** 601 MAIN STREET WEST  
ASHLAND, WI 54806

**When was utility organized?** 1/1/1936

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

**Utility employee in charge of correspondence concerning this report:**

**Name:** MICHAEL P. SCRENOCK

**Title:** FINANCE DIRECTOR

**Office Address:**

601 MAIN STREET WEST  
ASHLAND, WI 54806

**Telephone:** (715) 682 - 7190

**Fax Number:** (715) 682 - 7048

**E-mail Address:** mscrenoc@coawi.org

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

**Name:**

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

**Name:** RODNEY MAIWALD

**Title:** COMMON COUNCIL PRESIDENT

**Office Address:**

601 MAIN STREET WEST  
ASHLAND, WI 54806

**Telephone:** (715) 682 - 7071

**Fax Number:** (715) 682 - 7048

**E-mail Address:**

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

### IDENTIFICATION AND OWNERSHIP

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

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**Name:**

**Title:**

**Office Address:** VIRCHOW KRAUSE & COMPANY  
2411 N. HILLCREST PARKWAY, SUITE 6  
P.O. BOX 1148  
EAU CLAIRE, WI 54702-1148

**Telephone:** (715) 833 - 1717

**Fax Number:** (715) 836 - 7877

**E-mail Address:**

**Date of most recent audit report:** 3/13/2002

**Period covered by most recent audit:** JANUARY 1, 2001 - DECEMBER 31, 2001

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**Names and titles of utility management including manager or superintendent:**

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**Name:** CRAIG D. NORDGREN

**Title:** UTILITY SUPERINTENDENT

**Office Address:**

601 MAIN STREET WEST  
ASHLAND, WI 54806

**Telephone:** (715) 682 - 7194

**Fax Number:** (715) 682 - 7193

**E-mail Address:** cnordgre@coawi.org

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**Name of utility commission/committee:** COMMON COUNCIL - COMMITTEE OF THE WHOLE

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**Names of members of utility commission/committee:**

- KATHY ALLEN, COUNCIL MEMBER
- CONNIE ANDERSON, COUNCIL MEMBER
- VICKI GALIK, COUNCIL MEMBER
- BETTY HARNISCH, COUNCIL MEMBER
- RODNEY MAIWALD, COUNCIL/COMMITTEE PRESIDENT
- EDWARD MONROE, COUNCIL MEMBER
- ALAN RALPH, COUNCIL MEMBER
- RON ROETHIG, COUNCIL MEMBER
- CATE STOW, COUNCIL MEMBER
- MALCOLM TRAAHOLT, COUNCIL MEMBER
- BILL WILHELM, COUNCIL MEMBER

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**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

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

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**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)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	1,677,288	1,504,072	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	689,951	774,528	2
Depreciation Expense (403)	309,785	197,088	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	150,181	157,740	5
<b>Total Operating Expenses</b>	<b>1,149,917</b>	<b>1,129,356</b>	
<b>Net Operating Income</b>	<b>527,371</b>	<b>374,716</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>527,371</b>	<b>374,716</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	585	488	10
Miscellaneous Nonoperating Income (421)	0	0	11
<b>Total Other Income</b>	<b>585</b>	<b>488</b>	
<b>Total Income</b>	<b>527,956</b>	<b>375,204</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>527,956</b>	<b>375,204</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	217,201	229,366	14
Amortization of Debt Discount and Expense (428)	0	3,060	15
Amortization of Premium on Debt--Cr. (429)	0		16
Interest on Debt to Municipality (430)	17,245	19,669	17
Other Interest Expense (431)	0	38,422	18
Interest Charged to Construction--Cr. (432)	0		19
<b>Total Interest Charges</b>	<b>234,446</b>	<b>290,517</b>	
<b>Net Income</b>	<b>293,510</b>	<b>84,687</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,676,276	1,743,729	20
Balance Transferred from Income (433)	293,510	84,687	21
Miscellaneous Credits to Surplus (434)	50,000	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	141,127	152,140	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>1,878,659</b>	<b>1,676,276</b>	

### 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 Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
INTEREST ON POOLED AND SEGREGATED DEPOSITS	585	5
<b>Total (Acct. 419):</b>	<b>585</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		6
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
CONTRIBUTION FROM WASTEWATER UTILITY	50,000	9
<b>Total (Acct. 434):</b>	<b>50,000</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
PUBLIC FIRE CHARGES BILLED BUT NOT PAID BY CITY	141,127	12
<b>Total (Acct. 439)--Debit:</b>	<b>141,127</b>	

**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
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold	0				0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>						
NONE					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

### 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	1,677,288	0	0	0	1,677,288	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	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
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>1,677,288</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,677,288</b>	

### DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	223,546		223,546	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	5,155		5,155	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	13,381		13,381	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>242,082</b>	<b>0</b>	<b>242,082</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	13,398,473	13,487,653	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	1,907,729	1,571,684	2
<b>Net Utility Plant</b>	<b>11,490,744</b>	<b>11,915,969</b>	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>11,490,744</b>	<b>11,915,969</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	0	0	9
<b>Total Other Property and Investments</b>	<b>0</b>	<b>0</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	(211,937)	(345,961)	10
Special Deposits (132-134)	416,596	356,317	11
Working Funds (135)	25		12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	104,356	104,353	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	0	0	18
Materials and Supplies (151-163)	49,732	46,364	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)	(518)	(1,028)	21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
<b>Total Current and Accrued Assets</b>	<b>358,254</b>	<b>160,045</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	24
Other Deferred Debits (182-186)	410,952	473,555	25
<b>Total Deferred Debits</b>	<b>410,952</b>	<b>473,555</b>	
<b>Total Assets and Other Debits</b>	<b>12,259,950</b>	<b>12,549,569</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	615,056	615,056	<b>26</b>
Appropriated Earned Surplus (215)			<b>27</b>
Unappropriated Earned Surplus (216)	1,878,659	1,676,276	<b>28</b>
<b>Total Proprietary Capital</b>	<b>2,493,715</b>	<b>2,291,332</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	6,225,431	6,331,345	<b>29</b>
Advances from Municipality (223)	602,096	401,967	<b>30</b>
Other Long-Term Debt (224)	0	0	<b>31</b>
<b>Total Long-Term Debt</b>	<b>6,827,527</b>	<b>6,733,312</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	192,082	<b>32</b>
Accounts Payable (232)		256,277	<b>33</b>
Payables to Municipality (233)	0	0	<b>34</b>
Customer Deposits (235)			<b>35</b>
Taxes Accrued (236)	134,300	134,300	<b>36</b>
Interest Accrued (237)	84,136	137,771	<b>37</b>
Matured Long-Term Debt (239)			<b>38</b>
Matured Interest (240)			<b>39</b>
Tax Collections Payable (241)			<b>40</b>
Miscellaneous Current and Accrued Liabilities (242)		84,223	<b>41</b>
<b>Total Current and Accrued Liabilities</b>	<b>218,436</b>	<b>804,653</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>42</b>
Customer Advances for Construction (252)			<b>43</b>
Other Deferred Credits (253)	0	0	<b>44</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>45</b>
Injuries and Damages Reserve (262)			<b>46</b>
Pensions and Benefits Reserve (263)			<b>47</b>
Miscellaneous Operating Reserves (265)			<b>48</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	2,720,272	2,720,272	<b>49</b>
<b>Total Liabilities and Other Credits</b>	<b>12,259,950</b>	<b>12,549,569</b>	

### 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)	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	13,246,934	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	151,539				7
<b>Total Utility Plant</b>	<b>13,398,473</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	1,907,729	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
<b>Total Accumulated Provision</b>	<b>1,907,729</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>11,490,744</b>	<b>0</b>	<b>0</b>	<b>0</b>	

### ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 111)

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)	
<b>Balance first of year</b>	1,571,684				<b>1,571,684</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	309,785				<b>309,785</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	23,571				<b>23,571</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	0				<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
Adjustment to Meters (346)	13,646				<b>13,646</b>	<b>12</b>
<b>Total credits</b>	<b>347,002</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>347,002</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	0				<b>0</b>	<b>15</b>
Cost of removal	0				<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
Adjustment to Hydrants (348)	10,957				<b>10,957</b>	<b>18</b>
<b>Total debits</b>	<b>10,957</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,957</b>	<b>19</b>
<b>Balance End of Year</b>	<b>1,907,729</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,907,729</b>	<b>20</b>
						<b>21</b>
						<b>22</b>

**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
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Particulars (a)	Amount (b)
Balance first of year	0 1
<b>Additions:</b>	
Provision for uncollectibles during year	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
<b>Total Additions</b>	<u>0</u>
<b>Deductions:</b>	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
<b>Total accounts written off</b>	<u>0</u>
<b>Balance end of year</b>	<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)
<b>Electric Utility</b>						
Fuel (151)					0	0
Fuel stock expenses (152)					0	0
Plant mat. & oper. sup. (154)					0	0
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility (154)	49,732	46,364
Sewer utility (154)		0
Heating utility (154)		0
Gas utility (154)		0
Merchandise (155)		0
Other materials & supplies (156)		0
Stores expense (163)		0
<b>Total Materials and Supplies</b>	<b>49,732</b>	<b>46,364</b>

**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)		
<b>Unamortized debt discount &amp; expense (181)</b>				
NONE				1
<b>Total</b>			<u>0</u>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<u>0</u>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

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

Particulars (a)	Amount (b)	
Balance first of year	615,056	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<u><u>615,056</u></u>	

**BONDS (ACCTS. 221 AND 222)**

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)	
\$425M M&I Mtg Rev Bond	08/15/1996	08/16/2006	5.88%	199,905	1
\$4.35MM USDA RD MTG REV BOND	02/03/1999	08/15/2038	4.50%	4,036,100	2
\$2.325 M SDWL MTG REV BOND	04/25/2001	05/01/2021	1.78%	1,989,426	3
<b>Total Bonds (Account 221):</b>				<b>6,225,431</b>	
Total Reacquired Bonds (Account 222)				0	4

**Net amount of bonds outstanding December 31: 6,225,431**

**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)	
<b>Advances (223)</b>					
10/93 \$144.5M G.O. Trust Fund Loan	10/20/1993	03/15/2002	4.50%	19,359	<b>1</b>
2001 WTP CONSTRUCTION ADVANCES	05/24/2001	05/01/2003	4.63%	272,660	<b>2</b>
6/92 \$95.6M G.O. Trust Fund Loan	06/30/1992	03/15/2002	5.20%	0	<b>3</b>
8/94 \$132M G.O. Trust Fund Loan	08/03/1994	03/15/2004	4.50%	31,577	<b>4</b>
10/00 \$306M G.O. PROMISSORY NOTE	10/01/2000	10/01/2010	5.01%	278,500	<b>5</b>
<b>Total for Account 223</b>				<b>602,096</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	134,300	1
<b>Accruals:</b>		
Charged water department expense	134,300	2
Charged electric department expense		3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>134,300</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	134,300	6
Social Security taxes		7
PSC Remainder Assessment		8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>134,300</b>	
<b>Balance end of year</b>	<b>134,300</b>	

### 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)	
<b>Bonds (221)</b>					
8/96 425M M&I MRB - Ground Water Invest.	5,399	12,703	13,662	4,440	1
2/99 \$4.35MM USDA RD MRB - WATER DIST SPLIT	71,364	179,125	181,820	68,669	2
4/01 2.325MM SDWL MRB - WATER TRTMT PLANT	15,373	25,373	34,915	5,831	3
<b>Subtotal</b>	<b>92,136</b>	<b>217,201</b>	<b>230,397</b>	<b>78,940</b>	
<b>Advances from Municipality (223)</b>					
2001 WTP CONSTRUCTION ADVANCES	0			0	4
6/92 \$95.6M G.O. Trust Fund Loan	491	125	616	0	5
10/93 \$144.5M G.O. Trust Fund Loan	1,359	1,041	1,705	695	6
8/94 \$132M G.O. trust Fund Loan	1,663	1,556	2,086	1,133	7
10/00 \$306M G.O. PROMISSORY NOTE	3,700	14,523	14,855	3,368	8
<b>Subtotal</b>	<b>7,213</b>	<b>17,245</b>	<b>19,262</b>	<b>5,196</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	9
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
2001 WTP TEMP CONSTRUCTION ADVANCES	38,422		38,422	0	10
<b>Subtotal</b>	<b>38,422</b>	<b>0</b>	<b>38,422</b>	<b>0</b>	
<b>Total</b>	<b>137,771</b>	<b>234,446</b>	<b>288,081</b>	<b>84,136</b>	

**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	2,720,272	0	0	0	0	<b>2,720,272</b>	1
<b>Add credits during year:</b>							
For Services						0	2
For Mains						0	3
<b>Other (specify):</b>							
NONE						0	4
<b>Deduct charges (specify):</b>							
NONE						0	5
<b>Balance End of Year</b>	<b>2,720,272</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,720,272</b>	
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)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Sinking Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Depreciation Fund (126):</b>		
NONE		4
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
NONE		5
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Interest Special Deposits (132):</b>		
NONE		6
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
DEBT SERVICE RESERVE	314,984	7
RD BOND RESERVE	101,612	8
<b>Total (Acct. 134):</b>	<b>416,596</b>	
<b>Notes Receivable (141):</b>		
NONE		9
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	104,313	10
Electric		11
Sewer (Regulated)		12
<b>Other (specify):</b>		
MISC BILLING A/R	43	13
<b>Total (Acct. 142):</b>	<b>104,356</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		14
Merchandising, jobbing and contract work		15
<b>Other (specify):</b>		

### 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)
<b>Other Accounts Receivable (143):</b>		
NONE		16
<b>Total (Acct. 143):</b>		0
<b>Receivables from Municipality (145):</b>		
NONE		17
<b>Total (Acct. 145):</b>		0
<b>Prepayments (165):</b>		
NONE		18
<b>Total (Acct. 165):</b>		0
<b>Extraordinary Property Losses (182):</b>		
NONE		19
<b>Total (Acct. 182):</b>		0
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		20
<b>Total (Acct. 183):</b>		0
<b>Clearing Accounts (184):</b>		
NONE		21
<b>Total (Acct. 184):</b>		0
<b>Temporary Facilities (185):</b>		
NONE		22
<b>Total (Acct. 185):</b>		0
<b>Miscellaneous Deferred Debits (186):</b>		
GROUND WATER INVESTIGATION COSTS	190,826	23
STANDPIPE ENGINEERING AND REPAINTING COSTS	220,126	24
<b>Total (Acct. 186):</b>	<b>410,952</b>	
<b>Payables to Municipality (233):</b>		
NONE		25
<b>Total (Acct. 233):</b>		0
<b>Other Deferred Credits (253):</b>		
NONE		26
<b>Total (Acct. 253):</b>		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)	
<b>Add Average:</b>						
Utility Plant in Service	13,195,305	0	0	0	13,195,305	1
Materials and Supplies	48,048	0	0	0	48,048	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation	1,739,706	0	0	0	1,739,706	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	2,720,272	0	0	0	2,720,272	6
<b>Other (specify):</b>						
NONE					0	7
<b>Average Net Rate Base</b>	<b>8,783,375</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,783,375</b>	
Net Operating Income	527,371	0	0	0	527,371	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>						
	<b>6.00%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>6.00%</b>	

## 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)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	615,056	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,777,467	3
<b>Other (Specify):</b>		
NONE		4
<b>Total Average Proprietary Capital</b>	<b>2,392,523</b>	
<b>Net Income</b>		
Net Income	293,510	5
<b>Percent Return on Proprietary Capital</b>	<b>12.27%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

**Report changes of any of the following types:**

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**1. Acquisitions.**

The Ashland Water Utility made no significant acquisitions in 2002.

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**2. Leaseholder changes.**

The Ashland Water Utility had no Leaseholder Changes in 2002.

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**3. Extensions of service.**

The Ashland Water Utility extended 2,410 feet of water main, which will potentially supply 17 new services in the future.

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**4. Estimated changes in revenues due to rate changes.**

The Ashland Water Utility did not have any rate changes in 2002.

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**5. Obligations incurred or assumed, excluding commercial paper.**

No additional obligations were incurred during 2002 by the Ashland Water Utility.

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**6. Formal proceedings with the Public Service Commission.**

The Ashland Water Utility had no formal proceedings with the Public Service Commission in 2002.

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**7. Any additional matters.**

The Ashland Water Utility had no significant Additional Matters not described elsewhere for 2002.

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## FINANCIAL SECTION FOOTNOTES

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### Income Statement Account Details (Page F-02)

Misc. Credits to Surplus (434): The City Council authorized a one-time transfer of \$50,000 from the Wastewater Utility to the Water Utility to offset the unrealized public fire charges (see line 439).

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### Balance Sheet End-of-Year Account Balances (Page F-19)

The Ashland Water Utility received PSC approval in a letter dated 2-16-01 for the amortization of the costs incurred for two projects. The Ground Water Investigation costs are to be amortized over a 10-year period that began in 1998. The Standpipe Engineering and Repainting costs are to be amortized over a 7-year period that began in 2002.

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership - Contacts (Page iv)

January 5, 2004

Mr. Michael P. Schrenock, Finance Director  
Ashland Water Utility  
601 Main Street West  
Ashland, WI 54806- Pat, need zip plus four, thanks

2002 Analytical Review DWCCA-0250-ELE

Dear Mr. Schrenock:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2002 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. We have no questions only the following comments:

1. On Page F-18, no contributions were reported in Account 271 for water mains or water services. Footnotes to the Water Mains and Water Services schedules indicate that there were special assessment contributions for mains and services and Cz-1 contributions for services. In the 2003 annual report, please report the contributions for 2002 mains and services before closing Account 271.

2. On Page W-7, the amount reported for Utility Plant Jan. 1 does not agree with the plant amount reported on Page F-7 of the prior year report. The difference is immaterial, because a lower amount was authorized. However, please report the correct amount in the future.

In addition, you may receive additional inquiries from our office regarding your annual report during a rate case, construction authorization, or other Commission reviews.

Thank you for your efforts in preparing your 2002 annual report. We are closing the review of your 2002 annual report. . If you have any questions, please feel free to contact me at (608) 266-3768 or by e-mail at [elaine.engelke@psc.state.wi.us](mailto:elaine.engelke@psc.state.wi.us).

Sincerely,

Elaine Engelke  
Financial Specialist  
Division of Water, Comp

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	1,648,556	1
<b>Total Sales of Water</b>	<b>1,648,556</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	7,277	2
Miscellaneous Service Revenues (471)	13,288	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	8,167	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>28,732</b>	
<b>Total Operating Revenues</b>	<b>1,677,288</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expense (600-617)	61	8
Pumping Expenses (620-633)	154,929	9
Water Treatment Expenses (640-652)	84,435	10
Transmission and Distribution Expenses (660-678)	157,078	11
Customer Accounts Expenses (901-905)	76,159	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	217,289	14
<b>Total Operation and Maintenance Expenses</b>	<b>689,951</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	309,785	15
Amortization Expense (404-407)		16
Taxes (408)	150,181	17
<b>Total Other Operating Expenses</b>	<b>459,966</b>	
<b>Total Operating Expenses</b>	<b>1,149,917</b>	
<b>NET OPERATING INCOME</b>	<b>527,371</b>	

## 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)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	10	190	1,896	2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>10</b>	<b>190</b>	<b>1,896</b>	
Metered Sales to General Customers (461)				
Residential	2,488	112,276	693,763	4
Commercial	415	94,417	393,545	5
Industrial	17	4,559	20,332	6
<b>Total Metered Sales to General Customers (461)</b>	<b>2,920</b>	<b>211,252</b>	<b>1,107,640</b>	
Private Fire Protection Service (462)	42		35,426	7
Public Fire Protection Service (463)	1		468,164	8
Other Sales to Public Authorities (464)	37	7,589	35,430	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0	0	0	12
<b>Total Sales of Water</b>	<b>3,010</b>	<b>219,031</b>	<b>1,648,556</b>	

### 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	0		1
<b>Total</b>		<u>0</u>	<u>0</u>

### 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)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	468,164	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
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>468,164</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	7,277	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>7,277</b>	
<b>Miscellaneous Service Revenues (471):</b>		
MISCELLANEOUS CHARGES	13,288	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>13,288</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	8,167	10
<b>Other (specify):</b>		
NONE		11
<b>Total Other Water Revenues (474)</b>	<b>8,167</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)		2
Purchased Water (602)		3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)	61	9
Maintenance of Wells and Springs (614)		10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
<b>Total Source of Supply Expenses</b>	<b>61</b>	
<b>PUMPING EXPENSES</b>		
Operation Supervision and Engineering (620)	0	14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	40,353	17
Pumping Labor and Expenses (624)	99,872	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	4,286	20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)	2,348	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	8,070	25
<b>Total Pumping Expenses</b>	<b>154,929</b>	
<b>WATER TREATMENT EXPENSES</b>		
Operation Supervision and Engineering (640)	159	26
Chemicals (641)	23,574	27

## WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>WATER TREATMENT EXPENSES</b>		
Operation Labor and Expenses (642)	49,597	<b>28</b>
Miscellaneous Expenses (643)	90	<b>29</b>
Rents (644)		<b>30</b>
Maintenance Supervision and Engineering (650)		<b>31</b>
Maintenance of Structures and Improvements (651)	4,704	<b>32</b>
Maintenance of Water Treatment Equipment (652)	6,311	<b>33</b>
<b>Total Water Treatment Expenses</b>	<b>84,435</b>	
 <b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Supervision and Engineering (660)	267	<b>34</b>
Storage Facilities Expenses (661)	1,656	<b>35</b>
Transmission and Distribution Lines Expenses (662)	35,761	<b>36</b>
Meter Expenses (663)	15,105	<b>37</b>
Customer Installations Expenses (664)		<b>38</b>
Miscellaneous Expenses (665)		<b>39</b>
Rents (666)		<b>40</b>
Maintenance Supervision and Engineering (670)		<b>41</b>
Maintenance of Structures and Improvements (671)	7,345	<b>42</b>
Maintenance of Distribution Reservoirs and Standpipes (672)	24,484	<b>43</b>
Maintenance of Transmission and Distribution Mains (673)	32,125	<b>44</b>
Maintenance of Fire Mains (674)		<b>45</b>
Maintenance of Services (675)	18,241	<b>46</b>
Maintenance of Meters (676)	2,480	<b>47</b>
Maintenance of Hydrants (677)	19,318	<b>48</b>
Maintenance of Miscellaneous Plant (678)	296	<b>49</b>
<b>Total Transmission and Distribution Expenses</b>	<b>157,078</b>	
 <b>CUSTOMER ACCOUNTS EXPENSES</b>		
Supervision (901)	8,874	<b>50</b>
Meter Reading Labor (902)	19,591	<b>51</b>
Customer Records and Collection Expenses (903)	28,839	<b>52</b>
Uncollectible Accounts (904)		<b>53</b>

## WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Miscellaneous Customer Accounts Expenses (905)	18,855	54
<b>Total Customer Accounts Expenses</b>	<b>76,159</b>	
 <b>SALES EXPENSES</b>		
Sales Expenses (910)		55
<b>Total Sales Expenses</b>	<b>0</b>	
 <b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	115,378	56
Office Supplies and Expenses (921)	237	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	54,385	59
Property Insurance (924)	2,070	60
Injuries and Damages (925)	14,854	61
Employee Pensions and Benefits (926)	19,686	62
Regulatory Commission Expenses (928)	3,724	63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	6,002	65
Rents (931)	936	66
Maintenance of General Plant (932)	17	67
<b>Total Administrative and General Expenses</b>	<b>217,289</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>689,951</b>	

**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		134,300	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	METERS & COMMON FACILITIES 50/50 W/WASTEWATER	3,884	2
<b>Net property tax equivalent</b>		<b>130,416</b>	
Social Security		17,865	3
PSC Remainder Assessment		1,900	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b><u>150,181</u></b>	

### 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			Ashland				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.241767				3
County tax rate	mills		6.906269				4
Local tax rate	mills		10.129562				5
School tax rate	mills		12.044302				6
Voc. school tax rate	mills		1.482543				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>30.804443</b>				<b>10</b>
Less: state credit	mills		1.591076				11
<b>Net tax rate</b>	mills		<b>29.213367</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>10.129562</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>13.526845</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>23.656407</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>30.804443</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.767954</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>29.213367</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>22.434533</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>13,146,324</b>	13,146,324				<b>22</b>
Materials & Supplies	\$	<b>46,364</b>	46,364				<b>23</b>
<b>Subtotal</b>	\$	<b>13,192,688</b>	<b>13,192,688</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>0</b>	0				<b>25</b>
<b>Taxable Assets</b>	\$	<b>13,192,688</b>	<b>13,192,688</b>				<b>26</b>
Assessment Ratio	dec.		0.827243				<b>27</b>
<b>Assessed Value</b>	\$	<b>10,913,559</b>	<b>10,913,559</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>22.434533</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>244,841</b>	<b>244,841</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	134,300					<b>31</b>
Any lower tax equivalent as authorized by municipality (see note 6)	\$	134,300					<b>32</b>
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>134,300</b>					<b>33</b>
							<b>34</b>

**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 \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	554		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>554</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	88,117		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>88,117</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	5,712		12
Structures and Improvements (321)	371,796		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	134,418		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	256,625		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	38,591		20
<b>Total Pumping Plant</b>	<b>807,142</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	967,535		22
Water Treatment Equipment (332)	1,462,126		23
<b>Total Water Treatment Plant</b>	<b>2,429,661</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	24,344		24
Structures and Improvements (341)	11,427		25

**WATER UTILITY PLANT IN SERVICE (cont.)**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			554	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>554</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			88,117	7
Wells and Springs (314)			0	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>88,117</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			5,712	12
Structures and Improvements (321)			371,796	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			134,418	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			256,625	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			38,591	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>807,142</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			967,535	22
Water Treatment Equipment (332)			1,462,126	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>2,429,661</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			24,344	24
Structures and Improvements (341)			11,427	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 \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	974,342		26
Transmission and Distribution Mains (343)	5,850,902	1,986	27
Fire Mains (344)	0		28
Services (345)	1,224,772	16,203	29
Meters (346)	418,562	16,333	30
Hydrants (348)	842,467	648	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>9,346,816</b>	<b>35,170</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	82,990		34
Office Furniture and Equipment (391)	18,189		35
Computer Equipment (391.1)	54,090		36
Transportation Equipment (392)	80,834	5,940	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	49,353		39
Laboratory Equipment (395)	5,798		40
Power Operated Equipment (396)	50,991	59,500	41
Communication Equipment (397)	6,293		42
SCADA Equipment (397.1)	122,848		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>471,386</b>	<b>65,440</b>	
<b>Total utility plant in service directly assignable</b>	<b>13,143,676</b>	<b>100,610</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>13,143,676</b>	<b>100,610</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)			974,342 26
Transmission and Distribution Mains (343)			5,852,888 27
Fire Mains (344)			0 28
Services (345)			1,240,975 29
Meters (346)		2,648	437,543 30
Hydrants (348)			843,115 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>2,648</b>	<b>9,384,634</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			82,990 34
Office Furniture and Equipment (391)			18,189 35
Computer Equipment (391.1)			54,090 36
Transportation Equipment (392)			86,774 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			49,353 39
Laboratory Equipment (395)			5,798 40
Power Operated Equipment (396)			110,491 41
Communication Equipment (397)			6,293 42
SCADA Equipment (397.1)			122,848 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>536,826</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>2,648</b>	<b>13,246,934</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>0</b>	<b>2,648</b>	<b>13,246,934</b>

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.  
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0	3.20%		1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	25,955	1.70%	1,498	3
Wells and Springs (314)	0	2.63%		4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0	1.80%		6
Other Water Source Plant (317)	0			7
<b>Total Source of Supply Plant</b>	<b>25,955</b>		<b>1,498</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	65,914	3.20%	11,897	8
Boiler Plant Equipment (322)	0	0.00%		9
Other Power Production Equipment (323)	8,924	4.40%	5,914	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	18,685	4.40%	11,292	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	2,721	4.40%	1,698	15
<b>Total Pumping Plant</b>	<b>96,244</b>		<b>30,801</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	12,444	3.20%	30,961	16
Water Treatment Equipment (332)	60,730	3.46%	50,527	17
<b>Total Water Treatment Plant</b>	<b>73,174</b>		<b>81,488</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	14,018	3.20%	366	18
Distribution Reservoirs and Standpipes (342)	177,258	1.90%	18,512	19
Transmission and Distribution Mains (343)	422,755	1.30%	76,075	20
Fire Mains (344)	0			21
Services (345)	345,068	2.90%	35,753	22
Meters (346)	128,793	5.50%	23,616	23
Hydrants (348)	57,947	2.20%	18,541	24
Other Transmission and Distribution Plant (349)	0	0.00%		25
<b>Total Transmission and Distribution Plant</b>	<b>1,145,839</b>		<b>172,863</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					27,453	3
314					0	4
315					0	5
316					0	6
317					0	7
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>27,453</b>	
321					77,811	8
322					0	9
323					14,838	10
324					0	11
325					29,977	12
326					0	13
327					0	14
328					4,419	15
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>127,045</b>	
331					43,405	16
332					111,257	17
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>154,662</b>	
341					14,384	18
342					195,770	19
343					498,830	20
344					0	21
345					380,821	22
346				13,646	166,055	23
348				(10,957)	65,531	24
349					0	25
	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,689</b>	<b>1,321,391</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.  
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	9,219	2.90%	2,407	<b>26</b>
Office Furniture and Equipment (391)	16,357	5.80%	1,055	<b>27</b>
Computer Equipment (391.1)	42,548	26.70%	11,542	<b>28</b>
Transportation Equipment (392)	56,019	13.30%	11,146	<b>29</b>
Stores Equipment (393)	0			<b>30</b>
Tools, Shop and Garage Equipment (394)	34,586	5.80%	2,862	<b>31</b>
Laboratory Equipment (395)	2,889	5.80%	336	<b>32</b>
Power Operated Equipment (396)	45,250	7.50%	6,056	<b>33</b>
Communication Equipment (397)	6,286	15.00%	0	<b>34</b>
SCADA Equipment (397.1)	17,318	9.20%	11,302	<b>35</b>
Miscellaneous Equipment (398)	0			<b>36</b>
Other Tangible Property (399)	0			<b>37</b>
<b>Total General Plant</b>	<b>230,472</b>		<b>46,706</b>	
<b>Total accum. prov. directly assignable</b>	<b>1,571,684</b>		<b>333,356</b>	
 Common Utility Plant Allocated to Water Department	 0			 <b>38</b>
 <b>Total accum. prov. for depreciation</b>	 <b>1,571,684</b>		 <b>333,356</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**

<b>Account (e)</b>	<b>Book Cost of Plant Retired (f)</b>	<b>Cost of Removal (g)</b>	<b>Salvage (h)</b>	<b>Adjustments Increase or (Decrease) (i)</b>	<b>Balance End of Year (j)</b>	
390					11,626	26
391					17,412	27
391.1					54,090	28
392					67,165	29
393					0	30
394					37,448	31
395					3,225	32
396					51,306	33
397					6,286	34
397.1					28,620	35
398					0	36
399					0	37
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>277,178</b>	
	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,689</b>	<b>1,907,729</b>	
					<b>0</b>	<b>38</b>
	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,689</b>	<b>1,907,729</b>	

## 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.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January		20,519		20,519	1
February		17,692		17,692	2
March		19,449		19,449	3
April		18,823		18,823	4
May		21,008		21,008	5
June		20,928		20,928	6
July		23,862		23,862	7
August		21,788		21,788	8
September		20,788		20,788	9
October		21,698		21,698	10
November		18,970		18,970	11
December		20,006		20,006	12
<b>Total annual pumpage</b>	<b>0</b>	<b>245,531</b>	<b>0</b>	<b>245,531</b>	
Less: Water sold				219,031	13
Volume pumped but not sold				26,500	14
Volume sold as a percent of volume pumped				89%	15
Volume used for water production, water quality and system maintenance				1,897	16
Volume related to equipment/system malfunction				3,425	17
Non-utility volume NOT included in water sales				0	18
Total volume not sold but accounted for				5,322	19
Volume pumped but unaccounted for				21,178	20
Percent of water lost				9%	21
If more than 15%, 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.)				1,051	23
Date of maximum: 10/4/2002					24
Cause of maximum:					25
Hydrant flushing for maintenance within the distribution system.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				472	26
Date of minimum: 6/7/2002					27
Total KWH used for pumping for the year				575,138	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
J-WELL (58'4" DIA.)	1	38	1	432,000	No	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)	
LAKE SUPERIOR/CHEQUAMEGOI	1	1,950	23	24	1

### 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	BINSFIELD GENERATOR	BINSFIELD PUMP 1	BINSFIELD PUMP 2	1
Location	SFIELD BOOSTER STATION	SFIELD BOOSTER STATIONS	SFIELD BOOSTER STATION	2
Purpose	S	B	B	3
Destination	D	D	D	4
Pump Manufacturer		ITT AC PUMP	ITT AC PUMP	5
Year Installed	1999	1999	1999	6
Type	OTHER	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)		500	500	8
Pump Motor or Standby Engine Mfr	ONAN GENSET/CUMMINS	US MOTORS	US MOTORS	9 10
Year Installed	1999	1999	1999	11
Type	DIESEL	ELECTRIC	ELECTRIC	12
Horsepower	100	25	25	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	BINSFIELD PUMP 3	HIGHLIFT PUMP 1	HIGHLIFT PUMP 2	14
Location	SFIELD BOOSTER STATION	WATER TREATMENT PLANT	WATER TREATMENT PLANT	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	ITT AC PUMP	INGERSOLL-DRESSER	INGERSOLL-DRESSER	18
Year Installed	1999	2001	2001	19
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	500	840	840	21
Pump Motor or Standby Engine Mfr	US MOTORS	U.S. ELECTRICAL MOTORS	U.S. ELECTRICAL MOTORS	22 23
Year Installed	1999	2001	2001	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	25	60	60	26

### 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	HIGHLIFT PUMP 3	LOWLIFT PUMP 1	LOWLIFT PUMP 2	1
Location	WATER TREATMENT PLANT	INTAKE HOUSE	INTAKE HOUSE	2
Purpose	B	P	P	3
Destination	D	T	T	4
Pump Manufacturer	INGERSOLL-DRESSER	INGERSOLL-DRESSER	INGERSOLL-DRESSER	5
Year Installed	2001	2001	2001	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	840	2,000	2,000	8
Pump Motor or Standby Engine Mfr	U.S. ELECTRICAL MOTORS	U.S. ELECTRICAL MOTORS	U.S. ELECTRICAL MOTORS	9 10
Year Installed	2001	2001	2001	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	60	100	100	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	SANBORN PUMP 1	SANBORN PUMP 2	WATER PLANT GENERATOR	14
Location	NBORN BOOSTER STATION	NBORN BOOSTER STATION	WATER TREATMENT PLANT	15
Purpose	B	B	S	16
Destination	D	D	T	17
Pump Manufacturer	CRANE DEMING (3112-1A)	CRANE DEMMING (3112-1A)		18
Year Installed	1999	1999	2001	19
Type	CENTRIFUGAL	CENTRIFUGAL	OTHER	20
Actual Capacity (gpm)	50	50		21
Pump Motor or Standby Engine Mfr	CENTURY MOTORS	CENTURY MOTORS	KOHLER	22 23
Year Installed	1999	1999	2001	24
Type	ELECTRIC	ELECTRIC	DIESEL	25
Horsepower	2	2	415	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	BEASER TOWER	BINSFIELD STANDPIPE	TREATMENT PLANT RESERVOIR	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	S	R	3
Year constructed	1999	1972	2001	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	140	80	10	6
Total capacity in gallons (actual)	500,000	1,376,000	104,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)			LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)			CENTRAL FACILITIES	10
Filters, type (gravity, pressure, other, none)			OTHER	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			2.0000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	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)	
L	D	0.625	582	0	0	0	582	1
L	D	0.750	1,158	0	0	0	1,158	2
M	D	0.750	3,227	0	0	0	3,227	3
L	D	1.000	672	0	0	0	672	4
M	D	1.000	6,465	0	0	0	6,465	5
L	D	1.250	0	0	0	0	0	6
M	D	1.250	1,446	0	0	0	1,446	7
M	D	1.500	2,714	0	0	0	2,714	8
M	D	2.000	605	0	0	0	605	9
M	D	4.000	6,153	0	0	0	6,153	10
M	S	4.000	52	0	0	0	52	11
M	D	6.000	110,071	149	50	0	110,170	12
M	S	6.000	564	0	0	0	564	13
M	D	8.000	50,793	5,383	3,013	0	53,163	14
M	S	8.000	191	0	0	0	191	15
M	D	10.000	9,989	0	0	0	9,989	16
M	D	12.000	54,330	0	0	0	54,330	17
M	D	16.000	32,344	0	0	0	32,344	18
M	S	16.000	136	0	0	0	136	19
M	T	20.000	542	0	0	0	542	20
M	S	24.000	2,035	0	0	0	2,035	21
<b>Total Within Municipality</b>			<b>284,069</b>	<b>5,532</b>	<b>3,063</b>	<b>0</b>	<b>286,538</b>	
<b>Total Utility</b>			<b>284,069</b>	<b>5,532</b>	<b>3,063</b>	<b>0</b>	<b>286,538</b>	

### 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)	
L	0.625	626	0	0	0	626	60	1
M	0.750	1,215	0	1	0	1,214	95	2
L	0.750	117	0	0	0	117	19	3
L	1.000	48	0	0	0	48	2	4
M	1.000	1,114	13	0	0	1,127	159	5
M	1.250	7	0	0	0	7	2	6
L	1.250	2	0	0	0	2	0	7
L	1.500	2	0	0	0	2	0	8
M	1.500	50	0	0	0	50	4	9
M	2.000	44	2	0	0	46	5	10
M	2.500	1	0	0	0	1	0	11
M	3.000	4	1	0	0	5	0	12
M	4.000	12	0	0	0	12	2	13
M	6.000	8	0	0	0	8	4	14
M	8.000	14	0	0	0	14	9	15
M	12.000	1	0	0	0	1	0	16
<b>Total Utility</b>		<b>3,265</b>	<b>16</b>	<b>1</b>	<b>0</b>	<b>3,280</b>	<b>361</b>	

### 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	2,903	0	0	68	2,971	202	1
0.750	58	4	0	(1)	61	12	2
1.000	78	0	0	0	78	3	3
1.500	46	0	0	(2)	44	0	4
2.000	51	1	0	2	54	3	5
3.000	26	0	0	(2)	24	0	6
4.000	1	0	0	0	1	0	7
<b>Total:</b>	<b>3,163</b>	<b>5</b>	<b>0</b>	<b>65</b>	<b>3,233</b>	<b>220</b>	

#### 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	2,478	249	3	8	147	86	2,971	1
0.750	14	39	2	3	1	2	61	2
1.000	0	62	6	6	1	3	78	3
1.500	0	29	3	7	3	2	44	4
2.000	0	32	5	10	0	7	54	5
3.000	0	12	2	4	2	4	24	6
4.000	0	0	0	1	0	0	1	7
<b>Total:</b>	<b>2,492</b>	<b>423</b>	<b>21</b>	<b>39</b>	<b>154</b>	<b>104</b>	<b>3,233</b>	

### 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)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	481	12	6	0	487	2
<b>Total Fire Hydrants</b>	<b>481</b>	<b>12</b>	<b>6</b>	<b>0</b>	<b>487</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**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: 487  
 Number of distribution system valves end of year: 653  
 Number of distribution valves operated during year: 237

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## WATER OPERATING SECTION FOOTNOTES

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

On June 14, 1994, the City Council passed a resolution setting the Property Tax Equivalent at \$134,300. This amount was in effect in 1994 and continues to be the amount paid by the Utility until changed by resolution.

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### Water Utility Plant in Service (Page W-08)

Utility Plant in Service for Meters (346) was adjusted to reflect accounting changes that were made in 2001 after the annual report was filed.

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### Accumulated Provision for Depreciation - Water (Page W-10)

Accumulated Depreciation in excess of Plant in Service is recorded in Account 341 - Transmission and Distribution Plant Structures and Improvements. Excess is due to negative net salvage value for this account due to the anticipated cost of removal.

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### Water Mains (Page W-17)

70 feet of the 6" diameter main and 2,370 feet of 8" diameter main were installed as a main extension project that was financed through special assessments. The assessments were levied on a per-unit basis.

3,013 feet of the 8" diameter main was installed in conjunction with a City street project and replaced existing 8" main. 79 feet of the 6" diameter main was installed with the same project, of which 50 feet replaced existing 6" diameter main. These installations were financed by the Utility.

The retirements of mains will be recorded in 2003 when the project is completed and the special assessments are finally levied.

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### Water Services (Page W-18)

Three (3) service installations were completed for customers and financed with the application of Cz-1.

Eleven (11) service installations were completed for future customers and financed with through special assessments. The property owners were assessed on a per-service basis.

The retirements of services will be recorded in 2003 when the project is completed and the special assessments are finally levied.

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### Meters (Page W-19)

Adjustments were made to update the total meter numbers to a more accurate physical inventory.

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### Hydrants and Distribution System Valves (Page W-20)

All hydrants are exercised at least annually, with deadend hydrants flushed at least twice.

The Utility's valve-turning program was begun in 2002, with 37% of the valves being turned. Utility staff is confident that as the program progresses, the recommended frequency will be achieved.

The hydrant retirements will be recorded in 2003 when the project is finally closed out.

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