



3014 (02-09-04)

ANNUAL REPORT

OF

Name: LADYSMITH MUNICIPAL WATER UTILITY

Principal Office: 120 MINER AVENUE WEST
P.O. BOX 431
LADYSMITH, WI 54848-0431

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: LADYSMITH MUNICIPAL WATER UTILITY

Utility Address: 120 MINER AVENUE WEST
P.O. BOX 431
LADYSMITH, WI 54848-0431

When was utility organized? 1/1/1904

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR JOEL P. DUTENHOEFER
Title: COMPTROLLER

Office Address:

120 MINER AVENUE WEST
P.O. BOX 431
LADYSMITH, WI 54848-0431

Telephone: (715) 532 - 2600

Fax Number: (715) 532 - 2620

E-mail Address: joeld@centurytel.net

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

Name: STEPHEN C. OTTO, C.P.A.
Title: FIELD AUDITOR

Office Address: TRACEY AND THOLE, S.C., C.P.A.'S
502 SECOND STREET
HUDSON, WI 54016

Telephone: (715) 386 - 2391

Fax Number: (715) 386 - 0535

E-mail Address: tractool@presenter.com

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

Name: MR. DAN GUDIS
Title: COUNCIL PRESIDENT

Office Address:

120 MINER AVENUE EAST
P.O. BOX 431
LADYSMITH, WI 54848-0431

Telephone: (715) 532 - 2600

Fax Number: (715) 532 - 2620

E-mail Address: joeld@centurytel.net

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

IDENTIFICATION AND OWNERSHIP

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

Name: STEPHEN C. OTTO, C.P.A.

Title: FIELD AUDITOR

Office Address: TRACEY AND THOLE, S.C., C.P.A.'S
502 SECOND STREET
HUDSON, WI 54016

Telephone: (715) 386 - 2391

Fax Number: (715) 386 - 0535

E-mail Address: tractool@presenter.com

Date of most recent audit report: 4/17/2002

Period covered by most recent audit: 1/1/2001-12/31/2001

Names and titles of utility management including manager or superintendent:

Name: MR WILLIAM R. CHRISTIANSON

Title: PUBLIC WORKS DIRECTOR

Office Address:

120 MINER AVENUE WEST
P.O. BOX 431
LADYSMITH, WI 54848-0431

Telephone: (715) 532 - 2600

Fax Number: (715) 532 - 2620

E-mail Address: joeld@centurytel.net

Name of utility commission/committee: CITY COUNCIL

Names of members of utility commission/committee:

- MR KEN BROWN
- MRS JAN CARTER
- MR DAN GUDIS
- MR MICHAEL HRABAN
- MRS WINNIE LEE
- MR JOHN POHLMAN
- MRS PATRICIA REYNOLDS

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:

P.O. BOX

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:

NONE

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	456,871	460,826	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	312,855	293,096	2
Depreciation Expense (403)	73,084	72,962	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	84,721	84,880	5
Total Operating Expenses	470,660	450,938	
Net Operating Income	(13,789)	9,888	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(13,789)	9,888	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	4,400	800	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	17,353	39,815	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	21,753	40,615	
Total Income	7,964	50,503	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	2,830	277	13
Total Miscellaneous Income Deductions	2,830	277	
Income Before Interest Charges	5,134	50,226	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	0	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	0	0	
Net Income	5,134	50,226	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,017,062	966,836	20
Balance Transferred from Income (433)	5,134	50,226	21
Miscellaneous Credits to Surplus (434)	282,627	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)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	1,304,823	1,017,062	

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)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONUTILITY PROPERTY RENTAL	4,400	3
Total (Acct. 417):	4,400	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON OPERATING INVESTMENTS	3,168	5
INTEREST ON REPLACEMENT FUND INVESTMENTS	14,185	6
Total (Acct. 419):	17,353	
Miscellaneous Nonoperating Income (421):		
NONE		7
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONUTILITY PROPERTY DEPRECIATION EXPENSE	1,711	9
NONUTILITY PROPERTY OTHER EXPENSES	1,119	10
Total (Acct. 426):	2,830	
Miscellaneous Credits to Surplus (434):		
INSURANCE RECOVERY ON 1914 WATER TANK AND TOWER	282,627	11
Total (Acct. 434):	282,627	
Miscellaneous Debits to Surplus (435):		
NONE		12
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		13
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		14
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	0				0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0				0	2
Payroll	0				0	3
Materials	0				0	4
Taxes	0				0	5
Other (list by major classes):						
NONE	0				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	456,871	0	0	0	456,871	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				0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE	0				0	6
Revenues subject to Wisconsin Remainder Assessment	456,871	0	0	0	456,871	

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	110,221		110,221	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	200		200	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	100		100	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
Total Payroll	110,521	0	110,521	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	3,800,973	3,789,801	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,263,842	1,229,163	2
Net Utility Plant	2,537,131	2,560,638	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	130,529	126,488	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	1,988	277	4
Net Nonutility Property	128,541	126,211	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	1,109,659	736,805	7
Total Other Property and Investments	1,238,200	863,016	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	176,101	193,838	8
Temporary Cash Investments (132)	0	0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	98,981	95,687	11
Other Accounts Receivable (143)	0	300	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	1,289	867	14
Materials and Supplies (150)	20,706	18,525	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0	0	17
Total Current and Accrued Assets	297,077	309,217	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	46,831	60,330	20
Total Deferred Debits	46,831	60,330	
Total Assets and Other Debits	4,119,239	3,793,201	

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)	783,918	756,577	21
Appropriated Earned Surplus (215)	0	0	22
Unappropriated Earned Surplus (216)	1,304,823	1,017,062	23
Total Proprietary Capital	2,088,741	1,773,639	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	0	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	6,424	2,538	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	400	400	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)	0	0	33
Total Current and Accrued Liabilities	6,824	2,938	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	1,323	1,323	36
Total Deferred Credits	1,323	1,323	
OPERATING RESERVES			
Property Insurance Reserve (261)	0	0	37
Injuries and Damages Reserve (262)	0	0	38
Pensions and Benefits Reserve (263)	0	0	39
Miscellaneous Operating Reserves (265)	0	0	40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	2,022,351	2,015,301	41
Total Liabilities and Other Credits	4,119,239	3,793,201	

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 (101)	3,651,260	0	0	0	1
Utility Plant Purchased or Sold (102)	0				2
Utility Plant in Process of Reclassification (103)	0				3
Utility Plant Leased to Others (104)	0				4
Property Held for Future Use (105)	0				5
Completed Construction not Classified (106)	0				6
Construction Work in Progress (107)	149,713				7
Utility Plant Acquisition Adjustments (108)	0				8
Other Utility Plant Adjustments (109)	0				9
Total Utility Plant	3,800,973	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,263,842	0	0	0	10
Total Accumulated Provision	1,263,842	0	0	0	
Net Utility Plant	2,537,131	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	1,229,163				1,229,163	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	73,084				73,084	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	3,563				3,563	6
Accruals charged other						7
accounts (specify):						8
NONE	0				0	9
Salvage	8,489				8,489	10
Other credits (specify):						11
NONE	0				0	12
Total credits	85,136	0	0	0	85,136	13
Debits during year						14
Book cost of plant retired	32,931				32,931	15
Cost of removal	17,526				17,526	16
Other debits (specify):						17
NONE	0				0	18
Total debits	50,457	0	0	0	50,457	19
Balance End of Year	1,263,842	0	0	0	1,263,842	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.10%					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):					
LAND	60,065			60,065	2
STRUCTURES AND IMPROVEMENTS	66,423	4,041		70,464	3
Total Nonutility Property (121)	126,488	4,041	0	130,529	
Less accum. prov. depr. & amort. (122)	277	1,711		1,988	4
 Net Nonutility Property	 126,211	 2,330	 0	 128,541	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	20,706	18,525
Sewer utility	0	0
Gas utility	0	0
Merchandise	0	0
Other materials & supplies	0	0
Total Materials and Supplies	20,706	18,525

**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>0</u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	756,577	1
Changes during year (explain):		
CAPITAL PAID IN RELATED TO WELL SEARCH TID #5	27,341	2
Balance end of year	<u>783,918</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)
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NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	84,721	2
Charged electric department expense	0	3
Charged sewer department expense	1,300	4
Other (explain):		
CHARGED TO PLANT ACCOUNTS	15	5
CHARGED TO ACCUMULATED DEPRECIATION	8	6
Total Accruals and other credits	86,044	
Taxes paid during year:		
County, state and local taxes	77,164	7
Social Security taxes	8,456	8
PSC Remainder Assessment	424	9
Other (explain):		
NONE		10
Total payments and other debits	86,044	
Balance end of year	0	

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	2,015,301	0	0	0	0	2,015,301	1
Add credits during year:							
For Services	7,050					7,050	2
For Mains	0					0	3
Other (specify):							
NONE	0					0	4
Deduct charges (specify):							
NONE	0					0	5
Balance End of Year	2,022,351	0	0	0	0	2,022,351	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	134,243					134,243	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):		
PLANT REPLACEMENT FUND	1,109,659	3
Total (Acct. 125):	1,109,659	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	98,981	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	98,981	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	0	9
Merchandising, jobbing and contract work	0	10
Other (specify):		
NONE	0	11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
DELINQUENT UTILITY BILLINGS PLACED ON THE 2002 TAX ROLL	1,289	12
Total (Acct. 145):	1,289	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
TOWER PAINTING COSTS (PSC AUTHORIZED 3/23/99)	8,476	15
WELL #6 REHABILITATION COSTS (PSC AUTHORIZED 3/23/99)	5,300	16

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
WELL #3 REHABILITATION COSTS (PSC AUTHORIZED 3/12/02)	26,770	17
SITE #3 PUMP REHABILITATION COSTS (PSC AUTHORIZED 3/12/02)	6,285	18
Total (Acct. 183):	46,831	
Payables to Municipality (233):		
NONE		19
Total (Acct. 233):	0	
Other Deferred Credits (253):		
CUSTOMER CONTRIBUTION HELD UNTIL EXTENSION TAKES PLACE	1,323	20
Total (Acct. 253):	1,323	

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	3,659,344	0	0	0	3,659,344	1
Materials and Supplies	19,615	0	0	0	19,615	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	1,246,502	0	0	0	1,246,502	4
Customer Advances for Construction	0				0	5
Contributions in Aid of Construction	2,018,826	0	0	0	2,018,826	6
Other (specify):						
NONE	0				0	7
Average Net Rate Base	413,631	0	0	0	413,631	
Net Operating Income	(13,789)	0	0	0	(13,789)	8
Net Operating Income as a percent of Average Net Rate Base						
	-3.33%	N/A	N/A	N/A	-3.33%	

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	770,247	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,160,942	3
Other (Specify):		
NONE	0	4
Total Average Proprietary Capital	1,931,189	
Net Income		
Net Income	5,134	5
 Percent Return on Proprietary Capital	0.27%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

NONE

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

ABANDONED WELL NO. 4.

1914 WATER TOWER AND TANK WAS DESTROYED BY A TORNADO. INSURANCE RECOVERY TOTALED \$282,627.

FINANCIAL SECTION FOOTNOTES

Income Statement Account Details (Page F-02)

ACCOUNT #434 MISCELLANEOUS CREDITS TO SURPLUS: Balance in this account relates to the insurance recovery on the 1914 water tower and tank that was destroyed by a tornado. Recorded here per discussions with the Public Service Commission.

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)	451,204	1
Total Sales of Water	451,204	
Other Operating Revenues		
Forfeited Discounts (470)	942	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	4,725	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	5,667	
Total Operating Revenues	456,871	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	16,715	8
Pumping Expenses (620-625)	42,629	9
Water Treatment Expenses (630-635)	24,792	10
Transmission and Distribution Expenses (640-655)	50,524	11
Customer Accounts Expenses (901-904)	4,492	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	173,703	14
Total Operation and Maintenance Expenses	312,855	
Other Operating Expenses		
Depreciation Expense (403)	73,084	15
Amortization Expense (404-407)	0	16
Taxes (408)	84,721	17
Total Other Operating Expenses	157,805	
Total Operating Expenses	470,660	
NET OPERATING INCOME	(13,789)	

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	0	0	0	1
Commercial	0	0	0	2
Industrial	0	0	0	3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	1,219	55,846	151,930	4
Commercial	207	30,223	62,903	5
Industrial	26	18,205	29,419	6
Total Metered Sales to General Customers (461)	1,452	104,274	244,252	
Private Fire Protection Service (462)	25		33,437	7
Public Fire Protection Service (463)	1		145,870	8
Other Sales to Public Authorities (464)	39	20,500	27,645	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
Total Sales of Water	1,517	124,774	451,204	

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)	145,870	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE	0	4
Total Public Fire Protection Service (463)	145,870	
Forfeited Discounts (470):		
Customer late payment charges	942	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	942	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	3,498	10
Other (specify):		
MISCELLANEOUS	1,227	11
Total Other Water Revenues (474)	4,725	
Amortization of Construction Grants (475):		
NONE		12
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 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	0	1
Purchased Water (601)	0	2
Operation Supplies and Expenses (602)	0	3
Maintenance of Water Source Plant (605)	16,715	4
Total Source of Supply Expenses	16,715	
 PUMPING EXPENSES		
Operation Labor (620)	11,576	5
Fuel for Power Production (621)	0	6
Fuel or Power Purchased for Pumping (622)	15,518	7
Operation Supplies and Expenses (623)	3,798	8
Maintenance of Pumping Plant (625)	11,737	9
Total Pumping Expenses	42,629	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	586	10
Chemicals (631)	16,556	11
Operation Supplies and Expenses (632)	7,650	12
Maintenance of Water Treatment Plant (635)	0	13
Total Water Treatment Expenses	24,792	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	11,430	14
Operation Supplies and Expenses (641)	3,614	15
Maintenance of Distribution Reservoirs and Standpipes (650)	6,985	16
Maintenance of Mains (651)	3,542	17
Maintenance of Services (652)	6,791	18
Maintenance of Meters (653)	4,650	19
Maintenance of Hydrants (654)	3,773	20
Maintenance of Other Plant (655)	9,739	21
Total Transmission and Distribution Expenses	50,524	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	1,911	22
Accounting and Collecting Labor (902)	0	23
Supplies and Expenses (903)	2,581	24
Uncollectible Accounts (904)	0	25
Total Customer Accounts Expenses	4,492	
SALES EXPENSES		
Sales Expenses (910)	0	26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	41,774	27
Office Supplies and Expenses (921)	4,153	28
Administrative Expenses Transferred--Credit (922)	0	29
Outside Services Employed (923)	4,875	30
Property Insurance (924)	763	31
Injuries and Damages (925)	9,640	32
Employee Pensions and Benefits (926)	93,158	33
Regulatory Commission Expenses (928)	0	34
Miscellaneous General Expenses (930)	8,858	35
Transportation Expenses (933)	10,482	36
Maintenance of General Plant (935)	0	37
Total Administrative and General Expenses	173,703	
Total Operation and Maintenance Expenses	312,855	

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	N/A	77,164	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	PER PSC PRESCRIBED METHOD	1,300	2
Net property tax equivalent		75,864	
Social Security	DIRECT BASED ON PAYROLL	8,433	3
PSC Remainder Assessment	N/A	424	4
Other (specify): NONE	N/A	0	5
Total tax expense		<u>84,721</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			Rusk				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.202810				3
County tax rate	mills		4.604003				4
Local tax rate	mills		5.615422				5
School tax rate	mills		13.197021				6
Voc. school tax rate	mills		1.243656				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		24.862912				10
Less: state credit	mills		1.746024				11
Net tax rate	mills		23.116888				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.615422				14
Combined School Tax Rate	mills		14.440677				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.056099				17
Total Tax Rate	mills		24.862912				18
Ratio of Local and School Tax to Total	dec.		0.806667				19
Total tax net of state credit	mills		23.116888				20
Net Local and School Tax Rate	mills		18.647638				21
Utility Plant, Jan. 1	\$	3,789,801	3,789,801				22
Materials & Supplies	\$	18,525	18,525				23
Subtotal	\$	3,808,326	3,808,326				24
Less: Plant Outside Limits	\$	169,436	169,436				25
Taxable Assets	\$	3,638,890	3,638,890				26
Assessment Ratio	dec.		0.986142				27
Assessed Value	\$	3,588,462	3,588,462				28
Net Local & School Rate	mills		18.647638				29
Tax Equiv. Computed for Current Year	\$	66,916	66,916				30
Tax Equivalent per 1994 PSC Report	\$	77,164					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	77,164					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 \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 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)	
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)	8,002		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)	189,004		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	3,930		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	200,936	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	41,294		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	68,915		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	110,209	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	12,770		23
Total Water Treatment Plant	12,770	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	1,500		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)			8,002	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)	16,597		172,407	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			3,930	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	16,597	0	184,339	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)	1,601		39,693	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	6,064		62,851	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	7,665	0	102,544	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			12,770	23
Total Water Treatment Plant	0	0	12,770	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			1,500	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 \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 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)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	395,160		26
Transmission and Distribution Mains (343)	2,006,603		27
Fire Mains (344)	0		28
Services (345)	284,653	9,600	29
Meters (346)	141,335	2,275	30
Hydrants (348)	240,786	2,969	31
Other Transmission and Distribution Plant (349)	1,101		32
Total Transmission and Distribution Plant	3,071,138	14,844	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	13,022		34
Office Furniture and Equipment (391)	6,269		35
Computer Equipment (391.1)	11,561		36
Transportation Equipment (392)	85,582		37
Stores Equipment (393)	343		38
Tools, Shop and Garage Equipment (394)	20,170		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	106,396	1,919	41
Communication Equipment (397)	1,589		42
SCADA Equipment (397.1)	23,784		43
Miscellaneous Equipment (398)	3,659		44
Other Tangible Property (399)	0		45
Total General Plant	272,375	1,919	
Total utility plant in service directly assignable	3,667,428	16,763	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	3,667,428	16,763	

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)	6,111		389,049 26
Transmission and Distribution Mains (343)			2,006,603 27
Fire Mains (344)			0 28
Services (345)			294,253 29
Meters (346)	1,638		141,972 30
Hydrants (348)	920		242,835 31
Other Transmission and Distribution Plant (349)			1,101 32
Total Transmission and Distribution Plant	8,669	0	3,077,313
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			13,022 34
Office Furniture and Equipment (391)			6,269 35
Computer Equipment (391.1)			11,561 36
Transportation Equipment (392)			85,582 37
Stores Equipment (393)			343 38
Tools, Shop and Garage Equipment (394)			20,170 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			108,315 41
Communication Equipment (397)			1,589 42
SCADA Equipment (397.1)			23,784 43
Miscellaneous Equipment (398)			3,659 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	274,294
Total utility plant in service directly assignable	32,931	0	3,651,260
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	32,931	0	3,651,260

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			12,408	12,408	1
February			11,212	11,212	2
March			12,222	12,222	3
April			11,663	11,663	4
May			11,394	11,394	5
June			12,229	12,229	6
July			13,002	13,002	7
August			12,175	12,175	8
September			11,698	11,698	9
October			11,459	11,459	10
November			11,051	11,051	11
December			11,197	11,197	12
Total annual pumpage	0	0	141,710	141,710	
Less: Water sold				124,774	13
Volume pumped but not sold				16,936	14
Volume sold as a percent of volume pumped				88%	15
Volume used for water production, water quality and system maintenance				1,232	16
Volume related to equipment/system malfunction				265	17
Non-utility volume NOT included in water sales				0	18
Total volume not sold but accounted for				1,497	19
Volume pumped but unaccounted for				15,439	20
Percent of water lost				11%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Not Applicable					
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				545	23
Date of maximum: 6/17/2002					24
Cause of maximum:					25
Hydrant Flushing					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				289	26
Date of minimum: 12/25/2002					27
Total KWH used for pumping for the year				214,628	28
If water is purchased: Vendor Name: N / A					29
Point of Delivery: N / A					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)	
E. 14TH STREET S.	WELL #2	76	16	37,282	Yes	1
E. 14TH STREET S.	WELL #3	104	16	80,808	Yes	2
E. 3RD STREET N.	WELL #5	88	16	247,285	Yes	3
BARNETT ROAD	WELL #6	77	16	22,866	Yes	4

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	WELL #2	WELL #3	WELL #5	1
Location	E. 14TH STREET S.	E. 14TH STREET S.	E. 3RD STREET N.	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1945	1937	1959	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	250	500	800	8
Pump Motor or Standby Engine Mfr	U.S.	U.S.	U.S.	10
Year Installed	1945	1937	1959	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	60	60	60	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #6			14
Location	BARNETT ROAD			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	LAYNE			18
Year Installed	1985			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	130			21
Pump Motor or Standby Engine Mfr	U.S.			23
Year Installed	1985			24
Type	ELECTRIC			25
Horsepower	15			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#2		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1980		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	119		6
Total capacity in gallons (actual)	500,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.5990		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	0.750	206	0	0	0	206	1	
M	D	1.250	11	0	0	0	11	2	
P	D	1.500	210	0	0	0	210	3	
M	D	2.000	0	0	0	0	0	4	
M	D	2.500	6,113	0	0	0	6,113	5	
M	D	3.000	180	0	0	0	180	6	
M	D	4.000	24,939	0	0	0	24,939	7	
A	D	6.000	0	0	0	0	0	8	
M	D	6.000	72,136	0	0	0	72,136	9	
M	S	6.000	430	0	0	0	430	10	
P	D	6.000	2,618	0	0	0	2,618	11	
M	D	8.000	27,628	0	0	0	27,628	12	
M	S	8.000	150	0	0	0	150	13	
P	D	8.000	1,080	0	0	0	1,080	14	
M	D	10.000	23,706	0	0	0	23,706	15	
M	S	10.000	60	0	0	0	60	16	
P	D	10.000	4,291	0	0	0	4,291	17	
M	D	12.000	8,988	0	0	0	8,988	18	
P	D	12.000	5,272	0	0	0	5,272	19	
Total Within Municipality			178,018	0	0	0	178,018		
M	D	4.000	600	0	0	0	600	20	
M	D	10.000	9,100	0	0	0	9,100	21	
P	D	12.000	300	0	0	0	300	22	
Total Outside of Municipality			10,000	0	0	0	10,000		
Total Utility			188,018	0	0	0	188,018		

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	1,140	0	0	0	1,140	137	1
M	1.000	272	1	0	0	273	43	2
M	1.500	15	0	0	0	15	2	3
M	2.000	45	1	0	0	46	2	4
M	3.000	5	0	0	0	5	2	5
M	4.000	6	0	0	0	6		6
P	4.000	1	0	0	0	1		7
M	8.000	7	1	0	0	8		8
P	12.000	1	0	0	0	1		9
Total Utility		1,492	3	0	0	1,495	186	

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	1,517	0	34	0	1,483	129	1
1.000	80	2	3	0	79	4	2
1.500	25	2	0	0	27	3	3
2.000	45	0	0	0	45	9	4
3.000	7	1	0	0	8	1	5
4.000	2	0	0	0	2	0	6
Total:	1,676	5	37	0	1,644	146	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,212	110	10	14	0	137	1,483	1
1.000	6	43	8	8	0	14	79	2
1.500	0	17	4	5	0	1	27	3
2.000	0	19	7	14	0	5	45	4
3.000	0	4	0	3	0	1	8	5
4.000	0	0	0	2	0	0	2	6
Total:	1,218	193	29	46	0	158	1,644	

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	13				13	1
Within Municipality	244	1	1		244	2
Total Fire Hydrants	257	1	1	0	257	
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: 257
 Number of distribution system valves end of year: 465
 Number of distribution valves operated during year: 253

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Maintenance of Mains A/C #651 decreased due to a reduction in leaks. In 2001 it was estimated that 927,000 gallons were lost due to leaks. This figure decreased to an estimated 67,000 in 2002.

Water Utility Plant in Service (Page W-08)

Description of Removals:

The 1914 tower and tank were destroyed by a tornado.

Well #4 was abandoned during the year.

Water Services (Page W-16)

Services installed by contractors were assessed to property owners based on actual costs. New service (1) installed by a contractor in the industrial park was financed in part by an EDA grant and part by utility funds.
