



3013 (02-09-04)

**ANNUAL REPORT**

OF

Name: ONALASKA MUNICIPAL WATER UTILITY

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Principal Office: 415 MAIN STREET  
ONALASKA, WI 54650

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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.*



## TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
<b>FINANCIAL SECTION</b>	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111)	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Accts. 221 and 222)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Contributions in Aid of Construction (Account 271)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Return on Proprietary Capital Computation	F-21
Important Changes During the Year	F-22
Financial Section Footnotes	F-23
<b>WATER OPERATING SECTION</b>	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Accumulated Provision for Depreciation - Water	W-10
Source of Supply, Pumping and Purchased Water Statistics	W-12
Sources of Water Supply - Ground Waters	W-13
Sources of Water Supply - Surface Waters	W-14
Pumping & Power Equipment	W-15
Reservoirs, Standpipes & Water Treatment	W-16
Water Mains	W-17
Water Services	W-18
Meters	W-19
Hydrants and Distribution System Valves	W-20
Water Operating Section Footnotes	W-21

**IDENTIFICATION AND OWNERSHIP**

**Exact Utility Name:** ONALASKA MUNICIPAL WATER UTILITY

**Utility Address:** 415 MAIN STREET  
ONALASKA, WI 54650

**When was utility organized?** 6/14/1894

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MR FRED BUEHLER

**Title:** FINANCIAL SERVICES DIRECTOR/TREASURER

**Office Address:**

415 MAIN STREET  
ONALASKA, WI 54650

**Telephone:** (608) 781 - 9530

**Fax Number:** (608) 781 - 9534

**E-mail Address:** fbuehler@cityofonalaska.com

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

**Name:** CAROL A CHRISTNOVICH

**Title:** MANAGER

**Office Address:** HAWKINS, ASH, BAPTIE & COMPANY, LLP

99 MILWAUKEE  
P.O. BOX 1508  
LA CROSSE, WI 54602

**Telephone:** (608) 784 - 7737 EXT 219

**Fax Number:** (608) 785 - 2140

**E-mail Address:** cchristnovich@habco.com

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

**Name:** DENNIS ASPENSON

**Title:** CHAIR

**Office Address:**

415 MAIN STREET  
ONALASKA, WI 54650

**Telephone:** (608) 781 - 9530

**Fax Number:** (608) 781 - 9534

**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:** CAROL CHRISTNOVICH

**Title:** MANAGER

**Office Address:** HAWKINS, ASH, BAPTIE & COMPANY, LLP

99 MILWAUKEE

P.O. BOX 1508

LA CROSSE, WI 54602

**Telephone:** (607) 784 - 7737 EXT 219

**Fax Number:** (608) 785 - 2140

**E-mail Address:** cchristnovich@habco.com

**Date of most recent audit report:** 3/7/2003

**Period covered by most recent audit:** YEAR ENDED DECEMBER 31, 2002

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

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**Name:** MR RON LUND

**Title:** PUBLIC WORKS DIRECTOR

**Office Address:**

415 MAIN STREET

ONALASKA, WI 54650

**Telephone:** (608) 781 - 9537

**Fax Number:** (608) 781 - 9506

**E-mail Address:**

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**Name of utility commission/committee:** Onalaska Utility Committee

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

MR DENNIS ASPENSON, CHAIR

MR JIM OLSON, VICE CHAIR

MR ARLYN PROKSCH, ALDERPERSON

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**Is sewer service rendered by the utility?** YES

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

**Date of Ordinance:**

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

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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)	1,471,580	1,447,792	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	550,989	548,554	2
Depreciation Expense (403)	316,897	299,828	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	260,936	262,373	5
<b>Total Operating Expenses</b>	<b>1,128,822</b>	<b>1,110,755</b>	
<b>Net Operating Income</b>	<b>342,758</b>	<b>337,037</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>342,758</b>	<b>337,037</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)	48,601	93,694	10
Miscellaneous Nonoperating Income (421)	0	0	11
<b>Total Other Income</b>	<b>48,601</b>	<b>93,694</b>	
<b>Total Income</b>	<b>391,359</b>	<b>430,731</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>391,359</b>	<b>430,731</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	115,725	110,583	14
Amortization of Debt Discount and Expense (428)	6,607	88,147	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
<b>Total Interest Charges</b>	<b>122,332</b>	<b>198,730</b>	
<b>Net Income</b>	<b>269,027</b>	<b>232,001</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	527,225	295,224	20
Balance Transferred from Income (433)	269,027	232,001	21
Miscellaneous Credits to Surplus (434)	0	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
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>796,252</b>	<b>527,225</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 INVESTMENTS	35,032	5
INTEREST ON SPECIAL ASSESSMENTS	13,569	6
<b>Total (Acct. 419):</b>	<b>48,601</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		7
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		8
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		9
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		10
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		11
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		12
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		13
<b>Total (Acct. 439)--Debit:</b>	<b>0</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	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>	0	0	0	0	0	
<b>Net income (or loss)</b>	0	0	0	0	0	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

- |   |
|---|
| <p>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.</p> <p>2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).</p> |
|---|

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,471,580	0	0	0	1,471,580	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>1,471,580</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,471,580</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	237,810		237,810	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	1,324		1,324	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>239,134</b>	<b>0</b>	<b>239,134</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)	15,652,931	15,034,009	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	2,831,949	2,515,255	2
<b>Net Utility Plant</b>	<b>12,820,982</b>	<b>12,518,754</b>	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>12,820,982</b>	<b>12,518,754</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)	358,716	394,458	8
Special Funds (125-128)	808,165	819,860	9
<b>Total Other Property and Investments</b>	<b>1,166,881</b>	<b>1,214,318</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	357,176	255,864	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)	1,014,023	967,296	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	185,440	177,124	15
Other Accounts Receivable (143)	1,782	3,439	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	12,368	102,583	18
Materials and Supplies (151-163)	18,640	7,581	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
<b>Total Current and Accrued Assets</b>	<b>1,589,429</b>	<b>1,513,887</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	32,013	35,763	24
Other Deferred Debits (182-186)	0	0	25
<b>Total Deferred Debits</b>	<b>32,013</b>	<b>35,763</b>	
<b>Total Assets and Other Debits</b>	<b>15,609,305</b>	<b>15,282,722</b>	

### BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	2,708,821	2,708,821	26
Appropriated Earned Surplus (215)	852,982	852,982	27
Unappropriated Earned Surplus (216)	796,252	527,225	28
<b>Total Proprietary Capital</b>	<b>4,358,055</b>	<b>4,089,028</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	2,336,202	2,414,051	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	0	0	31
<b>Total Long-Term Debt</b>	<b>2,336,202</b>	<b>2,414,051</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	32
Accounts Payable (232)	17,162	11,901	33
Payables to Municipality (233)	0	0	34
Customer Deposits (235)	10,000	10,000	35
Taxes Accrued (236)	723	425	36
Interest Accrued (237)	20,539	16,626	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	10,419	6,103	41
<b>Total Current and Accrued Liabilities</b>	<b>58,843</b>	<b>45,055</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	42,149	39,572	44
<b>Total Deferred Credits</b>	<b>42,149</b>	<b>39,572</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	8,814,056	8,695,016	49
<b>Total Liabilities and Other Credits</b>	<b>15,609,305</b>	<b>15,282,722</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)	15,652,931	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)					7
<b>Total Utility Plant</b>	15,652,931	0	0	0	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	2,831,949	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>	2,831,949	0	0	0	
<b>Net Utility Plant</b>	<u>12,820,982</u>	<u>0</u>	<u>0</u>	<u>0</u>	

### 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>	2,515,255				2,515,255	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged depreciation expense (403)	316,897				316,897	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	31,047				31,047	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
<b>Total credits</b>	<b>347,944</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>347,944</b>	<b>13</b>
<b>Debits during year</b>						14
Book cost of plant retired	31,250				31,250	15
Cost of removal	0				0	16
Other debits (specify):						17
					0	18
<b>Total debits</b>	<b>31,250</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>31,250</b>	<b>19</b>
<b>Balance End of Year</b>	<b>2,831,949</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,831,949</b>	<b>20</b>
						21
						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
<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**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>
<b>Electric Utility</b>						
Fuel (151)					0	0 1
Fuel stock expenses (152)					0	0 2
Plant mat. & oper. sup. (154)					0	0 3
<b>Total Electric Utility</b>					<u>0</u>	<u>0</u>

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>
Electric utility total	0	0 1
Water utility (154)	18,640	7,581 2
Sewer utility (154)		0 3
Heating utility (154)		0 4
Gas utility (154)		0 5
Merchandise (155)		0 6
Other materials & supplies (156)		0 7
Stores expense (163)		0 8
<b>Total Materials and Supplies</b>	<u>18,640</u>	<u>7,581</u>

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1996 MRB issuance cost and discount	1,633	428	11,011	1
2001 MRB ISSUANCE COST AND DISCOUNT	2,117	428	21,002	2
<b>Total</b>			<b>32,013</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				3
<b>Total</b>			<b>0</b>	

**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	2,708,821	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<u><u>2,708,821</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)	
1993 MRB	04/15/1993	12/01/2012	4.73%	46,305	<b>1</b>
1995 G.O. Bonds	08/01/1995	10/01/2014	5.50%	10,689	<b>2</b>
1996 MRB	04/02/1996	12/01/2015	5.28%	669,940	<b>3</b>
1998 G.O. Bonds	04/14/1998	10/01/2012	4.44%	451,250	<b>4</b>
2001 MRB	03/15/2001	12/01/2012	4.12%	944,300	<b>5</b>
2002 G.O. BONDS	04/15/2002	10/01/2021	4.03%	165,000	<b>6</b>
2002 G.O. REFUNDING BONDS	08/01/2002	10/01/2019	3.30%	48,718	<b>7</b>
<b>Total Bonds (Account 221):</b>				<b>2,336,202</b>	
Total Reacquired Bonds (Account 222)				0	<b>8</b>

**Net amount of bonds outstanding December 31: 2,336,202**

### 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.

---

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>
--	----------------------------------	--	----------------------------------	---

---

NONE

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	425	1
<b>Accruals:</b>		
Charged water department expense	260,936	2
Charged electric department expense		3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<u>260,936</u>	
<b>Taxes paid during year:</b>		
County, state and local taxes	241,070	6
Social Security taxes	17,689	7
PSC Remainder Assessment	1,879	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<u>260,638</u>	
<b>Balance end of year</b>	<u><u>723</u></u>	

**INTEREST ACCRUED (ACCT. 237)**

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
1990 MRB	0			0	1
1993 MRB	3,194	1,618	4,607	205	2
1995 GO Bonds	840	2,911	3,294	457	3
1996 MRB	3,230	37,857	38,002	3,085	4
1998 GO Bonds	5,640	21,767	22,119	5,288	5
2002 G.O. BONDS		6,821	0	6,821	6
2001 MRB	3,722	43,365	43,790	3,297	7
2002 GO REFUNDING BONDS		1,386	0	1,386	8
<b>Subtotal</b>	<b>16,626</b>	<b>115,725</b>	<b>111,812</b>	<b>20,539</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	9
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
	0			0	10
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	11
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>16,626</b>	<b>115,725</b>	<b>111,812</b>	<b>20,539</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	8,695,016	0	0	0	0	<b>8,695,016</b>	1
<b>Add credits during year:</b>							
For Services	40,128					<b>40,128</b>	2
For Mains	67,364					<b>67,364</b>	3
<b>Other (specify):</b>							
HYDRANTS	11,548					<b>11,548</b>	4
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	5
<b>Balance End of Year</b>	<b>8,814,056</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,814,056</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	509,967					<b>509,967</b>	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>		
SPECIAL ASSESSMENTS	358,716	2
<b>Total (Acct. 124):</b>	<b>358,716</b>	
<b>Sinking Funds (125):</b>		
REDEMPTION FUND	27,368	3
<b>Total (Acct. 125):</b>	<b>27,368</b>	
<b>Depreciation Fund (126):</b>		
SPECIAL DEPRECIATION FUND	475,000	4
<b>Total (Acct. 126):</b>	<b>475,000</b>	
<b>Other Special Funds (128):</b>		
RESERVE FUND	305,797	5
<b>Total (Acct. 128):</b>	<b>305,797</b>	
<b>Interest Special Deposits (132):</b>		
NONE		6
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
NONE		7
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		8
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	185,440	9
Electric		10
Sewer (Regulated)		11
<b>Other (specify):</b>		
NONE		12
<b>Total (Acct. 142):</b>	<b>185,440</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
<b>Other (specify):</b>		
MISCELLANEOUS	1,782	15
<b>Total (Acct. 143):</b>	<b>1,782</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>Receivables from Municipality (145):</b>		
DUE FROM CAPITAL PROJECTS-UNSPENT BOND FUNDS	12,368	16
<b>Total (Acct. 145):</b>	<b>12,368</b>	
<b>Prepayments (165):</b>		
NONE		17
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		18
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		19
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		20
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		21
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		22
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
NONE		23
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
DEFERRED REVENUE	10,559	24
ACCRUED EMPLOYEE BENEFITS	31,590	25
<b>Total (Acct. 253):</b>	<b>42,149</b>	

### 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	15,343,470	0	0	0	15,343,470	1
Materials and Supplies	13,110	0	0	0	13,110	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation	2,673,602	0	0	0	2,673,602	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	8,754,536	0	0	0	8,754,536	6
<b>Other (specify):</b>						
NONE					0	7
<b>Average Net Rate Base</b>	<b>3,928,442</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,928,442</b>	
Net Operating Income	342,758	0	0	0	342,758	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>						
	<b>8.73%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>8.73%</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	2,708,821	1
Appropriated Earned Surplus	852,982	2
Unappropriated Earned Surplus	661,738	3
<b>Other (Specify):</b>		
NONE		4
<b>Total Average Proprietary Capital</b>	<b>4,223,541</b>	
<b>Net Income</b>		
Net Income	269,027	5
 <b>Percent Return on Proprietary Capital</b>	 <b>6.37%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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

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

Debt in the amount of \$165,000 was issued in April 2002 to finance water projects.

In August 2002, the Water Utility refunded a portion of the 1995 G.O. debt outstanding to obtain more favorable interest rates.

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

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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

To the City Council  
City of Onalaska  
Onalaska, Wisconsin

We have compiled the accompanying balance sheets of City of Onalaska Water Utility as of December 31, 2002 and 2001, and the related statements of income and earned surplus and supplementary information for the years then ended included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

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

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

HAWKINS, ASH, BAPTIE & COMPANY

La Crosse, Wisconsin  
March 14, 2003

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### Materials and Supplies (Page F-11)

The significant increase in inventory is the result of several things: The new Utility Supervisor has taken steps to more accurately count and value the inventory on hand. In addition, the Supervisor decided to purchase more supplies to have on hand in order to avoid multiple trips to buy stock needed and to enable the Utility to react faster to emergency maintenance situations.

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**FINANCIAL SECTION FOOTNOTES**

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

January 7, 2004

Mr. Fred Buehler, Financial Services Director/Treasurer  
Onalaska Municipal Water Utility  
415 Main Street  
Onalaska, WI 54650- Pat, zip plus four please

Dear Mr. Buehler:

2002 Analytical Review DWCCA--ELE

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 comment:

On Page W-4, an amount is reported in Account 474 described as an insurance reimbursement for lightning damage. In the future, if the plant was repaired, the reimbursement is more appropriately credited to the expense account originally charged. If the plant was retired, however, this amount is more appropriately salvage and an adjustment should be booked in the 2003 annual report to reclassify this to Account 111.

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.

Sincerely,

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

ELE: w:\compl\Analytical Reviews\2002 analytical review lett

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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)	1,412,004	1
<b>Total Sales of Water</b>	<b>1,412,004</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	6,529	2
Miscellaneous Service Revenues (471)	2,910	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	50,137	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>59,576</b>	
<b>Total Operating Revenues</b>	<b>1,471,580</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expense (600-617)	24,605	8
Pumping Expenses (620-633)	136,247	9
Water Treatment Expenses (640-652)	62,364	10
Transmission and Distribution Expenses (660-678)	148,400	11
Customer Accounts Expenses (901-905)	34,594	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	144,779	14
<b>Total Operation and Maintenance Expenses</b>	<b>550,989</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	316,897	15
Amortization Expense (404-407)		16
Taxes (408)	260,936	17
<b>Total Other Operating Expenses</b>	<b>577,833</b>	
<b>Total Operating Expenses</b>	<b>1,128,822</b>	
<b>NET OPERATING INCOME</b>	<b>342,758</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				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	5,050	408,386	797,810	4
Commercial	419	220,221	268,739	5
Industrial	6	3,108	3,886	6
<b>Total Metered Sales to General Customers (461)</b>	<b>5,475</b>	<b>631,715</b>	<b>1,070,435</b>	
Private Fire Protection Service (462)	47		13,658	7
Public Fire Protection Service (463)	1		286,949	8
Other Sales to Public Authorities (464)	46	46,669	37,771	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)	1	20,121	3,191	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>5,570</b>	<b>698,505</b>	<b>1,412,004</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)
CITY OF LA CROSSE	NORTH KINNEY COULEE	20,121	3,191 1
<b>Total</b>		<b>20,121</b>	<b>3,191</b>

### 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)	286,949	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>286,949</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	6,529	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>6,529</b>	
<b>Miscellaneous Service Revenues (471):</b>		
TRANSFER FEES	2,685	7
MISC.	225	8
<b>Total Miscellaneous Service Revenues (471)</b>	<b>2,910</b>	
<b>Rents from Water Property (472):</b>		
NONE		9
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		10
<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	31,202	11
<b>Other (specify):</b> AM-1 METER CHARGES	3,713	12
INSURANCE REIMBURSEMENT FOR LIGHTENING DAMAGE IN 01 (EXP PD IN 01')	12,145	13
1978 BOND FUNDS RETURNED TO UTILITY	1,033	14
MISC	2,044	15
<b>Total Other Water Revenues (474)</b>	<b>50,137</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		16
<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)	21,195	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)		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)	3,410	13
<b>Total Source of Supply Expenses</b>	<b>24,605</b>	
 <b>PUMPING EXPENSES</b>		
Operation Supervision and Engineering (620)		14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	92,721	17
Pumping Labor and Expenses (624)	36,999	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)		20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)	860	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	5,667	25
<b>Total Pumping Expenses</b>	<b>136,247</b>	
 <b>WATER TREATMENT EXPENSES</b>		
Operation Supervision and Engineering (640)		26
Chemicals (641)	39,730	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)	12,873	<b>28</b>
Miscellaneous Expenses (643)		<b>29</b>
Rents (644)		<b>30</b>
Maintenance Supervision and Engineering (650)		<b>31</b>
Maintenance of Structures and Improvements (651)	750	<b>32</b>
Maintenance of Water Treatment Equipment (652)	9,011	<b>33</b>
<b>Total Water Treatment Expenses</b>	<b>62,364</b>	
 <b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Supervision and Engineering (660)	105,185	<b>34</b>
Storage Facilities Expenses (661)		<b>35</b>
Transmission and Distribution Lines Expenses (662)		<b>36</b>
Meter Expenses (663)		<b>37</b>
Customer Installations Expenses (664)		<b>38</b>
Miscellaneous Expenses (665)	9,508	<b>39</b>
Rents (666)		<b>40</b>
Maintenance Supervision and Engineering (670)		<b>41</b>
Maintenance of Structures and Improvements (671)		<b>42</b>
Maintenance of Distribution Reservoirs and Standpipes (672)	4,696	<b>43</b>
Maintenance of Transmission and Distribution Mains (673)	10,158	<b>44</b>
Maintenance of Fire Mains (674)		<b>45</b>
Maintenance of Services (675)	14,380	<b>46</b>
Maintenance of Meters (676)	1,567	<b>47</b>
Maintenance of Hydrants (677)	2,797	<b>48</b>
Maintenance of Miscellaneous Plant (678)	109	<b>49</b>
<b>Total Transmission and Distribution Expenses</b>	<b>148,400</b>	
 <b>CUSTOMER ACCOUNTS EXPENSES</b>		
Supervision (901)		<b>50</b>
Meter Reading Labor (902)	4,325	<b>51</b>
Customer Records and Collection Expenses (903)	25,289	<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)	4,980	54
<b>Total Customer Accounts Expenses</b>	<b>34,594</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)	31,944	56
Office Supplies and Expenses (921)	3,585	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	3,067	59
Property Insurance (924)	9,562	60
Injuries and Damages (925)	5,647	61
Employee Pensions and Benefits (926)	76,282	62
Regulatory Commission Expenses (928)	0	63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	7,910	65
Rents (931)		66
Maintenance of General Plant (932)	6,782	67
<b>Total Administrative and General Expenses</b>	<b>144,779</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>550,989</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		250,227	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		9,157	2
<b>Net property tax equivalent</b>		<b>241,070</b>	
Social Security		17,987	3
PSC Remainder Assessment		1,879	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b><u>260,936</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			La Crosse	La Crosse			1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.210230	0.210230			3
County tax rate	mills		4.343630	4.343630			4
Local tax rate	mills		7.272060	7.272060			5
School tax rate	mills		11.994040	8.837540			6
Voc. school tax rate	mills		2.539860	2.539860			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
<b>Total tax rate</b>	mills		<b>26.359820</b>	<b>23.203320</b>			<b>10</b>
Less: state credit	mills		1.298600	1.298600			11
<b>Net tax rate</b>	mills		<b>25.061220</b>	<b>21.904720</b>			<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>7.272060</b>	<b>7.272060</b>			<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>14.533900</b>	<b>11.377400</b>			<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>	<b>0.000000</b>			<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>21.805960</b>	<b>18.649460</b>			<b>17</b>
<b>Total Tax Rate</b>	mills		<b>26.359820</b>	<b>23.203320</b>			<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.827242</b>	<b>0.803741</b>			<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>25.061220</b>	<b>21.904720</b>			<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>20.731703</b>	<b>17.605722</b>			<b>21</b>
Utility Plant, Jan. 1	\$	<b>15,034,009</b>	263,942	14,770,067			22
Materials & Supplies	\$	<b>7,581</b>		7,581			23
<b>Subtotal</b>	\$	<b>15,041,590</b>	<b>263,942</b>	<b>14,777,648</b>			<b>24</b>
Less: Plant Outside Limits	\$	<b>148,565</b>		148,565			25
<b>Taxable Assets</b>	\$	<b>14,893,025</b>	<b>263,942</b>	<b>14,629,083</b>			<b>26</b>
Assessment Ratio	dec.		0.951333	0.951333			27
<b>Assessed Value</b>	\$	<b>14,168,226</b>	<b>251,097</b>	<b>13,917,129</b>			<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>20.731703</b>	<b>17.605722</b>			<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>250,227</b>	<b>5,206</b>	<b>245,021</b>			<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	195,839					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>250,227</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)	0		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>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	791		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)	298,220		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>299,011</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	35,000		12
Structures and Improvements (321)	442,637		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	45,529		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	639,971	18,589	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	3,439		20
<b>Total Pumping Plant</b>	<b>1,166,576</b>	<b>18,589</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	34,193		23
<b>Total Water Treatment Plant</b>	<b>34,193</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	72,086		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)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	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>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			791	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)			298,220	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>299,011</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			35,000	12
Structures and Improvements (321)			442,637	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			45,529	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	6,048		652,512	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			3,439	20
<b>Total Pumping Plant</b>	<b>6,048</b>	<b>0</b>	<b>1,179,117</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			34,193	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>34,193</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			72,086	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 \$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)	1,874,067		26
Transmission and Distribution Mains (343)	7,665,748	274,960	27
Fire Mains (344)	0		28
Services (345)	1,586,174	75,540	29
Meters (346)	1,004,262	250,632	30
Hydrants (348)	995,440	23,755	31
Other Transmission and Distribution Plant (349)	489		32
<b>Total Transmission and Distribution Plant</b>	<b>13,198,266</b>	<b>624,887</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	16,221		35
Computer Equipment (391.1)	55,652	173	36
Transportation Equipment (392)	98,260		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	51,759	4,340	39
Laboratory Equipment (395)	5,747	1,417	40
Power Operated Equipment (396)	50,481		41
Communication Equipment (397)	56,645	766	42
SCADA Equipment (397.1)	1,198		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>335,963</b>	<b>6,696</b>	
<b>Total utility plant in service directly assignable</b>	<b>15,034,009</b>	<b>650,172</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>15,034,009</b>	<b>650,172</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)			1,874,067 26
Transmission and Distribution Mains (343)	8,859		7,931,849 27
Fire Mains (344)			0 28
Services (345)	12,808		1,648,906 29
Meters (346)	1,219		1,253,675 30
Hydrants (348)	2,316		1,016,879 31
Other Transmission and Distribution Plant (349)			489 32
<b>Total Transmission and Distribution Plant</b>	<b>25,202</b>	<b>0</b>	<b>13,797,951</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			16,221 35
Computer Equipment (391.1)			55,825 36
Transportation Equipment (392)			98,260 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			56,099 39
Laboratory Equipment (395)			7,164 40
Power Operated Equipment (396)			50,481 41
Communication Equipment (397)			57,411 42
SCADA Equipment (397.1)			1,198 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>342,659</b>
<b>Total utility plant in service directly assignable</b>	<b>31,250</b>	<b>0</b>	<b>15,652,931</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>31,250</b>	<b>0</b>	<b>15,652,931</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			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	167,669	2.90%	8,648	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
<b>Total Source of Supply Plant</b>	<b>167,669</b>		<b>8,648</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	134,298	3.20%	14,164	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	3,005	4.40%	2,003	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	247,318	4.40%	28,435	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	2,924	4.40%	151	15
<b>Total Pumping Plant</b>	<b>387,545</b>		<b>44,753</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	21,879	6.00%	2,052	17
<b>Total Water Treatment Plant</b>	<b>21,879</b>		<b>2,052</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	329,138	1.90%	35,607	19
Transmission and Distribution Mains (343)	642,463	1.30%	101,384	20
Fire Mains (344)	0			21
Services (345)	295,930	2.90%	46,909	22
Meters (346)	266,483	5.50%	62,093	23
Hydrants (348)	148,864	2.20%	22,136	24
Other Transmission and Distribution Plant (349)	489	5.00%	0	25
<b>Total Transmission and Distribution Plant</b>	<b>1,683,367</b>		<b>268,129</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					0	3
314					176,317	4
315					0	5
316					0	6
317					0	7
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>176,317</b>	
321					148,462	8
322					0	9
323					5,008	10
324					0	11
325	6,048				269,705	12
326					0	13
327					0	14
328					3,075	15
	<b>6,048</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>426,250</b>	
331					0	16
332					23,931	17
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>23,931</b>	
341					0	18
342					364,745	19
343	8,859				734,988	20
344					0	21
345	12,808				330,031	22
346	1,219				327,357	23
348	2,316				168,684	24
349					489	25
	<b>25,202</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,926,294</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)	0			<b>26</b>
Office Furniture and Equipment (391)	14,091	5.80%	941	<b>27</b>
Computer Equipment (391.1)	52,402	26.70%	1,230	<b>28</b>
Transportation Equipment (392)	59,718	13.30%	13,069	<b>29</b>
Stores Equipment (393)	0			<b>30</b>
Tools, Shop and Garage Equipment (394)	21,715	5.80%	3,128	<b>31</b>
Laboratory Equipment (395)	3,546	5.80%	374	<b>32</b>
Power Operated Equipment (396)	50,481	7.50%	0	<b>33</b>
Communication Equipment (397)	52,842	15.00%	1,071	<b>34</b>
SCADA Equipment (397.1)	0	9.20%	4,549	<b>35</b>
Miscellaneous Equipment (398)	0			<b>36</b>
Other Tangible Property (399)	0			<b>37</b>
<b>Total General Plant</b>	<b><u>254,795</u></b>		<b><u>24,362</u></b>	
<b>Total accum. prov. directly assignable</b>	<b>2,515,255</b>		<b>347,944</b>	
Common Utility Plant Allocated to Water Department	0			<b>38</b>
<b>Total accum. prov. for depreciation</b>	<b><u><u>2,515,255</u></u></b>		<b><u><u>347,944</u></u></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					0	26
391					15,032	27
391.1					53,632	28
392					72,787	29
393					0	30
394					24,843	31
395					3,920	32
396					50,481	33
397				(46,535)	7,378	34
397.1				46,535	51,084	35
398					0	36
399					0	37
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>279,157</b>	
	<b>31,250</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,831,949</b>	
					<b>0</b>	<b>38</b>
	<b>31,250</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,831,949</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.

<b>Sources of Water Supply</b>					
<b>Month</b>	<b>Purchased Water Gallons (000's)</b>	<b>Surface Water Gallons (000's)</b>	<b>Ground Water Gallons (000's)</b>	<b>Total Gallons All Methods (000's)</b>	
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	
January			46,705	<b>46,705</b>	1
February			40,616	<b>40,616</b>	2
March			45,029	<b>45,029</b>	3
April			47,692	<b>47,692</b>	4
May			71,495	<b>71,495</b>	5
June			82,934	<b>82,934</b>	6
July			114,473	<b>114,473</b>	7
August			82,221	<b>82,221</b>	8
September			65,881	<b>65,881</b>	9
October			47,220	<b>47,220</b>	10
November			42,968	<b>42,968</b>	11
December			45,554	<b>45,554</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>732,788</b>	<b>732,788</b>	
Less: Water sold				698,505	13
Volume pumped but not sold				<b>34,283</b>	14
Volume sold as a percent of volume pumped				<b>95%</b>	15
Volume used for water production, water quality and system maintenance				13,818	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				<b>13,818</b>	19
Volume pumped but unaccounted for				<b>20,465</b>	20
Percent of water lost				<b>3%</b>	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.)				5,892	23
Date of maximum: 7/16/2002					24
Cause of maximum:					25
Dry conditions					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				947	26
Date of minimum: 12/20/2002					27
Total KWH used for pumping for the year				1,051,650	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>	
504 VILAS STREET	6	155	18	1,468,800	Yes	<b>1</b>
504 MONICA LANE	7	160	26	3,441,600	Yes	<b>2</b>
OAK AVE N & GROVE ST	8	170	26	2,980,800	Yes	<b>3</b>
840 11TH AVE SOUTH	9	160	26	3,960,000	Yes	<b>4</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

### PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#2	#3	1
Location	2WAY & GRAND VIEW BLVD	3041 EAST MAIN STREET	1867 BEAR PAW PLACE	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	PACO	AURORA	US	5
Year Installed	1986	1998	2000	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	600	1,000	1,500	8
Pump Motor or Standby Engine Mfr	PACO	SPECTRUM 100	KOHLER	9 10
Year Installed	1986	1998	2000	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	120	120	170	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#6	#7	#8	14
Location	VILAS ST	MONICA LN	OAK AVE & GROVE ST	15
Purpose	P	P	P	16
Destination	D	D	D	17
Pump Manufacturer	US	US	US	18
Year Installed	1971	1972	1979	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	1,020	2,390	2,070	21
Pump Motor or Standby Engine Mfr	US	GE	SCANDIA	22 23
Year Installed	1971	2002	1979	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	100	250	250	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	#9			1
Location	840 11TH AVE SOUTH			2
Purpose	P			3
Destination	D			4
Pump Manufacturer	US			5
Year Installed	1987			6
Type	CENTRIFUGAL			7
Actual Capacity (gpm)	2,750			8
Pump Motor or Standby Engine Mfr	US			10
Year Installed	1987			11
Type	ELECTRIC			12
Horsepower	300			13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				25
Horsepower				26

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#1	#2	#3	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	3
Year constructed	1966	1979	1987	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	146	139	146	6
Total capacity in gallons (actual)	600,000	600,000	750,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

## 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	#4	#5		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R		3
Year constructed	1996	1998		4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	1	119		6
Total capacity in gallons (actual)	225,000	1,100,000		7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000		12
Is a corrosion control chemical used (yes, no)?	Y	Y		13
Is water fluoridated (yes, no)?	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)		
M	D	2.000	5,384	0	460	0	<b>4,924</b>		<b>1</b>
A	D	4.000	900	0	0	0	<b>900</b>		<b>2</b>
M	D	4.000	11,105	0	3,014	0	<b>8,091</b>		<b>3</b>
A	D	6.000	2,890	1,235	0	0	<b>4,125</b>		<b>4</b>
M	D	6.000	215,691	19	0	0	<b>215,710</b>		<b>5</b>
M	D	8.000	68,902	1,180	0	0	<b>70,082</b>		<b>6</b>
M	D	10.000	24,117	3,704	0	0	<b>27,821</b>		<b>7</b>
M	D	12.000	115,349	0	0	0	<b>115,349</b>		<b>8</b>
M	D	16.000	18,408	0	0	0	<b>18,408</b>		<b>9</b>
<b>Total Within Municipality</b>			<b>462,746</b>	<b>6,138</b>	<b>3,474</b>	<b>0</b>	<b>465,410</b>		
<b>Total Utility</b>			<b>462,746</b>	<b>6,138</b>	<b>3,474</b>	<b>0</b>	<b>465,410</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)	
M	0.750	1,886	16	16	0	1,886		1
M	1.000	2,770	80	76	0	2,774	315	2
M	1.250	52	0	0	0	52		3
M	1.500	162	21	0	0	183	24	4
M	2.000	103	2	2	0	103		5
M	3.000	1	0	0	0	1		6
M	4.000	31	1	0	0	32		7
M	6.000	54	1	0	0	55		8
M	8.000	18	0	0	0	18		9
M	10.000	3	0	0	0	3		10
M	12.000	2	0	0	0	2		11
<b>Total Utility</b>		<b>5,082</b>	<b>121</b>	<b>94</b>	<b>0</b>	<b>5,109</b>	<b>339</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	4,700	186	85	(8)	4,793	893	1
0.750	307	36	1	7	349	15	2
1.000	263	16	2	(9)	268	24	3
1.250	2	0	0	0	2	0	4
1.500	79	0	0	0	79	6	5
2.000	78	3	1	(1)	79	11	6
3.000	16	2	0	1	19	0	7
4.000	7	0	0	(1)	6	0	8
<b>Total:</b>	<b>5,452</b>	<b>243</b>	<b>89</b>	<b>(11)</b>	<b>5,595</b>	<b>949</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	4,594	125	2	8	0	64	4,793	1
0.750	311	25	0	1	0	12	349	2
1.000	105	137	4	12	0	10	268	3
1.250	0	2	0	0	0	0	2	4
1.500	2	69	0	6	0	2	79	5
2.000	0	59	0	17	0	3	79	6
3.000	0	6	0	5	0	8	19	7
4.000	1	3	0	2	0	0	6	8
<b>Total:</b>	<b>5,013</b>	<b>426</b>	<b>6</b>	<b>51</b>	<b>0</b>	<b>99</b>	<b>5,595</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	856	9	4		861	2
<b>Total Fire Hydrants</b>	<b>856</b>	<b>9</b>	<b>4</b>	<b>0</b>	<b>861</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: 875  
 Number of distribution system valves end of year: 1,200  
 Number of distribution valves operated during year: 632

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

A/C 665: The balance is lower than prior year because the change in inventory was charged to this expense account.

A/c 923: 2001 included costs for a wellhead protection plan study.

A/c 926: Higher in 2002 due to significant increase in health insurance costs.

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

The adjustment is necessary to split the SCADA equipment accumulated depreciation from the other communication equipment accumulated depreciation. Current year depreciation expense for a/c's 391.1 & 397.1 are the amounts necessary to bring the balance to the asset totals.

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### Sources of Water Supply - Ground Waters (Page W-13)

The amounts in the Yield Per Day in Gallons field is the maximum production possible in a 24 hour period.

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### Water Mains (Page W-17)

The mains were financed as follows:

Utility financed 3,468'

Developer financed 2,670'

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### Water Services (Page W-18)

The new services were financed as follows:

Developer financed 21

Utility financed 72

Customer financed 28

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### Meters (Page W-19)

The adjustments were for property record corrections.

The 4" residential meter is a very wealthy customer who has a mini golf course on his property, a sprinkler system and an indoor pool.

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