



3015 (02-09-04)

ANNUAL REPORT

OF

Name: DRUMMOND SANITARY DISTRICT NO. 1

Principal Office: P.O. BOX 43
DRUMMOND, WI 54832

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: DRUMMOND SANITARY DISTRICT NO. 1

Utility Address: P.O. BOX 43
DRUMMOND, WI 54832

When was utility organized? 1/1/1978

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: JAMES A CRANDALL

Title: TREASURER

Office Address:

P.O. BOX 43
DRUMMOND, WI 54832

Telephone: (715) 739 - 6654

Fax Number: (715) 739 - 6654

E-mail Address: JCRAN@CHEQNET.NET

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

Name: MARK A VAN VLACK

Title: CPA

Office Address: MAITLAND, SINGLER & VAN VLACK, S.C.

306 W 3RD ST
ASHLAND, WI 54806

Telephone: (715) 682 - 5544

Fax Number: (715) 682 - 5545

E-mail Address: mvanvlack@ncis.net

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

Name: JAMES UNSETH

Title: PRESIDENT

Office Address:

P.O. BOX 8
DRUMMOND, WI 54832

Telephone: (715) 739 - 6288

Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: MARK A. VAN VLACK

Title: CPA

Office Address: MAITLAND, SINGLER & VAN VLACK, S.C.
306 W 3RD ST
ASHLAND, WI 54806

Telephone: (715) 682 - 5544

Fax Number: (715) 682 - 5545

E-mail Address: mvanvlack@ncis.net

Date of most recent audit report: 3/27/2003

Period covered by most recent audit: 12/31/2002

Names and titles of utility management including manager or superintendent:

Name: MR MARK JEROME

Title: OPERATOR

Office Address:
P.O. BOX 43
DRUMMOND, WI 54832

Telephone: (715) 739 - 6244

Fax Number:

E-mail Address:

Name of utility commission/committee: BOARD OF COMMISSIONERS

Names of members of utility commission/committee:

- MS SUSAN MILLER, SECRETARY
- MR DANIEL SLATERY, COMMISSIONER
- MR JIM UNSETH, PRESIDENT

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	60,309	52,321	1
Operating Expenses:			
Operation and Maintenance Expense (401)	37,364	37,981	2
Depreciation Expense (403)	22,179	21,916	3
Amortization Expense (404)	0	0	4
Taxes (408)	1,410	1,462	5
Total Operating Expenses	60,953	61,359	
Net Operating Income	(644)	(9,038)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(644)	(9,038)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	3,059	5,547	9
Miscellaneous Nonoperating Income (421)	(1,185)	941	10
Total Other Income	1,874	6,488	
Total Income	1,230	(2,550)	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	1,230	(2,550)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	14,715	16,811	13
Amortization of Debt Discount and Expense (428)	0	2,164	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	14,715	18,975	
Net Income	(13,485)	(21,525)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(279,789)	(258,264)	19
Balance Transferred from Income (433)	(13,485)	(21,525)	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	(293,274)	(279,789)	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
 2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE	0	1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE	0	2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE	0	3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST INCOME	3,059	4
Total (Acct. 419):	3,059	
Miscellaneous Nonoperating Income (421):		
NON REGULATED SEWER DEPT	(1,185)	5
Total (Acct. 421):	(1,185)	
Miscellaneous Amortization (425):		
NONE	0	6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE	0	7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE	0	8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE	0	9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	0	10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE	0	11
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	0	0	0	0	0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0	0	0	0	0	2
Payroll	0	0	0	0	0	3
Materials	0	0	0	0	0	4
Taxes	0	0	0	0	0	5
Other (list by major classes):						
NONE	0	0	0	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	60,309	0	0	0	60,309	1
Less: interdepartmental sales	0	0	0	0	0	2
Less: interdepartmental rents	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		0	0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE	0	0		0	0	6
Revenues subject to Wisconsin Remainder Assessment	60,309	0	0	0	60,309	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,245,991	1,193,792	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	303,055	281,039	2
Net Utility Plant	942,936	912,753	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	783,958	779,557	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	407,036	389,167	4
Net Nonutility Property	376,922	390,390	
Investment in Municipality (123)	0	0	5
Other Investments (124)	27,342	46,873	6
Special Funds (125)	27,383	22,967	7
Total Other Property and Investments	431,647	460,230	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	29,129	22,288	8
Temporary Cash Investments (132)	0	0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	8,087	8,549	11
Other Accounts Receivable (143)	13,498	13,550	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	2,293	1,862	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	1,696	1,629	16
Other Current and Accrued Assets (170)	0	0	17
Total Current and Accrued Assets	54,703	47,878	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	1,429,286	1,420,861	

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)	78,974	78,974	21
Appropriated Earned Surplus (215)	0	0	22
Unappropriated Earned Surplus (216)	(293,274)	(279,789)	23
Total Proprietary Capital	(214,300)	(200,815)	
LONG-TERM DEBT			
Bonds (221)	236,649	247,500	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	27,424	47,158	26
Total Long-Term Debt	264,073	294,658	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	45,185	56,318	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	5,187	5,067	32
Other Current and Accrued Liabilities (238)	15,837	0	33
Total Current and Accrued Liabilities	66,209	61,385	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)	0	0	37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,313,304	1,265,633	38
Total Liabilities and Other Credits	1,429,286	1,420,861	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,198,825	0	0	0	1
Utility Plant Purchased or Sold (391)	0				2
Utility Plant in Process of Reclassification (392)	0				3
Utility Plant Leased to Others (393)	0				4
Property Held for Future Use (394)	0				5
Construction Work in Progress (395)	47,166				6
Utility Plant Acquisition Adjustments (396)	0				7
Other Utility Plant Adjustments (397)	0				8
Total Utility Plant	1,245,991	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	303,055	0	0	0	9
Total Accumulated Provision	303,055	0	0	0	
Net Utility Plant	942,936	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	281,039				281,039	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	22,179				22,179	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	0				0	6
Accruals charged other						7
accounts (specify):						8
	0				0	9
Salvage	0				0	10
Other credits (specify):						11
	0				0	12
Total credits	22,179	0	0	0	22,179	13
Debits during year						14
Book cost of plant retired	163				163	15
Cost of removal	0				0	16
Other debits (specify):						17
	0				0	18
Total debits	163	0	0	0	163	19
Balance End of Year	303,055	0	0	0	303,055	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	779,557	4,401	0	783,958	1
Other (specify):					
NONE	0	0	0	0	2
Total Nonutility Property (121)	779,557	4,401	0	783,958	
Less accum. prov. depr. & amort. (122)	389,167	17,869	0	407,036	3
Net Nonutility Property	390,390	(13,468)	0	376,922	

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 1
Other					0	0 2
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	0	0 2
Sewer utility	0	0 3
Gas utility	0	0 4
Merchandise	0	0 5
Other materials & supplies	0	0 6
Total Materials and Supplies	0	0

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE	0		0	1
Total			0	
Unamortized premium on debt (251)				
NONE	0		0	2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)
Balance first of year	78,974 1
Changes during year (explain):	
NONE	0 2
Balance end of year	<u><u>78,974</u></u>

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
WATER & SEWER REVENUE REFUNDING BON	08/01/2001	08/01/2011	5.75%	124,676	1
WATER & SEWER REVENUE BOND SERIES 2C	08/08/2001	08/01/2041	4.50%	111,973	2
Total Bonds (Account 221):				236,649	

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)	
Other Long-Term Debt (224)					
STATE BANK OF DRUMMOND - LAKE PROJECT	10/05/2000	09/01/2010	5.75%	27,424	1
Total for Account 224				27,424	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	1,410	2
Charged electric department expense	0	3
Charged sewer department expense	1,354	4
Other (explain):		
none	0	5
Total Accruals and other credits	<u>2,764</u>	
Taxes paid during year:		
County, state and local taxes	0	6
Social Security taxes	2,708	7
PSC Remainder Assessment	56	8
Other (explain):		
none	0	9
Total payments and other debits	<u>2,764</u>	
Balance end of year	<u><u>0</u></u>	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
WATER	0			0	1
BOND SERIES 2001A REFUNDING WATER	1,291	2,947	3,046	1,192	2
BOND SERIES 2001A REFUNDING SEWER	1,936	4,421	4,569	1,788	3
BOND SERIES 2001B REVENUE	1,595	5,486	4,986	2,095	4
Subtotal	4,822	12,854	12,601	5,075	
Advances from Municipality (223)					
NONE	0			0	5
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
WATER	245	1,861	1,994	112	6
NONE	0			0	7
Subtotal	245	1,861	1,994	112	
Notes Payable (231)					
NONE	0			0	8
Subtotal	0	0	0	0	
Total	5,067	14,715	14,595	5,187	

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	742,504	0	0	523,129	0	1,265,633	1
Add credits during year:							
For Services	312	0	0	500	0	812	2
For Mains	0	0	0	0	0	0	3
Other (specify):							
CONSTRUCTION IN PROGRESS	46,859	0	0	0	0	46,859	4
Deduct charges (specify):							
NONE	0	0	0	0	0	0	5
Balance End of Year	789,675	0	0	523,629	0	1,313,304	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	234,662	0	0	0	0	234,662	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	0	1
Total (Acct. 123):	0	
Other Investments (124):		
CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVABLE	27,342	2
Total (Acct. 124):	27,342	
Special Funds (125):		
BOND REDEMPTION FUNDS	27,383	3
Total (Acct. 125):	27,383	
Notes Receivable (141):		
NONE	0	4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	8,087	5
Electric	0	6
Sewer (Regulated)	0	7
Other (specify):		
NONE	0	8
Total (Acct. 142):	8,087	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	13,498	9
Merchandising, jobbing and contract work	0	10
Other (specify):		
NONE	0	11
Total (Acct. 143):	13,498	
Receivables from Municipality (145):		
BAYFIELD COUNTY TAX ROLL - DELINQUENT ACCOUNTS	2,293	12
Total (Acct. 145):	2,293	
Prepayments (165):		
PREPAID INSURANCE	1,696	13
Total (Acct. 165):	1,696	
Extraordinary Property Losses (182):		
NONE	0	14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE	0	15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Payables to Municipality (233):		
NONE	0	16
Total (Acct. 233):	0	
Other Deferred Credits (253):		
NONE	0	17
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,196,308	0	0	0	1,196,308	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						
NONE	0	0	0	0	0	3
Less Average:						
Reserve for Depreciation	292,047	0	0	0	292,047	4
Customer Advances for Construction	0	0	0	0	0	5
Contributions in Aid of Construction	766,089	0	0	0	766,089	6
Other (specify):						
NONE	0	0	0	0	0	7
Average Net Rate Base	138,172	0	0	0	138,172	
Net Operating Income	(644)	0	0	0	(644)	8
Net Operating Income as a percent of Average Net Rate Base						
	-0.47%	N/A	N/A	N/A	-0.47%	

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	78,974	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(286,531)	3
Other (Specify):		
NONE	0	4
Total Average Proprietary Capital	(207,557)	
Net Income		
Net Income	(13,485)	5
Percent Return on Proprietary Capital	N/A	

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.

WATER RATE INCREASE IN EFFECT FOR 2002

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

UTILITY IS IN THE PROCESS OF EXTENDING WATER MAINS USING RURAL SERVICE FUNDS LEFT OVER FROM ITS GRANT TO RENOVATE ITS WATER TOWER.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

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WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	59,883	1
Total Sales of Water	59,883	
Other Operating Revenues		
Forfeited Discounts (470)	171	2
Other Water Revenues (474)	255	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	426	
Total Operating Revenues	60,309	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	20,260	5
General Operating Expenses (680-690)	17,104	6
Total Operation and Maintenance Expenses	37,364	
Other Operating Expenses		
Depreciation Expense (403)	22,179	7
Amortization Expense (404)	0	8
Taxes (408)	1,410	9
Total Other Operating Expenses	23,589	
Total Operating Expenses	60,953	
NET OPERATING INCOME	(644)	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	1	13	271	1
Commercial	0	0	0	2
Industrial	0	0	0	3
Total Unmetered Sales to General Customers (460)	1	13	271	
Metered Sales to General Customers (461)				
Residential	98	4,747	18,088	4
Commercial	15	1,155	5,134	5
Industrial	3	2,052	4,995	6
Total Metered Sales to General Customers (461)	116	7,954	28,217	
Private Fire Protection Service (462)	0		0	7
Public Fire Protection Service (463)	1		27,949	8
Other Sales to Public Authorities (464)	8	968	3,446	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	126	8,935	59,883	

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)	27,949	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)	27,949	
Forfeited Discounts (470):		
Customer late payment charges	171	5
Other (specify):		
NONE	0	6
Total Forfeited Discounts (470)	171	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	0	7
Other (specify):		
MISCELLANEOUS	255	8
Total Other Water Revenues (474)	255	
Amortization of Construction Grants (475):		
NONE	0	9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	13,345	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	1,759	3
Chemicals (630)		4
Supplies and Expenses (640)	4,230	5
Repairs of Water Plant (650)	385	6
Transportation Expenses (660)	541	7
Total Plant Operation and Maintenance Expenses	20,260	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	4,350	8
Office Supplies and Expenses (681)	1,297	9
Outside Services Employed (682)	2,690	10
Insurance Expense (684)	2,686	11
Employees Pensions and Benefits (686)	4,852	12
Regulatory Commission Expenses (688)	0	13
Miscellaneous General Expenses (689)	1,229	14
Uncollectible Accounts (690)	0	15
Total General Operating Expenses	17,104	
Total Operation and Maintenance Expenses	37,364	

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			1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		0	
Social Security	WAGES	1,354	3
PSC Remainder Assessment		56	4
Other (specify): NONE		0	5
Total tax expense		1,410	

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	763	0	3
Total Intangible Plant	763	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0	0	4
Structures and Improvements (311)	0	0	5
Collecting and Impounding Reservoirs (312)	3,374	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	12,917	0	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	0	0	10
Other Water Source Plant (317)	0	0	11
Total Source of Supply Plant	16,291	0	
PUMPING PLANT			
Land and Land Rights (320)	0	0	12
Structures and Improvements (321)	20,733	0	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	0	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	30,903	0	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	7,275	0	20
Total Pumping Plant	58,911	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	0	0	22
Water Treatment Equipment (332)	2,888	0	23
Total Water Treatment Plant	2,888	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	2,935	0	24
Structures and Improvements (341)	9,683	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	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	763	3
Total Intangible Plant	0	0	763	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)	0	0	0	4
Structures and Improvements (311)	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	3,374	6
Lake, River and Other Intakes (313)	0	0	0	7
Wells and Springs (314)	0	0	12,917	8
Infiltration Galleries and Tunnels (315)	0	0	0	9
Supply Mains (316)	0	0	0	10
Other Water Source Plant (317)	0	0	0	11
Total Source of Supply Plant	0	0	16,291	
PUMPING PLANT				
Land and Land Rights (320)	0	0	0	12
Structures and Improvements (321)	0	0	20,733	13
Boiler Plant Equipment (322)	0	0	0	14
Other Power Production Equipment (323)	0	0	0	15
Steam Pumping Equipment (324)	0	0	0	16
Electric Pumping Equipment (325)	0	0	30,903	17
Diesel Pumping Equipment (326)	0	0	0	18
Hydraulic Pumping Equipment (327)	0	0	0	19
Other Pumping Equipment (328)	0	0	7,275	20
Total Pumping Plant	0	0	58,911	
WATER TREATMENT PLANT				
Land and Land Rights (330)	0	0	0	21
Structures and Improvements (331)	0	0	0	22
Water Treatment Equipment (332)	0	0	2,888	23
Total Water Treatment Plant	0	0	2,888	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)	0	0	2,935	24
Structures and Improvements (341)	0	0	9,683	25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	641,689	0	26
Transmission and Distribution Mains (343)	356,362	0	27
Fire Mains (344)	0	0	28
Services (345)	43,626	794	29
Meters (346)	11,144	0	30
Hydrants (348)	41,994	0	31
Other Transmission and Distribution Plant (349)	0	0	32
Total Transmission and Distribution Plant	1,107,433	794	
GENERAL PLANT			
Land and Land Rights (370)	0	0	33
Structures and Improvements (371)	0	0	34
Office Furniture and Equipment (372)	757	0	35
Computer Equipment (372.1)	0	0	36
Transportation Equipment (373)	0	0	37
Other General Equipment (379)	6,749	4,402	38
Other Tangible Property (390)	0	0	39
Total General Plant	7,506	4,402	
Total utility plant in service directly assignable	1,193,792	5,196	
Common Utility Plant Allocated to Water Department	0	0	40
Total utility plant in service	1,193,792	5,196	

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)	0	0	641,689 26
Transmission and Distribution Mains (343)	0	0	356,362 27
Fire Mains (344)	0	0	0 28
Services (345)	0	0	44,420 29
Meters (346)	163	0	10,981 30
Hydrants (348)	0	0	41,994 31
Other Transmission and Distribution Plant (349)	0	0	0 32
Total Transmission and Distribution Plant	163	0	1,108,064
GENERAL PLANT			
Land and Land Rights (370)	0	0	0 33
Structures and Improvements (371)	0	0	0 34
Office Furniture and Equipment (372)	0	0	757 35
Computer Equipment (372.1)	0	0	0 36
Transportation Equipment (373)	0	0	0 37
Other General Equipment (379)	0	0	11,151 38
Other Tangible Property (390)	0	0	0 39
Total General Plant	0	0	11,908
Total utility plant in service directly assignable	163	0	1,198,825
Common Utility Plant Allocated to Water Department	0	0	0 40
Total utility plant in service	163	0	1,198,825

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

Sources of Water Supply					
Month	Purchased Water	Surface Water	Ground Water	Total Gallons	
(a)	Gallons	Gallons	Gallons	All Methods	
	(000's)	(000's)	(000's)	(000's)	
(a)	(b)	(c)	(d)	(e)	
January			1,245	1,245	1
February			742	742	2
March			859	859	3
April			856	856	4
May			682	682	5
June			694	694	6
July			705	705	7
August			811	811	8
September			716	716	9
October			916	916	10
November			799	799	11
December			1,801	1,801	12
Total annual pumpage	0	0	10,826	10,826	
Less: Water sold				8,935	13
Volume pumped but not sold				1,891	14
Volume sold as a percent of volume pumped				83%	15
Volume used for water production, water quality and system maintenance				360	16
Volume related to equipment/system malfunction				0	17
Non-utility volume NOT included in water sales				0	18
Total volume not sold but accounted for				360	19
Volume pumped but unaccounted for				1,531	20
Percent of water lost				14%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				102	23
Date of maximum: 12/14/2002					24
Cause of maximum:					25
EMERGENCY CHLORINATION					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				0	26
Date of minimum: 6/12/2002					27
Total KWH used for pumping for the year				19,066	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELLHOUSE	1	97	10	280,000	Yes	1

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	1		1
Location	MAIN WELL HOUSE		2
Purpose	P		3
Destination	R		4
Pump Manufacturer	RED JACKET		5
Year Installed	1989		6
Type	VERTICAL TURBINE		7
Actual Capacity (gpm)	1		8
Pump Motor or Standby Engine Mfr	BERKLEY		10
Year Installed	1989		11
Type	ELECTRIC		12
Horsepower	20		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			24
Horsepower			25
			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	2001		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	130		6
Total capacity in gallons (actual)	200,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER		9
Points of application (wellhouse, central facilities, booster station, other)	OTHER		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	N		14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
P	D	6.000	11,414	0	0	0	11,414	1
P	D	8.000	9,400	0	0	0	9,400	2
P	S	8.000	26	0	0	0	26	3
M	D	12.000	871	0	0	0	871	4
Total Within Municipality			21,711	0	0	0	21,711	
Total Utility			21,711	0	0	0	21,711	

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	106	0	0	(4)	102	0	1
M	1.000	14	1	0	5	20	8	2
M	1.250	2	0	0	0	2		3
M	1.500	1	0	0	0	1	0	4
M	2.000	1	0	0	0	1		5
M	3.000	1	0	0	0	1		6
Total Utility		125	1	0	1	127	8	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	119	0	2	0	117	12	1
1.000	8	0	0	0	8	0	2
1.250	2	0	0	0	2	0	3
1.500	8	0	0	0	8	2	4
2.000	2	0	0	0	2	0	5
3.000	1	0	0	0	1	0	6
Total:	140	0	2	0	138	14	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	89	6	0	3	0	19	117	1
1.000	0	4	1	2	0	1	8	2
1.250	0	2	0	0	0	0	2	3
1.500	0	2	2	2	0	2	8	4
2.000	0	1	0	0	0	1	2	5
3.000	0	0	0	1	0	0	1	6
Total:	89	15	3	8	0	23	138	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0	0	0	0	0	1
Within Municipality	47	0	0	0	47	2
Total Fire Hydrants	47	0	0	0	47	
Flushing Hydrants						
	0	0	0	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: 47

Number of distribution system valves end of year: 87

Number of distribution valves operated during year: 87

WATER OPERATING SECTION FOOTNOTES

Water Services (Page W-16)

THE UTILITY CHARGED THE CUSTOMER \$312 FOR THE NEW SERVICE.

THE UTILITY ADJUSTED THE WATER SERVICES REPORTED TO THE PSC TO THE ACTUAL ON RECORD.
