



3015 (02-09-04)

ANNUAL REPORT

OF

Name: LYNDON STATION MUNICIPAL WATER UTILITY

Principal Office: P.O. BOX 174
LYNDON STATION, WI 53944-0174

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: LYNDON STATION MUNICIPAL WATER UTILITY

Utility Address: P.O. BOX 174
LYNDON STATION, WI 53944-0174

When was utility organized? 1/1/1937

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS RACHEL DOMBROSKI

Title: UTILITY CLERK

Office Address:

P.O. BOX 174
LYNDON STATION, WI 53944

Telephone: (608) 666 - 3005

Fax Number:

E-mail Address:

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

Name: DEBRA WELCH

Title: CERTIFIED PUBLIC ACCOUNTANT

Office Address: CLIFTON GUNDERSON LLP

435 JULIE STREET
P.O. BOX 547
TOMAH, WI 54660

Telephone: (608) 372 - 2177

Fax Number: (608) 372 - 5462

E-mail Address: debra.welch@cliftoncpa.com

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

Name: MR. DONALD COUGHLIN

Title: VILLAGE PRESIDENT

Office Address:

306 PROSPECT STREET
LYNDON STATION, WI 53944

Telephone: (608) 666 - 2500

Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Date of most recent audit report:

Period covered by most recent audit:

Names and titles of utility management including manager or superintendent:

Name: MR STEVE KLICKO

Title: PUBLIC WORKS DIRECTOR

Office Address:

P.O. BOX 408
LYNDON STATION, WI 53944

Telephone: (608) 666 - 2138

Fax Number:

E-mail Address:

Name of utility commission/committee: RAN BY VILLAGE BOARD

Names of members of utility commission/committee:

MR DONALD COUGHLIN, VILLAGE PRESIDENT
MS CAROL DOYLE
MR ED MC DONALD

Is sewer service rendered by the utility? NO

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

Date of Ordinance: [REDACTED]

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)	45,468	41,636	1
Operating Expenses:			
Operation and Maintenance Expense (401)	27,047	24,487	2
Depreciation Expense (403)	8,935	8,903	3
Amortization Expense (404)	0	0	4
Taxes (408)	10,206	10,445	5
Total Operating Expenses	46,188	43,835	
Net Operating Income	(720)	(2,199)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(720)	(2,199)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	4,151	8
Interest and Dividend Income (419)	668	687	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	668	4,838	
Total Income	(52)	2,639	
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	(52)	2,639	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	0	0	
Net Income	(52)	2,639	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	29,018	26,379	19
Balance Transferred from Income (433)	(52)	2,639	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)	28,966	29,018	

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		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
FROM SAVINGS	98	4
FROM SPECIAL ASSESSMENT	570	5
Total (Acct. 419):	668	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	45,468	0	0	0	45,468	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	45,468	0	0	0	45,468	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	588,471	587,886	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	154,289	144,804	2
Net Utility Plant	434,182	443,082	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	4,995	3,995	5
Other Investments (124)	7,702	8,764	6
Special Funds (125)	0	0	7
Total Other Property and Investments	12,697	12,759	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	2,426	8,754	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	7,191	9,245	11
Other Accounts Receivable (143)	1,373	5,011	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	31,615	16,190	14
Materials and Supplies (150)	8,485	8,908	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	51,090	48,108	
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	497,969	503,949	

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)	145,091	145,091	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	28,966	29,018	23
Total Proprietary Capital	174,057	174,109	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	0	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	957	6,899	28
Payables to Municipality (233)	10,878	10,825	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	994	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	11,835	18,718	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	312,077	311,122	38
Total Liabilities and Other Credits	497,969	503,949	

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)	588,471	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	588,471	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	154,289	0	0	0	9
Total Accumulated Provision	154,289	0	0	0	
Net Utility Plant	434,182	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	144,804				144,804	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	8,935				8,935	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	590				590	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	9,525	0	0	0	9,525	13
Debits during year						14
Book cost of plant retired	40				40	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	40	0	0	0	40	19
Balance End of Year	154,289	0	0	0	154,289	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	1.62%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	8,485	8,908
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	8,485	8,908

**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)				1
Total			<u>0</u>	
Unamortized premium on debt (251)				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	145,091	1
Changes during year (explain):		2
Balance end of year	<u><u>145,091</u></u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
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NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

- 1. Report each class of debt included in Accounts 223, 224 and 231.
- 2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
- 3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
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NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	994	1
Accruals:		
Charged water department expense	10,206	2
Charged electric department expense		3
Charged sewer department expense	188	4
Other (explain):		
NONE		5
Total Accruals and other credits	10,394	
Taxes paid during year:		
County, state and local taxes	9,582	6
Social Security taxes	1,765	7
PSC Remainder Assessment	41	8
Other (explain):		
NONE		9
Total payments and other debits	11,388	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
	0			0	4
Subtotal	0	0	0	0	
Total	0	0	0	0	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	311,122	0	0	0	0	311,122	1
Add credits during year:							
For Services	955					955	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	312,077	0	0	0	0	312,077	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	91,984					91,984	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):		
ADVANCE TO SEWER	4,995	1
Total (Acct. 123):	4,995	
Other Investments (124):		
SPECIAL ASSESSMENT RECEIVABLE	7,702	2
Total (Acct. 124):	7,702	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	7,191	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	7,191	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
MISC REPAIR AND SERVICE ADDED FOR CUSTOMERS	1,373	11
Total (Acct. 143):	1,373	
Receivables from Municipality (145):		
DUE FROM VILLAGE-2002 FIRE PROTECTION	14,077	12
DUE FROM VILLAGE-MISC OTHER ITEMS	1,124	13
DUE FROM SEWER-ALLOCATED METER EXPENSES	7,207	14
DUE FROM SEWER-TEMPORARY LOAN	9,207	15
Total (Acct. 145):	31,615	
Prepayments (165):		
NONE		16
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):	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)	
Other Deferred Debits (183):		
NONE		18
Total (Acct. 183):		0
Payables to Municipality (233):		
PROPERTY TAX EQUIVALENT NOT YET PD	10,228	19
INSURANCE DUE VILLAGE	650	20
Total (Acct. 233):		10,878
Other Deferred Credits (253):		
NONE		21
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	588,178	0	0	0	588,178	1
Materials and Supplies	8,696	0	0	0	8,696	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	149,546	0	0	0	149,546	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	311,599	0	0	0	311,599	6
Other (specify):					0	7
Average Net Rate Base	135,729	0	0	0	135,729	
Net Operating Income	(720)	0	0	0	(720)	8
Net Operating Income as a percent of Average Net Rate Base	-0.53%	N/A	N/A	N/A	-0.53%	

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	145,091	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	28,992	3
Other (Specify):		4
Total Average Proprietary Capital	174,083	
Net Income		
Net Income	(52)	5
Percent Return on Proprietary Capital	-0.03%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

ONE SERVICE ADDED

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

Balance Sheet (Page F-05)

CUSTOMER ACCOUNT RECEIVABLE A/C 142

DECREASE THIS YEAR REFLECTS COLLECTION EFFORTS DONE BY UTILITY STAFF.

OTHER ACCOUNTS RECEIVABLE A/C 143

AT 12/31/01 THERE WERE TWO LARGE OUTSTANDING ITEMS, WHERE AS ONLY SMALL ITEMS OWED AT 12/31/02

RECEIVABLE FROM MUNICIPALITY A/C 145

AT 12/31/02 THE VILLAGE HAD NOT YET PAID THE PUBLIC FIRE PROTECTION FOR 2002 OF \$14,077.

ACCOUNT PAYABLE A/C 232

AT 12/31/01 THERE EXISTED ONE LARGE PAYABLE FOR \$5,077, WHEREAS ON 12/31/02 THERE WAS NO LARGE PAYABLE ITEM.

Identification and Ownership - Contacts (Page iv)

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FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

ACCOUNTANTS REPORT

VILLAGE BOARD
LYNDON STATION MUNICIPAL WATER UTILITY
LYNDON STATION, WISCONSIN

WE HAVE COMPILED LYNDON STATION MUNICIPAL WATER UTILITY ANNUAL REPORT INCLUDED IN THE ACCOMPANYING PRESCRIBED FORM FOR THE VILLAGE OF LYNDON STATION, WISCONSIN AS OF DECEMBER 31, 2002 AND FOR THE YEAR THEN ENDED, 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 INFORMATION THAT IS THE REPRESENTATION OF MANAGEMENT. WE HAVE NOT AUDITED OR REVIEWED THE REPORT REFERRED TO ABOVE AND, ACCORDINGLY, DO NOT EXPRESS AN OPINION OR ANY OTHER FORM OF ASSURANCE ON IT.

THIS REPORT IS PRESENTED IN ACCORDANCE WITH THE REQUIREMENTS OF THE PUBLIC SERVICE COMMISSION WHICH DIFFER FROM GENERALLY ACCEPTED ACCOUNTING PRINCIPLES. ACCORDINGLY, THIS REPORT IS NOT DESIGNED FOR THOSE WHO ARE NOT INFORMED ABOUT SUCH DIFFERENCES.

CLIFTON GUNDERSON LLP

TOMAH, WISCONSIN
MARCH 20, 2003

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	39,725	1
Total Sales of Water	39,725	
Other Operating Revenues		
Forfeited Discounts (470)	333	2
Other Water Revenues (474)	5,410	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	5,743	
Total Operating Revenues	45,468	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	18,639	5
General Operating Expenses (680-690)	8,408	6
Total Operation and Maintenance Expenses	27,047	
Other Operating Expenses		
Depreciation Expense (403)	8,935	7
Amortization Expense (404)		8
Taxes (408)	10,206	9
Total Other Operating Expenses	19,141	
Total Operating Expenses	46,188	
NET OPERATING INCOME	(720)	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	3	312	694	2
Industrial				3
Total Unmetered Sales to General Customers (460)	3	312	694	
Metered Sales to General Customers (461)				
Residential	194	8,400	17,949	4
Commercial	23	2,244	3,787	5
Industrial	6	1,253	2,098	6
Total Metered Sales to General Customers (461)	223	11,897	23,834	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		14,077	8
Other Sales to Public Authorities (464)	6	112	1,120	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	233	12,321	39,725	

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)	14,077	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	14,077	
Forfeited Discounts (470):		
Customer late payment charges	333	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	333	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	570	7
Other (specify):		
RENT FROM CELLULAR COMPANY-ANTENA ON TOWER	4,376	8
MISC OTHER	464	9
Total Other Water Revenues (474)	5,410	
Amortization of Construction Grants (475):		
NONE		10
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)	7,107	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	2,058	3
Chemicals (630)	3,361	4
Supplies and Expenses (640)	3,672	5
Repairs of Water Plant (650)	2,441	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	18,639	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	2,825	8
Office Supplies and Expenses (681)	3,016	9
Outside Services Employed (682)	1,567	10
Insurance Expense (684)	1,000	11
Employees Pensions and Benefits (686)		12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)		14
Uncollectible Accounts (690)		15
Total General Operating Expenses	8,408	
 Total Operation and Maintenance Expenses	 27,047	

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		9,582	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		188	2
Net property tax equivalent		9,394	
Social Security		771	3
PSC Remainder Assessment		41	4
Other (specify): NONE			5
Total tax expense		<u>10,206</u>	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Juneau				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.263900				3
County tax rate	mills		8.223390				4
Local tax rate	mills		4.767650				5
School tax rate	mills		14.584170				6
Voc. school tax rate	mills		3.188280				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		31.027390				10
Less: state credit	mills		1.863000				11
Net tax rate	mills		29.164390				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		4.767650				14
Combined School Tax Rate	mills		17.772450				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		22.540100				17
Total Tax Rate	mills		31.027390				18
Ratio of Local and School Tax to Total	dec.		0.726458				19
Total tax net of state credit	mills		29.164390				20
Net Local and School Tax Rate	mills		21.186708				21
Utility Plant, Jan. 1	\$	587,886	587,886				22
Materials & Supplies	\$	8,908	8,908				23
Subtotal	\$	596,794	596,794				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	596,794	596,794				26
Assessment Ratio	dec.		0.757847				27
Assessed Value	\$	452,279	452,279				28
Net Local & School Rate	mills		21.186708				29
Tax Equiv. Computed for Current Year	\$	9,582	9,582				30
Tax Equivalent per 1994 PSC Report	\$	7,975					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	9,582					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	100		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	4,863		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	4,963	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	6,065		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	9,332		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	15,397	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	5,361		23
Total Water Treatment Plant	5,361	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	85		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			100 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			4,863 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	4,963
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			6,065 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			9,332 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	15,397
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			5,361 23
Total Water Treatment Plant	0	0	5,361
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			85 24
Structures and Improvements (341)			0 25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	5,550		26
Transmission and Distribution Mains (343)	403,140		27
Fire Mains (344)	0		28
Services (345)	86,857	455	29
Meters (346)	23,422	170	30
Hydrants (348)	37,340		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	556,394	625	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	495		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	5,276		38
Other Tangible Property (390)	0		39
Total General Plant	5,771	0	
Total utility plant in service directly assignable	587,886	625	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	587,886	625	

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)			5,550 26
Transmission and Distribution Mains (343)			403,140 27
Fire Mains (344)			0 28
Services (345)			87,312 29
Meters (346)	40		23,552 30
Hydrants (348)			37,340 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	40	0	556,979
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			495 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			5,276 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	5,771
Total utility plant in service directly assignable	40	0	588,471
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	40	0	588,471

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

Sources of Water Supply					
Month	Purchased Water Gallons (000's)	Surface Water Gallons (000's)	Ground Water Gallons (000's)	Total Gallons All Methods (000's)	
(a)	(b)	(c)	(d)	(e)	
January			1,147	1,147	1
February			995	995	2
March			1,267	1,267	3
April			1,326	1,326	4
May			1,248	1,248	5
June			1,437	1,437	6
July			1,585	1,585	7
August			1,481	1,481	8
September			1,286	1,286	9
October			1,163	1,163	10
November			1,133	1,133	11
December			1,385	1,385	12
Total annual pumpage	0	0	15,453	15,453	
Less: Water sold				12,321	13
Volume pumped but not sold				3,132	14
Volume sold as a percent of volume pumped				80%	15
Volume used for water production, water quality and system maintenance				50	16
Volume related to equipment/system malfunction				260	17
Non-utility volume NOT included in water sales				149	18
Total volume not sold but accounted for				459	19
Volume pumped but unaccounted for				2,673	20
Percent of water lost				17%	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.)				255	23
Date of maximum: 12/2/2002					24
Cause of maximum:					25
WATER MAIN BREAK					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				18	26
Date of minimum: 11/14/2002					27
Total KWH used for pumping for the year				24,076	28
If water is purchased: Vendor Name: NONE					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)	
PROSPECT STREET	1	196	10	380,000	Yes	1
OAK STREET	2	351	10	648	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	1	2	1
Location	WELLHOUSE #1	WELLHOUSE #2	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	POMONA	FAIRBANKS	5
Year Installed	1937	1948	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	215	310	8
Pump Motor or Standby Engine Mfr	GE	GE	10
Year Installed	1937	1948	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	20	30	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)	R		3
Year constructed	1937		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	140		6
Total capacity in gallons (actual)	40,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		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)	
M	D	2.000	0	0	0	0	0	1
P	D	2.000	1,180	0	0	0	1,180	2
M	D	4.000	750	0	0	0	750	3
M	D	6.000	17,590	0	0	0	17,590	4
M	D	8.000	7,225	0	0	0	7,225	5
P	D	8.000	190	0	0	0	190	6
P	D	12.000	4,788	0	0	0	4,788	7
Total Within Municipality			31,723	0	0	0	31,723	
Total Utility			31,723	0	0	0	31,723	

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	182	0	0	0	182	1	1
M	1.000	31	1	0	0	32		2
M	1.500	3	0	0	0	3		3
M	2.000	6	0	0	0	6		4
M	4.000	1	0	0	0	1		5
Total Utility		223	1	0	0	224	1	

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	237	0	1	0	236	19	1
1.000	3	1	0	0	4	0	2
1.500	1	0	0	0	1	0	3
2.000	5	0	0	0	5	0	4
3.000	1	0	0	0	1	0	5
Total:	247	1	1	0	247	19	

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	194	19	3	3	0	17	236	1
1.000	0	2	0	1	0	1	4	2
1.500	0	1	0	0	0	0	1	3
2.000	0	1	3	1	0	0	5	4
3.000	0	0	0	0	1	0	1	5
Total:	194	23	6	5	1	18	247	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	44				44	2
Total Fire Hydrants	44	0	0	0	44	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:	12
Number of distribution system valves end of year:	85
Number of distribution valves operated during year:	18

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

SUPPLIES A/C 640

SUPPLIES THIS YEAR INCLUDES GAS CHARGE FROM ALLIANT OF \$1,025 WHICH IN PRIOR YEAR WAS INCLUDED IN POWER FOR PUMPING IN ERROR.

Water Services (Page W-16)

ONE SERVICE ADDED. RATE FILE FOLLOWED, WITH PROPERTY OWNER PAYING ACTUAL COST OF ADDITION. IN ADDITION ANOTHER CONTRIBUTION IN AID FOR A SERVICE WAS RECEIVED FOR A SERVICE ALREADY WITHIN THE SYSTEM. \$500 WAS CHARGED FOR THIS SERVICE AS THIS WAS THE RATE WHEN THE SERVICE WAS ORIGINALLY ADDED TO THE SYSTEM.

Hydrants and Distribution System Valves (Page W-18)

MAINTENANCE MAN IS AWARE OF OPERATION REQUIREMENTS AND WILL ATTEMPT TO OPERATE MORE HYDRANTS AND VALVES DURING 2003.
