



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: WASHBURN WATER & SEWER UTILITY

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Principal Office: WASHINGTON AVENUE  
P.O. BOX 638  
WASHBURN, WI 54891

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For the Year Ended: DECEMBER 31, 2002

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**WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*



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**IDENTIFICATION AND OWNERSHIP**

**Exact Utility Name:** WASHBURN WATER & SEWER UTILITY

**Utility Address:** WASHINGTON AVENUE  
P.O. BOX 638  
WASHBURN, WI 54891

**When was utility organized?** 8/1/1934

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** VICKI E SWANSON  
**Title:** CITY CLERK TREASURER

**Office Address:**  
CITY OF WASHBURN  
WASHBURN, WI 54891

**Telephone:** (715) 373 - 6160  
**Fax Number:** (715) 373 - 6148

**E-mail Address:**

**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:** MR. ROBERT FIEGLE  
**Title:** CHAIRMAN

**Office Address:**  
1615 MAPLE LANE  
ASHLAND, WI 54806

**Telephone:** (715) 682 - 4563  
**Fax Number:**

**E-mail Address:**

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

### IDENTIFICATION AND OWNERSHIP

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

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**Name:** 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:** 4/27/2002

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

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

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**Name:** MR. PETER MANN

**Title:** CITY ADMINISTRATOR

**Office Address:**

119 WASHINGTON AVENUE  
P.O. BOX 638  
WASHBURN, WI 54891

**Telephone:** (715) 373 - 6160

**Fax Number:** (715) 373 - 6148

**E-mail Address:** admin9@charter.net

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**Name of utility commission/committee:** WATER AND SEWER UTILITY COMMITTEE

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

- MR MARC CHRISTIANSEN
- MR JAMES DIBBELL
- MR DON EKSTROM
- MR BOB FIEGLE, CHAIRMAN
- MR PETER PAPPAS

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

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

**Date of Ordinance:**

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

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

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

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

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	178,863	161,992	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	123,512	135,812	2
Depreciation Expense (403)	29,148	23,987	3
Amortization Expense (404)	0	0	4
Taxes (408)	33,895	32,984	5
<b>Total Operating Expenses</b>	<b>186,555</b>	<b>192,783</b>	
<b>Net Operating Income</b>	<b>(7,692)</b>	<b>(30,791)</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>(7,692)</b>	<b>(30,791)</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	9,872	18,979	9
Miscellaneous Nonoperating Income (421)	71,598	85,678	10
<b>Total Other Income</b>	<b>81,470</b>	<b>104,657</b>	
<b>Total Income</b>	<b>73,778</b>	<b>73,866</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>73,778</b>	<b>73,866</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	114,485	116,031	13
Amortization of Debt Discount and Expense (428)	0	0	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	10,895	12,827	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
<b>Total Interest Charges</b>	<b>125,380</b>	<b>128,858</b>	
<b>Net Income</b>	<b>(51,602)</b>	<b>(54,992)</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	78,005	132,997	19
Balance Transferred from Income (433)	(51,602)	(54,992)	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
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>26,403</b>	<b>78,005</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		3
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
TEMPORARY INVESTMENTS	6,256	4
CONTRIBUTIONS RECEIVABLE	3,616	5
<b>Total (Acct. 419):</b>	<b>9,872</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NON REGULATED SEWER DEPT	69,283	6
CITY PAYMENT FOR UTILITY INTEREST ON DEBT	2,315	7
<b>Total (Acct. 421):</b>	<b>71,598</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		8
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		9
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		10
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		11
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		12
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		13
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	0	0	0	0	<b>0</b>	<b>1</b>
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold	0	0	0	0	<b>0</b>	<b>2</b>
Payroll	0	0	0	0	<b>0</b>	<b>3</b>
Materials	0	0	0	0	<b>0</b>	<b>4</b>
Taxes	0	0	0	0	<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>						
NONE	0	0	0	0	<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

### REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	178,863	0	0	0	178,863	1
Less: interdepartmental sales	0	0	0	0	0	2
Less: interdepartmental rents	0	0	0		0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0	0	0	0	0	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE	0	0	0	0	0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>178,863</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>178,863</b>	

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (100)	1,537,913	1,179,141	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	432,681	404,443	2
<b>Net Utility Plant</b>	<b>1,105,232</b>	<b>774,698</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	5,138,604	5,137,404	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	850,187	734,568	4
<b>Net Nonutility Property</b>	<b>4,288,417</b>	<b>4,402,836</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	18,155	30,449	6
Special Funds (125)	255,862	224,735	7
<b>Total Other Property and Investments</b>	<b>4,562,434</b>	<b>4,658,020</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	21,705	14,425	8
Temporary Cash Investments (132)	113,215	179,936	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	26,161	18,437	11
Other Accounts Receivable (143)	52,382	47,969	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	13,745	29,363	14
Materials and Supplies (150)	19,235	20,049	15
Prepayments (165)	2,736	12,310	16
Other Current and Accrued Assets (170)	0	0	17
<b>Total Current and Accrued Assets</b>	<b>249,179</b>	<b>322,489</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
<b>Total Deferred Debits</b>	<b>0</b>	<b>0</b>	
<b>Total Assets and Other Debits</b>	<b>5,916,845</b>	<b>5,755,207</b>	

### BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	1,303,033	1,298,099	21
Appropriated Earned Surplus (215)	0	0	22
Unappropriated Earned Surplus (216)	26,403	78,005	23
<b>Total Proprietary Capital</b>	<b>1,329,436</b>	<b>1,376,104</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	2,522,100	2,553,400	24
Advances from Municipality (223)	446,495	256,636	25
Other long-Term Debt (224)	0	0	26
<b>Total Long-Term Debt</b>	<b>2,968,595</b>	<b>2,810,036</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	27
Accounts Payable (232)	88,917	28,311	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	27,775	27,708	31
Interest Accrued (237)	23,395	29,279	32
Other Current and Accrued Liabilities (238)	0	0	33
<b>Total Current and Accrued Liabilities</b>	<b>140,087</b>	<b>85,298</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	0	0	36
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)	0	0	37
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	1,478,727	1,483,769	38
<b>Total Liabilities and Other Credits</b>	<b>5,916,845</b>	<b>5,755,207</b>	

**NET UTILITY PLANT**

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>Plant Accounts:</b>					
Utility Plant in Service (100)	1,179,033	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)	358,880				6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
<b>Total Utility Plant</b>	<b>1,537,913</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	432,681	0	0	0	9
<b>Total Accumulated Provision</b>	<b>432,681</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>1,105,232</b>	<b>0</b>	<b>0</b>	<b>0</b>	

### 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)	
<b>Balance first of year</b>	404,443				<b>404,443</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	29,148				<b>29,148</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	1,193				<b>1,193</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>30,341</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>30,341</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	2,103				<b>2,103</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>2,103</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,103</b>	<b>19</b>
<b>Balance End of Year</b>	<b>432,681</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>432,681</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No					<b>21</b>
If yes, what is the rate?						<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	5,137,404	1,200	0	5,138,604	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>5,137,404</b>	<b>1,200</b>	<b>0</b>	<b>5,138,604</b>	
Less accum. prov. depr. & amort. (122)	734,568	115,619	0	850,187	3
<b>Net Nonutility Property</b>	<b>4,402,836</b>	<b>(114,419)</b>	<b>0</b>	<b>4,288,417</b>	

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

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

### MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	16,568	17,375
Sewer utility	2,667	2,674
Gas utility	0	0
Merchandise	0	0
Other materials & supplies	0	0
<b>Total Materials and Supplies</b>	<b>19,235</b>	<b>20,049</b>

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

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

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

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

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

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	1,298,099	<b>1</b>
<b>Changes during year (explain):</b>		
CITY SHARE OF PRINCIPAL PAID ON LONG TERM DEBT	3,797	<b>2</b>
CITY CONTRIBUTION TOWARDS 2001 SEWER PLANT IMPROVEMENTS	1,137	<b>3</b>
<b>Balance end of year</b>	<u><u>1,303,033</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)	
RURAL SERVICES	11/14/1996	11/14/2036	5.00%	2,522,100	1
<b>Total Bonds (Account 221):</b>				<b>2,522,100</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
CONSTRUCTION ADVANCES	00/00/0000	00/00/0000	0.00%	217,471	<b>1</b>
NON CURRENT CITY ADVANCES	00/00/0000	00/00/0000	0.00%	18,550	<b>2</b>
SEWER EXTENSION 1993	05/01/1993	04/01/2003	6.00%	8,975	<b>3</b>
8TH ST SPECIAL ASSESSMENT PROJECT	07/01/2002	06/01/2012	3.25%	201,499	<b>4</b>
<b>Total for Account 223</b>				<b>446,495</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	27,708	1
<b>Accruals:</b>		
Charged water department expense	33,896	2
Charged electric department expense	6,390	3
Charged sewer department expense	0	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>40,286</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	0	6
Social Security taxes	12,578	7
PSC Remainder Assessment	157	8
<b>Other (explain):</b>		
TAX EQUIVALENT	27,484	9
<b>Total payments and other debits</b>	<b>40,219</b>	
<b>Balance end of year</b>	<b>27,775</b>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
RURAL SERVICES	19,386	114,485	114,903	18,968	1
<b>Subtotal</b>	<b>19,386</b>	<b>114,485</b>	<b>114,903</b>	<b>18,968</b>	
<b>Advances from Municipality (223)</b>					
1993 SEWER EXTENSION	807	651	1,070	388	2
2000 STFL WATER & SEWER EXTENSION	9,086	2,311	11,397	0	3
8TH ST SPECIAL ASSESSMENT		7,197	3,894	3,303	4
CONSTRUCTION ADVANCES		736	0	736	5
<b>Subtotal</b>	<b>9,893</b>	<b>10,895</b>	<b>16,361</b>	<b>4,427</b>	
<b>Other long-Term Debt (224)</b>					
	0			0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
	0			0	7
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>29,279</b>	<b>125,380</b>	<b>131,264</b>	<b>23,395</b>	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	275,186	0	0	1,208,583	0	<b>1,483,769</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services	1,749	0	0	1,200	0	<b>2,949</b>	<b>2</b>
For Mains	0	0	0	0	0	<b>0</b>	<b>3</b>
<b>Other (specify):</b>							
NONE	0	0	0	0	0	<b>0</b>	<b>4</b>
<b>Deduct charges (specify):</b>							
AMORTIZATION OF GRANTS	0	0	0	7,991	0	<b>7,991</b>	<b>5</b>
<b>Balance End of Year</b>	<b>276,935</b>	<b>0</b>	<b>0</b>	<b>1,201,792</b>	<b>0</b>	<b>1,478,727</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	35,284	0	0	857,282	0	<b>892,566</b>	<b>6</b>

### BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
CONTRIBUTIONS RECEIVABLE	18,155	2
<b>Total (Acct. 124):</b>	<b>18,155</b>	
<b>Special Funds (125):</b>		
RESERVE FUNDS	164,303	3
CONTINGENCY FUND	88,665	4
OTHER MISCELLANEOUS FUNDS	2,894	5
<b>Total (Acct. 125):</b>	<b>255,862</b>	
<b>Notes Receivable (141):</b>		
NONE		6
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	26,161	7
Electric		8
Sewer (Regulated)		9
<b>Other (specify):</b>		
NONE		10
<b>Total (Acct. 142):</b>	<b>26,161</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	48,508	11
Merchandising, jobbing and contract work		12
<b>Other (specify):</b>		
INTEREST RECEIVABLE	1,348	13
SUNDRY RECEIVABLES	2,526	14
<b>Total (Acct. 143):</b>	<b>52,382</b>	
<b>Receivables from Municipality (145):</b>		
SPECIAL ASSESSMENTS TAX ROLL	13,745	15
<b>Total (Acct. 145):</b>	<b>13,745</b>	
<b>Prepayments (165):</b>		
PSC RATE INCREASE	2,736	16
<b>Total (Acct. 165):</b>	<b>2,736</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		17
<b>Total (Acct. 182):</b>	<b>0</b>	

### BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

<b>Particulars (a)</b>	<b>Balance End of Year (b)</b>
<hr/>	
<b>Other Deferred Debits (183):</b>	
NONE	18
<b>Total (Acct. 183):</b>	<b>0</b>
<hr/>	
<b>Payables to Municipality (233):</b>	
NONE	19
<b>Total (Acct. 233):</b>	<b>0</b>
<hr/>	
<b>Other Deferred Credits (253):</b>	
NONE	20
<b>Total (Acct. 253):</b>	<b>0</b>
<hr/>	

### RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service	1,177,926	0	0	0	1,177,926	1
Materials and Supplies	16,971	0	0	0	16,971	2
<b>Other (specify):</b>						
NONE	0	0	0	0	0	3
<b>Less Average:</b>						
Reserve for Depreciation	418,562	0	0	0	418,562	4
Customer Advances for Construction	0	0	0	0	0	5
Contributions in Aid of Construction	276,060	0	0	0	276,060	6
<b>Other (specify):</b>						
NONE	0	0	0	0	0	7
<b>Average Net Rate Base</b>	<b>500,275</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>500,275</b>	
Net Operating Income	(7,692)	0	0	0	(7,692)	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>						
	-1.54%	N/A	N/A	N/A	-1.54%	

### RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	1,300,566	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	52,204	3
<b>Other (Specify):</b>		
NONE	0	4
<b>Total Average Proprietary Capital</b>	<b>1,352,770</b>	
<b>Net Income</b>		
Net Income	(51,602)	5
 <b>Percent Return on Proprietary Capital</b>	 <b>-3.81%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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

WATER RATE INCREASE WENT INTO EFFECT IN SEPTEMBER 2002

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

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

WATER RATE INCREASE APPROVED IN 2002

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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### Notes Payable & Miscellaneous Long-Term Debt (Page F-14)

THE CITY HAS ADVANCED MONEY TO THE UTILITY FOR VARIOUS REASONS OVER THE YEARS. THE CITY DOES NOT CHARGE INTEREST. IN 2002 THE CITY ADVANCED FUNDS FOR CONSTRUCTION IN PROGRESS. THESE WILL BE REPAID WHEN FINAL UTILITY FINANCING IS IN PLACE.

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**FINANCIAL SECTION FOOTNOTES**

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

December 8, 2003

Ms. Vicki E. Swanson, City Clerk Treasurer  
Washburn Water and Sewer Utility  
P.O. Box 638  
Washburn, WI 54891-0638

2002 Analytical Review DWCCA-6190-ELE

Dear Ms. Swanson:

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

1. On Page F-18, \$2,526 is reported in Account 143 described as "sundry receiveables". In the future, amounts greater than \$2,000, even grouped, should be explained with more detail, such as a short list.
2. On Page W-17, 807 meters are reported in use (end of year less in stock). On Page W-16, 838 services are reported in use (end of year less not in use). Next year, please adjust to not in use column, or footnote either page W-16 or W-17 to explain why there are significantly more services in use than meters in use.
3. The amount reported for Utility Plant Jan. 1 on Page W-7 does not agree with the amount reported for plant on Page F-6 of the prior year report. The difference is immaterial. However, please use the correct amount in the future.

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

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

Sincerely,

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

ELE: w:\compl\Analytical Reviews\2002 analytical review letters\6190

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## FINANCIAL SECTION FOOTNOTES

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Washburn.doc

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	177,226	1
<b>Total Sales of Water</b>	<u>177,226</u>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	657	2
Other Water Revenues (474)	980	3
Amortization of Construction Grants (475)	0	4
<b>Total Other Operating Revenues</b>	<u>1,637</u>	
<b>Total Operating Revenues</b>	<u>178,863</u>	
<b>Operation and Maintenance Expenses</b>		
Plant Operation and Maintenance Expenses (600-660)	74,018	5
General Operating Expenses (680-690)	49,494	6
<b>Total Operation and Maintenance Expenses</b>	<u>123,512</u>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	29,148	7
Amortization Expense (404)	0	8
Taxes (408)	33,895	9
<b>Total Other Operating Expenses</b>	<u>63,043</u>	
<b>Total Operating Expenses</b>	<u>186,555</u>	
<b>NET OPERATING INCOME</b>	<u><u>(7,692)</u></u>	

## WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential	1	50	300	1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>1</b>	<b>50</b>	<b>300</b>	
Metered Sales to General Customers (461)				
Residential	691	29,592	86,849	4
Commercial	79	7,724	18,422	5
Industrial	2	665	1,596	6
<b>Total Metered Sales to General Customers (461)</b>	<b>772</b>	<b>37,981</b>	<b>106,867</b>	
Private Fire Protection Service (462)	1		1,170	7
Public Fire Protection Service (463)	809		52,915	8
Other Sales to Public Authorities (464)	36	5,727	15,974	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>1,619</b>	<b>43,758</b>	<b>177,226</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
NONE	N/A	0	0 1
<b>Total</b>		<b>0</b>	<b>0</b>

### OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)		1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
AMOUNT BILLED USING EQUIVALENT METERS	52,915	4
<b>Total Public Fire Protection Service (463)</b>	<b>52,915</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	657	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>657</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	973	7
<b>Other (specify):</b>		
MISCELLANEOUS	7	8
<b>Total Other Water Revenues (474)</b>	<b>980</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		9
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>		
Salaries and Wages (600)	50,873	1
Purchased Water (610)	0	2
Fuel or Power Purchased for Pumping (620)	10,716	3
Chemicals (630)	1,303	4
Supplies and Expenses (640)	4,910	5
Repairs of Water Plant (650)	4,559	6
Transportation Expenses (660)	1,657	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>74,018</b>	
<b>GENERAL OPERATING EXPENSES</b>		
Administrative and General Salaries (680)	23,366	8
Office Supplies and Expenses (681)	3,664	9
Outside Services Employed (682)	3,031	10
Insurance Expense (684)	2,878	11
Employees Pensions and Benefits (686)	14,925	12
Regulatory Commission Expenses (688)	342	13
Miscellaneous General Expenses (689)	1,288	14
Uncollectible Accounts (690)	0	15
<b>Total General Operating Expenses</b>	<b>49,494</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>123,512</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		27,484	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		367	2
<b>Net property tax equivalent</b>		<b>27,117</b>	
Social Security	WAGES	6,621	3
PSC Remainder Assessment		157	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b><u>33,895</u></b>	

### PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Bayfield				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.239291				3
County tax rate	mills		4.997502				4
Local tax rate	mills		9.910740				5
School tax rate	mills		10.210919				6
Voc. school tax rate	mills		1.467360				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>26.825812</b>				10
Less: state credit	mills		1.421532				11
<b>Net tax rate</b>	mills		<b>25.404280</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>9.910740</b>				14
<b>Combined School Tax Rate</b>	mills		<b>11.678279</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>21.589019</b>				17
<b>Total Tax Rate</b>	mills		<b>26.825812</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.804785</b>				19
<b>Total tax net of state credit</b>	mills		<b>25.404280</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>20.444991</b>				21
Utility Plant, Jan. 1	\$	1,176,819	1,176,819				22
Materials & Supplies	\$	17,375	17,375				23
<b>Subtotal</b>	\$	<b>1,194,194</b>	<b>1,194,194</b>				24
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>1,194,194</b>	<b>1,194,194</b>				26
Assessment Ratio	dec.		0.835800				27
<b>Assessed Value</b>	\$	<b>998,107</b>	<b>998,107</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>20.444991</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>20,406</b>	<b>20,406</b>				30
Tax Equivalent per 1994 PSC Report	\$	27,484					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>27,484</b>					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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	1,000		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	53,137		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>54,137</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	230		12
Structures and Improvements (321)	94,579		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	80,553		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	5,528		20
<b>Total Pumping Plant</b>	<b>180,890</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	3,152		23
<b>Total Water Treatment Plant</b>	<b>3,152</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	86		24
Structures and Improvements (341)	0		25

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			1,000 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			53,137 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>54,137</b>
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			230 12
Structures and Improvements (321)			94,579 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			80,553 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			5,528 20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>180,890</b>
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			3,152 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>3,152</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			86 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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	95,639		26
Transmission and Distribution Mains (343)	473,611		27
Fire Mains (344)	0		28
Services (345)	199,147	1,749	29
Meters (346)	42,902	2,568	30
Hydrants (348)	84,249		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>895,634</b>	<b>4,317</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	2,294		35
Computer Equipment (372.1)	2,668		36
Transportation Equipment (373)	9,412		37
Other General Equipment (379)	28,632		38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>43,006</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,176,819</b>	<b>4,317</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>1,176,819</b>	<b>4,317</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)			95,639 26
Transmission and Distribution Mains (343)			473,611 27
Fire Mains (344)			0 28
Services (345)			200,896 29
Meters (346)	2,103		43,367 30
Hydrants (348)			84,249 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>2,103</b>	<b>0</b>	<b>897,848</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			2,294 35
Computer Equipment (372.1)			2,668 36
Transportation Equipment (373)			9,412 37
Other General Equipment (379)			28,632 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>43,006</b>
<b>Total utility plant in service directly assignable</b>	<b>2,103</b>	<b>0</b>	<b>1,179,033</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>2,103</b>	<b>0</b>	<b>1,179,033</b>

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

<b>Sources of Water Supply</b>					
<b>Month</b>	<b>Purchased Water</b>	<b>Surface Water</b>	<b>Ground Water</b>	<b>Total Gallons</b>	
<b>(a)</b>	<b>Gallons</b>	<b>Gallons</b>	<b>Gallons</b>	<b>All Methods</b>	
	<b>(000's)</b>	<b>(000's)</b>	<b>(000's)</b>	<b>(000's)</b>	
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	
January			5,154	5,154	1
February			4,605	4,605	2
March			5,216	5,216	3
April			5,066	5,066	4
May			5,459	5,459	5
June			5,626	5,626	6
July			6,137	6,137	7
August			5,654	5,654	8
September			5,066	5,066	9
October			4,741	4,741	10
November			4,328	4,328	11
December			4,767	4,767	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>61,819</b>	<b>61,819</b>	
Less: Water sold				43,758	13
Volume pumped but not sold				18,061	14
Volume sold as a percent of volume pumped				71%	15
Volume used for water production, water quality and system maintenance				1,000	16
Volume related to equipment/system malfunction				5,000	17
Non-utility volume NOT included in water sales				0	18
Total volume not sold but accounted for				6,000	19
Volume pumped but unaccounted for				12,061	20
Percent of water lost				20%	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.)				251	23
Date of maximum: 7/13/2002					24
Cause of maximum:					25
WATER LEAK					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				117	26
Date of minimum: 6/22/2002					27
Total KWH used for pumping for the year				111,646	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
WELL	1	650	8	1,000,000	Yes	<b>1</b>
WELL	2	700	8	1,000,000	Yes	<b>2</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	1	2	1
Location	323 PUMPHOUSE RD	801 6TH AVE WEST	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	LANE	LANE	5
Year Installed	1971	1977	6
Type	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	425	450	8
Pump Motor or Standby Engine Mfr	US	GE	9
Year Installed	1982	1977	10
Type	ELECTRIC	ELECTRIC	11
Horsepower	50	50	12

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

## 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
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		3
Year constructed	1971		4
Primary material (earthen, steel, concrete, other)	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	375		6
Total capacity in gallons (actual)	250,000		7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
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)	OTHER		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)?	N		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	1.000	3,566	0	0	0	<b>3,566</b>	<b>1</b>
M	D	2.000	9,920	0	0	0	<b>9,920</b>	<b>2</b>
M	D	4.000	5,260	0	0	0	<b>5,260</b>	<b>3</b>
M	D	6.000	41,814	0	0	0	<b>41,814</b>	<b>4</b>
M	D	8.000	3,644	0	0	0	<b>3,644</b>	<b>5</b>
M	D	10.000	7,560	0	0	0	<b>7,560</b>	<b>6</b>
M	D	12.000	0	0	0	0	<b>0</b>	<b>7</b>
<b>Total Within Municipality</b>			<b>71,764</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>71,764</b>	
<b>Total Utility</b>			<b>71,764</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>71,764</b>	

### WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	747	0	0	0	747		1
M	1.000	72	1	0	0	73	10	2
M	1.250	4	0	0	0	4		3
M	1.500	9	0	0	0	9		4
M	2.000	9	0	0	0	9		5
M	3.000	2	0	0	0	2		6
M	4.000	2	0	0	0	2		7
P	4.000	1	0	0	0	1		8
M	6.000	1	0	0	0	1		9
<b>Total Utility</b>		<b>847</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>848</b>	<b>10</b>	

### METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (a).
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	774	36	41	0	769	5	1
0.750	9	0	0	0	9	0	2
1.000	19	0	0	0	19	0	3
1.250	1	0	0	0	1	0	4
1.500	8	0	0	0	8	0	5
2.000	11	0	0	0	11	0	6
3.000	3	0	0	0	3	0	7
<b>Total:</b>	<b>825</b>	<b>36</b>	<b>41</b>	<b>0</b>	<b>820</b>	<b>5</b>	

#### Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	681	64	1	14	0	9	769	1
0.750	9	0	0	0	0	0	9	2
1.000	0	7	0	11	0	1	19	3
1.250	0	1	0	0	0	0	1	4
1.500	1	4	1	2	0	0	8	5
2.000	0	2	0	7	0	2	11	6
3.000	0	1	0	2	0	0	3	7
<b>Total:</b>	<b>691</b>	<b>79</b>	<b>2</b>	<b>36</b>	<b>0</b>	<b>12</b>	<b>820</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	<b>1</b>
Within Municipality	111				111	<b>2</b>
<b>Total Fire Hydrants</b>	<b>111</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>111</b>	
<b>Flushing Hydrants</b>						
	0				0	<b>3</b>
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Number of hydrants operated during year:	111
Number of distribution system valves end of year:	144
Number of distribution valves operated during year:	20

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## WATER OPERATING SECTION FOOTNOTES

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### Other Operating Revenues (Water) (Page W-04)

THE UTILITY CHARGES ITS CUSTOMERS USING EQUIVALENT METERS. THE CITY DOES NOT PAY THIS CHARGE.

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

ACCOUNT 600 & 640 - IN 2001 THE UTILITY SPENT MORE TIME AND EXPENSE IN AN ATTEMPT TO SOLVE ITS OPERATING PROBLEMS. ALSO IN 2002 THERE WAS LESS PROBLEMS WITH WATER LEAKS AND REPAIRS.

ACCOUNT 682 - THE CITY PAID LESS TO PROFESSIONALS IN 2002 FOR THE SAME REASON STATED ABOVE.

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### Water Services (Page W-16)

WATER SERVICES WERE PAID FOR BY THE CUSTOMER.

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### Meters (Page W-17)

THE UTILITY IS IN THE PROCESS OF REPLACING OLDER METERS ON AN ANNUAL BASIS. THEY ARE DOING THIS IN LIEU OF A SIGNIFICANT TESTING PROGRAM.

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### Hydrants and Distribution System Valves (Page W-18)

THE UTILITY ONLY TESTED 20 VALVES DURING THE YEAR.

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