



3014 (02-09-04)

ANNUAL REPORT

OF

Name: LADYSMITH MUNICIPAL WATER UTILITY

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

For the Year Ended: DECEMBER 31, 2001

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

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

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110)	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Acct. 221)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Contributions in Aid of Construction (Account 271)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Return on Proprietary Capital Computation	F-21
Important Changes During the Year	F-22
Financial Section Footnotes	F-23
WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: LADYSMITH MUNICIPAL WATER UTILITY

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

When was utility organized? 1/1/1904

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR JOEL P. DUTENHOEFER
Title: COMPTROLLER

Office Address:

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

Telephone: (715) 532 - 2600

Fax Number: (715) 532 - 2620

E-mail Address: joeld@centurytel.net

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

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

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

Telephone: (715) 386 - 2391

Fax Number: (715) 386 - 0535

E-mail Address:

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

Name: MR. DAN GUDIS
Title: COUNCIL PRESIDENT

Office Address:

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

Telephone: (715) 532 - 2600

Fax Number: (715) 532 - 2620

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

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

Title: FIELD AUDITOR

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

Telephone: (715) 386 - 2391

Fax Number: (715) 386 - 0535

E-mail Address:

Date of most recent audit report: 3/9/2001

Period covered by most recent audit: 1/1/2000-12/31/2000

Names and titles of utility management including manager or superintendent:

Name: MR WILLIAM R. CHRISTIANSON

Title: PUBLIC WORKS DIRECTOR

Office Address:

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

Telephone: (715) 532 - 2600

Fax Number: (715) 532 - 2620

E-mail Address: joeld@centurytel.net

Name of utility commission/committee: CITY COUNCIL

Names of members of utility commission/committee:

- MR KEN BROWN
- MR DAN GUDIS
- MRS ROBIN HEDERER
- MR MICHAEL HRABAN
- MRS WINNIE LEE
- MR JOHN POHLMAN
- MRS PATRICIA REYNOLDS

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

P.O. BOX

Contact Person: ,

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

NONE

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	460,826	466,282	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	293,096	266,415	2
Depreciation Expense (403)	72,962	71,333	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	84,880	84,667	5
Total Operating Expenses	450,938	422,415	
Net Operating Income	9,888	43,867	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	9,888	43,867	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	800	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	39,815	52,177	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	40,615	52,177	
Total Income	50,503	96,044	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	277	0	13
Total Miscellaneous Income Deductions	277	0	
Income Before Interest Charges	50,226	96,044	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	0	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	0	0	
Net Income	50,226	96,044	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	966,836	870,792	20
Balance Transferred from Income (433)	50,226	96,044	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	1,017,062	966,836	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
 2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONUTILITY PROPERTY RENTAL	800	3
Total (Acct. 417):	800	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON OPERATING INVESTMENTS	10,970	5
INTEREST ON REPLACEMENT FUND INVESTMENTS	28,845	6
Total (Acct. 419):	39,815	
Miscellaneous Nonoperating Income (421):		
NONE		7
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONUTILITY PROPERTY DEPRECIATION EXPENSE	277	9
Total (Acct. 426):	277	
Miscellaneous Credits to Surplus (434):		
NONE		10
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		13
Total (Acct. 439)--Debit:	0	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	460,826	0	0	0	460,826	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0				0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE	0				0	6
Revenues subject to Wisconsin Remainder Assessment	460,826	0	0	0	460,826	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	109,874		109,874	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	1,400		1,400	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant	100		100	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	111,374	0	111,374	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	3,789,801	3,716,979	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,229,163	1,157,626	2
Net Utility Plant	2,560,638	2,559,353	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	126,488	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	277	0	4
Net Nonutility Property	126,211	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	736,805	632,879	7
Total Other Property and Investments	863,016	632,879	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	193,838	349,632	8
Temporary Cash Investments (132)	0	0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	95,687	105,409	11
Other Accounts Receivable (143)	300	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	867	191	14
Materials and Supplies (150)	18,525	21,104	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0	0	17
Total Current and Accrued Assets	309,217	476,336	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	60,330	27,552	20
Total Deferred Debits	60,330	27,552	
Total Assets and Other Debits	3,793,201	3,696,120	

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)	756,577	716,085	21
Appropriated Earned Surplus (215)	0	0	22
Unappropriated Earned Surplus (216)	1,017,062	966,836	23
Total Proprietary Capital	1,773,639	1,682,921	
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)	2,538	21,261	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	400	0	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)	0	0	33
Total Current and Accrued Liabilities	2,938	21,261	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	1,323	1,323	36
Total Deferred Credits	1,323	1,323	
OPERATING RESERVES			
Property Insurance Reserve (261)	0	0	37
Injuries and Damages Reserve (262)	0	0	38
Pensions and Benefits Reserve (263)	0	0	39
Miscellaneous Operating Reserves (265)	0	0	40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	2,015,301	1,990,615	41
Total Liabilities and Other Credits	3,793,201	3,696,120	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	3,667,428	0	0	0	1
Utility Plant Purchased or Sold (102)	0				2
Utility Plant in Process of Reclassification (103)	0				3
Utility Plant Leased to Others (104)	0				4
Property Held for Future Use (105)	0				5
Completed Construction not Classified (106)	0				6
Construction Work in Progress (107)	122,373				7
Utility Plant Acquisition Adjustments (108)	0				8
Other Utility Plant Adjustments (109)	0				9
Total Utility Plant	3,789,801	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,229,163	0	0	0	10
Total Accumulated Provision	1,229,163	0	0	0	
Net Utility Plant	2,560,638	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	1,157,626				1,157,626	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	72,962				72,962	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	3,480				3,480	6
Accruals charged other						7
accounts (specify):						8
NONE	0				0	9
Salvage	375				375	10
Other credits (specify):						11
NONE	0				0	12
Total credits	76,817	0	0	0	76,817	13
Debits during year						14
Book cost of plant retired	5,143				5,143	15
Cost of removal	137				137	16
Other debits (specify):						17
NONE	0				0	18
Total debits	5,280	0	0	0	5,280	19
Balance End of Year	1,229,163	0	0	0	1,229,163	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.10%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
LAND	0	60,065		60,065	2
STRUCTURES AND IMPROVEMENTS		66,423		66,423	3
Total Nonutility Property (121)	0	126,488	0	126,488	
Less accum. prov. depr. & amort. (122)	0	277		277	4
 Net Nonutility Property	 0	 126,211	 0	 126,211	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	18,525	21,104
Sewer utility	0	0
Gas utility	0	0
Merchandise	0	0
Other materials & supplies	0	0
Total Materials and Supplies	18,525	21,104

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

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

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

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	716,085	1
Changes during year (explain):		
CAPITAL PAID IN RELATED TO WELL SEARCH (TID #5)	40,492	2
Balance end of year	<u><u>756,577</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)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	84,880	2
Charged electric department expense	0	3
Charged sewer department expense	1,260	4
Other (explain):		
CHARGED TO PLANT ACCOUNTS	107	5
CHARGED TO ACCUMULATED DEPRECIATION	8	6
Total Accruals and other credits	86,255	
Taxes paid during year:		
County, state and local taxes	77,164	7
Social Security taxes	8,520	8
PSC Remainder Assessment	571	9
Other (explain):		
NONE		10
Total payments and other debits	86,255	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	0	0	0	0	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,990,615	0	0	0	0	1,990,615	1
Add credits during year:							
For Services	3,422					3,422	2
For Mains	16,662					16,662	3
Other (specify):							
FOR HYDRANTS	4,602					4,602	4
Deduct charges (specify):							
NONE	0					0	5
Balance End of Year	2,015,301	0	0	0	0	2,015,301	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	128,293					128,293	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
PLANT REPLACEMENT FUND	736,805	3
Total (Acct. 125):	736,805	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	95,687	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	95,687	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	0	9
Merchandising, jobbing and contract work	0	10
Other (specify):		
DUE FROM CUSTOMERS FOR NEW SERVICES	300	11
Total (Acct. 143):	300	
Receivables from Municipality (145):		
DELINQUENT UTILITY BILLINGS PLACED ON THE 2001 TAX ROLL	867	12
Total (Acct. 145):	867	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
TOWER PAINTING COSTS (PSC AUTHORIZED 3/23/99)	12,714	15
WELL #6 REHABILITATION COSTS (PSC AUTHORIZED 3/23/99)	7,950	16

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
WELL #3 REHABILITATION COSTS (PSC AUTHORIZED 3/12/02)	32,124	17
SITE #3 PUMP REHABILITATION COSTS (PSC AUTHORIZED 3/12/02)	7,542	18
Total (Acct. 183):	60,330	
Payables to Municipality (233):		
NONE		19
Total (Acct. 233):	0	
Other Deferred Credits (253):		
CUSTOMER CONTRIBUTION HELD UNTIL EXTENSION TAKES PLACE	1,323	20
Total (Acct. 253):	1,323	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	3,649,588	0	0	0	3,649,588	1
Materials and Supplies	19,814	0	0	0	19,814	2
Other (specify):						
NONE	0				0	3
Less Average:						
Reserve for Depreciation	1,193,394	0	0	0	1,193,394	4
Customer Advances for Construction	0				0	5
Contributions in Aid of Construction	2,002,958	0	0	0	2,002,958	6
Other (specify):						
NONE	0				0	7
Average Net Rate Base	473,050	0	0	0	473,050	
Net Operating Income	9,888	0	0	0	9,888	8
Net Operating Income as a percent of Average Net Rate Base	2.09%	N/A	N/A	N/A	2.09%	

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	736,331	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	991,949	3
Other (Specify):		
NONE	0	4
Total Average Proprietary Capital	1,728,280	
Net Income		
Net Income	50,226	5
 Percent Return on Proprietary Capital	 2.91%	

IMPORTANT CHANGES DURING THE YEAR**Report changes of any of the following types:**

1. Acquisitions.

The utility acquired, as a potential well site, 14.5 acres of land that has structures and improvements on it. This acquisition is being reported in account #121 Nonutility Property because the property is not presently being used in utility service and a definite plan of use will not be established until well search results have been finalized.

2. Leaseholder changes.

NONE

3. Extensions of service.

The utility had a construction project on Worden Avenue W. and 6th Street S. This project added hydrants, replaced 2" mains with 6" mains, and added and replaced services. Changes related to this project are reflected in the statistical schedules.

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 End-of-Year Account Balances (Page F-19)

Account #183 Other Deferred Debits: The deferral of the amounts reported here were authorized by the PSC by letters dated 3/23/99 and 3/12/02.

Identification and Ownership - Contacts (Page iv)

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WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	455,558	1
Total Sales of Water	455,558	
Other Operating Revenues		
Forfeited Discounts (470)	1,088	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	4,180	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	5,268	
Total Operating Revenues	460,826	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	12,935	8
Pumping Expenses (620-625)	39,129	9
Water Treatment Expenses (630-635)	21,876	10
Transmission and Distribution Expenses (640-655)	52,717	11
Customer Accounts Expenses (901-904)	5,872	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	160,567	14
Total Operation and Maintenance Expenses	293,096	
Other Operating Expenses		
Depreciation Expense (403)	72,962	15
Amortization Expense (404-407)	0	16
Taxes (408)	84,880	17
Total Other Operating Expenses	157,842	
Total Operating Expenses	450,938	
NET OPERATING INCOME	9,888	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	0	0	0	1
Commercial	0	0	0	2
Industrial	0	0	0	3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	1,225	56,120	153,296	4
Commercial	210	32,609	64,156	5
Industrial	26	24,825	31,028	6
Total Metered Sales to General Customers (461)	1,461	113,554	248,480	
Private Fire Protection Service (462)	25		29,457	7
Public Fire Protection Service (463)	1		145,595	8
Other Sales to Public Authorities (464)	41	20,390	32,026	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0	0	0	12
Total Sales of Water	1,528	133,944	455,558	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------	----------------------------------	--	-------------------------

NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	145,595	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE	0	4
Total Public Fire Protection Service (463)	145,595	
Forfeited Discounts (470):		
Customer late payment charges	1,088	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,088	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	3,488	10
Other (specify):		
MISCELLANEOUS	692	11
Total Other Water Revenues (474)	4,180	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	0	1
Purchased Water (601)	0	2
Operation Supplies and Expenses (602)	0	3
Maintenance of Water Source Plant (605)	12,935	4
Total Source of Supply Expenses	12,935	
 PUMPING EXPENSES		
Operation Labor (620)	11,477	5
Fuel for Power Production (621)	0	6
Fuel or Power Purchased for Pumping (622)	15,913	7
Operation Supplies and Expenses (623)	3,448	8
Maintenance of Pumping Plant (625)	8,291	9
Total Pumping Expenses	39,129	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	899	10
Chemicals (631)	17,778	11
Operation Supplies and Expenses (632)	3,199	12
Maintenance of Water Treatment Plant (635)	0	13
Total Water Treatment Expenses	21,876	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	11,240	14
Operation Supplies and Expenses (641)	4,863	15
Maintenance of Distribution Reservoirs and Standpipes (650)	6,539	16
Maintenance of Mains (651)	10,074	17
Maintenance of Services (652)	2,919	18
Maintenance of Meters (653)	4,347	19
Maintenance of Hydrants (654)	3,257	20
Maintenance of Other Plant (655)	9,478	21
Total Transmission and Distribution Expenses	52,717	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	2,431	22
Accounting and Collecting Labor (902)	0	23
Supplies and Expenses (903)	3,441	24
Uncollectible Accounts (904)	0	25
Total Customer Accounts Expenses	5,872	
 SALES EXPENSES		
Sales Expenses (910)	0	26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	39,909	27
Office Supplies and Expenses (921)	3,578	28
Administrative Expenses Transferred--Credit (922)	0	29
Outside Services Employed (923)	4,750	30
Property Insurance (924)	721	31
Injuries and Damages (925)	10,153	32
Employee Pensions and Benefits (926)	81,954	33
Regulatory Commission Expenses (928)	0	34
Miscellaneous General Expenses (930)	10,135	35
Transportation Expenses (933)	9,367	36
Maintenance of General Plant (935)	0	37
Total Administrative and General Expenses	160,567	
 Total Operation and Maintenance Expenses	293,096	

TAXES (ACCT. 408 - WATER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent	N/A	77,164	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	PER PSC PRESCRIBED METHOD	1,260	2
Net property tax equivalent		75,904	
Social Security	DIRECT BASED ON PAYROLL	8,405	3
PSC Remainder Assessment	N/A	571	4
Other (specify): NONE	N/A	0	5
Total tax expense		<u>84,880</u>	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Rusk				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.189781				3
County tax rate	mills		5.161889				4
Local tax rate	mills		5.738379				5
School tax rate	mills		12.097292				6
Voc. school tax rate	mills		1.233220				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		24.420561				10
Less: state credit	mills		1.794304				11
Net tax rate	mills		22.626257				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.738379				14
Combined School Tax Rate	mills		13.330512				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.068891				17
Total Tax Rate	mills		24.420561				18
Ratio of Local and School Tax to Total	dec.		0.780854				19
Total tax net of state credit	mills		22.626257				20
Net Local and School Tax Rate	mills		17.667802				21
Utility Plant, Jan. 1	\$	3,716,979	3,716,979				22
Materials & Supplies	\$	21,104	21,104				23
Subtotal	\$	3,738,083	3,738,083				24
Less: Plant Outside Limits	\$	169,436	169,436				25
Taxable Assets	\$	3,568,647	3,568,647				26
Assessment Ratio	dec.		1.053670				27
Assessed Value	\$	3,760,176	3,760,176				28
Net Local & School Rate	mills		17.667802				29
Tax Equiv. Computed for Current Year	\$	66,434	66,434				30
Tax Equivalent per 1994 PSC Report	\$	77,164					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	77,164					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	8,002		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	189,004		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	3,930		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	200,936	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	41,294		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	68,915		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	110,209	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	12,770		23
Total Water Treatment Plant	12,770	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	1,500		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			8,002	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			189,004	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			3,930	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	200,936	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			41,294	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			68,915	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	110,209	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			12,770	23
Total Water Treatment Plant	0	0	12,770	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			1,500	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	395,160		26
Transmission and Distribution Mains (343)	1,991,051	17,607	27
Fire Mains (344)	0		28
Services (345)	278,629	6,149	29
Meters (346)	135,392	7,029	30
Hydrants (348)	234,643	7,063	31
Other Transmission and Distribution Plant (349)	1,101		32
Total Transmission and Distribution Plant	3,037,476	37,848	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	13,022		34
Office Furniture and Equipment (391)	6,269		35
Computer Equipment (391.1)	11,561		36
Transportation Equipment (392)	85,582		37
Stores Equipment (393)	343		38
Tools, Shop and Garage Equipment (394)	18,152	2,975	39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	106,396		41
Communication Equipment (397)	1,589		42
SCADA Equipment (397.1)	23,784		43
Miscellaneous Equipment (398)	3,659		44
Other Tangible Property (399)	0		45
Total General Plant	270,357	2,975	
Total utility plant in service directly assignable	3,631,748	40,823	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	3,631,748	40,823	

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)			395,160 26
Transmission and Distribution Mains (343)	2,055		2,006,603 27
Fire Mains (344)			0 28
Services (345)	125		284,653 29
Meters (346)	1,086		141,335 30
Hydrants (348)	920		240,786 31
Other Transmission and Distribution Plant (349)			1,101 32
Total Transmission and Distribution Plant	4,186	0	3,071,138
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			13,022 34
Office Furniture and Equipment (391)			6,269 35
Computer Equipment (391.1)			11,561 36
Transportation Equipment (392)			85,582 37
Stores Equipment (393)			343 38
Tools, Shop and Garage Equipment (394)	957		20,170 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			106,396 41
Communication Equipment (397)			1,589 42
SCADA Equipment (397.1)			23,784 43
Miscellaneous Equipment (398)			3,659 44
Other Tangible Property (399)			0 45
Total General Plant	957	0	272,375
Total utility plant in service directly assignable	5,143	0	3,667,428
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	5,143	0	3,667,428

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			14,369	14,369	1
February			13,599	13,599	2
March			14,140	14,140	3
April			12,301	12,301	4
May			12,535	12,535	5
June			12,965	12,965	6
July			14,726	14,726	7
August			13,712	13,712	8
September			13,308	13,308	9
October			12,724	12,724	10
November			11,813	11,813	11
December			11,731	11,731	12
Total annual pumpage	0	0	157,923	157,923	
Less: Water sold				133,944	13
Volume pumped but not sold				23,979	14
Volume sold as a percent of volume pumped				85%	15
Volume used for water production, water quality and system maintenance				1,768	16
Volume related to equipment/system malfunction				1,090	17
Non-utility volume NOT included in water sales				0	18
Total volume not sold but accounted for				2,858	19
Volume pumped but unaccounted for				21,121	20
Percent of water lost				13%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss: Not applicable.					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				602	23
Date of maximum: 2/7/2001					24
Cause of maximum: Running water for freeze-up prevention.					25
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				347	26
Date of minimum: 12/15/2001					27
Total KWH used for pumping for the year				221,630	28
If water is purchased: Vendor Name: N / A					29
Point of Delivery: N / A					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
E. 14TH STREET S.	WELL #2	76	16	51,551	Yes	1
E. 14TH STREET S.	WELL #3	104	16	55,263	Yes	2
WORDEN AVENUE E.	WELL #4	97	16	0	No	3
E. 3RD STREET N.	WELL #5	88	16	286,751	Yes	4
BARNETT ROAD	WELL #6	77	16	39,101	Yes	5

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #2	WELL #3	WELL #4	1
Location	E. 14TH STREET S.	E. 14TH STREET S.	E. WORDEN AVENUE	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1945	1937	1949	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	250	500	380	8
Pump Motor or Standby Engine Mfr	U.S.	U.S.	U.S.	10
Year Installed	1945	1937	1949	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	60	60	60	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #5	WELL #6		14
Location	E. 3RD STREET N.	BARNETT ROAD		15
Purpose	P	P		16
Destination	D	D		17
Pump Manufacturer	LAYNE	LAYNE		18
Year Installed	1959	1985		19
Type	VERTICAL TURBINE	VERTICAL TURBINE		20
Actual Capacity (gpm)	800	130		21
Pump Motor or Standby Engine Mfr	U.S.	U.S.		23
Year Installed	1959	1985		24
Type	ELECTRIC	ELECTRIC		25
Horsepower	60	15		26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1	#2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	1914	1980	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	144	119	6
Total capacity in gallons (actual)	100,000	500,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.5990		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	Y		14

WATER MAINS

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

								Number of Feet	
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)		
M	D	0.750	206	0	0	0	206	1	
M	D	1.250	11	0	0	0	11	2	
P	D	1.500	210	0	0	0	210	3	
M	D	2.000	210	0	210	0	0	4	
M	D	2.500	6,588	0	475	0	6,113	5	
M	D	3.000	180	0	0	0	180	6	
M	D	4.000	24,939	0	0	0	24,939	7	
A	D	6.000	0	0	0	0	0	8	
M	D	6.000	71,451	685	0	0	72,136	9	
M	S	6.000	430	0	0	0	430	10	
P	D	6.000	2,618	0	0	0	2,618	11	
M	D	8.000	27,628	0	0	0	27,628	12	
M	S	8.000	150	0	0	0	150	13	
P	D	8.000	1,080	0	0	0	1,080	14	
M	D	10.000	23,706	0	0	0	23,706	15	
M	S	10.000	60	0	0	0	60	16	
P	D	10.000	4,291	0	0	0	4,291	17	
M	D	12.000	8,988	0	0	0	8,988	18	
P	D	12.000	5,272	0	0	0	5,272	19	
Total Within Municipality			178,018	685	685	0	178,018		
M	D	4.000	600	0	0	0	600	20	
M	D	10.000	9,100	0	0	0	9,100	21	
P	D	12.000	300	0	0	0	300	22	
Total Outside of Municipality			10,000	0	0	0	10,000		
Total Utility			188,018	685	685	0	188,018		

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	1,139	1	0	0	1,140	110	1
M	1.000	268	9	5	0	272	31	2
M	1.500	14	1	0	0	15	1	3
M	2.000	45	0	0	0	45	1	4
M	3.000	4	1	0	0	5	2	5
M	4.000	6	0	0	0	6		6
P	4.000	1	0	0	0	1		7
M	8.000	7	0	0	0	7		8
P	12.000	1	0	0	0	1		9
Total Utility		1,485	12	5	0	1,492	145	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,495	30	8	0	1,517	159	1
1.000	76	8	4	0	80	6	2
1.500	19	6	1	1	25	9	3
2.000	45	2	2	0	45	12	4
3.000	6	1	0	0	7	0	5
4.000	2	0	0	0	2	0	6
Total:	1,643	47	15	1	1,676	186	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,235	136	10	15	0	121	1,517	1
1.000	6	47	8	8	0	11	80	2
1.500	0	16	4	5	0	0	25	3
2.000	0	19	7	15	0	4	45	4
3.000	0	4	0	2	0	1	7	5
4.000	0	0	0	2	0	0	2	6
Total:	1,241	222	29	47	0	137	1,676	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	13				13	1
Within Municipality	242	3	1		244	2
Total Fire Hydrants	255	3	1	0	257	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	257
Number of distribution system valves end of year:	465
Number of distribution valves operated during year:	240

WATER OPERATING SECTION FOOTNOTES

Water Mains (Page W-15)

Main additions were financed by assessments against property owners based on frontage. The City's General Fund purchased the assessments from the Water Utility in full during 2001.

Water Services (Page W-16)

Services installed by contractors were assessed to property owners based on actual costs. New services(3) installed by the utility crew were financed by Cz-1.

Meters (Page W-17)

Property records for 1.50" meters were adjusted to reflect actual meters at year-end. This is a correction to the amount reported in previous years.
