



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: CROSS PLAINS WATER UTILITYPrincipal Office: 2417 BREWERY RD.  
CROSS PLAINS, WI 53528For 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.*

### SIGNATURE PAGE

I JANET KLOCK of  
(Person responsible for accounts)

Cross Plains Water Utility, certify that I  
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

\_\_\_\_\_  
(Signature of person responsible for accounts)      03/29/2002  
(Date)

ADMINISTRATOR/CLERK/TREASURER  
(Title)

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## IDENTIFICATION AND OWNERSHIP

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**Exact Utility Name:** CROSS PLAINS WATER UTILITY

**Utility Address:** 2417 BREWERY RD.  
CROSS PLAINS, WI 53528

**When was utility organized?** 1/1/1956

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

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**Name:** JANET KLOCK

**Title:** ADMINISTRATOR/CLERK-TREASURER

**Office Address:**

2417 BREWERY RD  
CROSS PLAINS, WI 53528-9499

**Telephone:** (608) 798 - 3241

**Fax Number:** (608) 798 - 3817

**E-mail Address:**

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

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**Name:** JAMES BLOCK

**Title:** CPA

**Office Address:** JOHNSON BLOCK & CO., INC

6314 ODANA ROAD  
MADISON, WI 53719

**Telephone:** (608) 274 - 2002

**Fax Number:** (605) 274 - 4320

**E-mail Address:** jblock@johnsonblock.com

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

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**Name:** DUANE JOHNSON

**Title:** PRESIDENT

**Office Address:**

2417 BREWERY RD  
CROSS PLAINS, WI 53528-9499

**Telephone:** (608) 798 - 3241

**Fax Number:** (608) 798 - 3817

**E-mail Address:**

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**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:** JAMES BLOCK

**Title:** CPA

**Office Address:** JOHNSON BLOCK & CO., INC  
6314 ODANA ROAD  
MADISON, WI 53719

**Telephone:** (608) 274 - 2002

**Fax Number:** (608) 274 - 4320

**E-mail Address:** jblock@johnsonblock.com

**Date of most recent audit report:** 12/31/2001

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

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

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**Name:** JERRY GRAY

**Title:** PUBLIC WORKS DIRECTOR

**Office Address:**  
2417 BREWERY ROAD  
CROSS PLAINS, WI 53528

**Telephone:**

**Fax Number:** (608) 798 - 0314

**E-mail Address:**

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**Name of utility commission/committee:** Village Board

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

- MR RAYMOND BLANCHARD
- MR PAUL BRUNNER
- MR JACK BUGGY
- MR DAN ELWOOD
- MR DUANE JOHNSON
- MR RANDY LOWENBERG
- MR MIKE SCHUTZ

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**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

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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)	254,602	246,678	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	106,008	85,580	2
Depreciation Expense (403)	43,962	38,200	3
Amortization Expense (404)	0	0	4
Taxes (408)	40,405	37,033	5
<b>Total Operating Expenses</b>	<b>190,375</b>	<b>160,813</b>	
<b>Net Operating Income</b>	<b>64,227</b>	<b>85,865</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>64,227</b>	<b>85,865</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)	11,592	15,181	9
Miscellaneous Nonoperating Income (421)	0	0	10
<b>Total Other Income</b>	<b>11,592</b>	<b>15,181</b>	
<b>Total Income</b>	<b>75,819</b>	<b>101,046</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>75,819</b>	<b>101,046</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	6,305	7,540	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
<b>Total Interest Charges</b>	<b>6,305</b>	<b>7,540</b>	
<b>Net Income</b>	<b>69,514</b>	<b>93,506</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	599,873	506,367	19
Balance Transferred from Income (433)	69,514	93,506	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>669,387</b>	<b>599,873</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>		
INTEREST ON BANK DEPOSITS	11,592	4
<b>Total (Acct. 419):</b>	<b>11,592</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		5
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		6
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		7
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		8
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		9
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		10
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		11
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

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

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

### REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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	254,602	0	0	0	254,602	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>254,602</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>254,602</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)	2,344,667	2,153,011	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	487,247	442,505	2
<b>Net Utility Plant</b>	<b>1,857,420</b>	<b>1,710,506</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
<b>Total Other Property and Investments</b>	<b>0</b>	<b>0</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	266,421	232,779	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	45,257	43,393	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	77,784	73,000	14
Materials and Supplies (150)	6,587	5,948	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
<b>Total Current and Accrued Assets</b>	<b>396,049</b>	<b>355,120</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)	5,421	5,421	20
<b>Total Deferred Debits</b>	<b>5,421</b>	<b>5,421</b>	
<b>Total Assets and Other Debits</b>	<b>2,258,890</b>	<b>2,071,047</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)	198,859	198,859	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	669,387	599,873	<b>23</b>
<b>Total Proprietary Capital</b>	<b>868,246</b>	<b>798,732</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	99,438	145,581	<b>24</b>
Advances from Municipality (223)	0	0	<b>25</b>
Other long-Term Debt (224)	0	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>99,438</b>	<b>145,581</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	3,573	4,509	<b>28</b>
Payables to Municipality (233)	6,977	6,068	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	39,038	36,631	<b>31</b>
Interest Accrued (237)	1,770	2,572	<b>32</b>
Other Current and Accrued Liabilities (238)			<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>51,358</b>	<b>49,780</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	0	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)			<b>37</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	1,239,848	1,076,954	<b>38</b>
<b>Total Liabilities and Other Credits</b>	<b>2,258,890</b>	<b>2,071,047</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)	2,344,667	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
<b>Total Utility Plant</b>	2,344,667	0	0	0	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	487,247	0	0	0	9
<b>Total Accumulated Provision</b>	487,247	0	0	0	
<b>Net Utility Plant</b>	1,857,420	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)	
<b>Balance first of year</b>	442,505				<b>442,505</b>	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged depreciation expense (403)	43,962				<b>43,962</b>	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	4,780				<b>4,780</b>	6
Accruals charged other						7
accounts (specify):						8
					<b>0</b>	9
Salvage					<b>0</b>	10
Other credits (specify):						11
					<b>0</b>	12
<b>Total credits</b>	<b>48,742</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>48,742</b>	13
<b>Debits during year</b>						14
Book cost of plant retired	4,000				<b>4,000</b>	15
Cost of removal					<b>0</b>	16
Other debits (specify):						17
					<b>0</b>	18
<b>Total debits</b>	<b>4,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,000</b>	19
<b>Balance End of Year</b>	<b>487,247</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>487,247</b>	20
<b>Composite Depreciation Rate?</b>	Yes					21
If yes, what is the rate?	1.94%					22

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

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>
<b>Electric Utility</b>						
Fuel for generation					0	0 1
Other					0	0 2
<b>Total Electric Utility</b>					<u>0</u>	<u>0</u>

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>
Electric utility total	0	0 1
Water utility	6,587	5,948 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
<b>Total Materials and Supplies</b>	<u>6,587</u>	<u>5,948</u>

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<hr/>				
Unamortized debt discount & expense (181)				1
<b>Total</b>			<u>0</u>	
Unamortized premium on debt (251)				2
<hr/>				
<b>Total</b>			<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	198,859	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<u><u>198,859</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)	
Revenue debt-others	06/01/1994	09/29/2003	4.65%	46,037	<b>1</b>
Revenue debt-meters	11/08/1994	07/29/2004	5.55%	53,401	<b>2</b>
<b>Total Bonds (Account 221):</b>				<b>99,438</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.

---

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

---

NONE

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	36,631	1
<b>Accruals:</b>		
Charged water department expense	40,405	2
Charged electric department expense		3
Charged sewer department expense	2,100	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>42,505</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	36,631	6
Social Security taxes	3,168	7
PSC Remainder Assessment	299	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>40,098</b>	
<b>Balance end of year</b>	<b>39,038</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>					
Revenue Debt - meters	1,786	3,529	4,080	1,235	1
Revenue Debt - other	786	2,776	3,027	535	2
<b>Subtotal</b>	<b>2,572</b>	<b>6,305</b>	<b>7,107</b>	<b>1,770</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other long-Term Debt (224)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>2,572</b>	<b>6,305</b>	<b>7,107</b>	<b>1,770</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	1,076,954	0	0	0	0	<b>1,076,954</b>	1
<b>Add credits during year:</b>							
For Services	33,853					<b>33,853</b>	2
For Mains	129,041					<b>129,041</b>	3
<b>Other (specify):</b>							
NONE						<b>0</b>	4
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	5
<b>Balance End of Year</b>	<b>1,239,848</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,239,848</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	6

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

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

Particulars (a)		Balance End of Year (b)
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	45,257	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>45,257</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
GENERAL FUND - HYDRANT RENT	77,784	12
<b>Total (Acct. 145):</b>	<b>77,784</b>	
<b>Prepayments (165):</b>		
NONE		13
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		14
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
WATER EXPANSION STUDY	5,421	15
<b>Total (Acct. 183):</b>	<b>5,421</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>Payables to Municipality (233):</b>	
GENERAL FUND - PENSION AND BENEFITS	6,977 16
<b>Total (Acct. 233):</b>	<b>6,977</b>
<b>Other Deferred Credits (253):</b>	
NONE	17
<b>Total (Acct. 253):</b>	<b>0</b>

### RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service	2,248,839	0	0	0	2,248,839	1
Materials and Supplies	6,267	0	0	0	6,267	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation	464,876	0	0	0	464,876	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,158,401	0	0	0	1,158,401	6
<b>Other (specify):</b>						
NONE					0	7
<b>Average Net Rate Base</b>	<b>631,829</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>631,829</b>	
Net Operating Income	64,227	0	0	0	64,227	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>						
	10.17%	N/A	N/A	N/A	10.17%	

## 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	198,859	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	634,630	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>833,489</b>	
<b>Net Income</b>		
Net Income	69,514	5
<b>Percent Return on Proprietary Capital</b>	<b>8.34%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

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1. Acquisitions.

---

2. Leaseholder changes.

---

3. Extensions of service.

---

4. Estimated changes in revenues due to rate changes.

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5. Obligations incurred or assumed, excluding commercial paper.

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6. Formal proceedings with the Public Service Commission.

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7. Any additional matters.

**FINANCIAL SECTION FOOTNOTES**

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**Balance Sheet End-of-Year Account Balances (Page F-18)**

\$5,421 Engineering study for system expansion. Will be capitalized with improvements when built.

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**Signature Page (Page ii)**

COMPILATION REPORT OF CERTIFIED PUBLIC ACCOUNTANTS

Cross Plains Water Utility  
Cross Plains, Wisconsin

We have compiled the accompanying prescribed Municipal Utility Annual Report of the Cross Plains Water Utility as of December 31, 2001, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements, information that is the representation of management. We have not audited or reviewed the accompanying Municipal Utility Annual Report and, accordingly, do not express an opinion or any other form of assurance on this report.

The aforementioned report was prepared for the purpose of complying with statutory requirements of the Wisconsin Public Service Commission, and is not intended to be a complete presentation in conformity with generally accepted accounting principles.

This report is intended solely for the information and use of the management of the Cross Plains Water Utility and the Wisconsin Public Service Commission, and should not be used for any other purpose.

Johnson Block & Company, Inc.  
Madison, Wisconsin

March 28, 2002

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**FINANCIAL SECTION FOOTNOTES**

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

no response; review again 2002. 2/22/03 ele

July 24, 2002

Ms, Janet Klock, Administrator  
Cross Plains Water Utility  
2417 Brewery Road  
Cross Plains, WI 53528-9499

2001 Analytical Review DWCCA-1450-PJL

Dear Ms. Klock:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2001 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issue(s):

As directed in the head notes of the Property Tax Equivalent schedule or page W-7, please provide an explanation of the Other tax rate - Local or line 8.

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is peter.leege@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

PJL:dwh:w:\compl\Analytical Reviews\2001 analytical review letters\1450.doc

\*\*\*\*\*

-----Original Message-----

From: Jim Block [mailto:jblock@johnsonblock.com]  
Sent: Monday, July 29, 2002 2:32 PM  
To: peter.leege@psc.state.wi.us  
Cc: act112@charter.net

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## FINANCIAL SECTION FOOTNOTES

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**Subject: Cross Plains Water**

**Peter**

The "other tax rate-Local" on line 8 of page W-7 was for a tax increment district.

**Jim Block**

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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)	245,886	1
<b>Total Sales of Water</b>	<b>245,886</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	670	2
Other Water Revenues (474)	8,046	3
Amortization of Construction Grants (475)	0	4
<b>Total Other Operating Revenues</b>	<b>8,716</b>	
<b>Total Operating Revenues</b>	<b>254,602</b>	
<b>Operation and Maintenance Expenses</b>		
Plant Operation and Maintenance Expenses (600-660)	62,877	5
General Operating Expenses (680-690)	43,131	6
<b>Total Operation and Maintenance Expenses</b>	<b>106,008</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	43,962	7
Amortization Expense (404)		8
Taxes (408)	40,405	9
<b>Total Other Operating Expenses</b>	<b>84,367</b>	
<b>Total Operating Expenses</b>	<b>190,375</b>	
<b>NET OPERATING INCOME</b>	<b>64,227</b>	

### WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	997	57,026	119,622	4
Commercial	100	20,982	29,947	5
Industrial	8	5,516	3,891	6
<b>Total Metered Sales to General Customers (461)</b>	<b>1,105</b>	<b>83,524</b>	<b>153,460</b>	
Private Fire Protection Service (462)	7		6,906	7
Public Fire Protection Service (463)	1		77,784	8
Other Sales to Public Authorities (464)	17	6,662	7,736	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>1,130</b>	 <b>90,186</b>	 <b>245,886</b>	

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

Use a separate line for each delivery point.

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

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)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	77,784	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>77,784</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	670	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>670</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	7,966	7
<b>Other (specify):</b>		
SERVICE CHARGES	80	8
<b>Total Other Water Revenues (474)</b>	<b>8,046</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.

Particulars (a)	Amount (b)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>		
Salaries and Wages (600)	23,890	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	12,933	3
Chemicals (630)	2,188	4
Supplies and Expenses (640)	3,042	5
Repairs of Water Plant (650)	18,761	6
Transportation Expenses (660)	2,063	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>62,877</b>	
 <b>GENERAL OPERATING EXPENSES</b>		
Administrative and General Salaries (680)	17,524	8
Office Supplies and Expenses (681)	4,373	9
Outside Services Employed (682)	4,293	10
Insurance Expense (684)	5,338	11
Employees Pensions and Benefits (686)	10,858	12
Regulatory Commission Expenses (688)	0	13
Miscellaneous General Expenses (689)	745	14
Uncollectible Accounts (690)	0	15
<b>Total General Operating Expenses</b>	<b>43,131</b>	
 <b>Total Operation and Maintenance Expenses</b>	<b>106,008</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		39,038	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,100	2
<b>Net property tax equivalent</b>		<b>36,938</b>	
Social Security		3,168	3
PSC Remainder Assessment		299	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b><u>40,405</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			Dane				1
<b>SUMMARY OF TAX RATES</b>							
State tax rate	mills		0.228197				3
County tax rate	mills		3.404836				4
Local tax rate	mills		8.201243				5
School tax rate	mills		11.257318				6
Voc. school tax rate	mills		1.537369				7
Other tax rate - Local	mills		1.128589				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>25.757552</b>				<b>10</b>
Less: state credit	mills		1.738700				11
<b>Net tax rate</b>	mills		<b>24.018852</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							
<b>Local Tax Rate</b>	mills		<b>8.201243</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>12.794687</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>1.128589</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>22.124519</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>25.757552</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.858953</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>24.018852</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>20.631058</b>				<b>21</b>
Utility Plant, Jan. 1	\$	2,153,012	2,153,012				22
Materials & Supplies	\$	5,948	5,948				23
<b>Subtotal</b>	\$	<b>2,158,960</b>	<b>2,158,960</b>				<b>24</b>
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>2,158,960</b>	<b>2,158,960</b>				<b>26</b>
Assessment Ratio	dec.		0.876435				27
<b>Assessed Value</b>	\$	<b>1,892,188</b>	<b>1,892,188</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>20.631058</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>39,038</b>	<b>39,038</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	36,631					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>39,038</b>					<b>34</b>

### WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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)	2,763		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)	30,739	11,500	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>33,502</b>	<b>11,500</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	30,985		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	24,952		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	1,422		20
<b>Total Pumping Plant</b>	<b>57,359</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)	0		23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	2,693		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)			2,763 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)			42,239 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>45,002</b>
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			30,985 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			24,952 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			1,422 20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>57,359</b>
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			2,693 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)	238,080		<b>26</b>
Transmission and Distribution Mains (343)	1,159,125	102,155	<b>27</b>
Fire Mains (344)	0		<b>28</b>
Services (345)	232,890	33,853	<b>29</b>
Meters (346)	229,292	21,262	<b>30</b>
Hydrants (348)	159,099	26,886	<b>31</b>
Other Transmission and Distribution Plant (349)	608		<b>32</b>
<b>Total Transmission and Distribution Plant</b>	<b>2,021,787</b>	<b>184,156</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		<b>33</b>
Structures and Improvements (371)	0		<b>34</b>
Office Furniture and Equipment (372)	1,660		<b>35</b>
Computer Equipment (372.1)	20,227		<b>36</b>
Transportation Equipment (373)	12,243		<b>37</b>
Other General Equipment (379)	6,233		<b>38</b>
Other Tangible Property (390)	0		<b>39</b>
<b>Total General Plant</b>	<b>40,363</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,153,011</b>	<b>195,656</b>	
Common Utility Plant Allocated to Water Department	0		<b>40</b>
<b>Total utility plant in service</b>	<b>2,153,011</b>	<b>195,656</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)			238,080 26
Transmission and Distribution Mains (343)			1,261,280 27
Fire Mains (344)			0 28
Services (345)			266,743 29
Meters (346)	2,000		248,554 30
Hydrants (348)	2,000		183,985 31
Other Transmission and Distribution Plant (349)			608 32
<b>Total Transmission and Distribution Plant</b>	<b>4,000</b>	<b>0</b>	<b>2,201,943</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			1,660 35
Computer Equipment (372.1)			20,227 36
Transportation Equipment (373)			12,243 37
Other General Equipment (379)			6,233 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>40,363</b>
<b>Total utility plant in service directly assignable</b>	<b>4,000</b>	<b>0</b>	<b>2,344,667</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>4,000</b>	<b>0</b>	<b>2,344,667</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.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			9,628	9,628	1
February			8,186	8,186	2
March			9,317	9,317	3
April			8,726	8,726	4
May			8,800	8,800	5
June			9,518	9,518	6
July			11,083	11,083	7
August			9,707	9,707	8
September			9,041	9,041	9
October			10,801	10,801	10
November			10,986	10,986	11
December			11,328	11,328	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>117,121</b>	<b>117,121</b>	
Less: Water sold				90,186	13
Volume pumped but not sold				26,935	14
Volume sold as a percent of volume pumped				77%	15
Volume used for water production, water quality and system maintenance				854	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				854	19
Volume pumped but unaccounted for				26,081	20
Percent of water lost				22%	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.)				663	23
Date of maximum: 6/7/2001					24
Cause of maximum:					25
Draining, cleaning and refilling the 500,000 gallon reservoir					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				178	26
Date of minimum: 5/5/2001					27
Total KWH used for pumping for the year				168,500	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 - EAST ST.	1	253	6	590,400	Yes	<b>1</b>
WELL #2- MILITARY ROAD	2	2,951	6	864,000	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	CROSS PLAINS	CROSS PLAINS	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	LAYNE NW	LAYNE NW	5
Year Installed	1956	1973	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	410	600	8
Pump Motor or Standby Engine Mfr	G.E	G.E.	10
Year Installed	1956	1974	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	0	0	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)
Identification			14
Location			15
Purpose			16
Destination			17
Pump Manufacturer			18
Year Installed			19
Type			20
Actual Capacity (gpm)			21
Pump Motor or Standby Engine Mfr			22
Year Installed			23
Type			24
Horsepower			25
			26

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	48,000 GALLON	500,000 GALLON	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	3
Year constructed	1956	1956	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	0	0	6
Total capacity in gallons (actual)	48,000	500,000	7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?	N	N	13
Is water fluoridated (yes, no)?	Y	Y	14

### WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	275	0	0	0	275	1
M	D	6.000	61,227	0	0	0	61,227	2
M	D	8.000	23,036	4,650	0	0	27,686	3
M	D	10.000	7,238	0	0	0	7,238	4
M	D	12.000	1,002	0	0	0	1,002	5
<b>Total Within Municipality</b>			<b>92,778</b>	<b>4,650</b>	<b>0</b>	<b>0</b>	<b>97,428</b>	
<b>Total Utility</b>			<b>92,778</b>	<b>4,650</b>	<b>0</b>	<b>0</b>	<b>97,428</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	0.625	766	0	0	0	766		1
M	1.000	263	65	0	0	328		2
M	1.500	28	0	0	0	28		3
M	2.000	12	0	0	0	12		4
M	6.000	15	0	0	0	15		5
<b>Total Utility</b>		<b>1,084</b>	<b>65</b>	<b>0</b>	<b>0</b>	<b>1,149</b>	<b>0</b>	

### METERS

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

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,057	36	0	(8)	1,085	92	1
1.000	12	0	0	(1)	11	0	2
1.250	7	0	0	(3)	4	0	3
1.500	31	2	0	(2)	31	2	4
3.000	3	0	0	0	3	0	5
4.000	1	0	0	0	1	0	6
6.000	3	1	1	0	3	2	7
<b>Total:</b>	<b>1,114</b>	<b>39</b>	<b>1</b>	<b>(14)</b>	<b>1,138</b>	<b>96</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	997	68	1	10	0	9	1,085	1
1.000	0	8	2	0	0	1	11	2
1.250	0	0	2	2	0	0	4	3
1.500	0	24	2	4	0	1	31	4
3.000	0	0	1	2	0	0	3	5
4.000	0	0	0	1	0	0	1	6
6.000	0	0	0	2	0	1	3	7
<b>Total:</b>	<b>997</b>	<b>100</b>	<b>8</b>	<b>21</b>	<b>0</b>	<b>12</b>	<b>1,138</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	165	10	1		174	2
<b>Total Fire Hydrants</b>	<b>165</b>	<b>10</b>	<b>1</b>	<b>0</b>	<b>174</b>	
<b>Flushing Hydrants</b>						
	3				3	3
<b>Total Flushing Hydrants</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3</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:	176
Number of distribution system valves end of year:	309
Number of distribution valves operated during year:	309

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## WATER OPERATING SECTION FOOTNOTES

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

Added a new position of billing clerk

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### Water Utility Plant in Service (Page W-08)

Cost of electrical service upgrade to Well #2

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### Water Mains (Page W-15)

Watermain expansion in St Francis addition paid by developer.

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### Water Services (Page W-16)

65 new services added in St Francis addition paid by developer.

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### Meters (Page W-17)

Adjusted meters to actual according to utility inventory

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