



3015 (02-09-04)

ANNUAL REPORT

OF

Name: INDEPENDENCE WATER UTILITY

Principal Office: 23688 ADAMS STREET
P.O. BOX 189
INDEPENDENCE, WI 54747-0189

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
Balance Sheet	F-05
Net Utility Plant	F-06
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110)	F-07
Net Nonutility Property (Accts. 121 & 122)	F-08
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-09
Materials and Supplies	F-10
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-11
Capital Paid in by Municipality (Acct. 200)	F-12
Bonds (Acct. 221)	F-13
Notes Payable & Miscellaneous Long-Term Debt	F-14
Taxes Accrued (Acct. 236)	F-15
Interest Accrued (Acct. 237)	F-16
Contributions in Aid of Construction (Account 271)	F-17
Balance Sheet End-of-Year Account Balances	F-18
Return on Rate Base Computation	F-19
Return on Proprietary Capital Computation	F-20
Important Changes During the Year	F-21
Financial Section Footnotes	F-22
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: INDEPENDENCE WATER UTILITY

Utility Address: 23688 ADAMS STREET
P.O. BOX 189
INDEPENDENCE, WI 54747-0189

When was utility organized? 12/31/1948

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MRS LENICE PRONSCHINSKE

Title: CITY DEPUTY CLERK

Office Address:

23688 ADAMS STREET
P.O. BOX 189
INDEPENDENCE, WI 54747-0189

Telephone: (715) 985 - 3055

Fax Number: (715) 985 - 2530

E-mail Address: indchall@trivest.net

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

Name: DON BETTHAUSER

Title:

Office Address: WIPFLI ULLRICH BERTELSON LLP

3703 OAKWOOD HILLS PARKWAY
P.O. BOX 690
EAU CLAIRE, WI 54702-0690

Telephone: (715) 858 - 6604

Fax Number: (715) 832 - 0475

E-mail Address: dbetthouser@wipfli.com

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

Name: MR. WILLIE SMIEJA

Title: PRESIDENT

Office Address:

23688 ADAMS STREET
P.O. BOX 189
INDEPENDENCE, WI 54747-0189

Telephone: (715) 985 - 3055

Fax Number: (715) 985 - 2530

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:

Title:

Office Address: WIPFLI ULLRICH BERTELSON LLP
3703 OAKWOOD HILLS PARKWAY
P.O. BOX 690
EAU CLAIRE, WI 54702-0690

Telephone: (715) 858 - 6604

Fax Number: (715) 832 - 0475

E-mail Address: dbethhauser@wipfli.com

Date of most recent audit report: 3/13/2002

Period covered by most recent audit: 01/01/01 TO 12/31/01

Names and titles of utility management including manager or superintendent:

Name: MR GREG ROSKOS

Title: SUPERINTENDENT

Office Address:

23688 ADAMS STREET
P.O. BOX 189
INDEPENDENCE, WI 54747-0189

Telephone: (715) 985 - 3055

Fax Number: (715) 985 - 2530

E-mail Address:

Name of utility commission/committee: Water Utliity Commission

Names of members of utility commission/committee:

- MR WILLIE SMIEJA, PRESIDENT
- MR ERNEST SUCHLA, VICE PRESIDENT
- MR DONALD WOYCHIK, SECRETARY

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:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	230,982	231,309	1
Operating Expenses:			
Operation and Maintenance Expense (401)	67,569	70,640	2
Depreciation Expense (403)	60,035	59,994	3
Amortization Expense (404)	0	0	4
Taxes (408)	62,765	68,139	5
Total Operating Expenses	190,369	198,773	
Net Operating Income	40,613	32,536	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	40,613	32,536	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	5,689	5,149	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	5,689	5,149	
Total Income	46,302	37,685	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	46,302	37,685	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	47,682	50,151	13
Amortization of Debt Discount and Expense (428)	1,642	1,642	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	49,324	51,793	
Net Income	(3,022)	(14,108)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	517,971	470,459	19
Balance Transferred from Income (433)	(3,022)	(14,108)	20
Miscellaneous Credits to Surplus (434)	56,012	61,620	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	570,961	517,971	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST EARNED ON BOND RESERVE ACCOUNT	5,147	4
INTEREST EARNED ON DEBT SERVICE ACCOUNT	200	5
LESS AMORTIZATION OF PREMIUM ON INVESTMENTS	(349)	6
INTEREST ON REPLACEMENT SAVINGS & CHECKING ACCOUNTS	691	7
Total (Acct. 419):	5,689	
Miscellaneous Nonoperating Income (421):		
NONE		8
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		9
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		10
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
PROPERTY TAX EQUIVALENT FORGIVEN	56,012	11
Total (Acct. 434):	56,012	
Miscellaneous Debits to Surplus (435):		
NONE		12
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		13
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		14
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					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	230,982	0	0	0	230,982	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	230,982	0	0	0	230,982	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,755,945	2,752,941	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	335,203	274,578	2
Net Utility Plant	2,420,742	2,478,363	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	39,006	41,620	5
Other Investments (124)	3,504	3,514	6
Special Funds (125)	89,073	76,460	7
Total Other Property and Investments	131,583	121,594	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	133,313	96,275	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	35,256	36,729	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	5,514	4,559	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	174,083	137,563	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	34,613	36,605	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	34,613	36,605	
Total Assets and Other Debits	2,761,021	2,774,125	

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)	203,788	203,788	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	570,961	517,971	23
Total Proprietary Capital	774,749	721,759	
LONG-TERM DEBT			
Bonds (221)	840,000	865,000	24
Advances from Municipality (223)	120,000	160,852	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	960,000	1,025,852	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	900	2,268	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	5,000	5,000	31
Interest Accrued (237)	7,882	8,077	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	13,782	15,345	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,012,490	1,011,169	38
Total Liabilities and Other Credits	2,761,021	2,774,125	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	2,755,945	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	2,755,945	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	335,203	0	0	0	9
Total Accumulated Provision	335,203	0	0	0	
Net Utility Plant	2,420,742	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	274,578				274,578	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	60,035				60,035	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	820				820	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	60,855	0	0	0	60,855	13
Debits during year						14
Book cost of plant retired	230				230	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	230	0	0	0	230	19
Balance End of Year	335,203	0	0	0	335,203	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.23%					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):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	5,514	4,559
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	5,514	4,559

**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)				
UNAMORTIZED DEBT DISCOUNT & EXPENSE ON BOND ISSUE	1,642	428	29,549	1
UNAMORTIZED PREMIUM ON RESERVE ACCOUNT INVESTMENTS	350	419	5,064	2
Total			34,613	
Unamortized premium on debt (251)				
NONE	0	0	0	3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	203,788	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>203,788</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 BONDS, SERIES 1999	10/16/1999	05/01/2019	5.52%	840,000	1
Total Bonds (Account 221):				840,000	

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)	
Advances (223)					
Cash Advance	12/31/1999	12/31/2003	0.00%	120,000	1
Total for Account 223				120,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	5,000	1
Accruals:		
Charged water department expense	62,765	2
Charged electric department expense		3
Charged sewer department expense	454	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>63,219</u>	
Taxes paid during year:		
County, state and local taxes	61,012	6
Social Security taxes	1,854	7
PSC Remainder Assessment	353	8
Other (explain):		
NONE		9
Total payments and other debits	<u>63,219</u>	
Balance end of year	<u><u>5,000</u></u>	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
REVENUE BONDS, SERIES 1999	8,077	47,682	47,877	7,882	1
Subtotal	8,077	47,682	47,877	7,882	
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	8,077	47,682	47,877	7,882	

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	1,011,169	0	0	0	0	1,011,169	1
Add credits during year:							
For Services	1,321					1,321	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	1,012,490	0	0	0	0	1,012,490	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	725,132					725,132	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
ADVANCE TO SEWER UTILITY	39,006	1
Total (Acct. 123):	39,006	
Other Investments (124):		
DEFERRED SPECIAL ASSESSMENTS	1,076	2
CURRENT SPECIAL ASSESSMENTS	2,428	3
Total (Acct. 124):	3,504	
Special Funds (125):		
BOND RESERVE ACCOUNT	71,000	4
DEBT SERVICE ACCOUNTS	18,073	5
Total (Acct. 125):	89,073	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	35,256	7
Electric		8
Sewer (Regulated)		9
Other (specify):		
NONE		10
Total (Acct. 142):	35,256	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		11
Merchandising, jobbing and contract work		12
Other (specify):		
NONE		13
Total (Acct. 143):	0	
Receivables from Municipality (145):		
NONE		14
Total (Acct. 145):	0	
Prepayments (165):		
NONE		15
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		16
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)
<hr/>	
Other Deferred Debits (183):	
NONE	17
Total (Acct. 183):	0
<hr/>	
Payables to Municipality (233):	
NONE	18
Total (Acct. 233):	0
<hr/>	
Other Deferred Credits (253):	
NONE	19
Total (Acct. 253):	0
<hr/>	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	2,754,443	0	0	0	2,754,443	1
Materials and Supplies	5,036	0	0	0	5,036	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	304,890	0	0	0	304,890	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,011,829	0	0	0	1,011,829	6
Other (specify):						
NONE					0	7
Average Net Rate Base	1,442,760	0	0	0	1,442,760	
Net Operating Income	40,613	0	0	0	40,613	8
Net Operating Income as a percent of Average Net Rate Base						
	2.81%	N/A	N/A	N/A	2.81%	

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	203,788	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	544,466	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	748,254	
Net Income		
Net Income	(3,022)	5
 Percent Return on Proprietary Capital	 -0.40%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

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

1. The City chooses not to charge the Utility interest on its advances.
-

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

Lenice called 11/1/02:

1. They have many apartments with multiple meters on one service.
2. The local tax is the Lake side district.

ele

September 5, 2002

Mrs. Lenice Pronschinske, City Deputy Clerk
Independence Water Utility
P.O. Box 189
Independence, WI 54747-0189

2001 Analytical Review DWCCA-2660-PJL

Dear Mrs. Pronschinske:

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 issues:

1. During our review we noted 491 services in use reported in the Water Services schedule and 578 customers reported on page W-2. Please confirm that there are a significant number of services with multiple customers per service.
2. As directed in the head notes of the Property Tax Equivalent schedule on 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

FINANCIAL SECTION FOOTNOTES

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WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	228,954	1
Total Sales of Water	228,954	
Other Operating Revenues		
Forfeited Discounts (470)	479	2
Other Water Revenues (474)	1,549	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	2,028	
Total Operating Revenues	230,982	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	42,662	5
General Operating Expenses (680-690)	24,907	6
Total Operation and Maintenance Expenses	67,569	
Other Operating Expenses		
Depreciation Expense (403)	60,035	7
Amortization Expense (404)		8
Taxes (408)	62,765	9
Total Other Operating Expenses	122,800	
Total Operating Expenses	190,369	
NET OPERATING INCOME	40,613	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	1	44	241	1
Commercial	1	44	242	2
Industrial	1	12	242	3
Total Unmetered Sales to General Customers (460)	3	100	725	
Metered Sales to General Customers (461)				
Residential	504	19,077	106,551	4
Commercial	72	6,107	27,251	5
Industrial	2	184	817	6
Total Metered Sales to General Customers (461)	578	25,368	134,619	
Private Fire Protection Service (462)	3		2,682	7
Public Fire Protection Service (463)	1		85,080	8
Other Sales to Public Authorities (464)	9	1,247	5,848	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	594	26,715	228,954	

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)	85,080	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	85,080	
Forfeited Discounts (470):		
Customer late payment charges	479	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	479	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,366	7
Other (specify):		
HYDRANT HOOK UP CHARGES	60	8
CAPITAL CREDITS	83	9
MISCELLANOUS	40	10
Total Other Water Revenues (474)	1,549	
Amortization of Construction Grants (475):		
NONE		11
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	21,110	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	8,246	3
Chemicals (630)	4,702	4
Supplies and Expenses (640)	5,967	5
Repairs of Water Plant (650)	1,693	6
Transportation Expenses (660)	944	7
Total Plant Operation and Maintenance Expenses	42,662	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	4,615	8
Office Supplies and Expenses (681)	3,897	9
Outside Services Employed (682)	4,605	10
Insurance Expense (684)	3,433	11
Employees Pensions and Benefits (686)	8,357	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)		14
Uncollectible Accounts (690)		15
Total General Operating Expenses	24,907	
Total Operation and Maintenance Expenses	67,569	

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		61,012	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		454	2
Net property tax equivalent		60,558	
Social Security		1,854	3
PSC Remainder Assessment		353	4
Other (specify): NONE			5
Total tax expense		62,765	

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			Trempealeau				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.246604				3
County tax rate	mills		7.330490				4
Local tax rate	mills		9.879584				5
School tax rate	mills		16.369848				6
Voc. school tax rate	mills		2.966910				7
Other tax rate - Local	mills		0.092723				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		36.886159				10
Less: state credit	mills		2.551980				11
Net tax rate	mills		34.334179				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.879584				14
Combined School Tax Rate	mills		19.336758				15
Other Tax Rate - Local	mills		0.092723				16
Total Local & School Tax	mills		29.309065				17
Total Tax Rate	mills		36.886159				18
Ratio of Local and School Tax to Total	dec.		0.794582				19
Total tax net of state credit	mills		34.334179				20
Net Local and School Tax Rate	mills		27.281309				21
Utility Plant, Jan. 1	\$	2,752,941	2,752,941				22
Materials & Supplies	\$	4,559	4,559				23
Subtotal	\$	2,757,500	2,757,500				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,757,500	2,757,500				26
Assessment Ratio	dec.		0.811019				27
Assessed Value	\$	2,236,385	2,236,385				28
Net Local & School Rate	mills		27.281309				29
Tax Equiv. Computed for Current Year	\$	61,012	61,012				30
Tax Equivalent per 1994 PSC Report	\$	28,480					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	61,012					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	28,214		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)	65,844		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	94,058	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	130,882		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	157,678		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	288,560	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	517,951		22
Water Treatment Equipment (332)	651,379	1,034	23
Total Water Treatment Plant	1,169,330	1,034	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	6,050		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)			28,214	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)			65,844	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	94,058	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			130,882	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			157,678	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	288,560	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			517,951	22
Water Treatment Equipment (332)			652,413	23
Total Water Treatment Plant	0	0	1,170,364	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			6,050	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	103,278		26
Transmission and Distribution Mains (343)	744,294		27
Fire Mains (344)	0		28
Services (345)	146,967	1,333	29
Meters (346)	40,586	867	30
Hydrants (348)	145,746		31
Other Transmission and Distribution Plant (349)	135		32
Total Transmission and Distribution Plant	1,187,056	2,200	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	2,785		34
Office Furniture and Equipment (372)	389		35
Computer Equipment (372.1)	1,997		36
Transportation Equipment (373)	2,510		37
Other General Equipment (379)	6,256		38
Other Tangible Property (390)	0		39
Total General Plant	13,937	0	
Total utility plant in service directly assignable	2,752,941	3,234	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	2,752,941	3,234	

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)			103,278 26
Transmission and Distribution Mains (343)			744,294 27
Fire Mains (344)			0 28
Services (345)	230		148,070 29
Meters (346)			41,453 30
Hydrants (348)			145,746 31
Other Transmission and Distribution Plant (349)			135 32
Total Transmission and Distribution Plant	230	0	1,189,026
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			2,785 34
Office Furniture and Equipment (372)			389 35
Computer Equipment (372.1)			1,997 36
Transportation Equipment (373)			2,510 37
Other General Equipment (379)			6,256 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	13,937
Total utility plant in service directly assignable	230	0	2,755,945
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	230	0	2,755,945

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			3,851	3,851	1
February			3,367	3,367	2
March			3,218	3,218	3
April			3,246	3,246	4
May			3,530	3,530	5
June			3,434	3,434	6
July			4,578	4,578	7
August			3,894	3,894	8
September			3,320	3,320	9
October			3,216	3,216	10
November			2,895	2,895	11
December			2,885	2,885	12
Total annual pumpage	0	0	41,434	41,434	
Less: Water sold				26,715	13
Volume pumped but not sold				14,719	14
Volume sold as a percent of volume pumped				64%	15
Volume used for water production, water quality and system maintenance				13,786	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				13,786	19
Volume pumped but unaccounted for				933	20
Percent of water lost				2%	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.)				376	23
Date of maximum: 5/16/2001					24
Cause of maximum:					25
Flushing hydrants and a 1" water service leak at the laundromat.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				76	26
Date of minimum: 7/22/2001					27
Total KWH used for pumping for the year				117,790	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
JEFFERSON STREET	1	183	12	100,000	No	1
BIRCH STREET	2	260	16	576,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	BOOSTER #1	BOOSTER #2	WELL #2	1
Location	BIRCH STREET	BIRCH STREET	BIRCH STREET	2
Purpose	B	B	P	3
Destination	D	D	T	4
Pump Manufacturer	GOULDS	GOULDS	GOULDS	5
Year Installed	1999	1999	1999	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	400	400	400	8
Pump Motor or Standby Engine Mfr	U.S. ELECTRIC	U.S. ELECTRIC	U.S. ELECTRIC	10
Year Installed	1999	1999	1999	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	30	30	30	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #1			14
Location	JEFFERSON STREET			15
Purpose	P			16
Destination	R			17
Pump Manufacturer	LAYNE NORTHWEST			18
Year Installed	1996			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	330			21
Pump Motor or Standby Engine Mfr	LAYNE NORTHWEST			23
Year Installed	1996			24
Type	ELECTRIC			25
Horsepower	30			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	#2	#3		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R			3
Year constructed	1974			4
Primary material (earthen, steel, concrete, other)	CONCRETE			5
Elevation difference in feet (See Headnote 3.)	160			6
Total capacity in gallons (actual)	400,000			7
WATER TREATMENT PLANT				8
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)	PRESSURE	GRAVITY		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.4320	0.5760		12
Is a corrosion control chemical used (yes, no)?	N	N		13
Is water fluoridated (yes, no)?	N	N		14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	1,570	0	0	0	1,570	1
M	D	6.000	26,056	0	0	0	26,056	2
M	D	8.000	8,008	0	0	0	8,008	3
M	D	10.000	8,576	0	0	0	8,576	4
M	D	12.000	3,474	0	0	0	3,474	5
Total Within Municipality			47,684	0	0	0	47,684	
Total Utility			47,684	0	0	0	47,684	

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	239	1	0	0	240	11	1
M	1.000	257	0	1	0	256	26	2
M	1.500	14	0	0	0	14	4	3
M	2.000	15	1	0	0	16	1	4
M	3.000	1	0	0	0	1		5
M	4.000	1	0	0	0	1	1	6
M	6.000	5	0	0	0	5		7
M	8.000	1	0	0	0	1		8
Total Utility		533	2	1	0	534	43	

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	552	6	0	0	558	77	1
0.750	4	0	0	0	4	0	2
1.000	5	0	0	0	5	0	3
1.250	1	0	0	0	1	0	4
1.500	9	0	0	0	9	3	5
2.000	2	0	0	0	2	1	6
3.000	2	0	0	0	2	1	7
4.000	2	0	0	0	2	1	8
Total:	577	6	0	0	583	83	

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	486	57	2	4	0	9	558	1
0.750	0	3	0	0	0	1	4	2
1.000	1	3	0	1	0	0	5	3
1.250	0	1	0	0	0	0	1	4
1.500	0	7	0	2	0	0	9	5
2.000	0	1	0	1	0	0	2	6
3.000	0	0	0	1	0	1	2	7
4.000	0	0	0	1	0	1	2	8
Total:	487	72	2	10	0	12	583	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	97				97	2
Total Fire Hydrants	97	0	0	0	97	
Flushing Hydrants						
	2				2	3
Total Flushing Hydrants	2	0	0	0	2	

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: 99

Number of distribution system valves end of year: 181

Number of distribution valves operated during year: 101

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

1. A/C #640 the utility incurred additional water testing costs during 2000. That additional cost was approximately \$3,500.
 2. A/C #650 the utility cleaned the water tank(tower) during 2000. That cost was \$3,976. The utility did not incur the expense in 2001.
 3. A/C #686 increased costs related to health insurance.
 4. A/C #689 no miscellaneous expenses during 2001.
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Water Services (Page W-16)

1. The 3/4" service was financed by utility resources and the benefitted property owner.
 2. The 2" service was financed by the benefitted property owner.
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