



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: SHELL LAKE MUNICIPAL UTILITIES

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Principal Office: P.O. BOX 332  
SHELL LAKE, WI 54871-0520

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For the Year Ended: DECEMBER 31, 2001

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

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

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



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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** SHELL LAKE MUNICIPAL UTILITIES

**Utility Address:** P.O. BOX 332  
SHELL LAKE, WI 54871-0520

**When was utility organized?** 1/1/1923

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** BRADLEY PEDERSON

**Title:** CITY ADMINISTRATOR

**Office Address:**

P.O. BOX 332  
SHELL LAKE, WI 54871

**Telephone:** (715) 468 - 7679

**Fax Number:** (715) 468 - 7638

**E-mail Address:**

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

**Name:** MR. BRIAN M. KAHL, C.P.A.

**Title:** INDEPENDENT AUDITOR

**Office Address:** TRACEY & THOLE, S.C.

502 SECOND STREET  
HUDSON, WI 54016

**Telephone:** (715) 386 - 2391

**Fax Number:** (715) 386 - 0535

**E-mail Address:**

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

**Name:** JOE SMITH

**Title:** CHAIRMAN

**Office Address:**

P.O. BOX 332  
SHELL LAKE, WI 54871

**Telephone:** (715) 468 - 7679

**Fax Number:** (715) 468 - 0535

**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:** MR. BRIAN M. KAHL, C.P.A.

**Title:** INDEPENDENT AUDITOR

**Office Address:** TRACEY & THOLE, S.C.  
502 SECOND STREET  
HUDSON, WI 54016

**Telephone:** (715) 386 - 2391

**Fax Number:** (715) 386 - 0535

**E-mail Address:**

**Date of most recent audit report:** 1/31/2002

**Period covered by most recent audit:** 2001

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

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**Name:** BRADLEY PEDERSON

**Title:** CITY ADMINISTRATOR

**Office Address:**  
P.O. BOX 332  
SHELL LAKE, WI 54871

**Telephone:** (715) 468 - 7679

**Fax Number:** (715) 468 - 7638

**E-mail Address:**

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**Name:** CHARLES LUTZ

**Title:** CITY MAYOR

**Office Address:** CITY OF SHELL LAKE  
P.O. BOX 332  
SHELL LAKE, WI 54871

**Telephone:** (715) 468 - 7679

**Fax Number:** (715) 468 - 0535

**E-mail Address:**

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**Name:** JEFFREY PARKER

**Title:** PUBLIC WORKS DIRECTOR

**Office Address:** CITY OF SHELL LAKE  
P.O. BOX 332  
SHELL LAKE, WI 54871

**Telephone:** (715) 468 - 7679

**Fax Number:** (715) 468 - 7638

**E-mail Address:**

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**Name of utility commission/committee:** Public Works Committee

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

MICHELLE BASSETT  
KENNETH SCHULTZ

### IDENTIFICATION AND OWNERSHIP

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

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

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

**Date of Ordinance:**

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

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

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**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)	172,722	157,092	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	91,313	83,644	2
Depreciation Expense (403)	28,950	28,204	3
Amortization Expense (404)	0	0	4
Taxes (408)	36,941	36,912	5
<b>Total Operating Expenses</b>	<b>157,204</b>	<b>148,760</b>	
<b>Net Operating Income</b>	<b>15,518</b>	<b>8,332</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>15,518</b>	<b>8,332</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)	239	273	9
Miscellaneous Nonoperating Income (421)	38,598	24,550	10
<b>Total Other Income</b>	<b>38,837</b>	<b>24,823</b>	
<b>Total Income</b>	<b>54,355</b>	<b>33,155</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>54,355</b>	<b>33,155</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	17,408	18,017	13
Amortization of Debt Discount and Expense (428)	882	310	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	2,369	4,085	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
<b>Total Interest Charges</b>	<b>20,659</b>	<b>22,412</b>	
<b>Net Income</b>	<b>33,696</b>	<b>10,743</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	704,594	693,851	19
Balance Transferred from Income (433)	33,696	10,743	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>738,290</b>	<b>704,594</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 AND DIVIDEND INCOME	239	4
<b>Total (Acct. 419):</b>	<b>239</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NON-REGULATED SEWER DEPARTMENT INCOME	27,933	5
AMORTIZATION OF SEWER CONSTRUCTION GRANTS	10,665	6
<b>Total (Acct. 421):</b>	<b>38,598</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		12
<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	172,722	0	0	0	172,722	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>172,722</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>172,722</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	1,551,989	1,527,734	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	305,579	277,431	<b>2</b>
<b>Net Utility Plant</b>	<b>1,246,410</b>	<b>1,250,303</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	1,544,306	1,535,701	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	411,199	382,778	<b>4</b>
<b>Net Nonutility Property</b>	<b>1,133,107</b>	<b>1,152,923</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	500	1,000	<b>6</b>
Special Funds (125)	61,957	55,257	<b>7</b>
<b>Total Other Property and Investments</b>	<b>1,195,564</b>	<b>1,209,180</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	134,174	146,948	<b>8</b>
Temporary Cash Investments (132)	3,600	3,600	<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	56,681	48,402	<b>11</b>
Other Accounts Receivable (143)	0	0	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	11,701	13,396	<b>14</b>
Materials and Supplies (150)	15,238	15,216	<b>15</b>
Prepayments (165)	449	539	<b>16</b>
Other Current and Accrued Assets (170)			<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>221,843</b>	<b>228,101</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	432	458	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	30,075	47,261	<b>20</b>
<b>Total Deferred Debits</b>	<b>30,507</b>	<b>47,719</b>	
<b>Total Assets and Other Debits</b>	<b>2,694,324</b>	<b>2,735,303</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)	534,909	512,733	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	738,290	704,594	23
<b>Total Proprietary Capital</b>	<b>1,273,199</b>	<b>1,217,327</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	0	0	24
Advances from Municipality (223)	35,000	55,503	25
Other long-Term Debt (224)	265,917	275,258	26
<b>Total Long-Term Debt</b>	<b>300,917</b>	<b>330,761</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	27
Accounts Payable (232)	3,850	60,280	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	14,267	14,495	32
Other Current and Accrued Liabilities (238)			33
<b>Total Current and Accrued Liabilities</b>	<b>18,117</b>	<b>74,775</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	4,227	3,910	36
<b>Total Deferred Credits</b>	<b>4,227</b>	<b>3,910</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)			37
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	1,097,864	1,108,530	38
<b>Total Liabilities and Other Credits</b>	<b>2,694,324</b>	<b>2,735,303</b>	

### NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>Plant Accounts:</b>					
Utility Plant in Service (100)	1,551,989	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>	1,551,989	0	0	0	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	305,579	0	0	0	9
<b>Total Accumulated Provision</b>	305,579	0	0	0	
<b>Net Utility Plant</b>	1,246,410	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>	277,431				<b>277,431</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	28,950				<b>28,950</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	1,348				<b>1,348</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>30,298</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>30,298</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	2,150				<b>2,150</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>2,150</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,150</b>	<b>19</b>
<b>Balance End of Year</b>	<b>305,579</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>305,579</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	Yes					<b>21</b>
If yes, what is the rate?	2.00%					<b>22</b>

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

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	1,520,494	25,962	2,150	1,544,306	1
<b>Other (specify):</b>					
Construction Work In Process	15,207		15,207	0	2
<b>Total Nonutility Property (121)</b>	<b>1,535,701</b>	<b>25,962</b>	<b>17,357</b>	<b>1,544,306</b>	
Less accum. prov. depr. & amort. (122)	382,778	30,571	2,150	411,199	3
<b>Net Nonutility Property</b>	<b>1,152,923</b>	<b>(4,609)</b>	<b>15,207</b>	<b>1,133,107</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

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	13,619	14,124
Sewer utility	1,619	1,092
Gas utility		0
Merchandise		0
Other materials & supplies		0
<b>Total Materials and Supplies</b>	<b>15,238</b>	<b>15,216</b>

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
GO REFUNDING BONDS, SERIES 2001	57	428	432	1
Water Mort. Rev. Bonds (Amort. over life of new debt-1993)	458	428	0	2
<b>Total</b>			<b>432</b>	
<b>Unamortized premium on debt (251)</b>				
None	0	NONE	0	3
<b>Total</b>			<b>0</b>	

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

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

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	512,733	1
<b>Changes during year (explain):</b>		
MERRIT DRIVE EXTENSION PAID FOR BY TID # 2	22,176	2
<b>Balance end of year</b>	<b>534,909</b>	

**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.

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

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NONE

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

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
GO REFUNDING BONDS, SERIES 2001-SEWER	09/05/2001	10/01/2003	4.30%	15,000	<b>1</b>
Promissory Note - Sewer	06/01/1993	12/01/2003	5.00%	0	<b>2</b>
Promissory Note - Water	06/01/1993	12/01/2003	5.00%	0	<b>3</b>
GO REFUNDING BONDS, SERIES 2001-WATER	09/05/2001	10/01/2003	4.30%	20,000	<b>4</b>
<b>Total for Account 223</b>				<b>35,000</b>	
<b>Other Long-Term Debt (224)</b>					
State Trust Fund Loan - Sewer	02/18/1998	03/15/2017	6.50%	265,917	<b>5</b>
<b>Total for Account 224</b>				<b>265,917</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	36,941	2
Charged electric department expense		3
Charged sewer department expense	515	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<u>37,456</u>	
<b>Taxes paid during year:</b>		
County, state and local taxes	35,079	6
Social Security taxes	2,190	7
PSC Remainder Assessment	187	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<u>37,456</u>	
<b>Balance end of year</b>	<u><u>0</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)	
<b>Bonds (221)</b>					
NONE	0			0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
Promissory Note 6/1/93 - Water	135	1,099	1,234	0	2
Promissory Note 6/1/93 - Sewer	96	783	879	0	3
REFUNDING BONDS, SERIES 2001-WATER		278		278	4
REFUNDING BONDS, SERIES 2001-SEWER		209		209	5
<b>Subtotal</b>	<b>231</b>	<b>2,369</b>	<b>2,113</b>	<b>487</b>	
<b>Other long-Term Debt (224)</b>					
State Trust Fund Loan 2-18-98 - Sewer	14,264	17,408	17,892	13,780	6
<b>Subtotal</b>	<b>14,264</b>	<b>17,408</b>	<b>17,892</b>	<b>13,780</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	7
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>14,495</b>	<b>19,777</b>	<b>20,005</b>	<b>14,267</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	642,076	0	0	466,454	0	<b>1,108,530</b>	1
<b>Add credits during year:</b>							
For Services						0	2
For Mains						0	3
<b>Other (specify):</b>							
NONE						0	4
<b>Deduct charges (specify):</b>							
AMORTIZATION OF CONSTRUCTION GRANTS				10,666		10,666	5
<b>Balance End of Year</b>	<b>642,076</b>	<b>0</b>	<b>0</b>	<b>455,788</b>	<b>0</b>	<b>1,097,864</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	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>		
SPECIAL ASSESSMENT RECEIVABLE-SEWER	500	2
<b>Total (Acct. 124):</b>	<b>500</b>	
<b>Special Funds (125):</b>		
SEWER REPLACEMENT FUNDS	61,957	3
<b>Total (Acct. 125):</b>	<b>61,957</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	25,816	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
CUSTOMER ACCOUNTS RECEIVABLE-SEWER	29,727	8
SEWER-LOCAL SEPTIC HAULERS	1,138	9
<b>Total (Acct. 142):</b>	<b>56,681</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
<b>Other (specify):</b>		
NONE		12
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
2001 TAX ROLL ITEMS	11,701	13
<b>Total (Acct. 145):</b>	<b>11,701</b>	
<b>Prepayments (165):</b>		
PREPAID INSURANCE	449	14
<b>Total (Acct. 165):</b>	<b>449</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		15
<b>Total (Acct. 182):</b>	<b>0</b>	

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

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

Particulars (a)	Balance End of Year (b)	
<b>Other Deferred Debits (183):</b>		
DEFERRED WATER TOWER PAINTING EXPENSES	30,075	16
<b>Total (Acct. 183):</b>	<b>30,075</b>	
<b>Payables to Municipality (233):</b>		
NONE		17
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
EMPLOYEE ACCRUED FRINGE BENEFITS	4,227	18
<b>Total (Acct. 253):</b>	<b>4,227</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	1,516,063	0	0	0	1,516,063	1
Materials and Supplies	13,871	0	0	0	13,871	2
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	291,505	0	0	0	291,505	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	642,076	0	0	0	642,076	6
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>596,353</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>596,353</b>	
Net Operating Income	15,518	0	0	0	15,518	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>2.60%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>2.60%</b>	

### 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	523,821	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	721,442	3
<b>Other (Specify):</b>		
NONE		4
<b>Total Average Proprietary Capital</b>	<b>1,245,263</b>	
<b>Net Income</b>		
Net Income	33,696	5
<b>Percent Return on Proprietary Capital</b>	<b>2.71%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

**Report changes of any of the following types:**

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

Bayview/Merrit Drive extension was completed during 2001.

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

A simplified rate case application was completed during 2001. The new rates went into effect on July 1, 2001.

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

General Obligation Refunding Bonds were issued to refinance the promissory note dated 6/1/93. The bonds were issued on 9/5/01.

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

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**7. Any additional matters.**

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**FINANCIAL SECTION FOOTNOTES**

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

3/17/03 email:

Dear Elaine,

I have been asked to respond to the Public Service Commissions letter dated September 17, 2002 concerning the Shell Lake Municipal Utilities 2001 annual report. I am currently the utilities independent auditor.

The adjustment fo \$2,842 was included on Page W-4 in account # 463. Our calculation is included as an attachment. Please call me directly at (715) 386-2391 if you have any further questions.

Brian Kahl, C.P.A.

Tracey & Thole, S.C.no response; item immaterial. 2/22/03 ele Review letter returned on 9/9 for wrong address, per utility staff box should be # 520.

Will resend.

PJL

\*\*\*\*\*  
September 17, 2002

Mr. Bradley Pederson, City Administrator  
Shell Lake Municipal Utilities  
P.O. Box 520  
Shell Lake, WI 54871-0520

2001 Analytical Review DWCCA-5400-PJL

Dear Mr. Pederson:

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):

Please confirm that the Public Fire Protection Service amount reported in Account 463 on page W-4 includes the adjustment of \$2,842 as directed ir item number 4 of our letter dated August 23, 2001 concerning the utility's 2000 annual report. Please also note that in the future any adjustments should be reported separately and fully explained in a schedule footnote.

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

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## FINANCIAL SECTION FOOTNOTES

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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\5400.doc

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	169,124	1
<b>Total Sales of Water</b>	<b>169,124</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	1,041	2
Other Water Revenues (474)	2,557	3
Amortization of Construction Grants (475)	0	4
<b>Total Other Operating Revenues</b>	<b>3,598</b>	
<b>Total Operating Revenues</b>	<b>172,722</b>	
<b>Operation and Maintenance Expenses</b>		
Plant Operation and Maintenance Expenses (600-660)	68,827	5
General Operating Expenses (680-690)	22,486	6
<b>Total Operation and Maintenance Expenses</b>	<b>91,313</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	28,950	7
Amortization Expense (404)		8
Taxes (408)	36,941	9
<b>Total Other Operating Expenses</b>	<b>65,891</b>	
<b>Total Operating Expenses</b>	<b>157,204</b>	
<b>NET OPERATING INCOME</b>	<b>15,518</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			0	1
Commercial			0	2
Industrial			0	3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>		<b>0</b>	
Metered Sales to General Customers (461)				
Residential	448	18,373	65,901	4
Commercial	81	10,845	24,896	5
Industrial	7	446	1,413	6
<b>Total Metered Sales to General Customers (461)</b>	<b>536</b>	<b>29,664</b>	<b>92,210</b>	
Private Fire Protection Service (462)	7		1,860	7
Public Fire Protection Service (463)	1		65,979	8
Other Sales to Public Authorities (464)	21	3,314	9,075	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)			0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>565</b>	<b>32,978</b>	<b>169,124</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>
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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)	65,979	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>65,979</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	1,041	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>1,041</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	1,840	7
<b>Other (specify):</b>		
WATER TURN ON FEES	411	8
PROFIT ON SALE OF MATERIALS	306	9
<b>Total Other Water Revenues (474)</b>	<b>2,557</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		10
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>		
Salaries and Wages (600)	24,848	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	6,732	3
Chemicals (630)	237	4
Supplies and Expenses (640)	9,907	5
Repairs of Water Plant (650)	25,934	6
Transportation Expenses (660)	1,169	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>68,827</b>	
 <b>GENERAL OPERATING EXPENSES</b>		
Administrative and General Salaries (680)	7,055	8
Office Supplies and Expenses (681)	1,804	9
Outside Services Employed (682)	2,900	10
Insurance Expense (684)	3,365	11
Employees Pensions and Benefits (686)	7,362	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)		14
Uncollectible Accounts (690)		15
<b>Total General Operating Expenses</b>	<b>22,486</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>91,313</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		35,079	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		515	2
<b>Net property tax equivalent</b>		<b>34,564</b>	
Social Security		2,190	3
PSC Remainder Assessment		187	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b><u>36,941</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			Washburn				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.202366				3
County tax rate	mills		5.809669				4
Local tax rate	mills		6.884662				5
School tax rate	mills		10.232637				6
Voc. school tax rate	mills		1.314997				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>24.444331</b>				<b>10</b>
Less: state credit	mills		1.435900				11
<b>Net tax rate</b>	mills		<b>23.008431</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>6.884662</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>11.547634</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>18.432296</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>24.444331</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.754052</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>23.008431</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>17.349553</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>1,527,734</b>	1,527,734				22
Materials & Supplies	\$	<b>14,124</b>	14,124				23
<b>Subtotal</b>	\$	<b>1,541,858</b>	<b>1,541,858</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>1,541,858</b>	<b>1,541,858</b>				<b>26</b>
Assessment Ratio	dec.		0.988306				27
<b>Assessed Value</b>	\$	<b>1,523,828</b>	<b>1,523,828</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>17.349553</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>26,438</b>	<b>26,438</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	35,079					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>35,079</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)	0		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)	44,204		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>44,204</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	600		12
Structures and Improvements (321)	34,537		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	89,115		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>124,252</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	6,579		22
Water Treatment Equipment (332)	0		23
<b>Total Water Treatment Plant</b>	<b>6,579</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	550		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)			0 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)			44,204 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>44,204</b>
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			600 12
Structures and Improvements (321)			34,537 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			89,115 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>124,252</b>
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			6,579 22
Water Treatment Equipment (332)			0 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>6,579</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			550 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)	263,533		<b>26</b>
Transmission and Distribution Mains (343)	637,411	46,416	<b>27</b>
Fire Mains (344)	0		<b>28</b>
Services (345)	179,556	11,309	<b>29</b>
Meters (346)	52,578	2,060	<b>30</b>
Hydrants (348)	150,358	9,423	<b>31</b>
Other Transmission and Distribution Plant (349)	0		<b>32</b>
<b>Total Transmission and Distribution Plant</b>	<b>1,283,986</b>	<b>69,208</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)	482		<b>35</b>
Computer Equipment (372.1)	2,306		<b>36</b>
Transportation Equipment (373)	8,353	4,793	<b>37</b>
Other General Equipment (379)	9,976		<b>38</b>
Other Tangible Property (390)	0		<b>39</b>
<b>Total General Plant</b>	<b>21,117</b>	<b>4,793</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,480,138</b>	<b>74,001</b>	
Common Utility Plant Allocated to Water Department	0		<b>40</b>
<b>Total utility plant in service</b>	<b>1,480,138</b>	<b>74,001</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)			263,533 26
Transmission and Distribution Mains (343)			683,827 27
Fire Mains (344)			0 28
Services (345)			190,865 29
Meters (346)			54,638 30
Hydrants (348)			159,781 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>1,353,194</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			482 35
Computer Equipment (372.1)			2,306 36
Transportation Equipment (373)	2,150		10,996 37
Other General Equipment (379)			9,976 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>2,150</b>	<b>0</b>	<b>23,760</b>
<b>Total utility plant in service directly assignable</b>	<b>2,150</b>	<b>0</b>	<b>1,551,989</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>2,150</b>	<b>0</b>	<b>1,551,989</b>

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

<b>Sources of Water Supply</b>					
<b>Month</b>	<b>Purchased Water Gallons (000's)</b>	<b>Surface Water Gallons (000's)</b>	<b>Ground Water Gallons (000's)</b>	<b>Total Gallons All Methods (000's)</b>	
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	
January			4,260	<b>4,260</b>	1
February			3,943	<b>3,943</b>	2
March			4,655	<b>4,655</b>	3
April			4,422	<b>4,422</b>	4
May			5,169	<b>5,169</b>	5
June			4,760	<b>4,760</b>	6
July			6,576	<b>6,576</b>	7
August			5,298	<b>5,298</b>	8
September			4,145	<b>4,145</b>	9
October			4,266	<b>4,266</b>	10
November			4,082	<b>4,082</b>	11
December			4,316	<b>4,316</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>55,892</b>	<b>55,892</b>	
Less: Water sold				32,978	13
Volume pumped but not sold				<b>22,914</b>	14
Volume sold as a percent of volume pumped				<b>59%</b>	15
Volume used for water production, water quality and system maintenance				2,623	16
Volume related to equipment/system malfunction				6,900	17
Non-utility volume NOT included in water sales				715	18
Total volume not sold but accounted for				<b>10,238</b>	19
Volume pumped but unaccounted for				<b>12,676</b>	20
Percent of water lost				<b>23%</b>	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.)				656	23
Date of maximum: 7/15/2001					24
Cause of maximum: drain, flush and fill towers					25
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				148	26
Date of minimum: 11/10/2001					27
Total KWH used for pumping for the year				93,674	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>	
228 5TH AVENUE	#1	235	12	1,000,000	Yes	<b>1</b>
HWY 63	#2	572	12	792,000	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	228 5TH AVENUE	HWY 63		2
Purpose	P	P		3
Destination	R	R		4
Pump Manufacturer	VALLEY PUMP	LAYNE		5
Year Installed	1983	1990		6
Type	SUBMERSIBLE	OTHER		7
Actual Capacity (gpm)	475	525		8
Pump Motor or Standby Engine Mfr	FRANKLIN	LAYNE		10
Year Installed	1983	1951		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	50	50		13

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

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#1	#2		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	S		3
Year constructed	1969	1987		4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		5
Elevation difference in feet (See Headnote 3.)	500	159		6
Total capacity in gallons (actual)	100,000	150,000		7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)				9
Points of application (wellhouse, central facilities, booster station, other)				10
Filters, type (gravity, pressure, other, none)				11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				12
Is a corrosion control chemical used (yes, no)?		N		13
Is water fluoridated (yes, no)?		N		14

### WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
P	D	2.000	130	0	0	0	130	1
M	D	3.000	564	0	0	0	564	2
M	D	4.000	5,448	0	0	0	5,448	3
M	D	6.000	18,160	0	0	0	18,160	4
P	D	6.000	2,615	1,930	0	0	4,545	5
M	D	8.000	10,410	0	0	0	10,410	6
P	D	8.000	8,269	0	0	0	8,269	7
M	D	10.000	1,502	0	0	0	1,502	8
P	D	10.000	12,359	0	0	0	12,359	9
<b>Total Within Municipality</b>			<b>59,457</b>	<b>1,930</b>	<b>0</b>	<b>0</b>	<b>61,387</b>	
<b>Total Utility</b>			<b>59,457</b>	<b>1,930</b>	<b>0</b>	<b>0</b>	<b>61,387</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)	
P	0.750	440	0	0	0	440	53	1
M	1.000	67	7	0	0	74	0	2
M	1.250	2	0	0	0	2		3
M	1.500	4	0	0	0	4		4
M	2.000	6	0	0	0	6		5
M	3.000	1	0	0	0	1		6
M	4.000	3	0	0	0	3		7
M	6.000	1	0	0	0	1		8
M	8.000	1	0	0	0	1		9
<b>Total Utility</b>		<b>525</b>	<b>7</b>	<b>0</b>	<b>0</b>	<b>532</b>	<b>53</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	562	0	0	0	562	70	1
0.750	25	18	0	0	43	0	2
1.000	17	1	0	0	18	1	3
1.500	9	0	0	0	9	0	4
2.000	10	0	0	0	10	0	5
3.000	3	1	0	0	4	1	6
4.000	2	0	0	0	2	0	7
<b>Total:</b>	<b>628</b>	<b>20</b>	<b>0</b>	<b>0</b>	<b>648</b>	<b>72</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	414	65	0	10	0	73	562	1
0.750	31	0	0	0	0	12	43	2
1.000	3	8	0	3	0	4	18	3
1.500	0	4	0	3	0	2	9	4
2.000	0	2	3	4	0	1	10	5
3.000	0	2	1	0	0	1	4	6
4.000	0	0	0	1	0	1	2	7
<b>Total:</b>	<b>448</b>	<b>81</b>	<b>4</b>	<b>21</b>	<b>0</b>	<b>94</b>	<b>648</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	101	3			104	2
<b>Total Fire Hydrants</b>	<b>101</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>104</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Number of hydrants operated during year:	104
Number of distribution system valves end of year:	164
Number of distribution valves operated during year:	164

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operating Revenues - Sales of Water (Page W-02)

Residential revenue increased because the utility sold more water to residential customers. The increase was 2,075,000 gallons.

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

Repairs of water plant(A/C # 650) increased because of \$5,774 of main repairs completed to repair leaks.

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### Water Mains (Page W-15)

TID #2 paid for 700 feet of main installed during 2001. The utility paid for 1230 feet of main installed.

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### Water Services (Page W-16)

The utility paid for all services installed during 2001.

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