



3013 (02-09-04)

**ANNUAL REPORT**

OF

Name: STEVENS POINT MUNICIPAL WATER UTILITY

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Principal Office: 300 BLISS AVE.  
P.O. BOX 0242  
STEVENS POINT, WI 54481-0242

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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:** STEVENS POINT MUNICIPAL WATER UTILITY

**Utility Address:** 300 BLISS AVE.  
P.O. BOX 0242  
STEVENS POINT, WI 54481-0242

**When was utility organized?** 7/1/1922

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

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**Name:** MRS KIM M. HALVERSON  
**Title:** ADMINISTRATIVE SERVICES MANAGER

**Office Address:**  
300 BLISS AVE.  
P.O. BOX 0242  
STEVENS POINT, WI 54481-0242

**Telephone:** (715) 345 - 5265

**Fax Number:** (715) 345 - 5369

**E-mail Address:** khalverson@choiceonemail.com

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

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**Name:**

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

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**Name:** MR. PAUL ADAMSKI  
**Title:** PRESIDENT

**Office Address:**  
3117 DELLA STREET  
STEVENS POINT, WI 54481

**Telephone:** (715) 344 - 8901

**Fax Number:**

**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. JOHN ANDRES

**Title:** CPA, PARTNER

**Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP  
TEN TERRACE COURT  
P.O. BOX 7.98  
MADISON, WI 53707-7398

**Telephone:** (608) 249 - 6622

**Fax Number:** (608) 249 - 8532

**E-mail Address:**

**Date of most recent audit report:** 3/15/2002

**Period covered by most recent audit:** 1/1/01 - 12/31/01

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

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**Name:** MR GREGORY R. DISHER

**Title:** DIRECTOR

**Office Address:**  
300 BLISS AVE.  
P.O. BOX 0242  
STEVENS POINT, WI 54481-0242

**Telephone:** (715) 345 - 5260

**Fax Number:** (715) 345 - 5369

**E-mail Address:** gdisher@choiceonemail.com

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**Name:** MRS KIM M. HALVERSON

**Title:** ADMINISTRATIVE SERVICES MANAGER

**Office Address:**  
300 BLISS AVE.  
P.O. BOX 0242  
STEVENS POINT, WI 54401-0242

**Telephone:** (715) 345 - 5265

**Fax Number:** (715) 345 - 5369

**E-mail Address:** khalverson@choiceonemail.com

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**Name of utility commission/committee:** STEVENS POINT BOARD OF WATER & SEWAGE COMMISSION

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

- MR PAUL ADAMSKI, PRESIDENT
  - DR EDWARD BANCKER,
  - MR DAVID ECKHOLM
  - MRS ANN SHANNON
  - MR EUGENE TUBBS, SECERETARY
- 

**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**

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## IDENTIFICATION AND OWNERSHIP

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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)	2,535,758	2,481,339	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	1,224,584	1,217,840	2
Depreciation Expense (403)	412,592	395,604	3
Amortization Expense (404-407)	0	8,065	4
Taxes (408)	402,610	389,361	5
<b>Total Operating Expenses</b>	<b>2,039,786</b>	<b>2,010,870</b>	
<b>Net Operating Income</b>	<b>495,972</b>	<b>470,469</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>495,972</b>	<b>470,469</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	(8,163)	(547)	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	110,091	192,248	10
Miscellaneous Nonoperating Income (421)	416	11,289	11
<b>Total Other Income</b>	<b>102,344</b>	<b>202,990</b>	
<b>Total Income</b>	<b>598,316</b>	<b>673,459</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	8,412	1,603	13
<b>Total Miscellaneous Income Deductions</b>	<b>8,412</b>	<b>1,603</b>	
<b>Income Before Interest Charges</b>	<b>589,904</b>	<b>671,856</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	6,828	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	103,841	105,443	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>110,669</b>	<b>105,443</b>	
<b>Net Income</b>	<b>479,235</b>	<b>566,413</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	8,144,409	7,577,996	20
Balance Transferred from Income (433)	479,235	566,413	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>8,623,644</b>	<b>8,144,409</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 Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE	0	1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE	0	2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		
NONE	0	3
<b>Total (Acct. 417):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE	0	4
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
INTEREST ON BANK ACCOUNTS AND CDS INVESTMENTS	110,091	5
<b>Total (Acct. 419):</b>	<b>110,091</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
TIMBER SALES	416	6
<b>Total (Acct. 421):</b>	<b>416</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE	0	7
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
TIMBER SALE EXPENES	8,412	8
<b>Total (Acct. 426):</b>	<b>8,412</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE	0	9
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE	0	10
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215	0	11
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE	0	12
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

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

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)	17,315				17,315	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold	16,870				16,870	2
Payroll	3,455				3,455	3
Materials	1,049				1,049	4
Taxes	0				0	5
<b>Other (list by major classes):</b>						
SOC SEC, WORK/COMP & OVERHEAD	2,102				2,102	6
TRANSPORTATION EXPENSE	210				210	7
TOOLS & WORK & POWER EQUIPMENT	1,792				1,792	8
<b>Total costs and expenses</b>	<b>25,478</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25,478</b>	
<b>Net income (or loss)</b>	<b>(8,163)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(8,163)</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	2,535,758	0	0	0	<b>2,535,758</b>	<b>1</b>
Less: interdepartmental sales	0	0	0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0	0	0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0	0	0	0	<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE	0	0	0	0	<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>2,535,758</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,535,758</b>	

### DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	67,113	15,920	<b>83,033</b>	1
Electric operating expenses	0		<b>0</b>	2
Gas operating expenses	0		<b>0</b>	3
Heating operating expenses	0		<b>0</b>	4
Sewer operating expenses	118,678		<b>118,678</b>	5
Merchandising and jobbing	4,338		<b>4,338</b>	6
Other nonutility expenses	0		<b>0</b>	7
Water utility plant accounts	6,047		<b>6,047</b>	8
Electric utility plant accounts	0		<b>0</b>	9
Gas utility plant accounts	0		<b>0</b>	10
Heating utility plant accounts	0		<b>0</b>	11
Sewer utility plant accounts	0		<b>0</b>	12
Accum. prov. for depreciation of water plant	0		<b>0</b>	13
Accum. prov. for depreciation of electric plant	0		<b>0</b>	14
Accum. prov. for depreciation of gas plant	0		<b>0</b>	15
Accum. prov. for depreciation of heating plant	0		<b>0</b>	16
Accum. prov. for depreciation of sewer plant	0		<b>0</b>	17
Clearing accounts	15,920	(15,920)	<b>0</b>	18
All other accounts	356,456		<b>356,456</b>	19
<b>Total Payroll</b>	<b>568,552</b>	<b>0</b>	<b>568,552</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 (101-107)	23,460,431	22,478,478	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	3,673,930	3,428,729	2
<b>Net Utility Plant</b>	<b>19,786,501</b>	<b>19,049,749</b>	
Utility Plant Acquisition Adjustments (117-118)	0	0	3
Other Utility Plant Adjustments (119)	0	0	4
<b>Total Net Utility Plant</b>	<b>19,786,501</b>	<b>19,049,749</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	398,316	413,970	9
<b>Total Other Property and Investments</b>	<b>398,316</b>	<b>413,970</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	847,837	352,025	10
Special Deposits (132-134)	1,500	0	11
Working Funds (135)	400	400	12
Temporary Cash Investments (136)	1,050,000	1,975,000	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	357,389	386,787	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	418,483	344,894	18
Materials and Supplies (151-163)	200,422	231,690	19
Prepayments (165)	18,315	17,454	20
Interest and Dividends Receivable (171)	4,198	21,529	21
Accrued Utility Revenues (173)	94,266	88,618	22
Miscellaneous Current and Accrued Assets (174)	0	0	23
<b>Total Current and Accrued Assets</b>	<b>2,992,810</b>	<b>3,418,397</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	18,761	25,590	24
Other Deferred Debits (182-186)	176,328	58,716	25
<b>Total Deferred Debits</b>	<b>195,089</b>	<b>84,306</b>	
<b>Total Assets and Other Debits</b>	<b>23,372,716</b>	<b>22,966,422</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)	2,073,841	2,073,841	26
Appropriated Earned Surplus (215)	0	0	27
Unappropriated Earned Surplus (216)	8,623,644	8,144,409	28
<b>Total Proprietary Capital</b>	<b>10,697,485</b>	<b>10,218,250</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	0	0	29
Advances from Municipality (223)	2,193,950	2,558,500	30
Other Long-Term Debt (224)	0	0	31
<b>Total Long-Term Debt</b>	<b>2,193,950</b>	<b>2,558,500</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	32
Accounts Payable (232)	207,464	263,790	33
Payables to Municipality (233)	604,485	517,880	34
Customer Deposits (235)	0	0	35
Taxes Accrued (236)	381,774	365,627	36
Interest Accrued (237)	26,461	16,836	37
Matured Long-Term Debt (239)	0	0	38
Matured Interest (240)	0	0	39
Tax Collections Payable (241)	0	0	40
Miscellaneous Current and Accrued Liabilities (242)	0	0	41
<b>Total Current and Accrued Liabilities</b>	<b>1,220,184</b>	<b>1,164,133</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	0	0	43
Other Deferred Credits (253)	0	0	44
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)	0	0	45
Injuries and Damages Reserve (262)	0	0	46
Pensions and Benefits Reserve (263)	132,536	117,496	47
Miscellaneous Operating Reserves (265)	0	0	48
<b>Total Operating Reserves</b>	<b>132,536</b>	<b>117,496</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	9,128,561	8,908,043	49
<b>Total Liabilities and Other Credits</b>	<b>23,372,716</b>	<b>22,966,422</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 (101)	23,436,431	0	0	0	1
Utility Plant Purchased or Sold (102)	0	0	0	0	2
Utility Plant in Process of Reclassification (103)	0	0	0	0	3
Utility Plant Leased to Others (104)	0	0	0	0	4
Property Held for Future Use (105)	24,000	0	0	0	5
Completed Construction not Classified (106)	0	0	0	0	6
Construction Work in Progress (107)	0	0	0	0	7
<b>Total Utility Plant</b>	<b>23,460,431</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	3,673,930	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)	0	0	0	0	9
Accumulated Provision for Depreciation of Property Held for Future Use (113)	0	0	0	0	10
Accumulated Provision for Amortization of Utility Plant in Service (114)	0	0	0	0	11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)	0	0	0	0	12
Accumulated Provision for Amortization of Property Held for Future Use (116)	0	0	0	0	13
<b>Total Accumulated Provision</b>	<b>3,673,930</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>19,786,501</b>	<b>0</b>	<b>0</b>	<b>0</b>	

### ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 111)

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>	3,428,729				<b>3,428,729</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	412,592				<b>412,592</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	38,571				<b>38,571</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
CLEARING ACCOUNTS	35,459				<b>35,459</b>	<b>9</b>
Salvage	21,743				<b>21,743</b>	<b>10</b>
Other credits (specify):						<b>11</b>
NONE	0				<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>508,365</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>508,365</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	261,166				<b>261,166</b>	<b>15</b>
Cost of removal	1,998				<b>1,998</b>	<b>16</b>
Other debits (specify):						<b>17</b>
NONE	0				<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>263,164</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>263,164</b>	<b>19</b>
<b>Balance End of Year</b>	<b>3,673,930</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,673,930</b>	<b>20</b>
						<b>21</b>
						<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	0	0	0	0	1
<b>Other (specify):</b>					
NONE	0	0	0	0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0	0	0	0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

### MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
<b>Electric Utility</b>							
Fuel (151)	0	0	0	0	0	0	1
Fuel stock expenses (152)	0	0	0	0	0	0	2
Plant mat. & oper. sup. (154)	0	0	0	0	0	0	3
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	197,599	228,226	2
Sewer utility (154)	0	0	3
Heating utility (154)	0	0	4
Gas utility (154)	0	0	5
Merchandise (155)	0	0	6
Other materials & supplies (156)	2,823	3,464	7
Stores expense (163)	0	0	8
<b>Total Materials and Supplies</b>	<b>200,422</b>	<b>231,690</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>				
DEBT ISSUE COSTS	0	3875	14,996	1
DEBT ISSUE COSTS 1999A	0	2954	3,765	2
<b>Total</b>			<b>18,761</b>	
<b>Unamortized premium on debt (251)</b>				
NONE	0	0	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.

Particulars (a)	Amount (b)	
Balance first of year	2,073,841	1
<b>Changes during year (explain):</b>		
NONE	0	2
<b>Balance end of year</b>	<u><u>2,073,841</u></u>	

**BONDS (ACCTS. 221 AND 222)**

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)
Total Reacquired Bonds (Account 222)				0
<b>Net amount of bonds outstanding December 31:</b>				<b>0</b>

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

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
ADVANCE FROM MUNICIPALITY	05/01/1999	11/01/2009	4.09%	1,775,000	1
ADVANCE FROM MUNICIPALITY	05/01/1994	05/01/2004	5.38%	418,950	2
<b>Total for Account 223</b>				<b>2,193,950</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	365,627	1
<b>Accruals:</b>		
Charged water department expense	402,610	2
Charged electric department expense	0	3
Charged sewer department expense	24,250	4
<b>Other (explain):</b>		
NONE	0	5
<b>Total Accruals and other credits</b>	<b>426,860</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	365,627	6
Social Security taxes	42,108	7
PSC Remainder Assessment	2,978	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>410,713</b>	
<b>Balance end of year</b>	<b>381,774</b>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
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>					
NONE	0			0	2
1999 BOND INTEREST FOR WELL 4 TREATMENT PLANT	13,268	75,483	75,483	13,268	3
1994 BOND INTEREST FOR WELL 10 INSTALLATION	3,568	18,733	18,733	3,568	4
2001 BOND INTEREST FOR HWY 10 CONSTRUCTION		9,625	0	9,625	5
<b>Subtotal</b>	<b>16,836</b>	<b>103,841</b>	<b>94,216</b>	<b>26,461</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</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>16,836</b>	<b>103,841</b>	<b>94,216</b>	<b>26,461</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	8,908,043	0	0	0	0	<b>8,908,043</b>	1
<b>Add credits during year:</b>							
For Services	72,696					<b>72,696</b>	2
For Mains	147,822					<b>147,822</b>	3
<b>Other (specify):</b>							
NONE	0					<b>0</b>	4
<b>Deduct charges (specify):</b>							
NONE	0					<b>0</b>	5
<b>Balance End of Year</b>	<b>9,128,561</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,128,561</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	687,008					<b>687,008</b>	6

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

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE	0	1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE	0	2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Sinking Funds (125):</b>		
NONE	0	3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Depreciation Fund (126):</b>		
NONE	0	4
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
RESTRICTED CASH FROM PAPER MILL ACCOUNT FOR DEBT SERVICE	398,316	5
<b>Total (Acct. 128):</b>	<b>398,316</b>	
<b>Interest Special Deposits (132):</b>		
NONE	0	6
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
PAYROLL FUND CONTINUAL BALANCE TO REDUCE BANK FEES	1,500	7
<b>Total (Acct. 134):</b>	<b>1,500</b>	
<b>Notes Receivable (141):</b>		
NONE	0	8
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	357,389	9
Electric	0	10
Sewer (Regulated)	0	11
<b>Other (specify):</b>		
NONE	0	12
<b>Total (Acct. 142):</b>	<b>357,389</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	0	13
Merchandising, jobbing and contract work	0	14
<b>Other (specify):</b>		
NONE	0	15
<b>Total (Acct. 143):</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>Receivables from Municipality (145):</b>		
REC FOR ADDTL FIRE PROT, METERING & BILLING, SALARIES & MISC BILLS	418,483	16
<b>Total (Acct. 145):</b>	<b>418,483</b>	
<b>Prepayments (165):</b>		
INSURANCE	18,315	17
<b>Total (Acct. 165):</b>	<b>18,315</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE	0	18
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE	0	19
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE	0	20
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE	0	21
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
PSC APPROVED DEBIT FOR METER AMR PROJECT EXPENSES WITH WPS	176,328	22
<b>Total (Acct. 186):</b>	<b>176,328</b>	
<b>Payables to Municipality (233):</b>		
STREET REPAIRS, AERIAL PHOTOS, HWY 10 CONSTRUCTION	104,485	23
SHORT TERM DEBT FOR PHASE II HWY 10 CONSTRUCTION PROJECT	500,000	24
<b>Total (Acct. 233):</b>	<b>604,485</b>	
<b>Other Deferred Credits (253):</b>		
NONE	0	25
<b>Total (Acct. 253):</b>	<b>0</b>	

### RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service	22,735,152	0	0	0	22,735,152	1
Materials and Supplies	212,912	0	0	0	212,912	2
<b>Other (specify):</b>						
NONE	0				0	3
<b>Less Average:</b>						
Reserve for Depreciation	3,551,329	0	0	0	3,551,329	4
Customer Advances for Construction	0				0	5
Contributions in Aid of Construction	9,018,302	0	0	0	9,018,302	6
<b>Other (specify):</b>						
NONE	0				0	7
<b>Average Net Rate Base</b>	<b>10,378,433</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,378,433</b>	
Net Operating Income	495,972	0	0	0	495,972	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>						
	<b>4.78%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>4.78%</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	2,073,841	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	8,384,026	3
<b>Other (Specify):</b>		
NONE	0	4
<b>Total Average Proprietary Capital</b>	<b>10,457,867</b>	
<b>Net Income</b>		
Net Income	479,235	5
 <b>Percent Return on Proprietary Capital</b>	 <b>4.58%</b>	

## IMPORTANT CHANGES DURING THE YEAR

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

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**1. Acquisitions.**

NONE

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**2. Leaseholder changes.**

NONE

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**3. Extensions of service.**

NEW WATER MAINS, SERVICES AND HYDRANTS WERE INSTALLED CITY WIDE. THEY WERE ALL PART OF PROJECTS FINANCED BY THE WATER DEPARTMENT OR PRIVATE CONTRACTORS.

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

OUR RATES DID NOT CHANGE IN 2001.

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

NONE

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

NONE

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**7. Any additional matters.**

WE COMPLETED A NEW FIVE YEAR MASTER PLAN FOR THE UTILITY WHICH OUTLINES AREAS OF IMPROVEMENT, ADDRESS PROBLEM AREAS OR INTRODUCES NEW SUGGESTED PROJECTS. WE WILL BE IMPLEMENTING PLAN ITEMS AS REVENUES AND APPROVALS ALLOW.

WE ARE STILL WORKING ON OUR AMR METER READING PROJECT WITH WISCONSIN PUBLIC SERVICE AND ARE CLOSE TO COMPLETION ON OUR GIS PROJECT.

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## FINANCIAL SECTION FOOTNOTES

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### Income Statement Account Details (Page F-02)

THE TIMBER SALES IN ACCOUNT 421 ARE SO SMALL BECAUSE A CONTRACT WAS NOT DONE IN 2001. THE EXPENSES ARE MUCH MORE THAN SALES BECAUSE WE PURCHASED AND PLANTED TREES ETC.

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### Balance Sheet End-of-Year Account Balances (Page F-19)

THE AMOUNT OF 176,328 IN ACCOUNT 186 WAS APPROVED BY THE PSC ON 11/16/2000 BY A LETTER FROM DOUG SORGE OUTLINING THE PROCEDURES TO FOLLOW.(FILE DWCCA-5690). THIS IS FOR OUR AMR METER PROJECT WITH WPS.

THE AMOUNT DUE FROM MUNICIPALITIES (145) INCLUDES AN ADDITIONAL AMOUNT FOR FIRE PROTECTION DUE THE WATER DEPARTMENT FROM 2000 CHARGES AND ANNUAL REVIEW AND ALSO 2001 ADDITIONAL CHARGES DUE.

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

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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)	2,450,975	1
<b>Total Sales of Water</b>	<b>2,450,975</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	6,864	2
Miscellaneous Service Revenues (471)	1,925	3
Rents from Water Property (472)	36,281	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	39,713	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>84,783</b>	
<b>Total Operating Revenues</b>	<b>2,535,758</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expense (600-617)	29,028	8
Pumping Expenses (620-633)	155,612	9
Water Treatment Expenses (640-652)	92,729	10
Transmission and Distribution Expenses (660-678)	363,391	11
Customer Accounts Expenses (901-905)	147,420	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	436,404	14
<b>Total Operation and Maintenance Expenses</b>	<b>1,224,584</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	412,592	15
Amortization Expense (404-407)	0	16
Taxes (408)	402,610	17
<b>Total Other Operating Expenses</b>	<b>815,202</b>	
<b>Total Operating Expenses</b>	<b>2,039,786</b>	
<b>NET OPERATING INCOME</b>	<b>495,972</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	0	0	1
Commercial	0	0	0	2
Industrial	0	0	0	3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	6,846	442,597	901,433	4
Commercial	1,051	400,344	485,650	5
Industrial	36	1,210,882	564,785	6
<b>Total Metered Sales to General Customers (461)</b>	<b>7,933</b>	<b>2,053,823</b>	<b>1,951,868</b>	
Private Fire Protection Service (462)	97		19,484	7
Public Fire Protection Service (463)	2		313,426	8
Other Sales to Public Authorities (464)	146	138,578	160,997	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	2	0	5,200	11
Interdepartmental Sales (467)	0	0	0	12
<b>Total Sales of Water</b>	<b>8,180</b>	<b>2,192,401</b>	<b>2,450,975</b>	

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

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
VILLAGE OF PLOVER	HOOVER ROAD IN PLOVER	0	2,600	1
VILLAGE OF WHITING	SHERMAN AVE. IN WHITING	0	2,600	2
<b>Total</b>		<b>0</b>	<b>5,200</b>	

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	313,426	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
<b>Other (specify):</b>		
NONE	0	4
<b>Total Public Fire Protection Service (463)</b>	<b>313,426</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	6,864	5
<b>Other (specify):</b>		
NONE	0	6
<b>Total Forfeited Discounts (470)</b>	<b>6,864</b>	
<b>Miscellaneous Service Revenues (471):</b>		
RECONNECTION FEES	1,925	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>1,925</b>	
<b>Rents from Water Property (472):</b>		
WATER TOWER ANTENNA RENTS	36,281	8
<b>Total Rents from Water Property (472)</b>	<b>36,281</b>	
<b>Interdepartmental Rents (473):</b>		
NONE	0	9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	39,713	10
<b>Other (specify):</b>		
NONE	0	11
<b>Total Other Water Revenues (474)</b>	<b>39,713</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE	0	12
<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 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Supervision and Engineering (600)	5,950	1
Operation Labor and Expenses (601)	4,305	2
Purchased Water (602)	0	3
Miscellaneous Expenses (603)	0	4
Rents (604)	0	5
Maintenance Supervision and Engineering (610)	0	6
Maintenance of Structures and Improvements (611)	0	7
Maintenance of Collecting and Impounding Reservoirs (612)	0	8
Maintenance of Lake, River and Other Intakes (613)	0	9
Maintenance of Wells and Springs (614)	18,773	10
Maintenance of Infiltration Galleries and Tunnels (615)	0	11
Maintenance of Supply Mains (616)	0	12
Maintenance of Miscellaneous Water Source Plant (617)	0	13
<b>Total Source of Supply Expenses</b>	<b>29,028</b>	
<b>PUMPING EXPENSES</b>		
Operation Supervision and Engineering (620)	7,450	14
Fuel for Power Production (621)	0	15
Power Production Labor and Expenses (622)	0	16
Fuel or Power Purchased for Pumping (623)	131,769	17
Pumping Labor and Expenses (624)	726	18
Expenses Transferred--Credit (625)	0	19
Miscellaneous Expenses (626)	0	20
Rents (627)	0	21
Maintenance Supervision and Engineering (630)	0	22
Maintenance of Structures and Improvements (631)	9,739	23
Maintenance of Power Production Equipment (632)	0	24
Maintenance of Pumping Equipment (633)	5,928	25
<b>Total Pumping Expenses</b>	<b>155,612</b>	
<b>WATER TREATMENT EXPENSES</b>		
Operation Supervision and Engineering (640)	0	26
Chemicals (641)	63,963	27

## WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>WATER TREATMENT EXPENSES</b>		
Operation Labor and Expenses (642)	26,705	<b>28</b>
Miscellaneous Expenses (643)	0	<b>29</b>
Rents (644)	0	<b>30</b>
Maintenance Supervision and Engineering (650)	0	<b>31</b>
Maintenance of Structures and Improvements (651)	0	<b>32</b>
Maintenance of Water Treatment Equipment (652)	2,061	<b>33</b>
<b>Total Water Treatment Expenses</b>	<b>92,729</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Supervision and Engineering (660)	5,950	<b>34</b>
Storage Facilities Expenses (661)	2,489	<b>35</b>
Transmission and Distribution Lines Expenses (662)	1,149	<b>36</b>
Meter Expenses (663)	28,962	<b>37</b>
Customer Installations Expenses (664)	1,185	<b>38</b>
Miscellaneous Expenses (665)	78,531	<b>39</b>
Rents (666)	0	<b>40</b>
Maintenance Supervision and Engineering (670)	5,950	<b>41</b>
Maintenance of Structures and Improvements (671)	0	<b>42</b>
Maintenance of Distribution Reservoirs and Standpipes (672)	1,693	<b>43</b>
Maintenance of Transmission and Distribution Mains (673)	72,727	<b>44</b>
Maintenance of Fire Mains (674)	0	<b>45</b>
Maintenance of Services (675)	123,363	<b>46</b>
Maintenance of Meters (676)	14,914	<b>47</b>
Maintenance of Hydrants (677)	26,478	<b>48</b>
Maintenance of Miscellaneous Plant (678)	0	<b>49</b>
<b>Total Transmission and Distribution Expenses</b>	<b>363,391</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Supervision (901)	18,266	<b>50</b>
Meter Reading Labor (902)	43,965	<b>51</b>
Customer Records and Collection Expenses (903)	85,189	<b>52</b>
Uncollectible Accounts (904)	0	<b>53</b>

## WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Miscellaneous Customer Accounts Expenses (905)	0	54
<b>Total Customer Accounts Expenses</b>	<b>147,420</b>	
 <b>SALES EXPENSES</b>		
Sales Expenses (910)	0	55
<b>Total Sales Expenses</b>	<b>0</b>	
 <b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	19,030	56
Office Supplies and Expenses (921)	29,863	57
Administrative Expenses Transferred--Credit (922)	0	58
Outside Services Employed (923)	147,314	59
Property Insurance (924)	6,235	60
Injuries and Damages (925)	26,988	61
Employee Pensions and Benefits (926)	167,275	62
Regulatory Commission Expenses (928)	0	63
Duplicate Charges--Credit (929)	0	64
Miscellaneous General Expenses (930)	15,430	65
Rents (931)	0	66
Maintenance of General Plant (932)	24,269	67
<b>Total Administrative and General Expenses</b>	<b>436,404</b>	
 <b>Total Operation and Maintenance Expenses</b>	<b>1,224,584</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		381,774	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		12,786	2
<b>Net property tax equivalent</b>		<b>368,988</b>	
Social Security		30,644	3
PSC Remainder Assessment		2,978	4
Other (specify): NONE		0	5
<b>Total tax expense</b>		<b><u>402,610</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			Portage				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.234714				3
County tax rate	mills		6.260584				4
Local tax rate	mills		10.829450				5
School tax rate	mills		10.779622				6
Voc. school tax rate	mills		1.910394				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>30.014764</b>				<b>10</b>
Less: state credit	mills		1.578836				11
<b>Net tax rate</b>	mills		<b>28.435928</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>10.829450</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>12.690016</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>23.519466</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>30.014764</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.783597</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>28.435928</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>22.282296</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>22,478,478</b>	22,478,478				22
Materials & Supplies	\$	<b>231,690</b>	231,690				23
<b>Subtotal</b>	\$	<b>22,710,168</b>	<b>22,710,168</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>1,473,777</b>	1,473,777				25
<b>Taxable Assets</b>	\$	<b>21,236,391</b>	<b>21,236,391</b>				<b>26</b>
Assessment Ratio	dec.		0.806800				27
<b>Assessed Value</b>	\$	<b>17,133,520</b>	<b>17,133,520</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>22.282296</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>381,774</b>	<b>381,774</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	333,470					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>381,774</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 \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<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)	1,077,493		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>1,077,493</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	163,354		12
Structures and Improvements (321)	1,951,451		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	521,653	9,541	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	144,117		20
<b>Total Pumping Plant</b>	<b>2,780,575</b>	<b>9,541</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	453,088	20,862	23
<b>Total Water Treatment Plant</b>	<b>453,088</b>	<b>20,862</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	9,148		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)			1,077,493	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>1,077,493</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			163,354	12
Structures and Improvements (321)			1,951,451	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	6,033		525,161	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			144,117	20
<b>Total Pumping Plant</b>	<b>6,033</b>	<b>0</b>	<b>2,784,083</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			473,950	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>473,950</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			9,148	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 \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	333,980		26
Transmission and Distribution Mains (343)	10,785,803	970,880	27
Fire Mains (344)	0		28
Services (345)	2,568,358	193,921	29
Meters (346)	1,422,441	240,763	30
Hydrants (348)	1,527,818	65,465	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>16,647,548</b>	<b>1,471,029</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	15,741		33
Structures and Improvements (390)	220,591		34
Office Furniture and Equipment (391)	35,885		35
Computer Equipment (391.1)	84,796	72,238	36
Transportation Equipment (392)	141,852	132,762	37
Stores Equipment (393)	3,678		38
Tools, Shop and Garage Equipment (394)	98,708	32,160	39
Laboratory Equipment (395)	31,044		40
Power Operated Equipment (396)	76,419		41
Communication Equipment (397)	15,960	1,580	42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>724,674</b>	<b>238,740</b>	
<b>Total utility plant in service directly assignable</b>	<b>21,683,378</b>	<b>1,740,172</b>	
Common Utility Plant Allocated to Water Department	350,495		46
<b>Total utility plant in service</b>	<b>22,033,873</b>	<b>1,740,172</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)			333,980	26
Transmission and Distribution Mains (343)	18,723	(76,448)	11,661,512	27
Fire Mains (344)			0	28
Services (345)	5,878		2,756,401	29
Meters (346)	128,581		1,534,623	30
Hydrants (348)	2,992		1,590,291	31
Other Transmission and Distribution Plant (349)			0	32
<b>Total Transmission and Distribution Plant</b>	<b>156,174</b>	<b>(76,448)</b>	<b>17,885,955</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)			15,741	33
Structures and Improvements (390)			220,591	34
Office Furniture and Equipment (391)			35,885	35
Computer Equipment (391.1)	26,552		130,482	36
Transportation Equipment (392)	71,162		203,452	37
Stores Equipment (393)			3,678	38
Tools, Shop and Garage Equipment (394)	720		130,148	39
Laboratory Equipment (395)			31,044	40
Power Operated Equipment (396)			76,419	41
Communication Equipment (397)	525		17,015	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
<b>Total General Plant</b>	<b>98,959</b>	<b>0</b>	<b>864,455</b>	
<b>Total utility plant in service directly assignable</b>	<b>261,166</b>	<b>(76,448)</b>	<b>23,085,936</b>	
Common Utility Plant Allocated to Water Department			350,495	46
<b>Total utility plant in service</b>	<b>261,166</b>	<b>(76,448)</b>	<b>23,436,431</b>	

### ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.  
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	222,679	2.94%	31,678	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0	0.00%		6
Other Water Source Plant (317)	0	0.00%		7
<b>Total Source of Supply Plant</b>	<b>222,679</b>		<b>31,678</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	206,433	2.43%	47,420	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	244,089	4.42%	23,338	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	17,993	4.29%	6,183	15
<b>Total Pumping Plant</b>	<b>468,515</b>		<b>76,941</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	53,047	3.30%	15,067	17
<b>Total Water Treatment Plant</b>	<b>53,047</b>		<b>15,067</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	192,543	1.86%	6,212	19
Transmission and Distribution Mains (343)	1,203,246	1.06%	116,902	20
Fire Mains (344)	0			21
Services (345)	378,930	2.09%	54,692	22
Meters (346)	326,774	5.00%	77,141	23
Hydrants (348)	202,212	1.59%	24,553	24
Other Transmission and Distribution Plant (349)	0			25
<b>Total Transmission and Distribution Plant</b>	<b>2,303,705</b>		<b>279,500</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					254,357	4
315					0	5
316					0	6
317					0	7
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>254,357</b>	
321					253,853	8
322					0	9
323					0	10
324					0	11
325	6,033				261,394	12
326					0	13
327					0	14
328					24,176	15
	<b>6,033</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>539,423</b>	
331					0	16
332					68,114	17
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>68,114</b>	
341					0	18
342					198,755	19
343	18,723		1,728		1,303,153	20
344					0	21
345	5,878	1,998			425,746	22
346	128,581		1,570		276,904	23
348	2,992				223,773	24
349					0	25
	<b>156,174</b>	<b>1,998</b>	<b>3,298</b>	<b>0</b>	<b>2,428,331</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.  
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	62,273	2.27%	5,007	<b>26</b>
Office Furniture and Equipment (391)	16,685	5.88%	2,110	<b>27</b>
Computer Equipment (391.1)	52,029	2.50%	30,229	<b>28</b>
Transportation Equipment (392)	91,307	10.56%	21,989	<b>29</b>
Stores Equipment (393)	1,848	5.88%	216	<b>30</b>
Tools, Shop and Garage Equipment (394)	61,790	6.25%	7,007	<b>31</b>
Laboratory Equipment (395)	9,094	5.88%	1,825	<b>32</b>
Power Operated Equipment (396)	13,712	6.07%	4,639	<b>33</b>
Communication Equipment (397)	11,609	9.09%	1,523	<b>34</b>
SCADA Equipment (397.1)	0			<b>35</b>
Miscellaneous Equipment (398)	0			<b>36</b>
Other Tangible Property (399)	0			<b>37</b>
<b>Total General Plant</b>	<b><u>320,347</u></b>		<b><u>74,545</u></b>	
<b>Total accum. prov. directly assignable</b>	<b>3,368,293</b>		<b>477,731</b>	
 Common Utility Plant Allocated to Water Department	 60,436		 8,891	 <b>38</b>
 <b>Total accum. prov. for depreciation</b>	 <b><u><u>3,428,729</u></u></b>		 <b><u><u>486,622</u></u></b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**

<b>Account (e)</b>	<b>Book Cost of Plant Retired (f)</b>	<b>Cost of Removal (g)</b>	<b>Salvage (h)</b>	<b>Adjustments Increase or (Decrease) (i)</b>	<b>Balance End of Year (j)</b>	
390					67,280	26
391					18,795	27
391.1	26,552		850		56,556	28
392	71,162		17,595		59,729	29
393					2,064	30
394	720				68,077	31
395					10,919	32
396					18,351	33
397	525				12,607	34
397.1					0	35
398					0	36
399					0	37
	<b>98,959</b>	<b>0</b>	<b>18,445</b>	<b>0</b>	<b>314,378</b>	
	<b>261,166</b>	<b>1,998</b>	<b>21,743</b>	<b>0</b>	<b>3,604,603</b>	
					<b>69,327</b>	<b>38</b>
	<b>261,166</b>	<b>1,998</b>	<b>21,743</b>	<b>0</b>	<b>3,673,930</b>	

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

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

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			184,040	<b>184,040</b>	1
February			176,287	<b>176,287</b>	2
March			190,923	<b>190,923</b>	3
April			175,547	<b>175,547</b>	4
May			188,779	<b>188,779</b>	5
June			220,438	<b>220,438</b>	6
July			299,195	<b>299,195</b>	7
August			275,351	<b>275,351</b>	8
September			209,438	<b>209,438</b>	9
October			200,034	<b>200,034</b>	10
November			185,300	<b>185,300</b>	11
December			168,194	<b>168,194</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>2,473,526</b>	<b>2,473,526</b>	
Less: Water sold				2,192,401	13
Volume pumped but not sold				<b>281,125</b>	14
Volume sold as a percent of volume pumped				<b>89%</b>	15
Volume used for water production, water quality and system maintenance				16,314	16
Volume related to equipment/system malfunction				4,185	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				<b>20,499</b>	19
Volume pumped but unaccounted for				<b>260,626</b>	20
Percent of water lost				<b>11%</b>	21
If more than 15%, 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.)				12,828	23
Date of maximum: 7/13/2001					24
Cause of maximum:					25
HOT, DRY DAY WITH SPRINKLING					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				3,399	26
Date of minimum: 4/15/2001					27
Total KWH used for pumping for the year				2,456,164	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)	
AIRPORT WELLFIELD	10	90	156	5,760,000	Yes	<b>1</b>
IVERSON PARK	4	53	26	2,160,000	Yes	<b>2</b>
IVERSON PARK	5	73	16	2,016,000	Yes	<b>3</b>
AIRPORT WELLFIELD	6	90	19	3,384,000	Yes	<b>4</b>
AIRPORT WELLFIELD	7	85	19	3,384,000	Yes	<b>5</b>
AIRPORT WELLFIELD	8	85	19	3,384,000	Yes	<b>6</b>
AIRPORT WELLFIELD	9	81	19	1,728,000	Yes	<b>7</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	TER STATION LARGE PUMP	TER STATION SMALL PUMP	WELL #10 PUMP #1	1
Location	GEORGIA STREET	GEORGIA STREET	AIRPORT WELLFIELD	2
Purpose	B	B	P	3
Destination	R	R	D	4
Pump Manufacturer	FAIRBANKS-MORSE	FAIRBANKS-MORSE	FAIRBANKS-MORSE	5
Year Installed	1969	2001	1995	6
Type	CENTRIFUGAL	CENTRIFUGAL	OTHER	7
Actual Capacity (gpm)	4,860	1,500	2,100	8
Pump Motor or Standby Engine Mfr	WESTINGHOUSE	WESTINGHOUSE	U S MOTORS	10
Year Installed	1969	1969	1995	11
Type	ELECTRIC	OTHER	ELECTRIC	12
Horsepower	300	75	150	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #10 PUMP #2	WELL #4	WELL #5	14
Location	AIRPORT WELLFIELD	IVERSON PARK	IVERSON PARK	15
Purpose	P	P	P	16
Destination	D	D	D	17
Pump Manufacturer	FAIRBANKS-MORSE	GOULDS 14RJMC	BYRON-JACKSON	18
Year Installed	1995	2000	1966	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	2,100	1,500	1,410	21
Pump Motor or Standby Engine Mfr	U S MOTORS	U.S. ELECTRIC	WESTINGHOUSE	22
Year Installed	1995	2000	1966	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	150	40	125	26

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #6	WELL #7	WELL #8	1
Location	AIRPORT WELLFIELD	AIRPORT WELLFIELD	AIRPORT WELLFIELD	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	PEERLESS	PEERLESS	PEERLESS	5
Year Installed	1969	1969	1969	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	2,100	2,100	2,100	8
Pump Motor or Standby Engine Mfr	U S ELECTRIC	U S ELECTRIC	U S ELECTRIC	10
Year Installed	1969	1969	1969	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	300	300	300	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #9			14
Location	AIRPORT WELLFIELD			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	PEERLESS			18
Year Installed	1969			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	1,200			21
Pump Motor or Standby Engine Mfr	U S ELECTRIC			23
Year Installed	1969			24
Type	OTHER			25
Horsepower	300			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	BOOSTER STATION	ELEVATED TANK #1		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET		3
Year constructed	1968	1956		4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		5
Elevation difference in feet (See Headnote 3.)	32	162		6
Total capacity in gallons (actual)	2,500,000	1,000,000		7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	18.0000	18.0000		12
Is a corrosion control chemical used (yes, no)?	Y	Y		13
Is water fluoridated (yes, no)?	Y	Y		14

### WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	13,147	0	1,011	0	12,136	1
P	D	2.000	398	0	0	0	398	2
M	D	3.000	824	0	0	0	824	3
M	D	4.000	9,332	0	80	0	9,252	4
M	D	6.000	237,192	40	4,303	0	232,929	5
P	D	6.000	531	0	0	0	531	6
M	D	8.000	157,978	6,845	24	0	164,799	7
P	D	8.000	4,269	0	0	0	4,269	8
M	D	10.000	32,443	0	0	0	32,443	9
P	D	10.000	39	0	0	0	39	10
M	D	12.000	167,632	935	541	0	168,026	11
M	D	14.000	14	38	0	0	52	12
M	D	16.000	31,517	78	30	0	31,565	13
M	D	18.000	2,790	0	0	0	2,790	14
M	D	20.000	375	0	0	0	375	15
M	T	24.000	4,547	4,297	0	0	8,844	16
M	T	30.000	6,654	3,170	0	0	9,824	17
M	T	42.000	0	60	0	0	60	18
<b>Total Within Municipality</b>			<b>669,682</b>	<b>15,463</b>	<b>5,989</b>	<b>0</b>	<b>679,156</b>	
M	D	8.000	28,854	0	0	0	28,854	19
M	D	10.000	1,300	0	0	0	1,300	20
M	D	12.000	18,767	0	0	0	18,767	21
M	D	16.000	3,507	0	0	0	3,507	22
M	T	16.000	2,800	0	0	0	2,800	23
M	T	24.000	5,206	0	0	0	5,206	24
M	T	30.000	1,500	0	0	0	1,500	25
<b>Total Outside of Municipality</b>			<b>61,934</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>61,934</b>	
<b>Total Utility</b>			<b>731,616</b>	<b>15,463</b>	<b>5,989</b>	<b>0</b>	<b>741,090</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	1.000	62	0	0	0	62		1
M	1.000	220	0	0	0	220	140	2
M	1.250	329	0	5	0	324		3
M	1.500	2	0	0	0	2		4
M	2.000	3,229	0	51	0	3,178	57	5
P	2.000	1,766	108	0	0	1,874		6
M	3.000	7	0	0	0	7	5	7
M	4.000	95	2	0	0	97	3	8
M	6.000	87	2	0	0	89	1	9
M	8.000	43	2	0	0	45		10
P	10.000	1	0	0	0	1		11
M	10.000	13	0	0	0	13		12
M	12.000	2	0	0	0	2		13
M	16.000	1	0	0	0	1		14
<b>Total Utility</b>		<b>5,857</b>	<b>114</b>	<b>56</b>	<b>0</b>	<b>5,915</b>	<b>206</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	7,049	1,580	2,287	1,178	<b>7,520</b>	154	<b>1</b>
0.750	437	200	133	109	<b>613</b>	54	<b>2</b>
1.000	494	87	69	39	<b>551</b>	37	<b>3</b>
1.500	1	0	0	0	<b>1</b>	0	<b>4</b>
2.000	239	4	0	0	<b>243</b>	59	<b>5</b>
3.000	75	0	0	0	<b>75</b>	38	<b>6</b>
4.000	34	0	0	0	<b>34</b>	11	<b>7</b>
6.000	2	0	0	0	<b>2</b>	2	<b>8</b>
8.000	2	0	0	0	<b>2</b>	2	<b>9</b>
<b>Total:</b>	<b>8,333</b>	<b>1,871</b>	<b>2,489</b>	<b>1,326</b>	<b>9,041</b>	<b>357</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	6,271	426	8	19	2	794	<b>7,520</b>	<b>1</b>
0.750	420	91	2	7	0	93	<b>613</b>	<b>2</b>
1.000	123	325	5	27	0	71	<b>551</b>	<b>3</b>
1.500	0	1	0	0	0	0	<b>1</b>	<b>4</b>
2.000	5	148	7	42	1	40	<b>243</b>	<b>5</b>
3.000	0	28	3	38	5	1	<b>75</b>	<b>6</b>
4.000	0	13	6	10	0	5	<b>34</b>	<b>7</b>
6.000	0	1	1	0	0	0	<b>2</b>	<b>8</b>
8.000	0	0	2	0	0	0	<b>2</b>	<b>9</b>
<b>Total:</b>	<b>6,819</b>	<b>1,033</b>	<b>34</b>	<b>143</b>	<b>8</b>	<b>1,004</b>	<b>9,041</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	97	0	0	0	97	1
Within Municipality	929	22	8	0	943	2
<b>Total Fire Hydrants</b>	<b>1,026</b>	<b>22</b>	<b>8</b>	<b>0</b>	<b>1,040</b>	
<b>Flushing Hydrants</b>						
	1	0	0	0	1	3
<b>Total Flushing Hydrants</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</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: 1,040  
 Number of distribution system valves end of year: 2,114  
 Number of distribution valves operated during year: 238

## WATER OPERATING SECTION FOOTNOTES

### Sales for Resale (Acct. 466) (Page W-03)

THE REVENUE LISTED FOR THESE TWO COMMUNITIES IS FOR STANDBY CHARGES ONLY, THEREFORE THERE IS NO CONSUMPTION LISTED.

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

THE DECREASE IN ACCOUNT #623 IS DUE TO LOWER PUMPAGE AND REDUCED POWER COSTS

THE DECREASE IN ACCOUNT #675 IS DUE TO LESS MAINTENANCE REQUIRED FOR SERVICES.

THE INCREASE IN ACCOUNT #903 IS DUE TO WAGE INCREASES AND MORE OVERTIME AND ADDITIONAL PERSONNEL WORKING ON THE AUTOMATED READING PROJECT.

THE INCREASE IN ACCOUNT #923 IS DUE TO ADDITIONAL ENGINEERING FEES FOR A FIVE YEAR STRATEGIC PLAN.

THE INCREASE IN ACCOUNT #926 IS DUE TO INCREASED BENEFITS FOR EMPLOYEES AND HEALTH INSURANCE PREMIUM INCREASES.

THE DECREASE IN ACCOUNT #930 IS DUE TO LESS CONFERENCE AND TRAINING ATTENDANCE.

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

THE ADJUSTMENT IN COL. F FOR (76,448) REDUCTION IN WATER MAINS WAS AN ADJUSTMENT MADE TO CORRECT TO ACTUAL COST FROM AN ESTIMATE MADE IN 1999 AND 2000 FOR PHASE I OF THE STATE HWY 10 PROJECT. WE ONLY HAD A SCHEDULE OF CHARGES FROM THE STATE AND DID NOT RECEIVE A FINAL BILL UNTIL THIS YEAR.

THE ADDITIONS IN ACCOUNT 392 FOR 132,762 ARE FOR TRANSPORTATION EQUIPMENT WHICH INCLUDED AN ENTIRE FLEET OF PICK UP TRUCKS PURCHASED.

THE AMOUNT OF 350,495 ALLOCATED TO COMMON PLANT IS FOR 1/2 OF THE ADMINISTRATION BUILDING AND OFFICE FURNITURE APPROVED BY THE PSC WHEN THE BUILDING WAS BUILT. IT HAS BEEN THIS WAY SINCE 1994.

### Accumulated Provision for Depreciation - Water (Page W-10)

AS PER LAST YEAR'S ANNUAL REPORT REVIEW, I HAVE CHANGED THE % CHARGED FOR DEPRECIATION FOR ACCOUNT #332 FROM 8.33% TO 3.3% AS REQUESTED BY THE PSC.

### Water Mains (Page W-17)

THE ADDITION OF 15,463' OF WATER MAINS WERE INSTALLED AND FINANCED THROUGH CONTRIBUTIONS FROM PRIVATE CONTRACTORS AND THE WATER DEPARTMENT.

NO ASSESSMENTS WERE MADE TO PROPERTY OWNERS BY THE WATER DEPARTMENT.

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## WATER OPERATING SECTION FOOTNOTES

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### Water Services (Page W-18)

SERVICES ADDED BY PRIVATE CONTRACTORS WERE FINANCED BY THEM. ALL SERVICES INSTALLED BY CONTRACTORS WERE CONTRIBUTIONS. SERVICES INSTALLED BY THE WATER DEPARTMENT WERE CHARGED TO THE PROPERTY OWNER AT A COST OF \$850.00 FOR A SHARED SERVICE OR \$1,700.00 FOR A SINGLE SERVICE. THESE CHARGES ARE BASED ON THE HISTORICAL AVERAGE AS OUTLINED ON CZ-1. ANY SERVICES INSTALLED THAT WERE LARGER THAN 2" WERE BILLED AT THE ACTUAL ENTIRE COST.

NOTE: THE ANNUAL REVIEW LAST YEAR BROUGHT UP THE QUESTION ABOUT THE NUMBER OF SERVICES BEING CORRECT BASED ON THE NUMBER OF CUSTOMERS WE HAVE. WE ARE IN THE PROCESS OF FINISHING UP A GIS PROJECT THAT HAS AN INDIVIDUAL ID NUMBER FOR EACH SERVICE WHICH WILL GIVE US AN ACCURATE COUNT, MUCH LIKE THE VALVES LAST YEAR. THIS PROCESS IS VERY CLOSE TO BEING COMPLETE BUT IS NOT COMPLETELY DONE YET, SO WE SHOULD HAVE AN ACCURATE COUNT ON NEXT YEAR'S REPORT.

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### Meters (Page W-19)

THE FIVE 2" METERS LISTED UNDER RESIDENTIAL CUSTOMERS ARE FOR PEOPLE WHO HAVE HUGE HOMES AND INCLUDE THEIR SPRINKLING THROUGH THIS METER.

THERE IS STILL A LARGE DISCREPANCY IN THE METER ADJUSTMENT BECAUSE WE ARE STILL INVOLVED WITH METER CHANGE OUTS AND CONNECTING TO THE AMR SYSTEM WITH WPS. THERE ARE A LARGE NUMBER OF METERS THAT ARE BOXED AND WAITING TO BE JUNKED WHICH MAY NOT HAVE BEEN COUNTED CORRECTLY. THERE ARE ALSO A LARGE NUMBER OF NEW METERS THAT ARE STILL BOXED THAT MAY NOT HAVE BEEN COUNTED CORRECTLY EITHER. THIS SHOULD GET BETTER WHEN THE OLD METERS ARE ACTUALLY RETIRED AND THE REMAINING METERS ARE EXCHANGED.

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### Hydrants and Distribution System Valves (Page W-20)

WE DID NOT HAVE MUCH OPPORTUNITY TO EXERCISE VALVES THIS YEAR AS WE ARE STILL WORKING VERY HARD ON GETTING OUR AMR METER READING SYSTEM IN OPERATION. IT HAS TAKEN LONGER THAN ANTICIPATED AND ALL OF OUR PERSONNEL HAVE BEEN COMMITTED TO THE COMPLETION OF THIS PROJECT.

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