



3014 (02-09-04)

ANNUAL REPORT

OF

Name: WISCONSIN DELLS MUNICIPAL WATER UTILITY

Principal Office: 300 LACROSSE STREET
WISCONSIN DELLS, WI 53965

For the Year Ended: DECEMBER 31, 2001

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

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

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: WISCONSIN DELLS MUNICIPAL WATER UTILITY

Utility Address: 300 LACROSSE STREET
WISCONSIN DELLS, WI 53965

When was utility organized? 12/31/1894

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: DALE D DARLING
Title: CITY CLERK-TREASURER

Office Address:
300 LACROSSE STREET
WISCONSIN DELLS, WI 53965

Telephone: (608) 254 - 2012 EXT 403

Fax Number: (608) 254 - 7329

E-mail Address:

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

Name: JAMES BLOCK
Title: CPA

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

Telephone: (608) 274 - 2002

Fax Number: (608) 274 - 4320

E-mail Address: jblock@johnsonblock.com

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

Name: BEN BORCHER
Title: MAYOR

Office Address:
300 LACROSSE STREET
WISCONSIN DELLS, WI 53965

Telephone: (608) 253 - 2542

Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: JAMES BLOCK

Title: CPA

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

Telephone: (608) 274 - 2002

Fax Number: (608) 274 - 4320

E-mail Address: jblock@johnsonblock.com

Date of most recent audit report: 2/1/2001

Period covered by most recent audit: 2000

Names and titles of utility management including manager or superintendent:

Name: MICHAEL T HORKAN

Title: DIRECTOR OF PUBLIC WORKS/CITY ENGINEER

Office Address:
300 LACROSSE STREET
WISCONSIN DELLS, WI 53965

Telephone: (608) 253 - 2542 EXT 407

Fax Number: (608) 254 - 7329

E-mail Address:

Name of utility commission/committee: Public Works Committee

Names of members of utility commission/committee:

- BEN BORCHER, MAYOR
- DAN GAVINSKI, ALDERMAN
- DAR MOR, ALDERMAN
- ED WOJNICZ, ALDERMAN

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	512,539	485,493	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	249,568	242,257	2
Depreciation Expense (403)	72,520	69,410	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	88,490	88,627	5
Total Operating Expenses	410,578	400,294	
Net Operating Income	101,961	85,199	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	101,961	85,199	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	1,731	3,050	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	5,478	6,826	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	7,209	9,876	
Total Income	109,170	95,075	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	109,170	95,075	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	30,135	34,423	14
Amortization of Debt Discount and Expense (428)	849	972	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	1,125	1,125	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	32,109	36,520	
Net Income	77,061	58,555	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	595,551	595,845	20
Balance Transferred from Income (433)	77,061	58,555	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	3,074	0	23
Appropriations of Surplus--Debit (436)	39,478	58,849	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	630,060	595,551	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON BANK DEPOSITS	5,478	5
Total (Acct. 419):	5,478	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
2000 AUDIT ADJUSTMENT FOR ACCOUNTING LABOR	3,074	10
Total (Acct. 435)--Debit:	3,074	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	39,478	11
Total (Acct. 436)--Debit:	39,478	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	1,787				1,787	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll	56				56	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	56	0	0	0	56	
Net income (or loss)	1,731	0	0	0	1,731	

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	512,539	0	0	0	512,539	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	512,539	0	0	0	512,539	

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	124,752		124,752	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing	56		56	6
Other nonutility expenses			0	7
Water utility plant accounts	427		427	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant	115		115	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	125,350	0	125,350	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	3,945,730	3,891,135	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,000,887	940,082	2
Net Utility Plant	2,944,843	2,951,053	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	14,339	11,386	6
Special Funds (125)	92,428	92,428	7
Total Other Property and Investments	106,767	103,814	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	43,936	52,629	8
Temporary Cash Investments (132)	27,907		9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	34,572	33,769	11
Other Accounts Receivable (143)	(6)	88	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	28,816	23,802	14
Materials and Supplies (150)	19,568	17,025	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	154,793	127,313	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	1,989	2,838	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	1,989	2,838	
Total Assets and Other Debits	3,208,392	3,185,018	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	321,190	236,031	21
Appropriated Earned Surplus (215)	320,360	280,882	22
Unappropriated Earned Surplus (216)	630,060	595,551	23
Total Proprietary Capital	1,271,610	1,112,464	
LONG-TERM DEBT			
Bonds (221)	360,000	415,000	24
Advances from Municipality (223)	157,500	180,000	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	517,500	595,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	28,605	11,546	28
Payables to Municipality (233)	140,315	139,112	29
Customer Deposits (235)			30
Taxes Accrued (236)	200,000	244,283	31
Interest Accrued (237)	7,259	8,359	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	376,179	403,300	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,043,103	1,074,254	41
Total Liabilities and Other Credits	3,208,392	3,185,018	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	3,945,730	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	3,945,730	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,000,887	0	0	0	10
Total Accumulated Provision	1,000,887	0	0	0	
Net Utility Plant	2,944,843	0	0	0	

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

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	940,082				940,082	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	72,520				72,520	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	4,500				4,500	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	5,500				5,500	10
Other credits (specify):						11
					0	12
Total credits	82,520	0	0	0	82,520	13
Debits during year						14
Book cost of plant retired	21,600				21,600	15
Cost of removal	115				115	16
Other debits (specify):						17
					0	18
Total debits	21,715	0	0	0	21,715	19
Balance End of Year	1,000,887	0	0	0	1,000,887	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	19,568	17,025 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	<u>19,568</u>	<u>17,025</u>

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
Mortgage Revenue Bond - 1986	849	428	1,989	1
Total			<u><u>1,989</u></u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u><u>0</u></u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	236,031	1
Changes during year (explain):		
PRIOR YEAR AUDIT ADJUSTMENT TO RECLASSIFY CONTRIBUTION FROM CITY SEW	48,159	2
CAPITAL CONTRIBUTION BY SEWER UTILITY IN 2001	37,000	3
Balance end of year	<u><u>321,190</u></u>	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
Mortgage Revenue Bonds	04/01/1986	04/01/2006	8.10%	360,000	1
Total Bonds (Account 221):				360,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
Advance from Electric Utility	01/01/1997	12/01/2008	0.50%	157,500	1
Total for Account 223				157,500	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	244,283	1
Accruals:		
Charged water department expense	88,490	2
Charged electric department expense		3
Charged sewer department expense	1,860	4
Other (explain):		
NONE		5
Total Accruals and other credits	90,350	
Taxes paid during year:		
County, state and local taxes	125,044	6
Social Security taxes	8,995	7
PSC Remainder Assessment	594	8
Other (explain):		
NONE		9
Total payments and other debits	134,633	
Balance end of year	200,000	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
Revenue Bonds	8,359	30,135	31,235	7,259	1
Subtotal	8,359	30,135	31,235	7,259	
Advances from Municipality (223)					
Electric Utility - 1997	0	1,125	1,125	0	2
Subtotal	0	1,125	1,125	0	
Other Long-Term Debt (224)					
NONE	0			0	3
Note - 1991	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	8,359	31,260	32,360	7,259	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,074,254	0	0	0	0	1,074,254	1
Add credits during year:							
For Services	3,926					3,926	2
For Mains	13,082					13,082	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
PRIOR YEAR AUDIT ADJUSTMENT TO RECLASSIFY CONTRIBUTION FROM SEWER UTILITY	48,159					48,159	5
Balance End of Year	1,043,103	0	0	0	0	1,043,103	
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)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
DEFERRED SPECIAL ASSESSMENTS	14,339	2
Total (Acct. 124):	14,339	
Special Funds (125):		
BOND RESERVE	92,428	3
Total (Acct. 125):	92,428	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	34,572	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	34,572	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work	(6)	10
Other (specify):		
NONE		11
Total (Acct. 143):	(6)	
Receivables from Municipality (145):		
GENERAL FUND - TAX ROLL	6,396	12
SEWER UTILITY - METER COSTS	22,420	13
Total (Acct. 145):	28,816	
Prepayments (165):		
NONE		14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		16
Total (Acct. 183):	0	
Payables to Municipality (233):		
DUE TO GENERAL FUND	140,315	17
Total (Acct. 233):	140,315	
Other Deferred Credits (253):		
NONE		18
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	3,918,432	0	0	0	3,918,432	1
Materials and Supplies	18,296	0	0	0	18,296	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	970,484	0	0	0	970,484	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,058,678	0	0	0	1,058,678	6
Other (specify):					0	7
Average Net Rate Base	1,907,566	0	0	0	1,907,566	
Net Operating Income	101,961	0	0	0	101,961	8
Net Operating Income as a percent of Average Net Rate Base	5.35%	N/A	N/A	N/A	5.35%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	278,610	1
Appropriated Earned Surplus	300,621	2
Unappropriated Earned Surplus	612,805	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	1,192,036	
Net Income		
Net Income	77,061	5
Percent Return on Proprietary Capital	6.46%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Signature Page (Page ii)

COMPILATION REPORT OF CERTIFIED PUBLIC ACCOUNTANTS

City Council
City of Wisconsin Dells
Wisconsin Dells, Wisconsin

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

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

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

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

Johnson Block & Company, Inc.
Madison, Wisconsin

March 30, 2002

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

January 10, 2003

Mr. Dale D. Darling, City Clerk-Treasurer
Wisconsin Dells Municipal Water Utility
300 Lacrosse Street
Wisconsin Dells, WI 53965-1568

2001 Analytical Review DWCCA-6620-ELE

Dear Mr. Darling:

The Public Service Commission (Commission) staff has completed its analytical review of your 2001 annual report. The primary purpose of our analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior year's data that are not sufficiently explained in the annual report. We have no questions; only the following comments:

1. In the future, please provide more detail, such as a short list, for the payables to municipal, Account 233, reported as "due general fund" on page F-19.

2. In the future, all meters 6-inch and larger, in use, are to be tested annually. If any of your 6-inch or larger meters are not tested annually, please provide a footnote to the meters schedule, page W-17, to explain that they are not in frequent use, or other reason for not testing.

In addition, you may receive additional inquiries from our office regarding your annual report during a rate case, construction authorization, or other Commission reviews.

Thank you for your efforts in preparing your 2001 annual report. If you have any questions, please feel free to contact me at (608) 266-3768 or by e-mail at elaine.engelke@psc.state.wi.us.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE:dwh:w:\compl\Analytical Reviews\2001 analytical review letters\6620 Wis
Dells.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	494,411	1
Total Sales of Water	494,411	
Other Operating Revenues		
Forfeited Discounts (470)	0	2
Miscellaneous Service Revenues (471)	3,255	3
Rents from Water Property (472)	10,113	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	4,760	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	18,128	
Total Operating Revenues	512,539	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	2,162	8
Pumping Expenses (620-625)	36,018	9
Water Treatment Expenses (630-635)	45,160	10
Transmission and Distribution Expenses (640-655)	65,478	11
Customer Accounts Expenses (901-904)	24,559	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	76,191	14
Total Operation and Maintenance Expenses	249,568	
Other Operating Expenses		
Depreciation Expense (403)	72,520	15
Amortization Expense (404-407)		16
Taxes (408)	88,490	17
Total Other Operating Expenses	161,010	
Total Operating Expenses	410,578	
NET OPERATING INCOME	101,961	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	950	51,491	121,701	4
Commercial	428	134,985	212,634	5
Industrial				6
Total Metered Sales to General Customers (461)	1,378	186,476	334,335	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1,394		151,245	8
Other Sales to Public Authorities (464)	20	4,895	8,831	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	2,792	191,371	494,411	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	151,245	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify): NONE		4
Total Public Fire Protection Service (463)	151,245	
Forfeited Discounts (470):		
Customer late payment charges		5
Other (specify): NONE		6
Total Forfeited Discounts (470)	0	
Miscellaneous Service Revenues (471):		
RECONNECTION FEES	3,255	7
Total Miscellaneous Service Revenues (471)	3,255	
Rents from Water Property (472):		
RENT OF TOWER	10,113	8
Total Rents from Water Property (472)	10,113	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	4,760	10
Other (specify): NONE		11
Total Other Water Revenues (474)	4,760	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)	2,162	4
Total Source of Supply Expenses	2,162	
 PUMPING EXPENSES		
Operation Labor (620)	4,374	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	18,758	7
Operation Supplies and Expenses (623)	8,681	8
Maintenance of Pumping Plant (625)	4,205	9
Total Pumping Expenses	36,018	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	14,842	10
Chemicals (631)	30,318	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	45,160	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	9,809	14
Operation Supplies and Expenses (641)	122	15
Maintenance of Distribution Reservoirs and Standpipes (650)	280	16
Maintenance of Mains (651)	26,321	17
Maintenance of Services (652)	7,698	18
Maintenance of Meters (653)	11,331	19
Maintenance of Hydrants (654)	9,904	20
Maintenance of Other Plant (655)	13	21
Total Transmission and Distribution Expenses	65,478	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	3,018	22
Accounting and Collecting Labor (902)	21,499	23
Supplies and Expenses (903)	42	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	24,559	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	10,334	27
Office Supplies and Expenses (921)	10,398	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	3,053	30
Property Insurance (924)	6,627	31
Injuries and Damages (925)	3,180	32
Employee Pensions and Benefits (926)	35,742	33
Regulatory Commission Expenses (928)	225	34
Miscellaneous General Expenses (930)	2,059	35
Transportation Expenses (933)	3,301	36
Maintenance of General Plant (935)	1,272	37
Total Administrative and General Expenses	76,191	
 Total Operation and Maintenance Expenses	 249,568	

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		80,761	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,860	2
Net property tax equivalent		78,901	
Social Security		8,995	3
PSC Remainder Assessment		594	4
Other (specify): NONE			5
Total tax expense		88,490	

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			Columbia	Sauk			1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.222934	0.222365			3
County tax rate	mills		4.498803	4.852568			4
Local tax rate	mills		8.783049	8.760842			5
School tax rate	mills		9.551306	9.527149			6
Voc. school tax rate	mills		1.571388	1.567406			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
Total tax rate	mills		24.627480	24.930330			10
Less: state credit	mills		1.549768	1.537760			11
Net tax rate	mills		23.077712	23.392570			12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.783049	8.760842			14
Combined School Tax Rate	mills		11.122694	11.094555			15
Other Tax Rate - Local	mills		0.000000	0.000000			16
Total Local & School Tax	mills		19.905743	19.855397			17
Total Tax Rate	mills		24.627480	24.930330			18
Ratio of Local and School Tax to Total	dec.		0.808274	0.796435			19
Total tax net of state credit	mills		23.077712	23.392570			20
Net Local and School Tax Rate	mills		18.653106	18.630671			21
Utility Plant, Jan. 1	\$	3,891,135	2,620,731	1,270,404			22
Materials & Supplies	\$	17,025	17,025	0			23
Subtotal	\$	3,908,160	2,637,756	1,270,404			24
Less: Plant Outside Limits	\$	0	0	0			25
Taxable Assets	\$	3,908,160	2,637,756	1,270,404			26
Assessment Ratio	dec.		0.897125	0.899399			27
Assessed Value	\$	3,508,997	2,366,397	1,142,600			28
Net Local & School Rate	mills		18.653106	18.630671			29
Tax Equiv. Computed for Current Year	\$	65,428	44,141	21,287			30
Tax Equivalent per 1994 PSC Report	\$	80,761					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	80,761					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	1,783		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)	170,084		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	171,867	0	
PUMPING PLANT			
Land and Land Rights (320)	26,030		12
Structures and Improvements (321)	285,832		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	139,641		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	13,835		20
Total Pumping Plant	465,338	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	25,518		23
Total Water Treatment Plant	25,518	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	2,200		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			1,783	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)			170,084	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	171,867	
PUMPING PLANT				
Land and Land Rights (320)			26,030	12
Structures and Improvements (321)			285,832	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			139,641	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			13,835	20
Total Pumping Plant	0	0	465,338	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			25,518	23
Total Water Treatment Plant	0	0	25,518	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			2,200	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	534,867		26
Transmission and Distribution Mains (343)	1,943,454	16,032	27
Fire Mains (344)	0		28
Services (345)	333,032	600	29
Meters (346)	173,560	15,473	30
Hydrants (348)	162,156	3,674	31
Other Transmission and Distribution Plant (349)	1,181		32
Total Transmission and Distribution Plant	3,150,450	35,779	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	14,885		35
Computer Equipment (391.1)	5,832		36
Transportation Equipment (392)	44,228	37,000	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	11,641	3,416	39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	1,376		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	77,962	40,416	
Total utility plant in service directly assignable	3,891,135	76,195	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	3,891,135	76,195	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			534,867 26
Transmission and Distribution Mains (343)			1,959,486 27
Fire Mains (344)			0 28
Services (345)			333,632 29
Meters (346)	4,800		184,233 30
Hydrants (348)	800		165,030 31
Other Transmission and Distribution Plant (349)			1,181 32
Total Transmission and Distribution Plant	5,600	0	3,180,629
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			14,885 35
Computer Equipment (391.1)			5,832 36
Transportation Equipment (392)	16,000		65,228 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			15,057 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			1,376 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	16,000	0	102,378
Total utility plant in service directly assignable	21,600	0	3,945,730
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	21,600	0	3,945,730

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

Sources of Water Supply					
Month	Purchased Water	Surface Water	Ground Water	Total Gallons	
(a)	Gallons	Gallons	Gallons	All Methods	
	(000's)	(000's)	(000's)	(000's)	
(a)	(b)	(c)	(d)	(e)	
January			13,915	13,915	1
February			15,240	15,240	2
March			14,947	14,947	3
April			13,639	13,639	4
May			19,728	19,728	5
June			22,722	22,722	6
July			36,458	36,458	7
August			31,287	31,287	8
September			19,133	19,133	9
October			14,626	14,626	10
November			10,756	10,756	11
December			10,683	10,683	12
Total annual pumpage	0	0	223,134	223,134	
Less: Water sold				191,371	13
Volume pumped but not sold				31,763	14
Volume sold as a percent of volume pumped				86%	15
Volume used for water production, water quality and system maintenance				700	16
Volume related to equipment/system malfunction				8,575	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				9,275	19
Volume pumped but unaccounted for				22,488	20
Percent of water lost				10%	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.)				1,458	23
Date of maximum: 7/11/2001					24
Cause of maximum:					25
Tourist season					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				132	26
Date of minimum: 12/12/2001					27
Total KWH used for pumping for the year				300,401	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)	
ILLINOIS AVE	1	395	12	676,800	Yes	1
ILLINOIS AVE	2	390	10	619,200	No	2
WASHINGTON AVE & RACE ST	3	454	15	835,200	Yes	3
HWY H (SAUK COUNTY)	4	200	15	864,000	Yes	4
UNITY AVE (SAUK COUNTY)	5	410	17	1,728,000	Yes	5
MICHIGAN AVE & HWY 13	6	400	18	676,000	Yes	6

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #1	WELL #2	WELL #3	1
Location	COLUMBIA COUNTY	COLUMBIA COUNTY	COLUMBIA COUNTY	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1910	1910	1953	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	460	450	780	8
Pump Motor or Standby Engine Mfr	GE	G.E.	U.S.	10
Year Installed	1910	1910	1953	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	60	75	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #4	WELL #5	WELL #6	14
Location	SAUK COUNTY	SAUK COUNTY	COLUMBIA COUNTY	15
Purpose	P	P	P	16
Destination	D	D	D	17
Pump Manufacturer	LAYNE	LAYNE	LAYNE	18
Year Installed	1972	1987	1990	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	600	950	500	21
Pump Motor or Standby Engine Mfr	G.E.	L.R. WESTERN	NEWMAN	23
Year Installed	1972	1987	1990	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	60	80	75	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	TANK #1	TANK #2	TANK #3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	3
Year constructed	1922	1930	1972	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	188	188	89	6
Total capacity in gallons (actual)	80,000	200,000	300,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	OTHER	OTHER	OTHER	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000	1.0000	1.0000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

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	TANK #4		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1990		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	184		6
Total capacity in gallons (actual)	300,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	OTHER		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	Y		14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	200	0	0	0	200	1
M	D	3.000	0	0	0	0	0	2
M	D	4.000	7,965	0	0	0	7,965	3
M	D	6.000	59,252	0	0	0	59,252	4
M	D	8.000	43,897	0	0	0	43,897	5
P	D	8.000	640	0	0	0	640	6
M	D	10.000	18,163	430	0	0	18,593	7
M	D	12.000	13,096	0	0	0	13,096	8
Total Within Municipality			143,213	430	0	0	143,643	
Total Utility			143,213	430	0	0	143,643	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	602	0	0	0	602		1
M	1.000	231	10	0	0	241		2
M	1.500	14	0	0	0	14		3
M	2.000	373	2	0	0	375		4
M	3.000	1	0	0	0	1		5
M	4.000	19	0	0	0	19		6
M	6.000	6	0	0	0	6		7
M	8.000	2	0	0	0	2		8
Total Utility		1,248	12	0	0	1,260	0	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,214	73	53	(6)	1,228	175	1
0.750	6	1	0		7	6	2
1.000	116	5	5	3	119	50	3
1.250	5	0	0	(2)	3	0	4
1.500	32	1	1	1	33	4	5
2.000	51	1	2	2	52	4	6
3.000	16	2	0	1	19	1	7
4.000	8	0	0	(1)	7	0	8
6.000	4	0	0	0	4	1	9
8.000	2	0	0	0	2	0	10
Total:	1,454	83	61	(2)	1,474	241	

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	939	254	0	3	0	32	1,228	1
0.750	1	5	0	0	0	1	7	2
1.000	24	83	0	6	0	6	119	3
1.250	0	3	0	0	0	0	3	4
1.500	1	30	0	0	0	2	33	5
2.000	0	45	0	4	0	3	52	6
3.000	0	16	0	1	0	2	19	7
4.000	0	7	0	0	0	0	7	8
6.000	0	0	0	4	0	0	4	9
8.000	0	0	0	2	0	0	2	10
Total:	965	443	0	20	0	46	1,474	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	228	2	1	(3)	226	2
Total Fire Hydrants	228	2	1	(3)	226	
Flushing Hydrants						
	2				2	3
Total Flushing Hydrants	2	0	0	0	2	

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

Number of hydrants operated during year: 226

Number of distribution system valves end of year: 449

Number of distribution valves operated during year:

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

625 - decrease due to repairs in 2000.

630 - increase due to repair of sensor.

652 - decrease due to additional work done in 2000 during sewer replacement.

653 - additional labor in 2001 and some significant repair costs.

Water Mains (Page W-15)

Mains were assessed to owners based on cost.

Water Services (Page W-16)

New services were recorded on general ledger in 2000 during construction project. Customers hooked on in 2001. Customers paid based on cost.

Meters (Page W-17)

Adjustments were based on a physical count.

Hydrants and Distribution System Valves (Page W-18)

Number of hydrants was adjusted based on physical inventory.
