



3015 (02-09-04)

ANNUAL REPORT

OF

Name: CAMPBELLSPORT MUNICIPAL WATER UTILITY

Principal Office: P.O. BOX 709
CAMPELLSPORT, WI 53010

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: CAMPBELLSPORT MUNICIPAL WATER UTILITY

Utility Address: P.O. BOX 709
CAMPELLSPORT, WI 53010

When was utility organized? 6/1/1935

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: DIANE LEMKE
Title: CLERK/TREASURER

Office Address:
P.O. BOX 709
CAMPBELLSPORT, WI 53010

Telephone: (920) 533 - 8321
Fax Number: (920) 533 - 5298

E-mail Address:

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

Name: MR. DONALD VILIONE
Title: CPA

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP
115 S 84TH ST, STE 400
MILWAUKEE, WI 53214

Telephone: (414) 777 - 5500
Fax Number: (414) 777 - 5555

E-mail Address: dvilione@virchowkrause.com

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

Name: KEVIN STANGE
Title: PRESIDENT

Office Address:
P.O. BOX 709
CAMPBELLSPORT, WI 53010

Telephone: (920) 533 - 8321
Fax Number: (920) 533 - 5298

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: MR. DONALD VILIONE

Title: CPA

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP
115 S 84TH ST, STE 400
MILWAUKEE, WI 53214

Telephone: (414) 777 - 5500

Fax Number: (414) 777 - 5555

E-mail Address: dvilione@virchowkrause.com

Date of most recent audit report: 2/27/2002

Period covered by most recent audit: 01-01-01 - 12-31-01

Names and titles of utility management including manager or superintendent:

Name: MARK GRUBER

Title:

Office Address:
P.O. BOX 709
CAMPBELLSPORT, WI 53010

Telephone: (920) 533 - 8321

Fax Number: (920) 533 - 5298

E-mail Address:

Name of utility commission/committee:

Names of members of utility commission/committee:

- STEVEN ALIOTO
- LEE EICHSTEDT
- CRAIG GRUBER
- RAELENE GUENTHER
- PAUL SIMON
- KEVIN STRANGE
- WENDY VOLZ DANIELS

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)	412,668	401,345	1
Operating Expenses:			
Operation and Maintenance Expense (401)	103,039	109,818	2
Depreciation Expense (403)	90,590	87,512	3
Amortization Expense (404)	0	0	4
Taxes (408)	68,348	66,479	5
Total Operating Expenses	261,977	263,809	
Net Operating Income	150,691	137,536	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	150,691	137,536	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	29,830	27,393	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	29,830	27,393	
Total Income	180,521	164,929	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	180,521	164,929	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	146,202	128,672	13
Amortization of Debt Discount and Expense (428)	7,800	7,800	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	13,523	16,573	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	167,525	153,045	
Net Income	12,996	11,884	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	265,324	253,440	19
Balance Transferred from Income (433)	12,996	11,884	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	278,320	265,324	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON INVESTMENTS	29,830	4
Total (Acct. 419):	29,830	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	412,668	0	0	0	412,668	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	412,668	0	0	0	412,668	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	4,211,413	4,211,413	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	631,407	538,116	2
Net Utility Plant	3,580,006	3,673,297	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	4,825	4,825	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	4,825	4,825	
Investment in Municipality (123)	0	0	5
Other Investments (124)	77,005	11,780	6
Special Funds (125)	2,883,607	0	7
Total Other Property and Investments	2,965,437	16,605	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	169,000	42,021	8
Temporary Cash Investments (132)	244,744	233,968	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	60,926	71,232	11
Other Accounts Receivable (143)	43,450	42,356	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	15,443	14,259	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	13,241		17
Total Current and Accrued Assets	546,804	403,836	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	64,193	8,125	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	64,193	8,125	
Total Assets and Other Debits	7,156,440	4,101,863	

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)	49,265	49,265	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	278,320	265,324	23
Total Proprietary Capital	327,585	314,589	
LONG-TERM DEBT			
Bonds (221)	2,900,000	0	24
Advances from Municipality (223)	260,679	328,132	25
Other long-Term Debt (224)	2,600,000	2,600,000	26
Total Long-Term Debt	5,760,679	2,928,132	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	3,892	16,981	28
Payables to Municipality (233)	270,924	163,198	29
Customer Deposits (235)			30
Taxes Accrued (236)	66,586	64,986	31
Interest Accrued (237)	86,286	66,973	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	427,688	312,138	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	51,720	0	36
Total Deferred Credits	51,720	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	588,768	547,004	38
Total Liabilities and Other Credits	7,156,440	4,101,863	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	4,211,413	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	4,211,413	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	631,407	0	0	0	9
Total Accumulated Provision	631,407	0	0	0	
Net Utility Plant	3,580,006	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	538,116				538,116	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	90,590				90,590	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	2,701				2,701	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	93,291	0	0	0	93,291	13
Debits during year						14
Book cost of plant retired	0				0	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	0	0	0	0	0	19
Balance End of Year	631,407	0	0	0	631,407	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):					
2 ACRES - CORNER OF SPRING & HELENA S	2,825			2,825	2
LAND ON SPRING STREET	2,000			2,000	3
Total Nonutility Property (121)	4,825	0	0	4,825	
Less accum. prov. depr. & amort. (122)	0			0	4
 Net Nonutility Property	 4,825	 0	 0	 4,825	

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	15,443	14,259 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	<u>15,443</u>	<u>14,259</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)				
\$2,600,000 BOND ISSUE	7,800	428	325	1
\$2,900,000 BOND ISSUE	0	0	63,868	2
Total			64,193	
Unamortized premium on debt (251)				
NONE				3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	49,265	1
Changes during year (explain):		2
Balance end of year	49,265	

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)	
WATER SYSTEM REVENUE BONDS	10/15/2001	10/01/2021	4.33%	2,900,000	1
Total Bonds (Account 221):				2,900,000	

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 MUNICIPALITY	09/17/1991	12/31/2003	5.75%	6,640	1
ADVANCE FROM MUNICIPALITY	07/31/1992	12/31/2003	5.75%	8,857	2
ADVANCE FROM MUNICIPALITY	11/21/1991	12/31/2003	5.75%	6,568	3
ADVANCE FROM MUNICIPALITY	12/10/1992	12/31/2003	5.75%	10,781	4
ADVANCE FROM MUNICIPALITY	01/10/1996	07/01/2006	5.00%	174,745	5
ADVANCE FROM SEWER	01/01/1996	07/01/2006	5.00%	40,616	6
ADVANCE FROM MUNICIPALITY	10/31/1992	12/31/2003	5.75%	12,472	7
Total for Account 223				260,679	
Other Long-Term Debt (224)					
WATER SYSTEM REVENUE BOND ANTICIP NOTE	01/15/1997	01/15/2002	4.85%	2,600,000	8
Total for Account 224				2,600,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	64,986	1
Accruals:		
Charged water department expense	68,348	2
Charged electric department expense		3
Charged sewer department expense	1,165	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>69,513</u>	
Taxes paid during year:		
County, state and local taxes	64,986	6
Social Security taxes	2,448	7
PSC Remainder Assessment	479	8
Other (explain):		
NONE		9
Total payments and other debits	<u>67,913</u>	
Balance end of year	<u><u>66,586</u></u>	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
WATER SYSTEM REVENUE BONDS	0	17,888	(2,591)	20,479	1
Subtotal	0	17,888	(2,591)	20,479	
Advances from Municipality (223)					
ADVANCES FROM MUNICIPALITY	5,351	13,523	14,505	4,369	2
Subtotal	5,351	13,523	14,505	4,369	
Other long-Term Debt (224)					
ADVANCE FROM SEWER	1,199	2,214	2,398	1,015	3
WATER REVENUE BOND ANTICIPATION NOTES 1997	60,423	126,100	126,100	60,423	4
Subtotal	61,622	128,314	128,498	61,438	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	66,973	159,725	140,412	86,286	

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	547,004	0	0	0	0	547,004	1
Add credits during year:							
For Services	17,790					17,790	2
For Mains	23,974					23,974	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	588,768	0	0	0	0	588,768	
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):		
SPECIAL ASSESSMENTS LEVIED	77,005	2
Total (Acct. 124):	77,005	
Special Funds (125):		
CASH AND TEMPORARY INVESTMENTS FOR RETIREMENT OF \$2,600,000 BONDS DUE	2,600,000	3
RESERVE FUND FOR \$2,900,000 BONDS	238,217	4
PRINCIPAL AND INTEREST ON \$2,900,000 BONDS	45,390	5
Total (Acct. 125):	2,883,607	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	60,926	7
Electric		8
Sewer (Regulated)		9
Other (specify):		
NONE		10
Total (Acct. 142):	60,926	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	43,450	11
Merchandising, jobbing and contract work		12
Other (specify):		
NONE		13
Total (Acct. 143):	43,450	
Receivables from Municipality (145):		
NONE		14
Total (Acct. 145):	0	
Prepayments (165):		
NONE		15
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		16
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
<hr/>		
Other Deferred Debits (183):		
NONE		17
Total (Acct. 183):	0	
<hr/>		
Payables to Municipality (233):		
SEWER BILLINGS, RENT, BENEFITS, INSURANCE, PRINCIPAL AND INTEREST	270,924	18
Total (Acct. 233):	270,924	
<hr/>		
Other Deferred Credits (253):		
DEFERRED SPECIAL ASSESSMENTS	51,720	19
Total (Acct. 253):	51,720	
<hr/>		

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	4,211,413	0	0	0	4,211,413	1
Materials and Supplies	14,851	0	0	0	14,851	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	584,761	0	0	0	584,761	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	567,886	0	0	0	567,886	6
Other (specify):					0	7
Average Net Rate Base	3,073,617	0	0	0	3,073,617	
Net Operating Income	150,691	0	0	0	150,691	8
Net Operating Income as a percent of Average Net Rate Base	4.90%	N/A	N/A	N/A	4.90%	

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	49,265	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	271,822	3
Other (Specify):		4
Total Average Proprietary Capital	321,087	
Net Income		
Net Income	12,996	5
Percent Return on Proprietary Capital	4.05%	

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.

On June 27, 2001, the Utility was granted authority to increase rates by 3.4% by the Public Service Commission of Wisconsin under a simplified rate case. The rate increase will provide the Utility with additional revenues of approximately \$13,500.

5. Obligations incurred or assumed, excluding commercial paper.

The Utility issued \$2,900,000 of Water System Revenue Bonds on 10-15-01 to retire the \$2,600,000 water System Revenue Bond Anticipation Notes due 1-15-02 and to establish a reserve fund per the bond covenant.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Interest Accrued (Acct. 237) (Page F-16)

Account 221 Interest Accrued - shows negative interest paid for the year. This is because accrued interest of \$2,591 was received at the date of sale for the \$2,900,000 bonds issued. The first interest payment on these bonds is not due until 2002.

Signature Page (Page ii)

ACCOUNTANTS' COMPILATION REPORT

To the Village Board
Campbellsport, WI

We have compiled the accompanying Annual Report to the Public Service Commission of Campbellsport Utility, an enterprise fund of the Village of Campbellsport as of December 31, 2001 and for the year then ended, 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 prescribed by the Wisconsin Public Service Commission, information that is the representation of management. We have not audited or reviewed the Annual Report and, accordingly, do not express an opinion or any other form of assurance on the Report.

The Annual Report is presented in accordance with the requirements of the Wisconsin Public Service Commission which differ from generally accepted accounting principles. Accordingly, the Annual Report is not designed for those who are not informed about such matters.

VIRCHOW, KRAUSE & CO. LLP

Milwaukee, Wisconsin
February 27, 2002

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

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

From: Village of Campbellsport [mailto:vofcport@kmoraine.com]
Sent: Tuesday, September 17, 2002 4:05 PM
To: peter.leege@psc.state.wi.us
Cc: vofcport@kmoraine.com
Subject: psc report

Dear Peter,

In response to your question on our annual report about contributions reported for both mains and services, but no additions reported.

The Water and Sewer did a large project of laying mains and services to supply service to our newly built elementary school. In doing so it spanned over two years on financial reports. The auditors capitalized the expense in 2000 so that is the reason that no expenses showed in 2001. The receivable from residents/landowners was set up at the same time. If you have further questions or concerns, please contact me by email or letter.

Thank you,
Diane Lemke, Clerk/Treasurer
(920)533-8321
email - VofCport@KMoraine.com

September 4, 2002

Ms. Diane Lemke, Clerk/Treasurer
Campbellsport Municipal Water Utility
P.O. Box 709
Campbellsport, WI 53010-0709

2001 Analytical Review DWCCA-940-PJL

Dear Ms. Lemke:

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

Please explain why there are contributions reported for both mains and services on page F-17, but no additions are reported for mains or services on pages W-8, W-15 or W-16.

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

FINANCIAL SECTION FOOTNOTES

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

Sincerely,

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

PJL:dwh:w:\compl\Analytical Reviews\2001 analytical review letters\0940
Campbellsport.doc

MS DIANE LEMKE

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	408,954	1
Total Sales of Water	408,954	
Other Operating Revenues		
Forfeited Discounts (470)	256	2
Other Water Revenues (474)	3,458	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	3,714	
Total Operating Revenues	412,668	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	64,526	5
General Operating Expenses (680-690)	38,513	6
Total Operation and Maintenance Expenses	103,039	
Other Operating Expenses		
Depreciation Expense (403)	90,590	7
Amortization Expense (404)		8
Taxes (408)	68,348	9
Total Other Operating Expenses	158,938	
Total Operating Expenses	261,977	
NET OPERATING INCOME	150,691	

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	1	1	73	2
Industrial				3
Total Unmetered Sales to General Customers (460)	1	1	73	
Metered Sales to General Customers (461)				
Residential	621	30,164	189,467	4
Commercial	96	17,651	80,470	5
Industrial	3	1,118	5,175	6
Total Metered Sales to General Customers (461)	720	48,933	275,112	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		113,885	8
Other Sales to Public Authorities (464)	13	4,439	19,884	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	735	53,373	408,954	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	113,885	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)	113,885	
Forfeited Discounts (470):		
Customer late payment charges	256	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	256	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	3,458	7
Other (specify):		
NONE		8
Total Other Water Revenues (474)	3,458	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	21,709	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	24,124	3
Chemicals (630)	3,813	4
Supplies and Expenses (640)	6,824	5
Repairs of Water Plant (650)	8,056	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	64,526	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	6,387	8
Office Supplies and Expenses (681)	1,822	9
Outside Services Employed (682)	14,364	10
Insurance Expense (684)	5,225	11
Employees Pensions and Benefits (686)	9,989	12
Regulatory Commission Expenses (688)	649	13
Miscellaneous General Expenses (689)	77	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	38,513	
Total Operation and Maintenance Expenses	103,039	

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		66,586	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,165	2
Net property tax equivalent		65,421	
Social Security		2,448	3
PSC Remainder Assessment		479	4
Other (specify): NONE			5
Total tax expense		68,348	

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			Fond du Lac				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.237332				3
County tax rate	mills		5.452134				4
Local tax rate	mills		8.158191				5
School tax rate	mills		9.795996				6
Voc. school tax rate	mills		1.856869				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.500522				10
Less: state credit	mills		1.431503				11
Net tax rate	mills		24.069019				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.158191				14
Combined School Tax Rate	mills		11.652865				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.811056				17
Total Tax Rate	mills		25.500522				18
Ratio of Local and School Tax to Total	dec.		0.776888				19
Total tax net of state credit	mills		24.069019				20
Net Local and School Tax Rate	mills		18.698938				21
Utility Plant, Jan. 1	\$	4,211,413	4,211,413				22
Materials & Supplies	\$	14,259	14,259				23
Subtotal	\$	4,225,672	4,225,672				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	4,225,672	4,225,672				26
Assessment Ratio	dec.		0.842697				27
Assessed Value	\$	3,560,961	3,560,961				28
Net Local & School Rate	mills		18.698938				29
Tax Equiv. Computed for Current Year	\$	66,586	66,586				30
Tax Equivalent per 1994 PSC Report	\$	20,723					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	66,586					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	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)	275,854		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	17,790		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	293,644	0	
PUMPING PLANT			
Land and Land Rights (320)	258		12
Structures and Improvements (321)	86,767		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	183,920		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	202,966		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	3,041		20
Total Pumping Plant	476,952	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	873,987		22
Water Treatment Equipment (332)	410,913		23
Total Water Treatment Plant	1,284,900	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	265		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)			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)			275,854	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			17,790	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	293,644	
PUMPING PLANT				
Land and Land Rights (320)			258	12
Structures and Improvements (321)			86,767	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			183,920	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			202,966	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			3,041	20
Total Pumping Plant	0	0	476,952	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			873,987	22
Water Treatment Equipment (332)			410,913	23
Total Water Treatment Plant	0	0	1,284,900	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			265	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	483,054		26
Transmission and Distribution Mains (343)	936,561		27
Fire Mains (344)	0		28
Services (345)	187,184		29
Meters (346)	142,178		30
Hydrants (348)	180,382		31
Other Transmission and Distribution Plant (349)	1,452		32
Total Transmission and Distribution Plant	1,931,076	0	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	585		35
Computer Equipment (372.1)	192,558		36
Transportation Equipment (373)	21,625		37
Other General Equipment (379)	10,073		38
Other Tangible Property (390)	0		39
Total General Plant	224,841	0	
Total utility plant in service directly assignable	4,211,413	0	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	4,211,413	0	

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)			483,054 26
Transmission and Distribution Mains (343)			936,561 27
Fire Mains (344)			0 28
Services (345)			187,184 29
Meters (346)			142,178 30
Hydrants (348)			180,382 31
Other Transmission and Distribution Plant (349)			1,452 32
Total Transmission and Distribution Plant	0	0	1,931,076
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			585 35
Computer Equipment (372.1)			192,558 36
Transportation Equipment (373)			21,625 37
Other General Equipment (379)			10,073 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	224,841
Total utility plant in service directly assignable	0	0	4,211,413
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	4,211,413

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

Sources of Water Supply					
Month	Purchased Water Gallons (000's)	Surface Water Gallons (000's)	Ground Water Gallons (000's)	Total Gallons All Methods (000's)	
(a)	(b)	(c)	(d)	(e)	
January			6,655	6,655	1
February			6,162	6,162	2
March			7,143	7,143	3
April			4,803	4,803	4
May			5,469	5,469	5
June			5,202	5,202	6
July			5,940	5,940	7
August			5,388	5,388	8
September			4,879	4,879	9
October			4,824	4,824	10
November			4,698	4,698	11
December			4,530	4,530	12
Total annual pumpage	0	0	65,693	65,693	
Less: Water sold				53,373	13
Volume pumped but not sold				12,320	14
Volume sold as a percent of volume pumped				81%	15
Volume used for water production, water quality and system maintenance				1,522	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				1,522	19
Volume pumped but unaccounted for				10,798	20
Percent of water lost				16%	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.)				326	23
Date of maximum: 3/25/2001					24
Cause of maximum:					25
Unknown					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				76	26
Date of minimum: 12/28/2001					27
Total KWH used for pumping for the year				274,440	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)	
SPRING & HELENA STREETS	2	1,200	20	66,000	Yes	1
SPRING STREET	3	1,337	23	720,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	BOOSTER PUMP NO. 2	BOOSTER PUMPING NO. 1	WELL NO. 2	1
Location	415 SPRING ST.	415 SPRING ST.	415 SPRING ST.	2
Purpose	B	B	P	3
Destination	D	D	R	4
Pump Manufacturer	LAYNE & BOWLER	LAYNE & BOWLER	LAYNE & BOWLER	5
Year Installed	1996	1996	2000	6
Type	OTHER	OTHER	VERTICAL TURBINE	7
Actual Capacity (gpm)	400	400	250	8
Pump Motor or Standby Engine Mfr	G.E.	G.E.	G.E.	10
Year Installed	1996	1996	1996	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	40	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL NO. 3			14
Location	224 SPRING ST.			15
Purpose	P			16
Destination	R			17
Pump Manufacturer	BYRON-JACKSON			18
Year Installed	1996			19
Type	OTHER			20
Actual Capacity (gpm)	500			21
Pump Motor or Standby Engine Mfr	BYRON JACKSON			23
Year Installed	1996			24
Type	ELECTRIC			25
Horsepower	100			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	WATER TOWER WATER TREATMENT PLANT			1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R		4
				5
Year constructed	1991	1996		6
				7
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE		8
				9
Elevation difference in feet (See Headnote 3.)	200	0		10
				11
Total capacity in gallons (actual)	300,000	66,000		12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)		LIQUID		14
				15
Points of application (wellhouse, central facilities, booster station, other)		CENTRAL FACILITIES		16
				17
Filters, type (gravity, pressure, other, none)		PRESSURE		18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		0.5800		20
				21
Is a corrosion control chemical used (yes, no)?		N		22
				23
Is water fluoridated (yes, no)?		N		24
				25

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	3,555	0	0	0	3,555	1
M	D	6.000	27,474	0	0	0	27,474	2
P	D	6.000	1,840	0	0	0	1,840	3
M	D	8.000	8,473	0	0	0	8,473	4
P	D	8.000	14,507	0	0	0	14,507	5
P	D	10.000	3,372	0	0	0	3,372	6
P	D	12.000	360	0	0	0	360	7
Total Within Municipality			59,581	0	0	0	59,581	
Total Utility			59,581	0	0	0	59,581	

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	518	0	0	0	518	10	1
M	1.000	70	0	0	0	70		2
M	1.500	18	0	0	0	18		3
M	2.000	1	0	0	0	1	1	4
M	4.000	1	0	0	0	1		5
P	6.000	3	0	0	0	3		6
M	6.000	1	0	0	0	1		7
Total Utility		612	0	0	0	612	11	

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	832	0	0	18	850	0	1
0.750	219	0	0	(17)	202	0	2
1.000	31	0	0	0	31	3	3
1.500	11	0	0	0	11	4	4
2.000	6	0	0	(1)	5	0	5
3.000	2	0	0	0	2	0	6
4.000	3	0	0	0	3	0	7
Total:	1,104	0	0	0	1,104	7	

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	553	61	0	2	0	234	850	1
0.750	45	9	0	2	0	146	202	2
1.000	4	12	2	3	0	10	31	3
1.500	2	8	0	1	0	0	11	4
2.000	0	2	1	2	0	0	5	5
3.000	0	0	0	2	0	0	2	6
4.000	0	2	0	1	0	0	3	7
Total:	604	94	3	13	0	390	1,104	

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	103	0			103	2
Total Fire Hydrants	103	0	0	0	103	
Flushing Hydrants						
	3				3	3
Total Flushing Hydrants	3	0	0	0	3	

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:	106
Number of distribution system valves end of year:	270
Number of distribution valves operated during year:	270

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 650 Repairs to plant - The decrease in expense principally relates to the significant maintenance work done at Main Street and Hwy 67 during the summer of the year 2000.

Account 686 Employee Benefits increased due to higher health insurance premiums and a revised method of allocating employee benefits.
