



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: CITY OF GREEN LAKE WATER UTILITY

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Principal Office: 534 MILL STREET  
P.O. BOX 216  
GREEN LAKE, WI 54941-0216

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For the Year Ended: DECEMBER 31, 2001

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**WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

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



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## IDENTIFICATION AND OWNERSHIP

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**Exact Utility Name:** CITY OF GREEN LAKE WATER UTILITY

**Utility Address:** 534 MILL STREET  
P.O. BOX 216  
GREEN LAKE, WI 54941-0216

**When was utility organized?** 10/1/1959

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

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**Name:** MRS BARBARA L DUGENSKE

**Title:** CLERK TREASURER

**Office Address:**

534 MILL STREET  
P.O. BOX 216  
GREEN LAKE, WI 54941

**Telephone:** (920) 294 - 6912 EXT 23

**Fax Number:** (920) 294 - 0989

**E-mail Address:**

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

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**Name:**

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

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**Name:** MR JAMES JAHNKE

**Title:** BOARD OF PUBLIC WORKS CHAIRPERSON

**Office Address:**

534 MILL ST  
P.O. BOX 216  
GREEN LAKE, WI 54941-0216

**Telephone:** (920) 294 - 6912

**Fax Number:** (920) 294 - 0989

**E-mail Address:**

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**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:** KEVIN KRYSINSKI

**Title:** CITY AUDITOR

**Office Address:** JOHNSON BLOCK & CO  
6314 ODANA RD  
MADISON, WI 53719

**Telephone:** (608) 274 - 2002

**Fax Number:** (608) 274 - 4320

**E-mail Address:**

**Date of most recent audit report:** 12/31/2001

**Period covered by most recent audit:** 01/01/2001 TO 12/31/2001

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

**Name:** LAWRENCE D BEHLEN

**Title:** MAYOR

**Office Address:**  
534 MILL STREET  
P.O. BOX 216  
GREEN LAKE, WI 54941

**Telephone:** (920) 294 - 6912

**Fax Number:** (920) 294 - 0989 EXT

**E-mail Address:**

**Name:** MR JAMES BRADLEY

**Title:** PUBLIC WORKS DIRECTOR

**Office Address:**  
534 MILL STREET  
P.O. BOX 216  
GREEN LAKE, WI 54941

**Telephone:** (920) 294 - 6912

**Fax Number:** (920) 294 - 0989

**E-mail Address:**

**Name of utility commission/committee:** BOARD OF PUBLIC WORKS

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

- MRS JOANNE COFFEY, MEMBER
- MRS SANDRA HUBER, MEMBER
- MR JAMES JAHNKE, CHAIRPERSON

**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:** [REDACTED]

**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:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

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

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	161,088	161,160	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	75,392	67,697	2
Depreciation Expense (403)	34,163	32,332	3
Amortization Expense (404)	0	0	4
Taxes (408)	28,298	27,493	5
<b>Total Operating Expenses</b>	<b>137,853</b>	<b>127,522</b>	
<b>Net Operating Income</b>	<b>23,235</b>	<b>33,638</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>23,235</b>	<b>33,638</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	1,027	997	9
Miscellaneous Nonoperating Income (421)	0	0	10
<b>Total Other Income</b>	<b>1,027</b>	<b>997</b>	
<b>Total Income</b>	<b>24,262</b>	<b>34,635</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>24,262</b>	<b>34,635</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	15,478	1,904	13
Amortization of Debt Discount and Expense (428)	0	0	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
<b>Total Interest Charges</b>	<b>15,478</b>	<b>1,904</b>	
<b>Net Income</b>	<b>8,784</b>	<b>32,731</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	194,273	161,889	19
Balance Transferred from Income (433)	8,784	32,731	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	347	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>203,057</b>	<b>194,273</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE	0	1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE	0	2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE	0	3
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
INTEREST RECEIVED ON INVESTMENTS	1,027	4
<b>Total (Acct. 419):</b>	<b>1,027</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE	0	5
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE	0	6
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE	0	7
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE	0	8
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE	0	9
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215	0	10
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE	0	11
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

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

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

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

- |   |
|---|
| <p>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.</p> <p>2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).</p> |
|---|

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	161,088	0	0	0	<b>161,088</b>	<b>1</b>
Less: interdepartmental sales	1,984		0	0	<b>1,984</b>	<b>2</b>
Less: interdepartmental rents	0				<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0				<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>159,104</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>159,104</b>	

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (100)	1,994,222	1,728,114	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	368,082	372,657	2
<b>Net Utility Plant</b>	<b>1,626,140</b>	<b>1,355,457</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	553	2,504	6
Special Funds (125)	0	0	7
<b>Total Other Property and Investments</b>	<b>553</b>	<b>2,504</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	76,749	61,360	8
Temporary Cash Investments (132)	0	0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	23,530	21,605	11
Other Accounts Receivable (143)	0	320	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	7,088	3,712	14
Materials and Supplies (150)	6,188	5,543	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0	0	17
<b>Total Current and Accrued Assets</b>	<b>113,555</b>	<b>92,540</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	1,324	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
<b>Total Deferred Debits</b>	<b>1,324</b>	<b>0</b>	
<b>Total Assets and Other Debits</b>	<b>1,741,572</b>	<b>1,450,501</b>	

### BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	286,923	286,383	21
Appropriated Earned Surplus (215)	0	0	22
Unappropriated Earned Surplus (216)	203,057	194,273	23
<b>Total Proprietary Capital</b>	<b>489,980</b>	<b>480,656</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	357,822	87,687	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
<b>Total Long-Term Debt</b>	<b>357,822</b>	<b>87,687</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	27
Accounts Payable (232)	6,841	8,377	28
Payables to Municipality (233)	27,327	25,700	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	11,708	391	32
Other Current and Accrued Liabilities (238)	618	0	33
<b>Total Current and Accrued Liabilities</b>	<b>46,494</b>	<b>34,468</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	0	0	36
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)	0	0	37
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	847,276	847,690	38
<b>Total Liabilities and Other Credits</b>	<b>1,741,572</b>	<b>1,450,501</b>	

**NET UTILITY PLANT**

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>Plant Accounts:</b>					
Utility Plant in Service (100)	1,994,222	0	0	0	1
Utility Plant Purchased or Sold (391)	0				2
Utility Plant in Process of Reclassification (392)	0				3
Utility Plant Leased to Others (393)	0				4
Property Held for Future Use (394)	0				5
Construction Work in Progress (395)	0				6
Utility Plant Acquisition Adjustments (396)	0				7
Other Utility Plant Adjustments (397)	0				8
<b>Total Utility Plant</b>	1,994,222	0	0	0	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	368,082	0	0	0	9
<b>Total Accumulated Provision</b>	368,082	0	0	0	
<b>Net Utility Plant</b>	1,626,140	0	0	0	

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

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	372,657				<b>372,657</b>	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged depreciation expense (403)	34,163				<b>34,163</b>	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	240				<b>240</b>	6
Accruals charged other						7
accounts (specify):						8
Depre. Exp.on meters chrg.to sewer	2,164				<b>2,164</b>	9
Salvage	0				<b>0</b>	10
Other credits (specify):						11
	0				<b>0</b>	12
<b>Total credits</b>	<b>36,567</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>36,567</b>	13
<b>Debits during year</b>						14
Book cost of plant retired	41,142				<b>41,142</b>	15
Cost of removal					<b>0</b>	16
Other debits (specify):						17
	0				<b>0</b>	18
<b>Total debits</b>	<b>41,142</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>41,142</b>	19
<b>Balance End of Year</b>	<b>368,082</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>368,082</b>	20
<b>Composite Depreciation Rate?</b>	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	0	0	1
<b>Other (specify):</b>					
NONE	0	0	0	0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0	0	0	0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

**MATERIALS AND SUPPLIES**

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

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>
Electric utility total	0	0 1
Water utility	6,188	5,543 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
<b>Total Materials and Supplies</b>	<u>6,188</u>	<u>5,543</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)		
<b>Unamortized debt discount &amp; expense (181)</b>				
2001 GENERAL OBLIGATION NOTES	15,478	14154	1,324	1
<b>Total</b>			<u><u>1,324</u></u>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<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.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	286,383	1
<b>Changes during year (explain):</b>		
LATERAL WAS INSTALLED AT WELL #1 FOR CITY OF GREEN LAKE	540	2
<b>Balance end of year</b>	<u><u>286,923</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)	
GENERAL OBLIGATION NOTES 1993	12/01/1993	12/01/2003	3.83%	53,337	<b>1</b>
GENERAL OBLIGATION NOTES 1996	07/12/1996	07/12/2001	4.75%	0	<b>2</b>
GENERAL OBLIGATION NOTES 1997	05/01/1997	05/01/2007	5.28%	0	<b>3</b>
GENERAL OBLIGATION NOTES	04/01/2001	04/01/2011	4.49%	304,485	<b>4</b>
<b>Total Bonds (Account 221):</b>				<b>357,822</b>	

### NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

---

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

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NONE

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	2,462	2
Charged electric department expense		3
Charged sewer department expense	533	4
<b>Other (explain):</b>		
AMOUNT TRANSFERRED TO "PAYABLES TO MUNICIPALITIES"	26,369	5
<b>Total Accruals and other credits</b>	<b>29,364</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	26,369	6
Social Security taxes	2,272	7
PSC Remainder Assessment	190	8
<b>Other (explain):</b>		
TRANSFERRED TO ACCT 145.1 "RECEIVABLES FROM SEWER UTILITY"	533	9
<b>Total payments and other debits</b>	<b>29,364</b>	
<b>Balance end of year</b>	<b>0</b>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
GO NOTES	391	15,478	4,161	11,708	1
<b>Subtotal</b>	<b>391</b>	<b>15,478</b>	<b>4,161</b>	<b>11,708</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other long-Term Debt (224)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>391</b>	<b>15,478</b>	<b>4,161</b>	<b>11,708</b>	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	847,690	0	0	0	0	<b>847,690</b>	1
<b>Add credits during year:</b>							
For Services						0	2
For Mains						0	3
<b>Other (specify):</b>							
NONE						0	4
<b>Deduct charges (specify):</b>							
CORRECT AMOUNT FOR SERVICE ADDED 2000	414					414	5
<b>Balance End of Year</b>	<b>847,276</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>847,276</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

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

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

Particulars (a)		Balance End of Year (b)
<b>Investment in Municipality (123):</b>		
NONE	0	1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENTS -UNION ST ETC	265	2
SPECIAL ASSESSMETNS -SOUTH ST	288	3
<b>Total (Acct. 124):</b>	<b>553</b>	
<b>Special Funds (125):</b>		
NONE	0	4
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE	0	5
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	23,530	6
Electric		7
Sewer (Regulated)		8
<b>Other (specify):</b>		
NONE		9
<b>Total (Acct. 142):</b>	<b>23,530</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	0	10
Merchandising, jobbing and contract work	0	11
<b>Other (specify):</b>		
NONE	0	12
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
SPECIAL ASSESSMENTS COLLECTED RE: SOUTH ST FOR WATER DEPT	126	13
RECEIVABLE FROM SEWER UTILITY FOR SHARED METER EXPENSES	4,036	14
DUE FROM DEBT SERVICE FUND REGARDING LOANS & PROJECTS	2,926	15
<b>Total (Acct. 145):</b>	<b>7,088</b>	
<b>Prepayments (165):</b>		
NONE	0	16
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE	0	17
<b>Total (Acct. 182):</b>	<b>0</b>	

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

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

<b>Particulars (a)</b>	<b>Balance End of Year (b)</b>	
<b>Other Deferred Debits (183):</b>		
NONE	0	18
<b>Total (Acct. 183):</b>	0	
<b>Payables to Municipality (233):</b>		
TAX EQUIVALENT FOR 2001 PAYABLE IN 2002	26,369	19
INSURANCE EXPENSES-WC,AUTO,PROPERTY,BOILER	958	20
<b>Total (Acct. 233):</b>	27,327	
<b>Other Deferred Credits (253):</b>		
NONE	0	21
<b>Total (Acct. 253):</b>	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)	
<b>Add Average:</b>						
Utility Plant in Service	1,861,168	0	0	0	1,861,168	1
Materials and Supplies	5,865	0	0	0	5,865	2
<b>Other (specify):</b>						
NONE	0				0	3
<b>Less Average:</b>						
Reserve for Depreciation	370,369	0	0	0	370,369	4
Customer Advances for Construction	0				0	5
Contributions in Aid of Construction	847,483	0	0	0	847,483	6
<b>Other (specify):</b>						
NONE	0				0	7
<b>Average Net Rate Base</b>	<b>649,181</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>649,181</b>	
Net Operating Income	23,235	0	0	0	23,235	8
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>3.58%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>3.58%</b>	

## RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	286,653	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	198,665	3
<b>Other (Specify):</b>		
NONE	0	4
<b>Total Average Proprietary Capital</b>	<b>485,318</b>	
<b>Net Income</b>		
Net Income	8,784	5
 <b>Percent Return on Proprietary Capital</b>	 <b>1.81%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

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

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**1. Acquisitions.**

No major changes occurred in 2001.

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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

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

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

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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### **Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251) (Page F-11)**

The auditor set up the amount for unamortized debt discount.

As far as I can tell, they did not charge anything to other accounts in reference to this matter.

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### **Bonds (Acct. 221) (Page F-13)**

The 1996 & 1997 General Obligation Notes were refinanced in 2001.

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### FINANCIAL SECTION FOOTNOTES

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

City of  
 GREEN LAKE  
 Lawrence Behlen Barbara L. Dugenske  
 Mayor Clerk / Treasurer  
 October 7, 2002  
 Peter J. Leege  
 Financial Specialist  
 Public Service Commission of Wisconsin  
 610 N Whitney Way  
 P.O. Box 7854  
 Madison, WI 53707-7854  
 Re: 2001 Analytical Review

Dear Mr. Leege:

This is in response to the two questions you had on the City of Green Lake's 2001 Annual Water Utility Report, as follows:

1. The increase in Account 650 "Repairs of Water Plant" is because of increase in expenses for water main breaks, the replacement of the roof on Pump House Number One at Canal Street, and well inspection.
2. I checked with the city's auditor regarding the 50 meters retired in 2000. I was told that they did not add the cost of retirement in Account 346 in 2001. I am in the process of recording it now in 2002.

Sincerely,  
 Barbara L. Dugenske Clerk-Treasurer

\*\*\*\*\*  
 September 5, 2002

Mrs. Barbara Dugenske, Clerk/Treasurer  
 City Of Green Lake Water Utility  
 P.O. Box 216  
 Green Lake, WI 54941-0216

2001 Analytical Review DWCCA-2370-PJL

Dear Mrs. Dugenske:

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

1. As directed in the head notes of the Water Operation & Maintenance Expenses schedule on page W-5, please provide an explanation of any expense account which changed by \$2,000 and 30 percent when compared to the previous year and follow this procedure in the future.
2. In the footnotes to the Meters schedule on page W-17 of the utility's 2000 annual report it was explained that the meters retired in 2000 would be reported in Account 346 in the 2001 report. Please explain if the dollars retired for the 50 meters reported retired in 2000 are included in the \$3,600 reported retired for Account 346 in 2001.

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office

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## FINANCIAL SECTION FOOTNOTES

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~~Preclude you from possibly receiving other inquiries from our office~~  
regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

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

Sincerely,

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

PJL:dwh:w:\compl\Analytical Reviews\2001 analytical review letters2370.doc

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	158,792	1
<b>Total Sales of Water</b>	<b>158,792</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	218	2
Other Water Revenues (474)	2,078	3
Amortization of Construction Grants (475)	0	4
<b>Total Other Operating Revenues</b>	<b>2,296</b>	
<b>Total Operating Revenues</b>	<b>161,088</b>	
<b>Operation and Maintenance Expenses</b>		
Plant Operation and Maintenance Expenses (600-660)	50,143	5
General Operating Expenses (680-690)	25,249	6
<b>Total Operation and Maintenance Expenses</b>	<b>75,392</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	34,163	7
Amortization Expense (404)	0	8
Taxes (408)	28,298	9
<b>Total Other Operating Expenses</b>	<b>62,461</b>	
<b>Total Operating Expenses</b>	<b>137,853</b>	
<b>NET OPERATING INCOME</b>	<b>23,235</b>	

## WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	566	21,286	53,429	4
Commercial	100	21,957	34,534	5
Industrial	8	1,086	2,003	6
<b>Total Metered Sales to General Customers (461)</b>	<b>674</b>	<b>44,329</b>	<b>89,966</b>	
Private Fire Protection Service (462)	2		648	7
Public Fire Protection Service (463)	1		61,546	8
Other Sales to Public Authorities (464)	9	2,680	4,648	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	14	573	1,984	12
<b>Total Sales of Water</b>	<b>700</b>	<b>47,582</b>	<b>158,792</b>	

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

Use a separate line for each delivery point.

<b>Customer Name (a)</b>	<b>Point of Delivery (b)</b>	<b>Thousands of Gallons Sold (c)</b>	<b>Revenues (d)</b>
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NONE

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	61,546	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>61,546</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	218	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>218</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	1,338	7
<b>Other (specify):</b>		
RECONNECTION CHARGES, PERMITS, METER RENTAL CHARGES	535	8
INTEREST EARNED ON SPECIAL ASSESSMENTS	205	9
<b>Total Other Water Revenues (474)</b>	<b>2,078</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		10
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>		
Salaries and Wages (600)	22,138	1
Purchased Water (610)	0	2
Fuel or Power Purchased for Pumping (620)	6,179	3
Chemicals (630)	1,612	4
Supplies and Expenses (640)	5,396	5
Repairs of Water Plant (650)	14,462	6
Transportation Expenses (660)	356	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>50,143</b>	
 <b>GENERAL OPERATING EXPENSES</b>		
Administrative and General Salaries (680)	10,059	8
Office Supplies and Expenses (681)	2,447	9
Outside Services Employed (682)	2,000	10
Insurance Expense (684)	958	11
Employees Pensions and Benefits (686)	9,252	12
Regulatory Commission Expenses (688)	46	13
Miscellaneous General Expenses (689)	487	14
Uncollectible Accounts (690)		15
<b>Total General Operating Expenses</b>	<b>25,249</b>	
 <b>Total Operation and Maintenance Expenses</b>	<b>75,392</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		26,369	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		533	2
<b>Net property tax equivalent</b>		<b>25,836</b>	
Social Security		2,272	3
PSC Remainder Assessment		190	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b><u>28,298</u></b>	

### PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Green Lake				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.180758				3
County tax rate	mills		6.019841				4
Local tax rate	mills		6.094538				5
School tax rate	mills		7.006725				6
Voc. school tax rate	mills		1.414244				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>20.716106</b>				10
Less: state credit	mills		1.041241				11
<b>Net tax rate</b>	mills		<b>19.674865</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>6.094538</b>				14
<b>Combined School Tax Rate</b>	mills		<b>8.420969</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>14.515507</b>				17
<b>Total Tax Rate</b>	mills		<b>20.716106</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.700687</b>				19
<b>Total tax net of state credit</b>	mills		<b>19.674865</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>13.785923</b>				21
Utility Plant, Jan. 1	\$	1,728,114	1,728,114				22
Materials & Supplies	\$	5,543	5,543				23
<b>Subtotal</b>	\$	<b>1,733,657</b>	<b>1,733,657</b>				24
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>1,733,657</b>	<b>1,733,657</b>				26
Assessment Ratio	dec.		1.103300				27
<b>Assessed Value</b>	\$	<b>1,912,744</b>	<b>1,912,744</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>13.785923</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>26,369</b>	<b>26,369</b>				30
Tax Equivalent per 1994 PSC Report	\$						31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>26,369</b>					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)
<b>INTANGIBLE PLANT</b>		
Organization (301)	259	1
Franchises and Consents (302)	0	2
Miscellaneous Intangible Plant (303)	0	3
<b>Total Intangible Plant</b>	<b>259</b>	<b>0</b>
<b>SOURCE OF SUPPLY PLANT</b>		
Land and Land Rights (310)	0	4
Structures and Improvements (311)	0	5
Collecting and Impounding Reservoirs (312)	0	6
Lake, River and Other Intakes (313)	0	7
Wells and Springs (314)	43,655	8
Infiltration Galleries and Tunnels (315)	0	9
Supply Mains (316)	0	10
Other Water Source Plant (317)	0	11
<b>Total Source of Supply Plant</b>	<b>43,655</b>	<b>0</b>
<b>PUMPING PLANT</b>		
Land and Land Rights (320)	0	12
Structures and Improvements (321)	19,042	13
Boiler Plant Equipment (322)	0	14
Other Power Production Equipment (323)	0	15
Steam Pumping Equipment (324)	0	16
Electric Pumping Equipment (325)	48,738	17
Diesel Pumping Equipment (326)	0	18
Hydraulic Pumping Equipment (327)	0	19
Other Pumping Equipment (328)	2,518	20
<b>Total Pumping Plant</b>	<b>70,298</b>	<b>0</b>
<b>WATER TREATMENT PLANT</b>		
Land and Land Rights (330)	0	21
Structures and Improvements (331)	0	22
Water Treatment Equipment (332)	5,447	23
<b>Total Water Treatment Plant</b>	<b>5,447</b>	<b>0</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>		
Land and Land Rights (340)	20	24
Structures and Improvements (341)	0	25

**WATER UTILITY PLANT IN SERVICE (cont.)**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			259	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>259</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			43,655	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>43,655</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			19,042	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			48,738	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			2,518	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>70,298</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)		1	5,448	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>1</b>	<b>5,448</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			20	24
Structures and Improvements (341)			0	25

### WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	404,662		<b>26</b>
Transmission and Distribution Mains (343)	864,459	242,934	<b>27</b>
Fire Mains (344)	0		<b>28</b>
Services (345)	132,570	1,248	<b>29</b>
Meters (346)	70,105	7,676	<b>30</b>
Hydrants (348)	102,758	55,805	<b>31</b>
Other Transmission and Distribution Plant (349)	0		<b>32</b>
<b>Total Transmission and Distribution Plant</b>	<b>1,574,574</b>	<b>307,663</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		<b>33</b>
Structures and Improvements (371)	0		<b>34</b>
Office Furniture and Equipment (372)	0		<b>35</b>
Computer Equipment (372.1)	6,394		<b>36</b>
Transportation Equipment (373)	14,839		<b>37</b>
Other General Equipment (379)	12,648		<b>38</b>
Other Tangible Property (390)	0		<b>39</b>
<b>Total General Plant</b>	<b>33,881</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,728,114</b>	<b>307,663</b>	
Common Utility Plant Allocated to Water Department	0		<b>40</b>
<b>Total utility plant in service</b>	<b>1,728,114</b>	<b>307,663</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)			404,662 26
Transmission and Distribution Mains (343)	31,092		1,076,301 27
Fire Mains (344)			0 28
Services (345)	600	(414)	132,804 29
Meters (346)	3,600		74,181 30
Hydrants (348)	5,850		152,713 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>41,142</b>	<b>(414)</b>	<b>1,840,681</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			6,394 36
Transportation Equipment (373)			14,839 37
Other General Equipment (379)			12,648 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>33,881</b>
<b>Total utility plant in service directly assignable</b>	<b>41,142</b>	<b>(413)</b>	<b>1,994,222</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>41,142</b>	<b>(413)</b>	<b>1,994,222</b>

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

<b>Sources of Water Supply</b>					
<b>Month</b>	<b>Purchased Water Gallons (000's)</b>	<b>Surface Water Gallons (000's)</b>	<b>Ground Water Gallons (000's)</b>	<b>Total Gallons All Methods (000's)</b>	
(a)	(b)	(c)	(d)	(e)	
January			4,076	<b>4,076</b>	1
February			3,194	<b>3,194</b>	2
March			4,447	<b>4,447</b>	3
April			4,204	<b>4,204</b>	4
May			4,813	<b>4,813</b>	5
June			6,259	<b>6,259</b>	6
July			7,293	<b>7,293</b>	7
August			6,638	<b>6,638</b>	8
September			4,638	<b>4,638</b>	9
October			4,408	<b>4,408</b>	10
November			3,403	<b>3,403</b>	11
December			3,626	<b>3,626</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>56,999</b>	<b>56,999</b>	
Less: Water sold				47,582	13
Volume pumped but not sold				<b>9,417</b>	14
Volume sold as a percent of volume pumped				<b>83%</b>	15
Volume used for water production, water quality and system maintenance				650	16
Volume related to equipment/system malfunction				2,540	17
Non-utility volume NOT included in water sales				0	18
Total volume not sold but accounted for				<b>3,190</b>	19
Volume pumped but unaccounted for				<b>6,227</b>	20
Percent of water lost				<b>11%</b>	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				878	23
Date of maximum: 6/22/2001					24
Cause of maximum:					25
Controls on water tower were bad. Tower kept calling for water even though tower was full. This made pumps run constantly.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				61	26
Date of minimum: 11/23/2001					27
Total KWH used for pumping for the year				83,176	28
If water is purchased: Vendor Name: N/A					29
Point of Delivery: N/A					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
CANAL STREET	1	400	12	500,000	Yes	<b>1</b>
COMMERICAL AVENUE	2	400	12	500,000	Yes	<b>2</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	WELL #1	WELL #2	1
Location	CANAL STREET	COMMERCIAL AVENUE	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	LAYNE NW	WORTHINGTON	5
Year Installed	1985	1988	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	450	400	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	US	9 10
Year Installed	1992	1992	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	40	50	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)
Identification			14
Location			15
Purpose			16
Destination			17
Pump Manufacturer			18
Year Installed			19
Type			20
Actual Capacity (gpm)			21
Pump Motor or Standby Engine Mfr			22 23
Year Installed			24
Type			25
Horsepower			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	TOWER 2		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1992		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	130		6
Total capacity in gallons (actual)	250,000		7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
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)	NONE		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)?	N		13
Is water fluoridated (yes, no)?	N		14

### WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	369	0	0	0	369	1
P	D	4.000	180	0	0	0	180	2
M	D	6.000	36,273	0	4,087	0	32,186	3
M	S	6.000	120	0	0	0	120	4
P	D	6.000	561	448	0	0	1,009	5
M	D	8.000	11,015	0	730	0	10,285	6
M	S	8.000	80	0	0	0	80	7
P	D	8.000	660	478	0	0	1,138	8
M	D	10.000	3,566	0	0	0	3,566	9
P	D	10.000	0	143			143	10
M	D	12.000	9,375	0	0	0	9,375	11
M	T	12.000	413	0	0	0	413	12
P	D	12.000	0	3,828			3,828	13
<b>Total Within Municipality</b>			<b>62,612</b>	<b>4,897</b>	<b>4,817</b>	<b>0</b>	<b>62,692</b>	
<b>Total Utility</b>			<b>62,612</b>	<b>4,897</b>	<b>4,817</b>	<b>0</b>	<b>62,692</b>	

### WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.625	538	0	1	0	537		1
M	1.000	91	2	1	0	92		2
M	1.250	21	0	0	0	21		3
M	1.500	8	0	0	0	8		4
M	2.000	16	0	0	0	16		5
P	2.000	1	0	0	0	1		6
M	3.000	2	0	0	0	2		7
M	6.000	1	0	0	0	1		8
M	8.000	1	0	0	0	1		9
<b>Total Utility</b>		<b>679</b>	<b>2</b>	<b>2</b>	<b>0</b>	<b>679</b>	<b>0</b>	

### METERS

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

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	774	120	120	0	774	96	1
1.000	27	1	0	0	28	1	2
1.500	14	0	0	1	15	0	3
2.000	20	0	0	0	20	0	4
3.000	2	0	0	0	2	0	5
4.000	1	0	0	0	1	0	6
<b>Total:</b>	<b>838</b>	<b>121</b>	<b>120</b>	<b>1</b>	<b>840</b>	<b>97</b>	

#### Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	551	66	4	3	6	144	774	1
1.000	4	12	3	2	3	4	28	2
1.500	2	10	0	1	1	1	15	3
2.000	0	9	1	4	4	2	20	4
3.000	0	2	0	0	0	0	2	5
4.000	0	0	0	1	0	0	1	6
<b>Total:</b>	<b>557</b>	<b>99</b>	<b>8</b>	<b>11</b>	<b>14</b>	<b>151</b>	<b>840</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	113	11	9		115	2
<b>Total Fire Hydrants</b>	<b>113</b>	<b>11</b>	<b>9</b>	<b>0</b>	<b>115</b>	
<b>Flushing Hydrants</b>						
	1				1	3
<b>Total Flushing Hydrants</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	

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

Number of hydrants operated during year:	114
Number of distribution system valves end of year:	187
Number of distribution valves operated during year:	30

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## WATER OPERATING SECTION FOOTNOTES

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

Per review response:

The increase in Account 650 "Repairs of Water Plant" is because of increase in expenses for water main breaks, the replacement of the roof on Pump House Number One at Canal Street, and well inspection.

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

The amount listed in the adjustments column is to correct the amount charged for the new service lateral installed for Tracy Cullen on Scott Street. The service was installed and reported in the year 2000.

The \$1 charged for account 332 "Water Treatment Equipment" is to correct rounding off.

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### Water Mains (Page W-15)

The number of feet added and retired are in reference to the South Street Reconstruction Project. Funds were borrowed to pay for the lines. There were no special assessments charged back to the customers. The funds were borrowed as general obligation notes.

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### Water Services (Page W-16)

Service added in 2001 was for lateral at Well #1. Cost of the installation of this lateral was included in a Park & Recreation Board Project. The room tax fund (customer) paid for the service.

Service disconnected is for lateral at Deacon Mills Park that was for a bubbler. New bubbler is now attached to restroom facility.

There was one 1" service on Illinois Avenue (Re: Bickert) replaced when it was dug out during a water main break.

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### Meters (Page W-17)

The one 1.5 inch meter listed under adjustments is to adjust to actual count. Meter was purchased in 1999 and probably was not accounted for.

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### Hydrants and Distribution System Valves (Page W-18)

There were nine hydrants added with the South Street Reconstruction Project. Two were added and seven were replaced. There were two hydrants replaced, one on Forest Avenue and one on Palmer Avenue.

Valves were exercised at the time of water main breaks.

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