



3013 (02-09-04)

**ANNUAL REPORT**

OF

Name: LA CROSSE WATER UTILITY

---

Principal Office: 400 LA CROSSE STREET  
LA CROSSE, WI 54601

---

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.*

**SIGNATURE PAGE**

I TONY AVERBECK of  
(Person responsible for accounts)

LA CROSSE WATER UTILITY, certify that I  
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

\_\_\_\_\_  
(Signature of person responsible for accounts)      04/12/2002  
(Date)

OFFICE SUPERVISOR  
(Title)

## TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
<b>FINANCIAL SECTION</b>	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111)	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Accts. 221 and 222)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Contributions in Aid of Construction (Account 271)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Return on Proprietary Capital Computation	F-21
Important Changes During the Year	F-22
Financial Section Footnotes	F-23
<b>WATER OPERATING SECTION</b>	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Accumulated Provision for Depreciation - Water	W-10
Source of Supply, Pumping and Purchased Water Statistics	W-12
Sources of Water Supply - Ground Waters	W-13
Sources of Water Supply - Surface Waters	W-14
Pumping & Power Equipment	W-15
Reservoirs, Standpipes & Water Treatment	W-16
Water Mains	W-17
Water Services	W-18
Meters	W-19
Hydrants and Distribution System Valves	W-20
Water Operating Section Footnotes	W-21

### IDENTIFICATION AND OWNERSHIP

**Exact Utility Name:** LA CROSSE WATER UTILITY

**Utility Address:** 400 LA CROSSE STREET  
LA CROSSE, WI 54601

**When was utility organized?** 1/1/1877

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

---

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

**Name:** TONY AVERBECK

**Title:** OFFICE SUPERVISOR

**Office Address:** LA CROSSE WATER UTILITY  
400 LA CROSSE STREET  
LA CROSSE, WI 54601

**Telephone:** (608) 789 - 7536

**Fax Number:** (608) 789 - 7592

**E-mail Address:** averbeckt@cityoflacrosse.org

---

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

**Name:** PAT CAFFREY

**Title:** PRESIDENT - BOARD OF PUBLIC WORKS

**Office Address:**

400 LA CROSSE ST  
LA CROSSE, WI 54601

**Telephone:** (608) 789 - 7599

**Fax Number:** (608) 789 - 8322

**E-mail Address:** caffrey@cityoflacrosse.org

---

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

**Date of most recent audit report:** 5/15/2001

**Period covered by most recent audit:** YEAR ENDING DECEMBER, 2000

---

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

**Name:** MARK JOHNSON

**Title:** UTILITY MANAGER

**Office Address:** LA CROSSE WATER UTILITY  
400 LA CROSSE STREET  
LA CROSSE, WI 54601

**Telephone:** (608) 789 - 7536

**Fax Number:** (608) 789 - 7592

**E-mail Address:** johnsonM@cityoflacrosse.org

### IDENTIFICATION AND OWNERSHIP

---

---

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

---

**Name:** TOM BERENDES  
**Title:** SUPERINTENDENT

**Office Address:** LA CROSSE WATER UTILITY  
800 EAST AVENUE NORTH  
LA CROSSE, WI 54601

**Telephone:** (608) 789 - 7385  
**Fax Number:** (608) 789 - 7396

**E-mail Address:** berendest@cityoflacrosse.org

---

**Name:** TOM TALLE  
**Title:** DISTRIBUTION SUPERVISOR

**Office Address:** LA CROSSE WATER UTILITY  
800 EAST AVENUE NORTH  
LA CROSSE, WI 54601

**Telephone:** (608) 789 - 7384  
**Fax Number:** (608) 789 - 7396

**E-mail Address:** tallet@cityoflacrosse.org

---

**Name:** TONY AVERBECK  
**Title:** OFFICE SUPERVISOR

**Office Address:**  
400 LA CROSSE STREET  
LA CROSSE, WI 54601

**Telephone:** (608) 789 - 7536

---

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

---

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

- MR PAT CAFFREY, PRESIDENT OF BOARD
  - MR LARRY KIRCH
  - MR JOHN MEDINGER
  - MR GENE PFAFF
  - MR SAM SOLVERSON
  - MR RANDY TURTENWALD
- 

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

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

**Date of Ordinance:**

**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** YES

---

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

---

## IDENTIFICATION AND OWNERSHIP

---

**Firm Name:** DAIRYLAND POWER COOPERATIVE  
3200 EAST AVENUE SOUTH  
LA CROSSE, WI 54602-0817

**Contact Person:** LYNDA KEMP  
**Title:** MANAGER OF MAIL SERVICES

**Telephone:** (608) 787 - 1286

**Fax Number:** (608) 787 - 1314

**E-mail Address:** [lj@ dairynet.com](mailto:lj@ dairynet.com)

---

**Contract/Agreement beginning-ending dates:** 5/30/1996 12/31/2002

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

Dairyland Power prints, inserts, and mails our water and sewer bills. The agreement is a year to year agreement that started 5/30/96.

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	3,927,337	3,817,265	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	2,346,854	2,006,709	2
Depreciation Expense (403)	414,753	405,206	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	619,866	591,422	5
<b>Total Operating Expenses</b>	<b>3,381,473</b>	<b>3,003,337</b>	
<b>Net Operating Income</b>	<b>545,864</b>	<b>813,928</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>545,864</b>	<b>813,928</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	285	579	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	61,785	123,069	10
Miscellaneous Nonoperating Income (421)	18,286	0	11
<b>Total Other Income</b>	<b>80,356</b>	<b>123,648</b>	
<b>Total Income</b>	<b>626,220</b>	<b>937,576</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>626,220</b>	<b>937,576</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	0	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	77,115	132,754	17
Other Interest Expense (431)	1,804	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>78,919</b>	<b>132,754</b>	
<b>Net Income</b>	<b>547,301</b>	<b>804,822</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	8,042,584	7,234,094	20
Balance Transferred from Income (433)	547,301	804,822	21
Miscellaneous Credits to Surplus (434)	18,645	3,668	22
Miscellaneous Debits to Surplus--Debit (435)	51,415	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>8,557,115</b>	<b>8,042,584</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

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

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE	0	1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE	0	2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		
NONE	0	3
<b>Total (Acct. 417):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE	0	4
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
INTEREST FROM INVESTMENTS	11,385	5
INTEREST FROM BOND ISSUES	50,400	6
<b>Total (Acct. 419):</b>	<b>61,785</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
RECORD 2001 WISCONSIN RETIREMENT SYSTEM CREDITS AS A RESULT OF ACT 11	18,286	7
<b>Total (Acct. 421):</b>	<b>18,286</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE	0	8
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE	0	9
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
PRIOR YEAR ADJSUTMENTS	18,645	10
<b>Total (Acct. 434):</b>	<b>18,645</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
PRIOR YEAR ADJUSTMENTS	51,415	11
<b>Total (Acct. 435)--Debit:</b>	<b>51,415</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215	0	12
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE	0	13
<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)	2,996				2,996	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll	867				867	3
Materials	1,164				1,164	4
Taxes	62				62	5
<b>Other (list by major classes):</b>						
BENEFITS	485				485	6
TRANSPORTATION	113				113	7
SALVAGE	20				20	8
<b>Total costs and expenses</b>	<b>2,711</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,711</b>	
<b>Net income (or loss)</b>	<b>285</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>285</b>	

### REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	3,927,337	0	0	0	3,927,337	1
Less: interdepartmental sales	0	0	0	0	0	2
Less: interdepartmental rents	0	0	0	0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0	0	0	0	0	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE	0	0	0	0	0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>3,927,337</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,927,337</b>	

### DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	834,499	33,803	<b>868,302</b>	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	150,174		<b>150,174</b>	5
Merchandising and jobbing	867		<b>867</b>	6
Other nonutility expenses			0	7
Water utility plant accounts	48,288		<b>48,288</b>	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant	15,023		<b>15,023</b>	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts	33,803	(33,803)	0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>1,082,654</b>	<b>0</b>	<b>1,082,654</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	25,222,092	23,922,482	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	7,193,029	7,044,122	2
<b>Net Utility Plant</b>	<b>18,029,063</b>	<b>16,878,360</b>	
Utility Plant Acquisition Adjustments (117-118)	0	0	3
Other Utility Plant Adjustments (119)	0	0	4
<b>Total Net Utility Plant</b>	<b>18,029,063</b>	<b>16,878,360</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	3,375	3,375	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>3,375</b>	<b>3,375</b>	
Investment in Municipality (123)	1,818,573	1,979,725	7
Other Investments (124)	88,451	85,036	8
Special Funds (125-128)	0	0	9
<b>Total Other Property and Investments</b>	<b>1,910,399</b>	<b>2,068,136</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	0	0	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	0	0	12
Temporary Cash Investments (136)	506,231	216,447	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	92,767	206,863	15
Other Accounts Receivable (143)	5,120	620	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	145,665	0	18
Materials and Supplies (151-163)	135,038	115,424	19
Prepayments (165)	572	229	20
Interest and Dividends Receivable (171)	0		21
Accrued Utility Revenues (173)	474,067	495,132	22
Miscellaneous Current and Accrued Assets (174)	0	0	23
<b>Total Current and Accrued Assets</b>	<b>1,359,460</b>	<b>1,034,715</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	24
Other Deferred Debits (182-186)	570	234,347	25
<b>Total Deferred Debits</b>	<b>570</b>	<b>234,347</b>	
<b>Total Assets and Other Debits</b>	<b>21,299,492</b>	<b>20,215,558</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	3,028,870	3,028,870	<b>26</b>
Appropriated Earned Surplus (215)	0	0	<b>27</b>
Unappropriated Earned Surplus (216)	8,557,115	8,042,584	<b>28</b>
<b>Total Proprietary Capital</b>	<b>11,585,985</b>	<b>11,071,454</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	0	0	<b>29</b>
Advances from Municipality (223)	3,141,716	3,200,961	<b>30</b>
Other Long-Term Debt (224)	0	0	<b>31</b>
<b>Total Long-Term Debt</b>	<b>3,141,716</b>	<b>3,200,961</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>32</b>
Accounts Payable (232)	98,624	76,668	<b>33</b>
Payables to Municipality (233)	0	0	<b>34</b>
Customer Deposits (235)	0	0	<b>35</b>
Taxes Accrued (236)	572,608	548,058	<b>36</b>
Interest Accrued (237)	0	0	<b>37</b>
Matured Long-Term Debt (239)	0	0	<b>38</b>
Matured Interest (240)	0	0	<b>39</b>
Tax Collections Payable (241)	0	0	<b>40</b>
Miscellaneous Current and Accrued Liabilities (242)	0	0	<b>41</b>
<b>Total Current and Accrued Liabilities</b>	<b>671,232</b>	<b>624,726</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	59,245	0	<b>42</b>
Customer Advances for Construction (252)	0	0	<b>43</b>
Other Deferred Credits (253)	119,474	102,706	<b>44</b>
<b>Total Deferred Credits</b>	<b>178,719</b>	<b>102,706</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)	0	0	<b>45</b>
Injuries and Damages Reserve (262)	0	0	<b>46</b>
Pensions and Benefits Reserve (263)	0	0	<b>47</b>
Miscellaneous Operating Reserves (265)	0	0	<b>48</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	5,721,840	5,215,711	<b>49</b>
<b>Total Liabilities and Other Credits</b>	<b>21,299,492</b>	<b>20,215,558</b>	

**NET UTILITY PLANT**

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	24,985,513	0	0	0	1
Utility Plant Purchased or Sold (102)	0				2
Utility Plant in Process of Reclassification (103)	0				3
Utility Plant Leased to Others (104)	0				4
Property Held for Future Use (105)	0				5
Completed Construction not Classified (106)	0				6
Construction Work in Progress (107)	236,579				7
<b>Total Utility Plant</b>	<b>25,222,092</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	7,193,029	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)	0				9
Accumulated Provision for Depreciation of Property Held for Future Use (113)	0				10
Accumulated Provision for Amortization of Utility Plant in Service (114)	0				11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)	0				12
Accumulated Provision for Amortization of Property Held for Future Use (116)	0				13
<b>Total Accumulated Provision</b>	<b>7,193,029</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>18,029,063</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	7,044,123				7,044,123	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged depreciation expense (403)	414,753				414,753	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	54,539				54,539	6
Accruals charged other						7
accounts (specify):						8
CLEARING ACCOUNTS	40,347				40,347	9
Salvage	28,677				28,677	10
Other credits (specify):						11
RECLASS OF DEPRECIATION	36,042				36,042	12
<b>Total credits</b>	<b>574,358</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>574,358</b>	<b>13</b>
<b>Debits during year</b>						14
Book cost of plant retired	342,994				342,994	15
Cost of removal	31,805				31,805	16
Other debits (specify):						17
RECLASS & ADJUSTMENT DEPRE	50,653				50,653	18
<b>Total debits</b>	<b>425,452</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>425,452</b>	<b>19</b>
<b>Balance End of Year</b>	<b>7,193,029</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,193,029</b>	<b>20</b>
						21
						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>					
LAND ON KING STREET	3,375	0	0	3,375	2
<b>Total Nonutility Property (121)</b>	<b>3,375</b>	<b>0</b>	<b>0</b>	<b>3,375</b>	
Less accum. prov. depr. & amort. (122)	0	0	0	0	3
<b>Net Nonutility Property</b>	<b>3,375</b>	<b>0</b>	<b>0</b>	<b>3,375</b>	

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

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

### MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility (154)	135,038	115,424 2
Sewer utility (154)	0	0 3
Heating utility (154)	0	0 4
Gas utility (154)	0	0 5
Merchandise (155)	0	0 6
Other materials & supplies (156)	0	0 7
Stores expense (163)	0	0 8
<b>Total Materials and Supplies</b>	<b>135,038</b>	<b>115,424</b>

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
NONE			0	1
<b>Total</b>			<b>0</b>	
<b>Unamortized premium on debt (251)</b>				
DIFFERENCE WHEN BOND FUNDS REFINANCED	59,245	0	59,245	2
<b>Total</b>			<b>59,245</b>	

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

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

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	3,028,870	1
<b>Changes during year (explain):</b>		
NONE	0	2
<b>Balance end of year</b>	<u><u>3,028,870</u></u>	

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

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
Total Reacquired Bonds (Account 222)				0 1
<b>Net amount of bonds outstanding December 31:</b>				<b>0</b>

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

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
2001 B REFUNDING PROM. NOTE	11/28/2001	12/01/2014	4.85%	247,693	<b>1</b>
2001 A REFUNDING PROM. NOTE	11/28/2001	12/01/2014	4.88%	2,894,023	<b>2</b>
<b>Total for Account 223</b>				<b>3,141,716</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	548,058	1
<b>Accruals:</b>		
Charged water department expense	619,866	2
Charged electric department expense		3
Charged sewer department expense	29,986	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>649,852</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	548,058	6
Social Security taxes	71,944	7
PSC Remainder Assessment	5,300	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>625,302</b>	
<b>Balance end of year</b>	<b>572,608</b>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
NONE	0			0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	2
1992 REFUNDED BOND	0	8,265	8,265	0	3
1993 PROM. NOTE	0	1,801	1,801	0	4
1993 PROM. NOTE 2	0	427	427	0	5
1994 PROM. NOTE	0	3,736	3,736	0	6
1995 REFUNDED BOND	0	5,725	5,725	0	7
1995 PROM. NOTE	0	5,184	5,184	0	8
1997 PROM. NOTE	0	3,103	3,103	0	9
1998 PROM. NOTE	0	2,801	2,801	0	10
1998 PROM. NOTE 2	0	1,505	1,505	0	11
1999 PROM. NOTE	0	22,831	22,831	0	12
2000B PROM. NOTE		21,737	21,737	0	13
<b>Subtotal</b>	<b>0</b>	<b>77,115</b>	<b>77,115</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	14
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
INTEREST ON DEBT TO SEWER UTILITY	0	1,804	1,804	0	15
<b>Subtotal</b>	<b>0</b>	<b>1,804</b>	<b>1,804</b>	<b>0</b>	
<b>Total</b>	<b>0</b>	<b>78,919</b>	<b>78,919</b>	<b>0</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	5,215,711	0	0	0	0	5,215,711	1
<b>Add credits during year:</b>							
For Services	153,004					153,004	2
For Mains	297,374					297,374	3
<b>Other (specify):</b>							
HYDRANTS	56,366					56,366	4
<b>Deduct charges (specify):</b>							
REFUND REMOTE METER CHARGES	615					615	5
<b>Balance End of Year</b>	<b>5,721,840</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,721,840</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>		
BOND MONEY THAT HAS NOT BEEN USED AS OF 12/31/2001	1,818,573	1
<b>Total (Acct. 123):</b>	<b>1,818,573</b>	
<b>Other Investments (124):</b>		
AMOUNT DUE FROM TIF DISTRICTS	80,884	2
SPECIAL ASSESSMENTS FOR SERVICES INSTALLED	7,567	3
<b>Total (Acct. 124):</b>	<b>88,451</b>	
<b>Sinking Funds (125):</b>		
NONE		4
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Depreciation Fund (126):</b>		
NONE		5
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
NONE		6
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Interest Special Deposits (132):</b>		
NONE		7
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
NONE		8
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		9
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	92,767	10
Electric		11
Sewer (Regulated)		12
<b>Other (specify):</b>		
NONE		13
<b>Total (Acct. 142):</b>	<b>92,767</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		14
Merchandising, jobbing and contract work	5,120	15
<b>Other (specify):</b>		

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

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

Particulars (a)		Balance End of Year (b)
<b>Other Accounts Receivable (143):</b>		
NONE		16
<b>Total (Acct. 143):</b>		<b>5,120</b>
<b>Receivables from Municipality (145):</b>		
WATER BILLS PLACED ON TAXES	145,665	17
<b>Total (Acct. 145):</b>		<b>145,665</b>
<b>Prepayments (165):</b>		
POSTAGE AND LIFE INSURANCE	572	18
<b>Total (Acct. 165):</b>		<b>572</b>
<b>Extraordinary Property Losses (182):</b>		
NONE		19
<b>Total (Acct. 182):</b>		<b>0</b>
<b>Preliminary Survey and Investigation Charges (183):</b>		
MAPS FOR FUTURE RESERVOIRS	570	20
<b>Total (Acct. 183):</b>		<b>570</b>
<b>Clearing Accounts (184):</b>		
NONE		21
<b>Total (Acct. 184):</b>		<b>0</b>
<b>Temporary Facilities (185):</b>		
NONE		22
<b>Total (Acct. 185):</b>		<b>0</b>
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		23
<b>Total (Acct. 186):</b>		<b>0</b>
<b>Payables to Municipality (233):</b>		
NONE		24
<b>Total (Acct. 233):</b>		<b>0</b>
<b>Other Deferred Credits (253):</b>		
ACCRUED VACATION	105,471	25
ACCRUED COMP	2,380	26
ACCRUED SICK LEAVE	10,663	27
DEFERRD REVENUE	960	28
<b>Total (Acct. 253):</b>		<b>119,474</b>

### RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service	24,334,923	0	0	0	24,334,923	1
Materials and Supplies	125,231	0	0	0	125,231	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation	7,118,576	0	0	0	7,118,576	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	5,468,775	0	0	0	5,468,775	6
<b>Other (specify):</b>						
NONE					0	7
<b>Average Net Rate Base</b>	<b>11,872,803</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,872,803</b>	
Net Operating Income	545,864	0	0	0	545,864	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>						
	4.60%	N/A	N/A	N/A	4.60%	

## 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	3,028,870	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	8,299,849	3
<b>Other (Specify):</b>		
NONE		4
<b>Total Average Proprietary Capital</b>	<b>11,328,719</b>	
<b>Net Income</b>		
Net Income	547,301	5
<b>Percent Return on Proprietary Capital</b>	<b>4.83%</b>	

---

## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

---

**1. Acquisitions.**

---

**2. Leaseholder changes.**

---

**3. Extensions of service.**

WE HAD FOUR SUBDIVISIONS DEEDED TO US IN 2001. THIS WAS RECORDED AS CONTRIBUTIONS.

---

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

---

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

---

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

---

**7. Any additional matters.**

186 MISCELLANEOUS DEFERRED DEBIT - INTERNATIONAL BUSINESS PARK THAT WAS CHARGED HERE LAST YEAR WAS CLEARED OUT AND GIVEN TO ONALASKA. WE RECEIVED THE GRANT MONEY IN 2001 THAT ONALASKA HAD APPLIED FOR TO COVER THE UTILITIES. THIS WAS DISCUSSED WITH KATHY BUTZLAFF IN 2000.

**FINANCIAL SECTION FOOTNOTES**

---

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

#421 - Recorded 2001 Wisconsin Retirement System credits as a result of Act 11, this was offset with a corresponding amount charged to retirement expense in employee benefits on pg.w-5, #926. The auditors instructed the City of La Crosse to make this entry.

#434 - Adjustments to prior years depreciation and interest income.

#435 - Auditors adjustment to prior years expenses.

---

**Balance Sheet (Page F-06)**

#136 - Cash - I lowered cash by \$2 to make assets and liabilities balance.

---

**Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251) (Page F-12)**

In November, 2001 the City of La Crosse did a refunding of most of the bond issues. The Water Utility incurred a Premium that we will be charging off over the next 9 years, starting in 2002.

---

**Notes Payable & Miscellaneous Long-Term Debt (Page F-15)**

IN NOVEMBER THE CITY OF LA CROSSE DID A MAJOR REFUNDING ISSUE THAT COMBINED ALL OF THE UTILITY OUSTANDING ISSUES INTO TWO BOND ISSUES.

---

**Interest Accrued (Acct. 237) (Page F-17)**

#231 - Notes Payable - We had a line of credit from the Sewer Utility to help us with our cash flow problem. We used \$135,000 of this line of credit starting in June, 2001 and paid it back December, 2001. The agreed upon interest was what they lost in interest by not having the amount invested, this amount was \$1,804.

---

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

253 - OTHER DEFERRED CREDITS - DEFERRED REVENUE RESULTED FROM A 2002 BILL BEING BILLED IN 2001 AND COLLECTED IN 2001.

---

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

good filer plus: 1st of year plant on property tax equivalent schedule should agree with the prior year net utility plant balance in the future.  
ele

---

**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	3,823,996	1
<b>Total Sales of Water</b>	<b>3,823,996</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	28,159	2
Miscellaneous Service Revenues (471)	2,155	3
Rents from Water Property (472)	707	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	72,320	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>103,341</b>	
<b>Total Operating Revenues</b>	<b>3,927,337</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expense (600-617)	101,602	8
Pumping Expenses (620-633)	958,525	9
Water Treatment Expenses (640-652)	62,759	10
Transmission and Distribution Expenses (660-678)	620,121	11
Customer Accounts Expenses (901-905)	110,936	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	492,911	14
<b>Total Operation and Maintenance Expenses</b>	<b>2,346,854</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	414,753	15
Amortization Expense (404-407)	0	16
Taxes (408)	619,866	17
<b>Total Other Operating Expenses</b>	<b>1,034,619</b>	
<b>Total Operating Expenses</b>	<b>3,381,473</b>	
<b>NET OPERATING INCOME</b>	<b>545,864</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	13,083	1,049,492	1,511,794	4
Commercial	2,463	1,387,468	1,066,839	5
Industrial	113	1,209,649	557,052	6
<b>Total Metered Sales to General Customers (461)</b>	<b>15,659</b>	<b>3,646,609</b>	<b>3,135,685</b>	
Private Fire Protection Service (462)	233		29,003	7
Public Fire Protection Service (463)	1		537,053	8
Other Sales to Public Authorities (464)	123	170,673	122,255	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>16,016</b>	<b>3,817,282</b>	<b>3,823,996</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>
------------------------------	----------------------------------	--	-------------------------

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)	536,093	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
SPECIAL MUNICIPAL FIRE PROTECTION SERVICE - TOWNSHIP OF SHELBY	960	4
<b>Total Public Fire Protection Service (463)</b>	<b>537,053</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	28,159	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>28,159</b>	
<b>Miscellaneous Service Revenues (471):</b>		
RECONNECTION CHARGES	2,155	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>2,155</b>	
<b>Rents from Water Property (472):</b>		
INCOME FROM RENTAL OF HOSES, TAPPING MACHINES, ETC.	707	8
<b>Total Rents from Water Property (472)</b>	<b>707</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	72,320	10
<b>Other (specify):</b>		
NONE		11
<b>Total Other Water Revenues (474)</b>	<b>72,320</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)		2
Purchased Water (602)		3
Miscellaneous Expenses (603)		4
Rents (604)	50	5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)	261	7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)	101,291	10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
<b>Total Source of Supply Expenses</b>	<b>101,602</b>	
 <b>PUMPING EXPENSES</b>		
Operation Supervision and Engineering (620)		14
Fuel for Power Production (621)	1,623	15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	415,474	17
Pumping Labor and Expenses (624)	187,946	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	5,200	20
Rents (627)		21
Maintenance Supervision and Engineering (630)	38,838	22
Maintenance of Structures and Improvements (631)	215,807	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	93,637	25
<b>Total Pumping Expenses</b>	<b>958,525</b>	
 <b>WATER TREATMENT EXPENSES</b>		
Operation Supervision and Engineering (640)		26
Chemicals (641)	31,968	27

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>WATER TREATMENT EXPENSES</b>		
Operation Labor and Expenses (642)	25,444	<b>28</b>
Miscellaneous Expenses (643)		<b>29</b>
Rents (644)		<b>30</b>
Maintenance Supervision and Engineering (650)		<b>31</b>
Maintenance of Structures and Improvements (651)		<b>32</b>
Maintenance of Water Treatment Equipment (652)	5,347	<b>33</b>
<b>Total Water Treatment Expenses</b>	<b>62,759</b>	
 <b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Supervision and Engineering (660)		<b>34</b>
Storage Facilities Expenses (661)		<b>35</b>
Transmission and Distribution Lines Expenses (662)		<b>36</b>
Meter Expenses (663)	12,602	<b>37</b>
Customer Installations Expenses (664)		<b>38</b>
Miscellaneous Expenses (665)	34,439	<b>39</b>
Rents (666)		<b>40</b>
Maintenance Supervision and Engineering (670)	64,609	<b>41</b>
Maintenance of Structures and Improvements (671)		<b>42</b>
Maintenance of Distribution Reservoirs and Standpipes (672)		<b>43</b>
Maintenance of Transmission and Distribution Mains (673)	151,948	<b>44</b>
Maintenance of Fire Mains (674)		<b>45</b>
Maintenance of Services (675)	213,146	<b>46</b>
Maintenance of Meters (676)	41,128	<b>47</b>
Maintenance of Hydrants (677)	95,494	<b>48</b>
Maintenance of Miscellaneous Plant (678)	6,755	<b>49</b>
<b>Total Transmission and Distribution Expenses</b>	<b>620,121</b>	
 <b>CUSTOMER ACCOUNTS EXPENSES</b>		
Supervision (901)	20,514	<b>50</b>
Meter Reading Labor (902)	31,558	<b>51</b>
Customer Records and Collection Expenses (903)	58,864	<b>52</b>
Uncollectible Accounts (904)		<b>53</b>

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Miscellaneous Customer Accounts Expenses (905)		54
<b>Total Customer Accounts Expenses</b>	<b>110,936</b>	
 <b>SALES EXPENSES</b>		
Sales Expenses (910)		55
<b>Total Sales Expenses</b>	<b>0</b>	
 <b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	77,925	56
Office Supplies and Expenses (921)	3,869	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	12,909	59
Property Insurance (924)	2,311	60
Injuries and Damages (925)	54,694	61
Employee Pensions and Benefits (926)	317,161	62
Regulatory Commission Expenses (928)	2,868	63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	13,180	65
Rents (931)	3,250	66
Maintenance of General Plant (932)	4,744	67
<b>Total Administrative and General Expenses</b>	<b>492,911</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>2,346,854</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		572,608	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	SPLIT 50% OF PROPERTY TAX ON METERS	29,986	2
<b>Net property tax equivalent</b>		<b>542,622</b>	
Social Security		71,944	3
PSC Remainder Assessment		5,300	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>619,866</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			La Crosse				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.210000				3
County tax rate	mills		4.020000				4
Local tax rate	mills		11.670000				5
School tax rate	mills		10.930000				6
Voc. school tax rate	mills		2.550000				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>29.380000</b>				<b>10</b>
Less: state credit	mills		0.000000				11
<b>Net tax rate</b>	mills		<b>29.380000</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>11.670000</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>13.480000</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>25.150000</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>29.380000</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.856025</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>29.380000</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>25.150000</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>23,918,347</b>	23,918,347				22
Materials & Supplies	\$	<b>115,424</b>	115,424				23
<b>Subtotal</b>	\$	<b>24,033,771</b>	<b>24,033,771</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>9,589</b>	9,589				25
<b>Taxable Assets</b>	\$	<b>24,024,182</b>	<b>24,024,182</b>				<b>26</b>
Assessment Ratio	dec.		0.947700				27
<b>Assessed Value</b>	\$	<b>22,767,717</b>	<b>22,767,717</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>25.150000</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>572,608</b>	<b>572,608</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	539,357					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>572,608</b>					<b>34</b>

### WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	27,404		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	30,585		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	518,420		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	706,639		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>1,283,048</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	1,146,634	2,242	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	98,954		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	670,569		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	270,700		20
<b>Total Pumping Plant</b>	<b>2,186,857</b>	<b>2,242</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	81,635	5,583	23
<b>Total Water Treatment Plant</b>	<b>81,635</b>	<b>5,583</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			27,404	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			30,585	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			518,420	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			706,639	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>1,283,048</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			1,148,876	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			98,954	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			670,569	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			270,700	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>2,189,099</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)	1,795		85,423	23
<b>Total Water Treatment Plant</b>	<b>1,795</b>	<b>0</b>	<b>85,423</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25

### WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	82,997		26
Transmission and Distribution Mains (343)	10,146,630	743,951	27
Fire Mains (344)	0		28
Services (345)	4,764,712	288,914	29
Meters (346)	2,516,134	378,984	30
Hydrants (348)	1,656,984	114,149	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>19,167,457</b>	<b>1,525,998</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	7,792		35
Computer Equipment (391.1)	199,056	6,753	36
Transportation Equipment (392)	311,252	34,449	37
Stores Equipment (393)	1,634		38
Tools, Shop and Garage Equipment (394)	73,701	2,848	39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	168,005	66,300	41
Communication Equipment (397)	203,897		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>965,337</b>	<b>110,350</b>	
<b>Total utility plant in service directly assignable</b>	<b>23,684,334</b>	<b>1,644,173</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>23,684,334</b>	<b>1,644,173</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)			82,997 26
Transmission and Distribution Mains (343)			10,890,581 27
Fire Mains (344)			0 28
Services (345)	12,384		5,041,242 29
Meters (346)	83,751		2,811,367 30
Hydrants (348)	4,551		1,766,582 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>100,686</b>	<b>0</b>	<b>20,592,769</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)	1,795		5,997 35
Computer Equipment (391.1)	48,047	(98,322)	59,440 36
Transportation Equipment (392)	24,730		320,971 37
Stores Equipment (393)			1,634 38
Tools, Shop and Garage Equipment (394)	20,648		55,901 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)	30,560		203,745 41
Communication Equipment (397)	114,733	(29,920)	59,244 42
SCADA Equipment (397.1)		128,242	128,242 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>240,513</b>	<b>0</b>	<b>835,174</b>
<b>Total utility plant in service directly assignable</b>	<b>342,994</b>	<b>0</b>	<b>24,985,513</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>342,994</b>	<b>0</b>	<b>24,985,513</b>

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	25,434	1.67%	511	2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	332,056	2.50%	12,961	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	208,263	1.15%	8,126	6
Other Water Source Plant (317)	0			7
<b>Total Source of Supply Plant</b>	<b>565,753</b>		<b>21,598</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	678,470	2.63%	30,186	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	40,249	4.00%	3,958	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	621,224	3.13%	20,989	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	115,111	4.00%	10,828	15
<b>Total Pumping Plant</b>	<b>1,455,054</b>		<b>65,961</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	41,772	4.76%	3,976	17
<b>Total Water Treatment Plant</b>	<b>41,772</b>		<b>3,976</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	75,807	1.00%	830	19
Transmission and Distribution Mains (343)	1,632,186	0.63%	66,267	20
Fire Mains (344)	0			21
Services (345)	1,540,097	2.30%	126,768	22
Meters (346)	616,579	3.33%	109,703	23
Hydrants (348)	457,061	1.79%	36,641	24
Other Transmission and Distribution Plant (349)	0			25
<b>Total Transmission and Distribution Plant</b>	<b>4,321,730</b>		<b>340,209</b>	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					25,945	2
313					0	3
314					345,017	4
315					0	5
316					216,389	6
317					0	7
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>587,351</b>	
321					708,656	8
322					0	9
323					44,207	10
324					0	11
325					642,213	12
326					0	13
327					0	14
328					125,939	15
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,521,015</b>	
331					0	16
332	1,795				43,953	17
	<b>1,795</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>43,953</b>	
341					0	18
342					76,637	19
343			10,713		1,709,166	20
344					0	21
345	12,384	14,757	1,165		1,640,889	22
346	83,751		12,063		654,594	23
348	4,551	17,048	4,736		476,839	24
349					0	25
	<b>100,686</b>	<b>31,805</b>	<b>28,677</b>	<b>0</b>	<b>4,558,125</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER**

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	0			<b>26</b>
Office Furniture and Equipment (391)	7,792	6.67%	0	<b>27</b>
Computer Equipment (391.1)	100,402	14.29%	11,444	<b>28</b>
Transportation Equipment (392)	192,235	15.00%	30,946	<b>29</b>
Stores Equipment (393)	1,634	5.00%	0	<b>30</b>
Tools, Shop and Garage Equipment (394)	69,917	6.67%	4,322	<b>31</b>
Laboratory Equipment (395)	0			<b>32</b>
Power Operated Equipment (396)	134,107	15.00%	5,079	<b>33</b>
Communication Equipment (397)	153,727	6.67%	7,778	<b>34</b>
SCADA Equipment (397.1)	0	14.29%	18,326	<b>35</b>
Miscellaneous Equipment (398)	0			<b>36</b>
Other Tangible Property (399)	0			<b>37</b>
<b>Total General Plant</b>	<b>659,814</b>		<b>77,895</b>	
<b>Total accum. prov. directly assignable</b>	<b>7,044,123</b>		<b>509,639</b>	
 Common Utility Plant Allocated to Water Department	 0			 <b>38</b>
 <b>Total accum. prov. for depreciation</b>	 <b>7,044,123</b>		 <b>509,639</b>	

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

<b>Account (e)</b>	<b>Book Cost of Plant Retired (f)</b>	<b>Cost of Removal (g)</b>	<b>Salvage (h)</b>	<b>Adjustments Increase or (Decrease) (i)</b>	<b>Balance End of Year (j)</b>	
390					0	26
391	1,795				5,997	27
391.1	48,047			(28,033)	35,766	28
392	24,730				198,451	29
393					1,634	30
394	20,648				53,591	31
395					0	32
396	30,560				108,626	33
397	114,733			(22,620)	24,152	34
397.1				36,042	54,368	35
398					0	36
399					0	37
	<b>240,513</b>	<b>0</b>	<b>0</b>	<b>(14,611)</b>	<b>482,585</b>	
	<b>342,994</b>	<b>31,805</b>	<b>28,677</b>	<b>(14,611)</b>	<b>7,193,029</b>	
					<b>0</b>	<b>38</b>
	<b>342,994</b>	<b>31,805</b>	<b>28,677</b>	<b>(14,611)</b>	<b>7,193,029</b>	

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

<b>Sources of Water Supply</b>					
<b>Month</b>	<b>Purchased Water Gallons (000's)</b>	<b>Surface Water Gallons (000's)</b>	<b>Ground Water Gallons (000's)</b>	<b>Total Gallons All Methods (000's)</b>	
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	
January			315,882	<b>315,882</b>	1
February			293,688	<b>293,688</b>	2
March			318,869	<b>318,869</b>	3
April			338,360	<b>338,360</b>	4
May			403,657	<b>403,657</b>	5
June			459,703	<b>459,703</b>	6
July			664,862	<b>664,862</b>	7
August			569,928	<b>569,928</b>	8
September			398,027	<b>398,027</b>	9
October			360,379	<b>360,379</b>	10
November			301,222	<b>301,222</b>	11
December			282,051	<b>282,051</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>4,706,628</b>	<b>4,706,628</b>	
Less: Water sold				3,817,282	13
Volume pumped but not sold				<b>889,346</b>	14
Volume sold as a percent of volume pumped				<b>81%</b>	15
Volume used for water production, water quality and system maintenance				37,400	16
Volume related to equipment/system malfunction				192,700	17
Non-utility volume NOT included in water sales				6,400	18
Total volume not sold but accounted for				<b>236,500</b>	19
Volume pumped but unaccounted for				<b>652,846</b>	20
Percent of water lost				<b>14%</b>	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					22
We have been doing and will continue to do leak surveys and have been fixing those leaks discovered. Utility personnel have been meeting and will continue to meet to try and discover the reasons for the loss and hopefully lower it even more.					
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				27,252	23
Date of maximum: 6/16/2001					24
Cause of maximum:					25
Dry, hot conditions					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				7,310	26
Date of minimum: 11/23/2001					27
Total KWH used for pumping for the year				7,789,561	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>	
HOOD STREET	10H	150	12	1,440,000	Yes	<b>1</b>
GREEN BAY STREET	12H	140	12	2,304,000	Yes	<b>2</b>
PINE STREET	13H	151	12	2,664,000	No	<b>3</b>
PINE STREET & CAMPBELL ROAD	14H	144	12	2,664,000	Yes	<b>4</b>
MYRICK PARK	15L	147	12	3,024,000	Yes	<b>5</b>
21ST PLACE	16H	160	12	2,880,000	No	<b>6</b>
15TH STREET & CHASE STREET	17H	160	12	2,880,000	Yes	<b>7</b>
WARD AVENUE	18H	155	12	3,456,000	No	<b>8</b>
KING STREET	19H	162	14	4,464,000	Yes	<b>9</b>
MEMORIAL FIELD EAST	20L	160	12	4,464,000	Yes	<b>10</b>
MEMORIAL FIELD WEST	21L	160	12	4,464,000	Yes	<b>11</b>
LOSEY BOULEVARD	22H	149	12	3,384,000	Yes	<b>12</b>
FISHERMAN'S ROAD	23H	98	12	2,880,000	Yes	<b>13</b>
FISHERMAN'S ROAD 2	24H	108	12	2,880,000	Yes	<b>14</b>
WESTWOOD COURT	25H	99	12	2,880,000	Yes	<b>15</b>
AIRPORT ROAD	26H	94	12	2,880,000	Yes	<b>16</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	10H	12H	13H	1
Location	HOOD STREET	GREEN BAY STREET	PINE STREET	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	AMERICAN TURBINE	5
Year Installed	1937	1983	1997	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,050	1,680	2,100	8
Pump Motor or Standby Engine Mfr	WESTINGHOUSE	SIEMANS-ALLIS	US	9 10
Year Installed	1982	1983	1997	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	150	150	200	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	14H	15L	16H	14
Location	STREET & CAMPBELL ROAD	MYRICK PARK	21ST PLACE	15
Purpose	P	P	P	16
Destination	D	R	D	17
Pump Manufacturer	GOULDS	PEERLESS	LAYNE	18
Year Installed	1993	1992	1956	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,918	2,450	2,180	21
Pump Motor or Standby Engine Mfr	US	WESTINGHOUSE	US	22 23
Year Installed	1993	1953	1956	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	200	125	250	26

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	17H	18H	19H	1
Location	15TH & CHASE STREET	WARD AVENUE	KING STREET	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1956	1956	1966	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,960	0	2,340	8
Pump Motor or Standby Engine Mfr	US	US	ALLIS-CHALMERS	10
Year Installed	1956	1956	1966	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	200	250	300	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	20L	21L	22H	14
Location	MEMORIAL FIELD EAST	MEMORIAL FIELD WEST	LOSEY BOULEVARD	15
Purpose	P	P	P	16
Destination	R	R	D	17
Pump Manufacturer	LAYNE	LAYNE	LAYNE	18
Year Installed	1970	1970	1976	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	2,960	3,250	2,320	21
Pump Motor or Standby Engine Mfr	WESTINGHOUSE	WESTINGHOUSE	ALLIS-CHALMERS	23
Year Installed	1970	1970	1976	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	150	150	250	26

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	23H	24H	25H	1
Location	FISHERMAN'S ROAD	FISHERMAN'S ROAD 2	WESTWOOD COURT	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1977	1982	1985	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	2,020	1,920	1,756	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	US	WESTINGHOUSE	10
Year Installed	1977	1982	1985	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	250	200	200	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	26H			14
Location	AIRPORT ROAD			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	AMERICAN			18
Year Installed	1989			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	2,050			21
Pump Motor or Standby Engine Mfr	US			23
Year Installed	1989			24
Type	ELECTRIC			25
Horsepower	200			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	COLLECTION	DISTRIBUTION	PUMP STATION	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
				<b>3</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R		<b>4</b>
				<b>5</b>
Year constructed	1913	1913		<b>6</b>
				<b>7</b>
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE		<b>8</b>
				<b>9</b>
Elevation difference in feet (See Headnote 3.)	15	250		<b>10</b>
				<b>11</b>
Total capacity in gallons (actual)	1,000,000	5,000,000		<b>12</b>
<b>WATER TREATMENT PLANT</b>				<b>13</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	<b>14</b>
				<b>15</b>
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	BOOSTER STATION	<b>16</b>
				<b>17</b>
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	<b>18</b>
				<b>19</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	11.9000	<b>20</b>
				<b>21</b>
Is a corrosion control chemical used (yes, no)?	N	N	N	<b>22</b>
				<b>23</b>
Is water fluoridated (yes, no)?	Y	Y	Y	<b>24</b>
				<b>25</b>

## 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	WELL 10H	WELL 12H	WELL 13H	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)				<b>3</b>
Year constructed				<b>4</b>
Primary material (earthen, steel, concrete, other)				<b>5</b>
Elevation difference in feet (See Headnote 3.)				<b>6</b>
Total capacity in gallons (actual)				<b>7</b>
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	<b>9</b>
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	<b>10</b>
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	<b>11</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.4000	2.3000	2.7000	<b>12</b>
Is a corrosion control chemical used (yes, no)?	N	N	N	<b>13</b>
Is water fluoridated (yes, no)?	Y	Y	Y	<b>14</b>

## 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	WELL 14H	WELL 16H	WELL 17H	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)				<b>3</b>
Year constructed				<b>4</b>
Primary material (earthen, steel, concrete, other)				<b>5</b>
Elevation difference in feet (See Headnote 3.)				<b>6</b>
Total capacity in gallons (actual)				<b>7</b>
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	<b>9</b>
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	<b>10</b>
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	<b>11</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.7000	2.9000	2.9000	<b>12</b>
Is a corrosion control chemical used (yes, no)?	N	N	N	<b>13</b>
Is water fluoridated (yes, no)?	Y	Y	Y	<b>14</b>

## 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	WELL 18H	WELL 19H	WELL 22H	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)				3 4
Year constructed				5 6
Primary material (earthen, steel, concrete, other)				7 8
Elevation difference in feet (See Headnote 3.)				9 10
Total capacity in gallons (actual)				11
<b>WATER TREATMENT PLANT</b>				<b>12</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	13 14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	15 16 17
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	18 19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	3.5000	4.5000	3.4000	20 21 22
Is a corrosion control chemical used (yes, no)?	N	N	N	23 24
Is water fluoridated (yes, no)?	Y	Y	Y	25

## 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	WELL 23H	WELL 24H	WELL 25H	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)				3
Year constructed				4
Primary material (earthen, steel, concrete, other)				5
Elevation difference in feet (See Headnote 3.)				6
Total capacity in gallons (actual)				7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.9000	2.9000	2.9000	12
Is a corrosion control chemical used (yes, no)?	N	N	N	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	WELL 26H		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)			3
Year constructed			4
Primary material (earthen, steel, concrete, other)			5
Elevation difference in feet (See Headnote 3.)			6
Total capacity in gallons (actual)			7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		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.)	2.9000		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	Y		14

### WATER MAINS

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

								Number of Feet	
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)		
M	D	1.250	157	0	0	0	157	1	
M	D	2.000	3,424	0	0	0	3,424	2	
M	D	4.000	8,747	0	0	0	8,747	3	
M	D	6.000	588,647	3,231	0	0	591,878	4	
M	S	6.000	1,633	0	0	0	1,633	5	
M	D	8.000	218,541	5,125	0	0	223,666	6	
M	S	8.000	571	0	0	0	571	7	
M	D	10.000	17,098	0	0	0	17,098	8	
M	S	10.000	840	0	0	0	840	9	
M	D	12.000	119,719	2,936	0	0	122,655	10	
M	S	12.000	7,227	0	0	0	7,227	11	
M	D	14.000	2,628	0	0	0	2,628	12	
M	S	14.000	175	0	0	0	175	13	
M	D	16.000	67,638	1,532	0	0	69,170	14	
M	S	18.000	1,844	0	0	0	1,844	15	
M	D	20.000	38,681	0	0	0	38,681	16	
M	S	20.000	1,303	0	0	0	1,303	17	
M	D	24.000	10,023	0	0	0	10,023	18	
M	S	24.000	5,488	0	0	0	5,488	19	
M	S	30.000	3	0	0	0	3	20	
M	S	36.000	324	0	0	0	324	21	
<b>Total Within Municipality</b>			<b>1,094,711</b>	<b>12,824</b>	<b>0</b>	<b>0</b>	<b>1,107,535</b>		
M	D	6.000	1,810	0	0	0	1,810	22	
M	D	8.000	5,637	0	0	0	5,637	23	
M	D	12.000	9,140	0	0	0	9,140	24	
<b>Total Outside of Municipality</b>			<b>16,587</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>16,587</b>		
<b>Total Utility</b>			<b>1,111,298</b>	<b>12,824</b>	<b>0</b>	<b>0</b>	<b>1,124,122</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	0.750	13,234	71	116	0	13,189		1
M	1.000	1,778	187	6	0	1,959	22	2
P	1.000	1	0	0	0	1		3
M	1.250	103	1	2	0	102		4
M	1.500	143	0	1	0	142		5
M	2.000	331	4	2	0	333		6
M	3.000	77	0	0	0	77		7
M	4.000	170	1	2	0	169		8
M	6.000	129	1	1	0	129		9
M	8.000	106	2	1	0	107		10
M	10.000	10	0	0	0	10		11
<b>Total Utility</b>		<b>16,082</b>	<b>267</b>	<b>131</b>	<b>0</b>	<b>16,218</b>	<b>22</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	14,964	2,082	2,168	(1,068)	<b>13,810</b>	2,540	1
0.750	1,187	40	53	(201)	<b>973</b>	119	2
1.000	1,003	20	39	(76)	<b>908</b>	108	3
1.500	234	0	0	(100)	<b>134</b>	9	4
2.000	335	18	1	(80)	<b>272</b>	40	5
3.000	89	12	1	(20)	<b>80</b>	14	6
4.000	94	8	0	(29)	<b>73</b>	23	7
6.000	26	4	0	(13)	<b>17</b>	0	8
10.000	1	0	0	0	<b>1</b>	1	9
<b>Total:</b>	<b>17,933</b>	<b>2,184</b>	<b>2,262</b>	<b>(1,587)</b>	<b>16,268</b>	<b>2,854</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	12,444	1,098	16	24	0	228	<b>13,810</b>	1
0.750	490	347	9	13	0	114	<b>973</b>	2
1.000	117	697	26	29	0	39	<b>908</b>	3
1.500	2	83	8	12	0	29	<b>134</b>	4
2.000	3	176	18	29	0	46	<b>272</b>	5
3.000	0	29	9	10	0	32	<b>80</b>	6
4.000	0	24	18	8	0	23	<b>73</b>	7
6.000	0	4	6	0	0	7	<b>17</b>	8
10.000	0	0	1	0	0	0	<b>1</b>	9
<b>Total:</b>	<b>13,056</b>	<b>2,458</b>	<b>111</b>	<b>125</b>	<b>0</b>	<b>518</b>	<b>16,268</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	1,856	39	12		1,883	2
<b>Total Fire Hydrants</b>	<b>1,856</b>	<b>39</b>	<b>12</b>	<b>0</b>	<b>1,883</b>	
<b>Flushing Hydrants</b>						
	3				3	3
<b>Total Flushing Hydrants</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3</b>	

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

Number of hydrants operated during year: 1,830  
 Number of distribution system valves end of year: 2,520  
 Number of distribution valves operated during year: 668

**WATER OPERATING SECTION FOOTNOTES**

---

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

- #611 - MAINT OF STRUCTURES - DID REPAIRS TO A COUPLE OF WELL BUILDINGS.
- #614 - MAINT OF WELLS - DID STUDY TO DETERMINE SOURCE OF CONTAMINATION FOR WELL 13. STARTED TO ABANDON WELL 18 AND WILL FINISH IN 2002.
- #623 - POWER FOR PUMPING - INCREASE IN COST OF POWER.
- #631 - MAINT OF STRUCURE - DID STRUCTURE REPAIRS TO PUMP STATION.
- #642 - OPERATION LABOR AND EXPENSE - COUNTY HEALTH LAB BILLED US FOR 2000 TESTING IN 2001 AND IT WAS TO LATE TO CHARGE BACK TO 2000.
- #673 - MAINT OF MAINS - WE DID LESS MAIN WORK IN 2001.
- #675 - MAINT OF SERVICES - WE HAD MORE SERVICE LEAKS AND SEVERAL REQUIRED LARGER THAN NORMAL STREET OPENINGS WHICH COST US MORE TO FIX. DID LEAK STUDY OF THE WHOLE WATER SYSTEM.
- #676 - MAINT OF METERS - WE HAD SHUT DOWN THE METER EXCHANGE PROGRAM FOR MOST OF 2000 AND WE STARTED IT UP AGAIN IN 2001.
- #678 - MAINT OF MISCELLANEOUS - LABOR COSTS ARE DOWN, WE DID LESS WORK IN THIS AREA.
- #926 - EMPLOYEE BENEFITS - INCREASE IN HEALTH INSURANCE COSTS.

---

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

- #397.1 - Scada Equipment - Reclassified from Communication Eq \$29,920 and Computer Eq. \$98,322 we had in wrong accounts. We also adjusted depreciation to reflect the correct amounts.
- #397 - Communication Equipment - Reclassified \$29,920 to Scada Eq and retired \$114,733 telemetry equipment we no longer use. Adjusted depreciation for amount transferred to Scada Eq.
- #391.1 - Computer Equipment - Reclassified \$98,322 to Scada Eq and the the rest was computer equipment we retired.

---

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

- #391 - Office Equipment - Fully depreciated.
- #391.1 - Computer Equipment - Reclassified \$21,075 to Scada Eq. Depreciated some equipment we got rid of in a previous year, adjusted depreciation \$6,958 to correct depreciation.
- #397.1 - Reclassified \$21,075 from computer equipment. Reclassified \$14,967 from Communication Eq.
- #397 - Reclassified \$14,967 to Scada Equipment. Depreciated some equipment we got rid of in a preivious year, adjusted depreciation \$7,653 to correct depreciation.

**WATER OPERATING SECTION FOOTNOTES**

**Pumping and Purchased Water Statistics (Page W-12)**

Volume of water for production, quality and system maintenance was for the following:

Water Main Flushing	-	32,300,000	
Sewer Main Flushing	-	1,120,000	
Meter Testing	-	1,825,000	
Natural Gas Engine	-	2,195,000	Cooling Water
-----			
		37,440,000	

Volume related to equipment/system malfunction - We had been reading a 4" and 2 - 6" meters wrong. These were large usage accounts. We discovered the error in 2002, which was too late to bill the accounts in 2001. We did the backbill in 2002. Because of our % of loss I put the usage backbilled here to reflect it in the total usage accounted for. We had Westrum Leak Detection Inc do a leak survey of our complete system and used their figures to arrive at leak totals. The following are what make up system/equipment malfunction:

Wrongly Read Meters	-	72,406,000
Main Breaks	-	16,773,000
Service Leaks	-	89,107,000
Valve Leaks	-	13,628,000
Hydrant Leaks	-	786,000
-----		
		192,700,000

Non-utility volume not included in water sales:

Fountains	-	6,400,000	These fountains run 24 hours a day for 6 months.
-----------	---	-----------	--

**Reservoirs, Standpipes & Water Treatment (Page W-16)**

We replaced the chlorinators in wells 10 & 23.

**Water Mains (Page W-17)**

831' - 6" main financed by utility funds.  
 1135' - 6" main financed by bond funds.  
 1265' - 6" main financed by contributions.  
 5125' - 8" main financed by contributions.  
 1680' - 12" main financed by contributions.  
 1256' - 12" main financed by bond funds.  
 1532' - 16" main financed by bond funds.

800' of 12" main financed by bond funds was assessed at \$28/front foot against property owners.

**WATER OPERATING SECTION FOOTNOTES**

---

**Water Services (Page W-18)**

Services Financed By Utility Funds

- 71 - 3/4"
- 29 - 1"
- 4 - 2"
- 1 - 4"
- 1 - 6"
- 2 - 8"

Contributions

- 1 - 3/4"
- 134 - 1"
- 1 - 1 1/4"

Bond Funds

- 23 - 1"

Total Services Added

267

Contributions were based on the cost of services installed by Utility and through contracts. We had four subdivisions deeded to us, that is why contributions are higher this year. A couple of these subdivisions will take a couple of years before houses are built and we install meters.

---

**Meters (Page W-19)**

You will notice adjustments in column e. I waited until we completed installing the radio read meters in residential accounts to clean up our meter count. Over the years the meters were either scrapped or sold to other utilities and were missed on the scrapped list or I missed deducting them when doing this report. In 2001 we completed installing the residential meters and most of the small commercial and industrial accounts, now we are starting to concentrate on the larger meters. We have standardized on Badger meters.

We have three 2" residential meters and they are installed in large estate sized parcels that have large sprinkler systems and in a couple of cases have swimming pools.

Our goal was to exchange the 6" meters with radio read meters and downsize where we can, but we ran into cash flow problems and did not buy the meters and they did not get exchanged in 2001. We have been exchanging them with some of our older 6" meters since the first of the year and testing them, but this will show up in 2002.

---

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

We did not have time to turn ar least half the valves in 2001.

---