



3014 (02-09-04)

ANNUAL REPORT

OF

Name: NEW RICHMOND CITY UTILITIES

Principal Office: 156 E FIRST STREET
NEW RICHMOND, WI 54017

For the Year Ended: DECEMBER 31, 2001

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

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: NEW RICHMOND CITY UTILITIES

Utility Address: 156 E FIRST STREET
NEW RICHMOND, WI 54017

When was utility organized? 1/1/1890

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR DENNIS A HORNER

Title: UTILITY MANAGER

Office Address:

156 E FIRST STREET
NEW RICHMOND, WI 54017

Telephone: (715) 246 - 3628

Fax Number: (715) 246 - 7129

E-mail Address:

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

Name:

Title:

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP

P.O. BOX 1148
EAU CLAIRE, WI 54701

Telephone: (715) 833 - 1717 EXT 20

Fax Number: (715) 836 - 7877

E-mail Address:

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

Name: PATRICK MCGURRAN

Title: PRESIDENT

Office Address:

156 E FIRST STREET
NEW RICHMOND, WI 54017

Telephone: (715) 246 - 3628

Fax Number: (715) 246 - 7129

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name:

Title:

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP
P.O. BOX 1148
EAU CLAIRE, WI 54701

Telephone: (715) 833 - 1717 EXT 20

Fax Number: (715) 836 - 7877

E-mail Address:

Date of most recent audit report: 3/29/2001

Period covered by most recent audit: 1/1/00-12/31/00

Names and titles of utility management including manager or superintendent:

Name: MR DENNIS A HORNER

Title: UTILITY MANAGER

Office Address:

156 E FIRST STREET
NEW RICHMOND, WI 54017

Telephone: (715) 246 - 3628

Fax Number: (715) 246 - 7129

E-mail Address:

Name of utility commission/committee:

Names of members of utility commission/committee:

- RALPH BERENDS, SECRETARY
- PATRICK MCGURRAN, PRESIDENT
- ROBERT MULLEN, COMMISSION MEMBER
- WILLIAM SMITH, COMMISSION MEMBER
- GERALD WARNER, COMMISSION MEMBER

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	722,555	705,287	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	410,769	301,497	2
Depreciation Expense (403)	103,653	90,040	3
Amortization Expense (404-407)	6,394	864	4
Taxes (408)	108,213	107,019	5
Total Operating Expenses	629,029	499,420	
Net Operating Income	93,526	205,867	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	93,526	205,867	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	35,326	48,994	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	35,326	48,994	
Total Income	128,852	254,861	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	128,852	254,861	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	17,755	18,696	14
Amortization of Debt Discount and Expense (428)			15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	23,204	21,528	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	40,959	40,224	
Net Income	87,893	214,637	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,581,251	1,348,671	20
Balance Transferred from Income (433)	87,893	214,637	21
Miscellaneous Credits to Surplus (434)	0	17,943	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	1,669,144	1,581,251	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INVESTMENT INCOME	35,326	5
Total (Acct. 419):	35,326	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	722,555	0	0	0	722,555	1
Less: interdepartmental sales	4,597		0	0	4,597	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	717,958	0	0	0	717,958	

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	146,998		146,998	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	13,654		13,654	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			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	160,652	0	160,652	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	6,000,515	5,180,780	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,175,218	1,075,169	2
Net Utility Plant	4,825,297	4,105,611	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	192,881	210,924	5
Other Investments (124)	4,051	4,395	6
Special Funds (125)	0	0	7
Total Other Property and Investments	196,932	215,319	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	422,929	446,865	8
Temporary Cash Investments (132)	510,561	425,672	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	61,730	63,213	11
Other Accounts Receivable (143)	13,641	6,025	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	1,431	1,753	14
Materials and Supplies (150)	11,281	13,961	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	1,021,573	957,489	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	153,445	199,084	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	153,445	199,084	
Total Assets and Other Debits	6,197,247	5,477,503	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,486,450	1,486,450	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,669,144	1,581,251	23
Total Proprietary Capital	3,155,594	3,067,701	
LONG-TERM DEBT			
Bonds (221)	361,722	408,023	24
Advances from Municipality (223)	329,773	346,480	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	691,495	754,503	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	18,236	69,579	28
Payables to Municipality (233)	20,226	2,936	29
Customer Deposits (235)			30
Taxes Accrued (236)	106,687	98,480	31
Interest Accrued (237)	10,338	8,190	32
Other Current and Accrued Liabilities (238)	59,630	37,535	33
Total Current and Accrued Liabilities	215,117	216,720	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	2,135,041	1,438,579	41
Total Liabilities and Other Credits	6,197,247	5,477,503	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	6,000,515	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	6,000,515	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,175,218	0	0	0	10
Total Accumulated Provision	1,175,218	0	0	0	
Net Utility Plant	4,825,297	0	0	0	

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

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	1,075,169				1,075,169	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	103,653				103,653	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	9,698				9,698	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	5,940				5,940	10
Other credits (specify):						11
					0	12
Total credits	119,291	0	0	0	119,291	13
Debits during year						14
Book cost of plant retired	19,242				19,242	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	19,242	0	0	0	19,242	19
Balance End of Year	1,175,218	0	0	0	1,175,218	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	11,281	13,961 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	11,281	13,961

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1988 MRB	320	428	1,920	1
1992 A GO BOND	5,826	428	0	2
2001 GO NOTE	250	428	4,847	3
AMORTIZATION OF LT INTEREST	44,340	650	146,678	4
Total			153,445	
Unamortized premium on debt (251)				
NONE				5
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	1,486,450	1
Changes during year (explain):		2
Balance end of year	<u><u>1,486,450</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)	
1997C REVENUE BONDS	12/15/1997	05/15/2008	4.60%	361,722	1
Total Bonds (Account 221):				361,722	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
1996 A GO BOND	08/15/1996	10/15/2015	4.65%	86,548	1
2001 GO NOTE	07/02/2001	04/01/2011	4.15%	243,225	2
1992 A GO BOND	07/15/1992	10/15/2011	5.25%	0	3
Total for Account 223				<u>329,773</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	98,480	1
Accruals:		
Charged water department expense	108,213	2
Charged electric department expense		3
Charged sewer department expense	2,789	4
Other (explain):		
NONE		5
Total Accruals and other credits	111,002	
Taxes paid during year:		
County, state and local taxes	90,273	6
Social Security taxes	10,744	7
PSC Remainder Assessment	1,778	8
Other (explain):		
NONE		9
Total payments and other debits	102,795	
Balance end of year	106,687	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1998 MRB	0			0	1
1997C REVENUE BOND	3,025	17,755	18,098	2,682	2
Subtotal	3,025	17,755	18,098	2,682	
Advances from Municipality (223)					
1992 A GO BOND	4,001	12,045	16,046	0	3
1996A GO BOND	1,164	4,615	4,667	1,112	4
2001 GO NOTE		6,544		6,544	5
Subtotal	5,165	23,204	20,713	7,656	
Other Long-Term Debt (224)					
DEBT TRANSFERED TO UNREGULATED SEWER	0			0	6
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	7
Subtotal	0	0	0	0	
Total	8,190	40,959	38,811	10,338	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,438,579	0	0	0	0	1,438,579	1
Add credits during year:							
For Services	167,489					167,489	2
For Mains	436,736					436,736	3
Other (specify):							
HYDRANTS	92,237					92,237	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	2,135,041	0	0	0	0	2,135,041	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
ADVANCE TO ELECTRIC	192,881	1
Total (Acct. 123):	192,881	
Other Investments (124):		
SPECIAL ASSESSMENTS	4,051	2
Total (Acct. 124):	4,051	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	61,730	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	61,730	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
ACCIDENT RECEIVABLE - HYDRANT DAMAGE	2,197	11
ANTENNA RENTAL	8,677	12
MISC. ACCOUNTS RECEIVABLE	2,767	13
Total (Acct. 143):	13,641	
Receivables from Municipality (145):		
DUE FROM OTHER FUNDS	1,431	14
Total (Acct. 145):	1,431	
Prepayments (165):		
NONE		15
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		16
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		17
Total (Acct. 183):	0	
Payables to Municipality (233):		
OPERATING SUPPLIES, OFFICE MATERIALS	20,226	18
Total (Acct. 233):	20,226	
Other Deferred Credits (253):		
NONE		19
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	5,590,647	0	0	0	5,590,647	1
Materials and Supplies	12,621	0	0	0	12,621	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	1,125,193	0	0	0	1,125,193	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,786,810	0	0	0	1,786,810	6
Other (specify):					0	7
Average Net Rate Base	2,691,265	0	0	0	2,691,265	
Net Operating Income	93,526	0	0	0	93,526	8
Net Operating Income as a percent of Average Net Rate Base	3.48%	N/A	N/A	N/A	3.48%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	1,486,450	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,625,197	3
Other (Specify):		4
Total Average Proprietary Capital	3,111,647	
Net Income		
Net Income	87,893	5
Percent Return on Proprietary Capital	2.82%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Signature Page (Page ii)

ACCOUNTANTS' COMPILATION REPORT

To the City Council
City of New Richmond
New Richmond, Wisconsin

We have compiled the accompanying PSC Report of the New Richmond Water Utility, an enterprise fund of the City of New Richmond, as of December 31, 2001 and 2000, in accordance with Statement on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation was limited to presenting, in the form prescribed by the Wisconsin Public Service Commission, information that is the representation of management. We have not audited or reviewed the financial statements referred to above and, do not express an opinion or any other form of assurance on them.

These financial statements are presented in accordance with the requirements of the Wisconsin Public Service Commission which differ from generally accepted accounting principles. Accordingly, these financial statements are not designed for those who are not informed about such differences.

VIRCHOW, KRAUSE & COMPANY, LLP

Eau Claire, Wisconsin
March 22, 2002

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

September 13, 2002

Mr. Dennis A. Horner, Utility Manager
New Richmond City Utilities
156 East First Street
New Richmond, WI 54017-1802

2001 Analytical Review DWCCA-4140-ELE

Dear Mr. Horner:

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

During our review, we noticed the footnote to the Meters schedule that indicated there is a new utility manager and the 6" and 8" meters would be tested this year. We also noted that the utility's water loss is at the maximum level allowed, 25%. Please make every effort to test the 6" and 8" meters this year if they have not already been tested. Meters of this size in use are to be tested annually.

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

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

Sincerely,

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

ELE:bhh:w:\compl\Analytical Reviews\2001 analytical review letters\4140 New Richmond.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	685,885	1
Total Sales of Water	685,885	
Other Operating Revenues		
Forfeited Discounts (470)	1,309	2
Miscellaneous Service Revenues (471)	4,914	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	30,447	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	36,670	
Total Operating Revenues	722,555	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	68,468	9
Water Treatment Expenses (630-635)	10,031	10
Transmission and Distribution Expenses (640-655)	130,954	11
Customer Accounts Expenses (901-904)	26,601	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	174,715	14
Total Operation and Maintenance Expenses	410,769	
Other Operating Expenses		
Depreciation Expense (403)	103,653	15
Amortization Expense (404-407)	6,394	16
Taxes (408)	108,213	17
Total Other Operating Expenses	218,260	
Total Operating Expenses	629,029	
NET OPERATING INCOME	93,526	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	5	101	142	1
Commercial	13	219	3,946	2
Industrial				3
Total Unmetered Sales to General Customers (460)	18	320	4,088	
Metered Sales to General Customers (461)				
Residential	2,147	118,188	287,597	4
Commercial	309	48,130	96,571	5
Industrial	23	75,460	73,874	6
Total Metered Sales to General Customers (461)	2,479	241,778	458,042	
Private Fire Protection Service (462)	23		10,080	7
Public Fire Protection Service (463)	1		179,116	8
Other Sales to Public Authorities (464)	40	17,846	29,962	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	3	4,090	4,597	12
Total Sales of Water	2,564	264,034	685,885	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	179,116	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify): NONE		4
Total Public Fire Protection Service (463)	179,116	
Forfeited Discounts (470):		
Customer late payment charges	1,309	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	1,309	
Miscellaneous Service Revenues (471):		
GARBAGE COLLECTION ADMIN. CHARGES, ETC.	4,914	7
Total Miscellaneous Service Revenues (471)	4,914	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	30,447	10
Other (specify): NONE		11
Total Other Water Revenues (474)	30,447	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	0	
 PUMPING EXPENSES		
Operation Labor (620)	1,374	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	28,247	7
Operation Supplies and Expenses (623)	370	8
Maintenance of Pumping Plant (625)	38,477	9
Total Pumping Expenses	68,468	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	4,311	10
Chemicals (631)	5,720	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	10,031	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	15,320	14
Operation Supplies and Expenses (641)	11,291	15
Maintenance of Distribution Reservoirs and Standpipes (650)	45,442	16
Maintenance of Mains (651)	9,217	17
Maintenance of Services (652)	19,352	18
Maintenance of Meters (653)	16,525	19
Maintenance of Hydrants (654)	13,807	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	130,954	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	4,805	22
Accounting and Collecting Labor (902)	21,767	23
Supplies and Expenses (903)	29	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	26,601	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	8,171	27
Office Supplies and Expenses (921)	7,754	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	11,103	30
Property Insurance (924)	6,025	31
Injuries and Damages (925)	2,255	32
Employee Pensions and Benefits (926)	112,459	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	12,030	35
Transportation Expenses (933)	7,604	36
Maintenance of General Plant (935)	7,314	37
Total Administrative and General Expenses	174,715	
 Total Operation and Maintenance Expenses	 410,769	

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		98,480	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,789	2
Net property tax equivalent		95,691	
Social Security		10,744	3
PSC Remainder Assessment		1,778	4
Other (specify): NONE			5
Total tax expense		108,213	

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			Saint Croix				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.261100				3
County tax rate	mills		4.489200				4
Local tax rate	mills		11.886000				5
School tax rate	mills		10.543800				6
Voc. school tax rate	mills		1.590100				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		28.770200				10
Less: state credit	mills		0.599100				11
Net tax rate	mills		28.171100				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		11.886000				14
Combined School Tax Rate	mills		12.133900				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		24.019900				17
Total Tax Rate	mills		28.770200				18
Ratio of Local and School Tax to Total	dec.		0.834888				19
Total tax net of state credit	mills		28.171100				20
Net Local and School Tax Rate	mills		23.519718				21
Utility Plant, Jan. 1	\$	5,180,780	5,180,780				22
Materials & Supplies	\$	13,961	13,961				23
Subtotal	\$	5,194,741	5,194,741				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	5,194,741	5,194,741				26
Assessment Ratio	dec.		0.767000				27
Assessed Value	\$	3,984,366	3,984,366				28
Net Local & School Rate	mills		23.519718				29
Tax Equiv. Computed for Current Year	\$	93,711	93,711				30
Tax Equivalent per 1994 PSC Report	\$	98,480					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	98,480					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	2,025		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)	142,835		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	144,860	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	137,639		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	85,260		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	91,833		20
Total Pumping Plant	314,732	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	5,430		23
Total Water Treatment Plant	5,430	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	200		24
Structures and Improvements (341)	70		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			2,025	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)			142,835	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	144,860	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			137,639	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			85,260	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			91,833	20
Total Pumping Plant	0	0	314,732	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			5,430	23
Total Water Treatment Plant	0	0	5,430	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			200	24
Structures and Improvements (341)			70	25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	433,604		26
Transmission and Distribution Mains (343)	2,909,433	452,653	27
Fire Mains (344)	0		28
Services (345)	484,506	199,340	29
Meters (346)	309,258	31,298	30
Hydrants (348)	372,702	100,046	31
Other Transmission and Distribution Plant (349)	327		32
Total Transmission and Distribution Plant	4,510,100	783,337	
GENERAL PLANT			
Land and Land Rights (389)	200		33
Structures and Improvements (390)	93,001		34
Office Furniture and Equipment (391)	12,126	3,548	35
Computer Equipment (391.1)	11,837	660	36
Transportation Equipment (392)	45,250	41,154	37
Stores Equipment (393)	339		38
Tools, Shop and Garage Equipment (394)	19,694	605	39
Laboratory Equipment (395)	585		40
Power Operated Equipment (396)	2,463	7,011	41
Communication Equipment (397)	3,688	2,662	42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	16,475		44
Other Tangible Property (399)	0		45
Total General Plant	205,658	55,640	
Total utility plant in service directly assignable	5,180,780	838,977	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	5,180,780	838,977	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			433,604 26
Transmission and Distribution Mains (343)			3,362,086 27
Fire Mains (344)			0 28
Services (345)			683,846 29
Meters (346)	3,297		337,259 30
Hydrants (348)			472,748 31
Other Transmission and Distribution Plant (349)			327 32
Total Transmission and Distribution Plant	3,297	0	5,290,140
GENERAL PLANT			
Land and Land Rights (389)			200 33
Structures and Improvements (390)			93,001 34
Office Furniture and Equipment (391)			15,674 35
Computer Equipment (391.1)			12,497 36
Transportation Equipment (392)	15,945		70,459 37
Stores Equipment (393)			339 38
Tools, Shop and Garage Equipment (394)			20,299 39
Laboratory Equipment (395)			585 40
Power Operated Equipment (396)			9,474 41
Communication Equipment (397)			6,350 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			16,475 44
Other Tangible Property (399)			0 45
Total General Plant	15,945	0	245,353
Total utility plant in service directly assignable	19,242	0	6,000,515
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	19,242	0	6,000,515

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

Sources of Water Supply					
Month	Purchased Water	Surface Water	Ground Water	Total Gallons	
(a)	Gallons	Gallons	Gallons	All Methods	
	(000's)	(000's)	(000's)	(000's)	
(a)	(b)	(c)	(d)	(e)	
January			23,934	23,934	1
February			21,709	21,709	2
March			21,740	21,740	3
April			19,268	19,268	4
May			18,808	18,808	5
June			25,124	25,124	6
July			41,060	41,060	7
August			46,271	46,271	8
September			46,715	46,715	9
October			43,539	43,539	10
November			26,338	26,338	11
December			21,450	21,450	12
Total annual pumpage	0	0	355,956	355,956	
Less: Water sold				264,034	13
Volume pumped but not sold				91,922	14
Volume sold as a percent of volume pumped				74%	15
Volume used for water production, water quality and system maintenance				978	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales				412	18
Total volume not sold but accounted for				1,390	19
Volume pumped but unaccounted for				90,532	20
Percent of water lost				25%	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.)				3,356	23
Date of maximum: 10/1/2001					24
Cause of maximum:					25
Canning company operations					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				257	26
Date of minimum: 5/2/2001					27
Total KWH used for pumping for the year				348,287	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL - EAST FIRST	2	800	16	936,000	Yes	1
WELL - NORTH FIRST	3	802	16	1,390,000	Yes	2
WELL - WEST FIFTH	4	362	16	984,000	Yes	3
WELL - 11TH & BILMAR	5	352	16	1,610,000	Yes	4

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 # 2	WELL # 3	WELL # 4	1
Location	EAST FIRST STREET	NORTH FIRST STREET	WEST 5TH STREET	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1932	1945	1962	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	670	800	670	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GENERAL ELECTRIC	GENERAL ELECTRIC	9 10
Year Installed	1932	1945	1962	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	100	50	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL # 5			14
Location	ST 11TH STREET & BILMAR			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	LAYNE			18
Year Installed	1988			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	1,100			21
Pump Motor or Standby Engine Mfr	US MOTOR			22 23
Year Installed	1988			24
Type	ELECTRIC			25
Horsepower	60			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 # 1	TOWER # 2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	1964	1964	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	131	131	6
Total capacity in gallons (actual)	300,000	250,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)			9
Points of application (wellhouse, central facilities, booster station, other)			10
Filters, type (gravity, pressure, other, none)			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			12
Is a corrosion control chemical used (yes, no)?			13
Is water fluoridated (yes, no)?	Y	Y	14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	1.000	1,925	0	0	0	1,925	1
M	D	1.250	0	0	0	0	0	2
M	D	1.500	160	0	0	0	160	3
M	D	2.000	3,828	0	0	0	3,828	4
M	D	4.000	6,221	0	0	0	6,221	5
A	D	6.000	2,668	0	0	0	2,668	6
M	D	6.000	99,810	2,756	0	0	102,566	7
M	D	8.000	58,901	14,354	0	0	73,255	8
M	D	10.000	18,080	1,846	0	0	19,926	9
M	D	12.000	21,861	2,002	0	0	23,863	10
M	S	16.000	3,391	0	0	0	3,391	11
Total Within Municipality			216,845	20,958	0	0	237,803	
M	D	8.000	600	0	0	0	600	12
M	D	12.000	5,600	0	0	0	5,600	13
Total Outside of Municipality			6,200	0	0	0	6,200	
Total Utility			223,045	20,958	0	0	244,003	

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	1,674	0	0	0	1,674	68	1
M	1.000	605	207	0	0	812		2
M	1.250	12	14	0	0	26		3
M	1.500	57	20	0	0	77	1	4
M	2.000	38	0	0	0	38		5
M	3.000	6	0	0	0	6		6
M	4.000	5	5	0	0	10		7
M	6.000	20	3	0	0	23		8
M	8.000	1	0	0	0	1		9
Total Utility		2,418	249	0	0	2,667	69	

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	2,381	180	124	0	2,437	155	1
1.000	74	5	5	0	74	5	2
1.250	12	0	1	0	11	0	3
1.500	33	2	2	0	33	0	4
2.000	29	2	2	0	29	1	5
3.000	13	0	1	0	12	1	6
4.000	3	0	0	0	3	0	7
6.000	2	0	0	0	2	0	8
8.000	2	0	0	0	2	0	9
Total:	2,549	189	135	0	2,603	162	

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	2,171	206	7	11	1	41	2,437	1
1.000	6	49	6	8	1	4	74	2
1.250	0	9	0	2	0	0	11	3
1.500	0	23	2	4	0	4	33	4
2.000	0	19	2	6	2	0	29	5
3.000	0	2	3	6	0	1	12	6
4.000	0	1	0	2	0	0	3	7
6.000	0	0	2	0	0	0	2	8
8.000	0	0	0	2	0	0	2	9
Total:	2,177	309	22	41	4	50	2,603	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	6				6	1
Within Municipality	392	41			433	2
Total Fire Hydrants	398	41	0	0	439	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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:	398
Number of distribution system valves end of year:	759
Number of distribution valves operated during year:	493

WATER OPERATING SECTION FOOTNOTES

Water Operating Revenues - Sales of Water (Page W-02)

Public Fire Protection is billed directly to customers. Adding average number of PFP customers would misstate the average. The number 1 was used to remove error message.

Water Operation & Maintenance Expenses (Page W-05)

Maintenance of Pumping Plant (625) - pull, inspect, clean and repair well pumps #2 & #5.

Operation Supplies & Expenses (641) - utility has two new employees they have been sending to classes.

Employee Pensions & Benefits (926) - 1) audit adjustment to record FICA and WRS costs associated with accrued benefits. These costs were not accrued in previous years. 2) payout of retiring water supervisors sick leave.

Water Mains (Page W-15)

Mains added during the year were financed through developer contributions.

Water Services (Page W-16)

Services added during the year were financed through developer contributions.

Meters (Page W-17)

6.00 & 8.00 meters were not tested in 2001 due to new utility manager. Manager is aware these meters must be tested and has scheduled.
