



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: OWEN MUNICIPAL WATER UTILITY

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Principal Office: P.O. BOX 67  
OWEN, WI 54460-0067

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For the Year Ended: DECEMBER 31, 2001

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

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

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



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**IDENTIFICATION AND OWNERSHIP**

**Exact Utility Name:** OWEN MUNICIPAL WATER UTILITY

**Utility Address:** P.O. BOX 67  
OWEN, WI 54460-0067

**When was utility organized?** 6/1/1933

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MR JOEL J. KAHL  
**Title:** CLERK-TREASURER

**Office Address:**  
219 PINE STREET  
P.O. BOX 67  
OWEN, WI 54460-0067

**Telephone:** (715) 229 - 2404

**Fax Number:** (715) 229 - 4030

**E-mail Address:** owenclerk@Dwave.net

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

**Name:** ROBERT T. GANSCHOW  
**Title:** MANAGER

**Office Address:** WIPFLI ULLRICH BERTELSON LLP  
3703 OAKWOOD HILLS PARKWAY  
P.O. BOX 690  
EAU CLAIRE, WI 54702-0690

**Telephone:** (715) 858 - 6642

**Fax Number:** (715) 832 - 2345

**E-mail Address:** rganschow@wipfli.com

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

**Name:** MR TIMOTHY SWIGGUM  
**Title:** MAYOR

**Office Address:**  
219 PINE STREET  
P.O. BOX 67  
OWEN, WI 54460-0067

**Telephone:** (715) 229 - 2404

**Fax Number:** (715) 229 - 4030

**E-mail Address:**

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

### IDENTIFICATION AND OWNERSHIP

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

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**Name:** ROBERT T. GANSCHOW

**Title:** MANAGER

**Office Address:** WIPFLI ULLRICH BERTELSON LLP  
3703 OAKWOOD HILLS PARKWAY  
P.O. BOX 690  
EAU CLAIRE, WI 54702-0690

**Telephone:** (715) 858 - 6642

**Fax Number:** (715) 832 - 2345

**E-mail Address:** rganschow@wipfli.com

**Date of most recent audit report:** 2/15/2002

**Period covered by most recent audit:** JANUARY 1 TO DECEMBER 31, 2002

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

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**Name:** MR GARY SMITH

**Title:** SUPERINTENDENT

**Office Address:**  
P.O. BOX 67  
OWEN, WI 54460-0067

**Telephone:** (715) 229 - 4612

**Fax Number:** (715) 229 - 9862

**E-mail Address:** owengarage@Dwave.net

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**Name:** MR JOEL J. KAHL

**Title:** CLERK-TREASURER

**Office Address:**  
219 PINE STREET  
P.O. BOX 67  
OWEN, WI 54460-0067

**Telephone:** (715) 229 - 2404

**Fax Number:** (715) 229 - 4030

**E-mail Address:** owenclerk@Dwave.net

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**Name of utility commission/committee:** City Council

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

- MRS JANET BUSHMAN, ALDERPERSON
- MR GARY GEHRKE, ALDERPERSON
- MR MELVYN LORENCE, ALDERPERSON
- MR RICK NELSON, ALDERPERSON
- MR TOM NELSON, ALDERPERSON
- MR TIM SWIGGUM, MAYOR
- MRS LUCILLE ZIMMERMAN, ALDERPERSON

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**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:**

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## IDENTIFICATION AND OWNERSHIP

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**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

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

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

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

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	238,676	139,869	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	159,655	101,794	2
Depreciation Expense (403)	62,510	25,269	3
Amortization Expense (404)	0	0	4
Taxes (408)	56,227	19,263	5
<b>Total Operating Expenses</b>	<b>278,392</b>	<b>146,326</b>	
<b>Net Operating Income</b>	<b>(39,716)</b>	<b>(6,457)</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>(39,716)</b>	<b>(6,457)</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	2,832	1,712	9
Miscellaneous Nonoperating Income (421)	0	0	10
<b>Total Other Income</b>	<b>2,832</b>	<b>1,712</b>	
<b>Total Income</b>	<b>(36,884)</b>	<b>(4,745)</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>(36,884)</b>	<b>(4,745)</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	89,601	2,325	13
Amortization of Debt Discount and Expense (428)	0	0	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	87,790	0	18
<b>Total Interest Charges</b>	<b>1,811</b>	<b>2,325</b>	
<b>Net Income</b>	<b>(38,695)</b>	<b>(7,070)</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	90,797	97,867	19
Balance Transferred from Income (433)	(38,695)	(7,070)	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>52,102</b>	<b>90,797</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE	0	1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE	0	2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE	0	3
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
CHECKING AND SAVINGS ACCOUNT INTEREST	2,832	4
<b>Total (Acct. 419):</b>	<b>2,832</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE	0	5
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE	0	6
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE	0	7
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE	0	8
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE	0	9
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215	0	10
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE	0	11
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

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

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

### REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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	238,676	0	0	0	238,676	1
Less: interdepartmental sales	0	0	0	0	0	2
Less: interdepartmental rents	0	0	0		0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0	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>238,676</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>238,676</b>	

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (100)	3,390,249	2,867,121	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	168,730	289,407	2
<b>Net Utility Plant</b>	<b>3,221,519</b>	<b>2,577,714</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	253,607	0	7
<b>Total Other Property and Investments</b>	<b>253,607</b>	<b>0</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	146,212	175,578	8
Temporary Cash Investments (132)	0	0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	70,443	22,336	11
Other Accounts Receivable (143)	598	598	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	16,854	12,279	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0	0	17
<b>Total Current and Accrued Assets</b>	<b>234,107</b>	<b>210,791</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
<b>Total Deferred Debits</b>	<b>0</b>	<b>0</b>	
<b>Total Assets and Other Debits</b>	<b>3,709,233</b>	<b>2,788,505</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)	213,611	213,611	<b>21</b>
Appropriated Earned Surplus (215)	0	0	<b>22</b>
Unappropriated Earned Surplus (216)	52,102	90,797	<b>23</b>
<b>Total Proprietary Capital</b>	<b>265,713</b>	<b>304,408</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	1,988,070	1,035,235	<b>24</b>
Advances from Municipality (223)	179,253	244,545	<b>25</b>
Other long-Term Debt (224)	20,021	28,898	<b>26</b>
<b>Total Long-Term Debt</b>	<b>2,187,344</b>	<b>1,308,678</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	103,648	58,752	<b>28</b>
Payables to Municipality (233)	0	0	<b>29</b>
Customer Deposits (235)	0	0	<b>30</b>
Taxes Accrued (236)	0	0	<b>31</b>
Interest Accrued (237)	0	0	<b>32</b>
Other Current and Accrued Liabilities (238)	0	0	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>103,648</b>	<b>58,752</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)	0	0	<b>35</b>
Other Deferred Credits (253)	0	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)	0	0	<b>37</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)	1,152,528	1,116,667	<b>38</b>
<b>Total Liabilities and Other Credits</b>	<b>3,709,233</b>	<b>2,788,505</b>	

### NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>Plant Accounts:</b>					
Utility Plant in Service (100)	3,159,654	0	0	0	1
Utility Plant Purchased or Sold (391)	0	0	0	0	2
Utility Plant in Process of Reclassification (392)	0	0	0	0	3
Utility Plant Leased to Others (393)	0	0	0	0	4
Property Held for Future Use (394)	2,621	0	0	0	5
Construction Work in Progress (395)	227,974	0	0	0	6
Utility Plant Acquisition Adjustments (396)	0	0	0	0	7
Other Utility Plant Adjustments (397)	0	0	0	0	8
<b>Total Utility Plant</b>	<b>3,390,249</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 (110)	168,730	0	0	0	9
<b>Total Accumulated Provision</b>	<b>168,730</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>3,221,519</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	289,407				<b>289,407</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	62,510				<b>62,510</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	1,514				<b>1,514</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
	0				<b>0</b>	<b>9</b>
Salvage	3,974				<b>3,974</b>	<b>10</b>
Other credits (specify):						<b>11</b>
	0				<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>67,998</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>67,998</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	126,646				<b>126,646</b>	<b>15</b>
Cost of removal	62,029				<b>62,029</b>	<b>16</b>
Other debits (specify):						<b>17</b>
	0				<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>188,675</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>188,675</b>	<b>19</b>
<b>Balance End of Year</b>	<b>168,730</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>168,730</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No					<b>21</b>
If yes, what is the rate?						<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

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

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

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

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

### MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
<b>Electric Utility</b>						
Fuel for generation	0	0	0	0	0	0 1
Other	0	0	0	0	0	0 2
<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	0	0 2
Sewer utility	0	0 3
Gas utility	0	0 4
Merchandise	0	0 5
Other materials & supplies	0	0 6
<b>Total Materials and Supplies</b>	<b>0</b>	<b>0</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	0	0	1
<b>Total</b>			<u><u>0</u></u>	
<b>Unamortized premium on debt (251)</b>				
NONE	0	0	0	2
<b>Total</b>			<u><u>0</u></u>	

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

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

Particulars (a)	Amount (b)	
Balance first of year	213,611	1
<b>Changes during year (explain):</b>		
NONE	0	2
<b>Balance end of year</b>	<u><u>213,611</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)	
WATER SYSTEM MORTGAGE REVENUE BONI	12/20/2001	12/01/2041	4.50%	1,988,070	1
<b>Total Bonds (Account 221):</b>				<b>1,988,070</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>					
Advance from General Fund	12/31/2000	12/31/2002	0.00%	179,253	1
<b>Total for Account 223</b>				<b>179,253</b>	
<b>Other Long-Term Debt (224)</b>					
Promissory Note	07/24/1997	08/14/2004	6.25%	20,021	2
<b>Total for Account 224</b>				<b>20,021</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	56,227	2
Charged electric department expense	0	3
Charged sewer department expense	543	4
<b>Other (explain):</b>		
NONE	0	5
<b>Total Accruals and other credits</b>	<u>56,770</u>	
<b>Taxes paid during year:</b>		
County, state and local taxes	53,826	6
Social Security taxes	2,776	7
PSC Remainder Assessment	168	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<u>56,770</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
8/01/00 BOND ANTICIPATION NOTE	0	39,547	39,547	0	1
8/24/00 BOND ANTICIPATION NOTE		47,337	47,337	0	2
8/10/01 BOND ANTICIPATION NOTE		906	906	0	3
<b>Subtotal</b>	<b>0</b>	<b>87,790</b>	<b>87,790</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
NONE	0	0	0	0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other long-Term Debt (224)</b>					
7/24/97 PROMISSORY NOTE	0	1,595	1,595	0	5
7/26/94 PROMISSORY NOTE	0	216	216	0	6
<b>Subtotal</b>	<b>0</b>	<b>1,811</b>	<b>1,811</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0	0	0	0	7
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>0</b>	<b>89,601</b>	<b>89,601</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	1,116,667	0	0	0	0	<b>1,116,667</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services	0	0	0	0	0	<b>0</b>	<b>2</b>
For Mains	0	0	0	0	0	<b>0</b>	<b>3</b>
<b>Other (specify):</b>							
SCADA SYSTEM	35,861	0	0	0	0	<b>35,861</b>	<b>4</b>
<b>Deduct charges (specify):</b>							
NONE	0	0	0	0	0	<b>0</b>	<b>5</b>
<b>Balance End of Year</b>	<b>1,152,528</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,152,528</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	1,043,948	0	0	0	0	<b>1,043,948</b>	<b>6</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>Investment in Municipality (123):</b>		
NONE	0	1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE	0	2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
\$1,988,070 BOND PROCEEDS	253,607	3
<b>Total (Acct. 125):</b>	<b>253,607</b>	
<b>Notes Receivable (141):</b>		
NONE	0	4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	70,443	5
Electric	0	6
Sewer (Regulated)	0	7
<b>Other (specify):</b>		
NONE	0	8
<b>Total (Acct. 142):</b>	<b>70,443</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	0	9
Merchandising, jobbing and contract work	0	10
<b>Other (specify):</b>		
REPAIR WORK	598	11
<b>Total (Acct. 143):</b>	<b>598</b>	
<b>Receivables from Municipality (145):</b>		
DUE FROM SEWER UTILITY	16,854	12
<b>Total (Acct. 145):</b>	<b>16,854</b>	
<b>Prepayments (165):</b>		
NONE	0	13
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE	0	14
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
NONE	0	15
<b>Total (Acct. 183):</b>	<b>0</b>	

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

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

<b>Particulars (a)</b>	<b>Balance</b>	<b>End of Year (b)</b>
<hr/>		
<b>Payables to Municipality (233):</b>		
NONE	0	16
<b>Total (Acct. 233):</b>	<b>0</b>	
<hr/>		
<b>Other Deferred Credits (253):</b>		
NONE	0	17
<b>Total (Acct. 253):</b>	<b>0</b>	
<hr/>		

**RETURN ON RATE BASE COMPUTATION**

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service	2,750,849	0	0	0	2,750,849	1
Materials and Supplies	0	0	0	0	0	2
<b>Other (specify):</b>						
NONE	0	0	0	0	0	3
<b>Less Average:</b>						
Reserve for Depreciation	229,068	0	0	0	229,068	4
Customer Advances for Construction	0	0	0	0	0	5
Contributions in Aid of Construction	1,134,597	0	0	0	1,134,597	6
<b>Other (specify):</b>						
NONE	0	0	0	0	0	7
<b>Average Net Rate Base</b>	<b>1,387,184</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,387,184</b>	
Net Operating Income	(39,716)	0	0	0	(39,716)	8
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>-2.86%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>-2.86%</b>	

### RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	213,611	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	71,449	3
<b>Other (Specify):</b>		
NONE	0	4
<b>Total Average Proprietary Capital</b>	<b>285,060</b>	
<b>Net Income</b>		
Net Income	(38,695)	5
 <b>Percent Return on Proprietary Capital</b>	 <b>-13.57%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

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

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**1. Acquisitions.**

NONE

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**2. Leaseholder changes.**

NONE

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**3. Extensions of service.**

During 2001, the Utility completed several large projects which it had started in 2000. These projects included the completion of a booster station, a metering station, a new well, a new computer (SCADA) system and the demolition of two water towers.

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

During 2001, the utility filed and had approved new rates. These new rates were approved under docket 4500-WR-103. These new rates were effective September 10, 2001 and are estimated to increase the annual revenues by approximately \$318,000.

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

During 2001, the utility paid off its existing bond anticipation notes with Water System Mortgage Revenue Bonds that mature December 1, 2041.

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

During 2001 the utility filed a formal rate increase application with the Public Service Commission. The docket number assigned to the case was 4500-WR-103. The application was approved and was effective September 10, 2001.

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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### Notes Payable & Miscellaneous Long-Term Debt (Page F-14)

The municipality has chosen to not charge the water utility interest on the outstanding balance.

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

The interest that accrued and was paid on the bond anticipation notes was capitalized as part of the plant additions.

The amount of interest calculated as accrued at 12/31/01 on the Water System Mortgage Revenue Bonds was considered to be immaterial, therefore no accrual was made.

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**FINANCIAL SECTION FOOTNOTES**

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

3/11/03 email - Jim Luckow replied directly to Rob Ganshow  
-----Original Message-----  
From: Ganschow, Rob [mailto:RGanschow@WIPFLI.com]  
Sent: Tuesday, March 11, 2003 9:37 AM  
To: Engelke, Elaine PSC  
Subject: RE: 4500 Owen Mun. Water Utility

Elaine,

What would be the benefit to the utility of recording a premature retirement loss vs writing it off as they have already done?

2/20/03 email:  
Elaine,

I never saw an original copy of this letter. I will make sure that this issue is addressed when we prepare the annual report this year.

Sincerely,

Robert T. Ganschow, CPA  
Manager  
Wipfli Ullrich Bertelson LLP

no response; on 2/22/03 this email was forwarded to the 2001 preparer for possible attention in the 2002 report. ele

-----Original Message-----  
From: Leege, Peter PSC  
Sent: Thursday, August 15, 2002 11:40 AM  
To: 'owenclerk@Dwave.net'  
Subject: Review letter for # 4500, Owen Municipal Water Utility.

Dear Mr. Kahl:

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

1. Please provide the original cost and year of installation for each of the two water towers which were retired at a total cost of \$121,234, as reported on page W-8, line 26, column (e). Also, please indicate whether the utility would be receptive to recording a premature retirement loss in Account 182, Extraordinary Property Losses, which would then be amortized over a specified number of years to Account 404, Amortization Expense. If recording the loss is acceptable, please indicate the time period over which

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## FINANCIAL SECTION FOOTNOTES

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the loss should be amortized.

2. Given that there are no water services reported as added during the year on page W-16, please provide an explanation of the \$181 reported as an addition to Account 345 on page W-8.

3. As directed in the head notes of the Property Tax Equivalent schedule on page W-7, please provide an explanation of the Other tax rate - Local or line 8.

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

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me by email or by telephone at (608) 267-9198. Please respond within 30 days of this email. If we have no questions regarding your response, you can consider the review closed.

Pete Leege  
Financial Specialist  
Division of Water, Compliance and Consumer Affairs  
Public Service Commission of Wisconsin  
610 North Whitney Way  
PO Box 7854  
Madison, WI 53707-7854  
Phone: (608) 267-9198  
Peter.Leege@psc.state.wi.us  
Fax: (608) 266-3957

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	236,792	1
<b>Total Sales of Water</b>	<b>236,792</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	418	2
Other Water Revenues (474)	1,466	3
Amortization of Construction Grants (475)	0	4
<b>Total Other Operating Revenues</b>	<b>1,884</b>	
<b>Total Operating Revenues</b>	<b>238,676</b>	
<b>Operation and Maintenance Expenses</b>		
Plant Operation and Maintenance Expenses (600-660)	118,367	5
General Operating Expenses (680-690)	41,288	6
<b>Total Operation and Maintenance Expenses</b>	<b>159,655</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	62,510	7
Amortization Expense (404)	0	8
Taxes (408)	56,227	9
<b>Total Other Operating Expenses</b>	<b>118,737</b>	
<b>Total Operating Expenses</b>	<b>278,392</b>	
<b>NET OPERATING INCOME</b>	<b>(39,716)</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	75	341	1
Commercial	0	0	0	2
Industrial	0	0	0	3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>1</b>	<b>75</b>	<b>341</b>	
Metered Sales to General Customers (461)				
Residential	352	13,354	74,302	4
Commercial	58	5,392	25,088	5
Industrial	7	17,007	39,407	6
<b>Total Metered Sales to General Customers (461)</b>	<b>417</b>	<b>35,753</b>	<b>138,797</b>	
Private Fire Protection Service (462)	1		1,194	7
Public Fire Protection Service (463)	1		83,466	8
Other Sales to Public Authorities (464)	10	3,026	12,994	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0	0	0	12
<b>Total Sales of Water</b>	<b>430</b>	<b>38,854</b>	<b>236,792</b>	

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

Use a separate line for each delivery point.

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

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)	83,466	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
<b>Other (specify):</b>		
NONE	0	4
<b>Total Public Fire Protection Service (463)</b>	<b>83,466</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	418	5
<b>Other (specify):</b>		
NONE	0	6
<b>Total Forfeited Discounts (470)</b>	<b>418</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	852	7
<b>Other (specify):</b>		
REPAIRS TO WATER SERVICE	614	8
<b>Total Other Water Revenues (474)</b>	<b>1,466</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE	0	9
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>		
Salaries and Wages (600)	30,169	1
Purchased Water (610)	53,389	2
Fuel or Power Purchased for Pumping (620)	16,172	3
Chemicals (630)	6,339	4
Supplies and Expenses (640)	9,010	5
Repairs of Water Plant (650)	232	6
Transportation Expenses (660)	3,056	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>118,367</b>	
 <b>GENERAL OPERATING EXPENSES</b>		
Administrative and General Salaries (680)	6,040	8
Office Supplies and Expenses (681)	4,403	9
Outside Services Employed (682)	10,494	10
Insurance Expense (684)	1,673	11
Employees Pensions and Benefits (686)	17,572	12
Regulatory Commission Expenses (688)	1,106	13
Miscellaneous General Expenses (689)	0	14
Uncollectible Accounts (690)	0	15
<b>Total General Operating Expenses</b>	<b>41,288</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>159,655</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		53,826	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		543	2
<b>Net property tax equivalent</b>		<b>53,283</b>	
Social Security		2,776	3
PSC Remainder Assessment		168	4
Other (specify): NONE		0	5
<b>Total tax expense</b>		<b><u>56,227</u></b>	

### PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Clark				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.217400				3
County tax rate	mills		8.259790				4
Local tax rate	mills		8.328050				5
School tax rate	mills		8.041950				6
Voc. school tax rate	mills		1.978340				7
Other tax rate - Local	mills		4.536360				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>31.361890</b>				<b>10</b>
Less: state credit	mills		1.452880				11
<b>Net tax rate</b>	mills		<b>29.909010</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>8.328050</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>10.020290</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>4.536360</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>22.884700</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>31.361890</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.729698</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>29.909010</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>21.824537</b>				<b>21</b>
Utility Plant, Jan. 1	\$	2,867,121	2,867,121				22
Materials & Supplies	\$	0	0				23
<b>Subtotal</b>	\$	<b>2,867,121</b>	<b>2,867,121</b>				<b>24</b>
Less: Plant Outside Limits	\$	186,216	186,216				25
<b>Taxable Assets</b>	\$	<b>2,680,905</b>	<b>2,680,905</b>				<b>26</b>
Assessment Ratio	dec.		0.919955				27
<b>Assessed Value</b>	\$	<b>2,466,312</b>	<b>2,466,312</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>21.824537</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>53,826</b>	<b>53,826</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	16,829					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>53,826</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 \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	18,941	359	4
Structures and Improvements (311)	0	5,744	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	79,727	1,744	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	0	0	10
Other Water Source Plant (317)	0	0	11
<b>Total Source of Supply Plant</b>	<b>98,668</b>	<b>7,847</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0	0	12
Structures and Improvements (321)	23,053	110,614	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	0	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	43,804	16,903	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	0	0	20
<b>Total Pumping Plant</b>	<b>66,857</b>	<b>127,517</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	0	0	22
Water Treatment Equipment (332)	14,108	0	23
<b>Total Water Treatment Plant</b>	<b>14,108</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	37,645	1,235	24
Structures and Improvements (341)	0	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	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	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)	0	0	19,300	4
Structures and Improvements (311)	0	173,908	179,652	5
Collecting and Impounding Reservoirs (312)	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	7
Wells and Springs (314)	4,250	0	77,221	8
Infiltration Galleries and Tunnels (315)	0	0	0	9
Supply Mains (316)	0	0	0	10
Other Water Source Plant (317)	0	0	0	11
<b>Total Source of Supply Plant</b>	<b>4,250</b>	<b>173,908</b>	<b>276,173</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)	0	0	0	12
Structures and Improvements (321)	0	220,406	354,073	13
Boiler Plant Equipment (322)	0	0	0	14
Other Power Production Equipment (323)	0	0	0	15
Steam Pumping Equipment (324)	0	0	0	16
Electric Pumping Equipment (325)	875	0	59,832	17
Diesel Pumping Equipment (326)	0	0	0	18
Hydraulic Pumping Equipment (327)	0	0	0	19
Other Pumping Equipment (328)	0	0	0	20
<b>Total Pumping Plant</b>	<b>875</b>	<b>220,406</b>	<b>413,905</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)	0	0	0	21
Structures and Improvements (331)	0	0	0	22
Water Treatment Equipment (332)	0	0	14,108	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>14,108</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)	0	0	38,880	24
Structures and Improvements (341)	0	0	0	25

### WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	614,141	63,181	<b>26</b>
Transmission and Distribution Mains (343)	1,261,870	43,247	<b>27</b>
Fire Mains (344)	0	0	<b>28</b>
Services (345)	64,238	181	<b>29</b>
Meters (346)	54,075	1,952	<b>30</b>
Hydrants (348)	91,872	2,854	<b>31</b>
Other Transmission and Distribution Plant (349)	0	0	<b>32</b>
<b>Total Transmission and Distribution Plant</b>	<b>2,123,841</b>	<b>112,650</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0	0	<b>33</b>
Structures and Improvements (371)	0	0	<b>34</b>
Office Furniture and Equipment (372)	6,636	0	<b>35</b>
Computer Equipment (372.1)	0	0	<b>36</b>
Transportation Equipment (373)	0	0	<b>37</b>
Other General Equipment (379)	31,935	184,932	<b>38</b>
Other Tangible Property (390)	0	0	<b>39</b>
<b>Total General Plant</b>	<b>38,571</b>	<b>184,932</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,342,045</b>	<b>432,946</b>	
Common Utility Plant Allocated to Water Department	0	0	<b>40</b>
<b>Total utility plant in service</b>	<b>2,342,045</b>	<b>432,946</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)	121,234	0	556,088	26
Transmission and Distribution Mains (343)	0	0	1,305,117	27
Fire Mains (344)	0	0	0	28
Services (345)	0	0	64,419	29
Meters (346)	87	0	55,940	30
Hydrants (348)	200	0	94,526	31
Other Transmission and Distribution Plant (349)	0	0	0	32
<b>Total Transmission and Distribution Plant</b>	<b>121,521</b>	<b>0</b>	<b>2,114,970</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (370)	0	0	0	33
Structures and Improvements (371)	0	0	0	34
Office Furniture and Equipment (372)	0	(6,023)	613	35
Computer Equipment (372.1)	0	6,023	6,023	36
Transportation Equipment (373)	0	0	0	37
Other General Equipment (379)	0	116,995	333,862	38
Other Tangible Property (390)	0	0	0	39
<b>Total General Plant</b>	<b>0</b>	<b>116,995</b>	<b>340,498</b>	
<b>Total utility plant in service directly assignable</b>	<b>126,646</b>	<b>511,309</b>	<b>3,159,654</b>	
Common Utility Plant Allocated to Water Department	0	0	0	40
<b>Total utility plant in service</b>	<b>126,646</b>	<b>511,309</b>	<b>3,159,654</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	0	0	3,699	<b>3,699</b>	<b>1</b>
February	279	0	2,530	<b>2,809</b>	<b>2</b>
March	1,103	0	1,654	<b>2,757</b>	<b>3</b>
April	1,190	0	762	<b>1,952</b>	<b>4</b>
May	1,288	0	679	<b>1,967</b>	<b>5</b>
June	1,378	0	2,389	<b>3,767</b>	<b>6</b>
July	399	0	3,570	<b>3,969</b>	<b>7</b>
August	1,164	0	2,868	<b>4,032</b>	<b>8</b>
September	1,004	0	2,488	<b>3,492</b>	<b>9</b>
October	948	0	2,673	<b>3,621</b>	<b>10</b>
November	927	0	2,504	<b>3,431</b>	<b>11</b>
December	846	0	2,733	<b>3,579</b>	<b>12</b>
<b>Total annual pumpage</b>	<b>10,526</b>	<b>0</b>	<b>28,549</b>	<b>39,075</b>	
Less: Water sold				38,854	<b>13</b>
Volume pumped but not sold				<b>221</b>	<b>14</b>
Volume sold as a percent of volume pumped				<b>99%</b>	<b>15</b>
Volume used for water production, water quality and system maintenance				53	<b>16</b>
Volume related to equipment/system malfunction				0	<b>17</b>
Non-utility volume NOT included in water sales				13	<b>18</b>
Total volume not sold but accounted for				<b>66</b>	<b>19</b>
Volume pumped but unaccounted for				<b>155</b>	<b>20</b>
Percent of water lost				<b>0%</b>	<b>21</b>
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					<b>22</b>
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				213	<b>23</b>
Date of maximum: 6/29/2001					<b>24</b>
Cause of maximum:					<b>25</b>
Major water leak at Golf Course.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				33	<b>26</b>
Date of minimum: 5/30/2001					<b>27</b>
Total KWH used for pumping for the year				195,103	<b>28</b>
If water is purchased: Vendor Name: VILLAGE OF WITHEE					<b>29</b>
Point of Delivery: OWEN BOOSTER STATION					<b>30</b>

**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>	
SOUTH ALTENBURG	13	300	8	45,000	Yes	<b>1</b>
HIGHWAY X	14	600	6	79,200	No	<b>2</b>
NORTH ROAD	2	45	12	15,000	Yes	<b>3</b>
INDUSTRIAL AVENUE	3	49	6	22,000	Yes	<b>4</b>
INDUSTRIAL AVENUE	4	60	6	40,000	Yes	<b>5</b>
WEST MELBINGER	6	210	24	13,000	Yes	<b>6</b>
LEHNEN STREET	7	55	6	30,000	Yes	<b>7</b>
HARRINGTON (TEST WELL)	9	50	24	720,000	No	<b>8</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	#13	#14	#2	1
Location	SOUTH ALTENBURG	HIGHWAY "X"	NORTH ROAD	2
Purpose	P	P	P	3
Destination	R	R	D	4
Pump Manufacturer	FRANKLIN	AERMOTOR PUMPS, INC.	FRANKLIN	5
Year Installed	1993	2001	2000	6
Type	SUBMERSIBLE	SUBMERSIBLE	SUBMERSIBLE	7
Actual Capacity (gpm)	150	35	25	8
Pump Motor or Standby Engine Mfr	FRANKLIN	FRANKLIN	MYERS	9 10
Year Installed	1993	2001	2000	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	8	3	1	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#3	#4	#6	14
Location	INDUSTRIAL AVENUE	INDUSTIAL AVENUE	WEST MELBINGER	15
Purpose	P	P	P	16
Destination	D	D	R	17
Pump Manufacturer	FRANKLIN	JACUZZI	FRANKLIN	18
Year Installed	2000	1992	2000	19
Type	SUBMERSIBLE	SUBMERSIBLE	SUBMERSIBLE	20
Actual Capacity (gpm)	30	68	35	21
Pump Motor or Standby Engine Mfr	MYERS	JACUZZI	MYERS	22 23
Year Installed	2000	1992	2000	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	1	5	2	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	#7			1
Location	LEHNEN STREET			2
Purpose	P			3
Destination	R			4
Pump Manufacturer	FRANKLIN			5
Year Installed	1999			6
Type	SUBMERSIBLE			7
Actual Capacity (gpm)	20			8
Pump Motor or Standby Engine Mfr	MYERS			10
Year Installed	1999			11
Type	ELECTRIC			12
Horsepower	1			13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				25
Horsepower				26

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#1	#3		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET		3
Year constructed	1907	2000		4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL		5
Elevation difference in feet (See Headnote 3.)	20	167		6
Total capacity in gallons (actual)	100,000	250,000		7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)		LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)		WELLHOUSE		10
Filters, type (gravity, pressure, other, none)		NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		0.3000		12
Is a corrosion control chemical used (yes, no)?		Y		13
Is water fluoridated (yes, no)?		N		14

### WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.500	65	0	0	0	65	1
M	D	4.000	3,167	0	0	0	3,167	2
M	D	6.000	32,301	0	0	0	32,301	3
M	D	8.000	14,120	0	0	(150)	13,970	4
M	D	10.000	5,659	0	0	0	5,659	5
M	D	12.000	2,460	0	0	0	2,460	6
M	D	14.000	425	0	0	0	425	7
<b>Total Within Municipality</b>			<b>58,197</b>	<b>0</b>	<b>0</b>	<b>(150)</b>	<b>58,047</b>	
M	D	8.000	0			150	150	8
<b>Total Outside of Municipality</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>150</b>	<b>150</b>	
<b>Total Utility</b>			<b>58,197</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>58,197</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)	
L	0.625	83	0	0	0	83	0	1
M	0.750	349	0	0	0	349	2	2
M	1.000	23	0	0	0	23	5	3
M	1.500	2	0	0	0	2	0	4
M	2.000	6	0	0	0	6	0	5
M	4.000	1	0	0	0	1	0	6
M	6.000	1	0	0	0	1	0	7
<b>Total Utility</b>		<b>465</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>465</b>	<b>7</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	406	24	1	(4)	425	38	1
0.750	7	0	0	1	8	0	2
1.000	28	0	0	0	28	0	3
1.500	4	0	0	0	4	0	4
2.000	10	0	0	0	10	0	5
3.000	5	0	0	0	5	0	6
4.000	2	0	0	0	2	0	7
<b>Total:</b>	<b>462</b>	<b>24</b>	<b>1</b>	<b>(3)</b>	<b>482</b>	<b>38</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	348	37	2	5	0	33	425	1
0.750	1	1	0	0	0	6	8	2
1.000	8	10	2	1	0	7	28	3
1.500	0	4	0	0	0	0	4	4
2.000	0	6	1	0	0	3	10	5
3.000	0	1	2	1	0	1	5	6
4.000	0	0	0	1	0	1	2	7
<b>Total:</b>	<b>357</b>	<b>59</b>	<b>7</b>	<b>8</b>	<b>0</b>	<b>51</b>	<b>482</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	0	1	1	<b>1</b>
Within Municipality	81	0	2	(1)	78	<b>2</b>
<b>Total Fire Hydrants</b>	<b>81</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>79</b>	
<b>Flushing Hydrants</b>						
	0	0	0	0	0	<b>3</b>
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</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:	79
Number of distribution system valves end of year:	205
Number of distribution valves operated during year:	205

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## WATER OPERATING SECTION FOOTNOTES

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

a/c #610 As a result of the major construction project completed during 2000/2001, the utility is now able to purchase water directly from the Village of Withee and pipe it to the City of Owen via a main that was put in between the two municipalities. The utility purchased approximately 10,000,000 gallons of water from the Village of Withee during 2001.

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

a/c #311 The amount reported as an adjustment in column (f) represents the amount reclassified out of construction work in progress for the completion of a metering station during 2001.

a/c #321 The amount recorded in column (c) represents the current year expenditures related to the completion of a booster station during 2001. The amount reported as an adjustment in column (f) represents the amount reclassified out of construction work in progress for the completion of a booster station during 2001.

a/c #325 The amount recorded in column (c) represents the current year expenditures on pumping equipment associated with the booster station that was completed during 2001. There is also \$3,887 included in column (c) in relation to pump costs for 2000 that we were instructed to record this year due to inaccurate reporting last year.

a/c #342 The amount recorded in column (c) represents additional costs for the construction of the water tower that was put in service during 2000. The amount recorded in column (e) represents the estimated original cost of the two water towers that were demolished and removed in 2001.

a/c #343 The amount recorded in column (c) represents interest paid on interim borrowings during 2001 that was capitalized.

a/c #348 The amount recorded in column (c) represents interest paid on interim borrowings during 2001 that was capitalized.

a/c #372 The amount recorded in column (f) represents a reclassification of costs for computer equipment.

a/c #372.1 The amount recorded in column (f) represents a reclassification of costs for computer equipment.

a/c #379 The amount recorded in column (c) represents the current year construction costs paid on the SCADA computer system that was completed in 2001. The amount recorded in column (f) represents the amount reclassified from construction work in progress for the SCADA computer system that was completed in 2001.

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### Pumping and Purchased Water Statistics (Page W-10)

It should be noted that the water purchased from the Village of Withee is just transported via a distribution main that runs between the two municipalities. It is ultimately pumped through a booster station to ultimately be used in the city.

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## WATER OPERATING SECTION FOOTNOTES

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### Meters (Page W-17)

The adjustment of (4) for the 5/8" meters and 1 for the 3/4" meters was necessary to bring the meter inventory into line with the utility billing system.

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

The adjustment of 1 between hydrants inside the municipality and outside the municipality was made to reflect that a new hydrant was added last year and is outside the municipality.

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