



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: PHILLIPS MUNICIPAL WATER WORKS

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Principal Office: 174 SOUTH EYDER AVENUE  
P.O. BOX 21  
PHILLIPS, WI 54552-0021

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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:** PHILLIPS MUNICIPAL WATER WORKS

**Utility Address:** 174 SOUTH EYDER AVENUE

P.O. BOX 21

PHILLIPS, WI 54552-0021

**When was utility organized?** 1/1/1924

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MR JOHN MARTWICK

**Title:** UTILITY SUPERINTENDENT

**Office Address:**

P.O. BOX 21

PHILLIPS, WI 54555-0021

**Telephone:** (715) 339 - 3125

**Fax Number:** (715) 339 - 3265

**E-mail Address:** philpsch@win.bright.net

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

**Name:** LYNN M. LUTZ

**Title:** PARTNER

**Office Address:** LUTZ & BOHL, CPAS

1181 N FOURTH AVE

P.O. BOX 525

PARK FALLS, WI 54552

**Telephone:** (715) 762 - 4909

**Fax Number:** (715) 762 - 3359

**E-mail Address:** lynnlutz@pctcnet.net

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

**Name:** JOE PERKINS

**Title:** CHAIRMAN

**Office Address:**

P.O. BOX 21

PHILLIPS, WI 54555

**Telephone:** (715) 339 - 3125

**Fax Number:**

**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:** LYNN M. LUTZ

**Title:** PARTNER

**Office Address:** LUTZ & BOHL, CPAS  
1181 NORTH FOURTH AVE  
P.O. BOX 525  
PARK FALLS, WI 54552

**Telephone:** (715) 762 - 4909

**Fax Number:** (715) 762 - 3359

**E-mail Address:** lynnluetz@pctcnet.net

**Date of most recent audit report:** 3/31/2002

**Period covered by most recent audit:** 2001

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

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**Name:** JOHN MARTWICK

**Title:** UTILITY MANAGER

**Office Address:**  
P.O. BOX 21  
PHILLIPS, WI 54555

**Telephone:** (715) 339 - 3125

**Fax Number:**

**E-mail Address:**

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

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

- MR BILL MCBAIN, COMMISSION MEMBER
  - MR LEON NAMTZU, COMMISSION MEMBER
  - MR JOE PERKINS, CHAIRMAN
- 

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

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? YES

**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

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

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

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

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	328,033	657,221	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	132,884	266,867	2
Depreciation Expense (403)	59,641	174,732	3
Amortization Expense (404)	0	0	4
Taxes (408)	60,776	55,460	5
<b>Total Operating Expenses</b>	<b>253,301</b>	<b>497,059</b>	
<b>Net Operating Income</b>	<b>74,732</b>	<b>160,162</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>74,732</b>	<b>160,162</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)	29,805	33,744	9
Miscellaneous Nonoperating Income (421)	152,973	0	10
<b>Total Other Income</b>	<b>182,778</b>	<b>33,744</b>	
<b>Total Income</b>	<b>257,510</b>	<b>193,906</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>257,510</b>	<b>193,906</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	61,668	46,534	13
Amortization of Debt Discount and Expense (428)	0		14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	3,842	4,579	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
<b>Total Interest Charges</b>	<b>65,510</b>	<b>51,113</b>	
<b>Net Income</b>	<b>192,000</b>	<b>142,793</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	(426,695)	(481,604)	19
Balance Transferred from Income (433)	192,000	142,793	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	87,884	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>(234,695)</b>	<b>(426,695)</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		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		3
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
INTEREST ON VARIOUS ST ACCOUNTS	29,805	4
<b>Total (Acct. 419):</b>	<b>29,805</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NON-REGULATED SEWER INCOME	152,973	5
<b>Total (Acct. 421):</b>	<b>152,973</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		6
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		7
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		8
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		9
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		10
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		11
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

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

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

### REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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	328,033	0	0	0	<b>328,033</b>	<b>1</b>	
Less: interdepartmental sales	0	0	0	0	<b>0</b>	<b>2</b>	
Less: interdepartmental rents					<b>0</b>	<b>3</b>	
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>	
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>	
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>							
NONE						<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>328,033</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>328,033</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)	3,016,922	6,636,057	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	712,660	1,493,626	2
<b>Net Utility Plant</b>	<b>2,304,262</b>	<b>5,142,431</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	4,477,375	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>4,477,375</b>	<b>0</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
<b>Total Other Property and Investments</b>	<b>4,477,375</b>	<b>0</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	22,583	1,838	8
Temporary Cash Investments (132)	927,857	558,157	9
Notes Receivable (141)	105,101	0	10
Customer Accounts Receivable (142)	79,574	144,108	11
Other Accounts Receivable (143)	97,026	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	8,267	8,474	14
Materials and Supplies (150)	13,517	15,984	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
<b>Total Current and Accrued Assets</b>	<b>1,253,925</b>	<b>728,561</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)	5,941	9,901	20
<b>Total Deferred Debits</b>	<b>5,941</b>	<b>9,901</b>	
<b>Total Assets and Other Debits</b>	<b>8,041,503</b>	<b>5,880,893</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)	2,180,447	2,054,411	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	(234,695)	(426,695)	<b>23</b>
<b>Total Proprietary Capital</b>	<b>1,945,752</b>	<b>1,627,716</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	2,726,147	960,000	<b>24</b>
Advances from Municipality (223)	64,660	86,500	<b>25</b>
Other long-Term Debt (224)	0	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>2,790,807</b>	<b>1,046,500</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	114,712	13,070	<b>28</b>
Payables to Municipality (233)	11,108	2,921	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	0	0	<b>31</b>
Interest Accrued (237)	31,577	22,186	<b>32</b>
Other Current and Accrued Liabilities (238)			<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>157,397</b>	<b>38,177</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<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)			<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)	3,147,547	3,168,500	<b>38</b>
<b>Total Liabilities and Other Credits</b>	<b>8,041,503</b>	<b>5,880,893</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)	3,016,922	0	0	0	1
Utility Plant Purchased or Sold (391)	0				2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
<b>Total Utility Plant</b>	<b>3,016,922</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)	712,660	0	0	0	9
<b>Total Accumulated Provision</b>	<b>712,660</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>2,304,262</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>	652,639				<b>652,639</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	59,641				<b>59,641</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	580				<b>580</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>60,221</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>60,221</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	200				<b>200</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>200</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>200</b>	<b>19</b>
<b>Balance End of Year</b>	<b>712,660</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>712,660</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	Yes					<b>21</b>
If yes, what is the rate?	2.00%					<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	4,477,375		4,477,375	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>4,477,375</b>	<b>0</b>	<b>4,477,375</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>4,477,375</b>	<b>0</b>	<b>4,477,375</b>	

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

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	9,587	11,816
Sewer utility	3,930	4,168
Gas utility		0
Merchandise		0
Other materials & supplies		0
<b>Total Materials and Supplies</b>	<b>13,517</b>	<b>15,984</b>

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

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

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

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

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

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	2,054,411	<b>1</b>
<b>Changes during year (explain):</b>		
TO RECORD ADVANCES TO TIF DISTRICTS IN PREVIOUS YEARS	126,036	<b>2</b>
<b>Balance end of year</b>	<u><u>2,180,447</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)	
FIRST WISCONSIN TRUST REVENUE	07/15/1998	07/15/2018	4.40%	925,000	<b>1</b>
CLEAN WATER FUND REVENUE BOND	05/01/2001	05/01/2021	2.78%	1,801,147	<b>2</b>
<b>Total Bonds (Account 221):</b>				<b>2,726,147</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>					
PORTION OF GEN OBLIGATION BOND ISSUE	01/23/1994	03/01/2004	4.73%	64,660	1
<b>Total for Account 223</b>				<b>64,660</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	60,776	2
Charged electric department expense		3
Charged sewer department expense	6,223	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>66,999</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	57,131	6
Social Security taxes	9,052	7
PSC Remainder Assessment	816	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>66,999</b>	
<b>Balance end of year</b>	<b>0</b>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
CLEAN WATER FUND BOND ISSUE	0	16,119	6,360	9,759	1
FIRST WISCONSIN TRUST BOND	21,092	45,549	45,938	20,703	2
<b>Subtotal</b>	<b>21,092</b>	<b>61,668</b>	<b>52,298</b>	<b>30,462</b>	
<b>Advances from Municipality (223)</b>					
PORTION OF GENERAL OBLIGATION BOND ISSUE	1,094	3,842	3,821	1,115	3
<b>Subtotal</b>	<b>1,094</b>	<b>3,842</b>	<b>3,821</b>	<b>1,115</b>	
<b>Other long-Term Debt (224)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>22,186</b>	<b>65,510</b>	<b>56,119</b>	<b>31,577</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	1,397,040	0	0	1,771,460	0	<b>3,168,500</b>	1
<b>Add credits during year:</b>							
For Services						0	2
For Mains						0	3
<b>Other (specify):</b>							
SPEC ASSESSMENTS ON TAX ROLL	5,146			2,816		7,962	4
<b>Deduct charges (specify):</b>							
GRANT AMORTIZATION				28,915		28,915	5
<b>Balance End of Year</b>	<b>1,402,186</b>	<b>0</b>	<b>0</b>	<b>1,745,361</b>	<b>0</b>	<b>3,147,547</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals				456,170		456,170	6

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

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
ADVANCE TO TAX INCREMENT DISTRICTS FOR CAPITAL PROJECTS	105,101	4
<b>Total (Acct. 141):</b>	<b>105,101</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	79,574	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>79,574</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	97,026	9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 143):</b>	<b>97,026</b>	
<b>Receivables from Municipality (145):</b>		
SPEC ASSESSMENT/DEL UTIL BILL/ROI ON METERS	8,267	12
<b>Total (Acct. 145):</b>	<b>8,267</b>	
<b>Prepayments (165):</b>		
NONE		13
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		14
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
DEFERRED CHARGES PER PSC LETTER DATED 11/30/99	5,941	15
<b>Total (Acct. 183):</b>	<b>5,941</b>	

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

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

<b>Particulars (a)</b>	<b>Balance End of Year (b)</b>	
<b>Payables to Municipality (233):</b>		
TAX EQUIVALENT AND ONGOING CASH TRANSFERS	11,108	16
<b>Total (Acct. 233):</b>	<b>11,108</b>	
<b>Other Deferred Credits (253):</b>		
NONE		17
<b>Total (Acct. 253):</b>		<b>0</b>

### RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service	3,011,039	0	0	0	3,011,039	1
Materials and Supplies	10,701	0	0	0	10,701	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation	682,649	0	0	0	682,649	4
Customer Advances for Construction	0				0	5
Contributions in Aid of Construction	1,399,613	0	0	0	1,399,613	6
<b>Other (specify):</b>						
NONE					0	7
<b>Average Net Rate Base</b>	<b>939,478</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>939,478</b>	
Net Operating Income	74,732	0	0	0	74,732	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>						
	7.95%	N/A	N/A	N/A	7.95%	

### 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	2,117,429	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(330,695)	3
<b>Other (Specify):</b>		
NONE	0	4
<b>Total Average Proprietary Capital</b>	<b>1,786,734</b>	
<b>Net Income</b>		
Net Income	192,000	5
 <b>Percent Return on Proprietary Capital</b>	 <b>10.75%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

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

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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

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

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

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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

no response: write again in 2002 re 6" service adjustment 2/14/03 ele

December 11, 2002

Mr. John Martwick, Utility Superintendent  
Phillips Municipal Water Works  
P.O. Box 21  
Phillips, WI 54555-0021

2001 Analytical Review DWCCA-4640-PJL

Dear Mr. Martwick:

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

1. As directed in the headnotes of the Water Operation & Maintenance Expenses schedule on page W-5, please provide an explanation of any expense account which changed by \$2,000 and 30 percent when compared to the previous year and follow this procedure in the future.
2. Please confirm that the \$109,167 reported for Public Fire Protection Service in Account 463 on page W-4 includes the adjustment of \$5,831 as instructed in our letter dated August 17, 2001, (copy enclosed) concerning our review of the utility's 2000 annual report.
3. Please review item number 1 of our letter dated August 17, 2001 and explain why part or all of the instructed adjustments were not made.

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

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

Sincerely,

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

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## FINANCIAL SECTION FOOTNOTES

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### Enclosure

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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)	326,812	1
<b>Total Sales of Water</b>	<b>326,812</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	940	2
Other Water Revenues (474)	281	3
Amortization of Construction Grants (475)	0	4
<b>Total Other Operating Revenues</b>	<b>1,221</b>	
<b>Total Operating Revenues</b>	<b>328,033</b>	
<b>Operation and Maintenance Expenses</b>		
Plant Operation and Maintenance Expenses (600-660)	82,637	5
General Operating Expenses (680-690)	50,247	6
<b>Total Operation and Maintenance Expenses</b>	<b>132,884</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	59,641	7
Amortization Expense (404)		8
Taxes (408)	60,776	9
<b>Total Other Operating Expenses</b>	<b>120,417</b>	
<b>Total Operating Expenses</b>	<b>253,301</b>	
<b>NET OPERATING INCOME</b>	<b>74,732</b>	

## WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	1	45	338	2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>1</b>	<b>45</b>	<b>338</b>	
Metered Sales to General Customers (461)				
Residential	575	21,930	77,298	4
Commercial	173	22,868	56,889	5
Industrial	20	43,140	57,747	6
<b>Total Metered Sales to General Customers (461)</b>	<b>768</b>	<b>87,938</b>	<b>191,934</b>	
Private Fire Protection Service (462)	11		9,595	7
Public Fire Protection Service (463)	1		109,167	8
Other Sales to Public Authorities (464)	21	5,400	15,778	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>802</b>	<b>93,383</b>	<b>326,812</b>	

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

Use a separate line for each delivery point.

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

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	109,167	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>109,167</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	940	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>940</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	221	7
<b>Other (specify):</b>		
MISC CHARGES	60	8
<b>Total Other Water Revenues (474)</b>	<b>281</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		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)	40,560	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	13,380	3
Chemicals (630)	13,614	4
Supplies and Expenses (640)	12,765	5
Repairs of Water Plant (650)	2,318	6
Transportation Expenses (660)		7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>82,637</b>	
 <b>GENERAL OPERATING EXPENSES</b>		
Administrative and General Salaries (680)	13,860	8
Office Supplies and Expenses (681)	1,553	9
Outside Services Employed (682)	10,059	10
Insurance Expense (684)	2,562	11
Employees Pensions and Benefits (686)	22,137	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	76	14
Uncollectible Accounts (690)		15
<b>Total General Operating Expenses</b>	<b>50,247</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>132,884</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		57,131	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	PSC CALCULATION	1,095	2
<b>Net property tax equivalent</b>		<b>56,036</b>	
Social Security		4,332	3
PSC Remainder Assessment		408	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>60,776</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)	1
County name			Price				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.197798				3
County tax rate	mills		6.182290				4
Local tax rate	mills		10.288686				5
School tax rate	mills		7.357673				6
Voc. school tax rate	mills		1.863066				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>25.889513</b>				<b>10</b>
Less: state credit	mills		1.017629				11
<b>Net tax rate</b>	mills		<b>24.871884</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>10.288686</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>9.220739</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>19.509425</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>25.889513</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.753565</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>24.871884</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>18.742576</b>				<b>21</b>
Utility Plant, Jan. 1	\$	3,005,157	3,005,157				22
Materials & Supplies	\$	9,587	9,587				23
<b>Subtotal</b>	\$	<b>3,014,744</b>	<b>3,014,744</b>				<b>24</b>
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>3,014,744</b>	<b>3,014,744</b>				<b>26</b>
Assessment Ratio	dec.		1.011100				27
<b>Assessed Value</b>	\$	<b>3,048,208</b>	<b>3,048,208</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>18.742576</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>57,131</b>	<b>57,131</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$						31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>57,131</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		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	13,538		4
Structures and Improvements (311)	711		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	115,025		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>129,274</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	121,335		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	21,640		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	9,151		20
<b>Total Pumping Plant</b>	<b>152,126</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	322,124	4,206	23
<b>Total Water Treatment Plant</b>	<b>322,124</b>	<b>4,206</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	7,076		24
Structures and Improvements (341)	0		25

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			13,538	4
Structures and Improvements (311)			711	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			115,025	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>129,274</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			121,335	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			21,640	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			9,151	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>152,126</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			326,330	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>326,330</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			7,076	24
Structures and Improvements (341)			0	25

### WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	150,100		26
Transmission and Distribution Mains (343)	1,872,829		27
Fire Mains (344)	0		28
Services (345)	139,425		29
Meters (346)	57,762	552	30
Hydrants (348)	158,134		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>2,385,326</b>	<b>552</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	16,307	7,207	39
<b>Total General Plant</b>	<b>16,307</b>	<b>7,207</b>	
<b>Total utility plant in service directly assignable</b>	<b>3,005,157</b>	<b>11,965</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>3,005,157</b>	<b>11,965</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)			150,100 26
Transmission and Distribution Mains (343)			1,872,829 27
Fire Mains (344)			0 28
Services (345)			139,425 29
Meters (346)	200		58,114 30
Hydrants (348)			158,134 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>200</b>	<b>0</b>	<b>2,385,678</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			23,514 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>23,514</b>
<b>Total utility plant in service directly assignable</b>	<b>200</b>	<b>0</b>	<b>3,016,922</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>200</b>	<b>0</b>	<b>3,016,922</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.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			8,607	8,607	1
February			8,256	8,256	2
March			8,517	8,517	3
April			9,040	9,040	4
May			9,085	9,085	5
June			8,557	8,557	6
July			9,886	9,886	7
August			9,540	9,540	8
September			8,496	8,496	9
October			8,167	8,167	10
November			7,692	7,692	11
December			7,164	7,164	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>103,007</b>	<b>103,007</b>	
Less: Water sold				93,383	13
Volume pumped but not sold				9,624	14
Volume sold as a percent of volume pumped				91%	15
Volume used for water production, water quality and system maintenance					16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				0	19
Volume pumped but unaccounted for				9,624	20
Percent of water lost				9%	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.)				792	23
Date of maximum: 10/2/2001					24
Cause of maximum: unknown					25
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				97	26
Date of minimum: 12/25/2001					27
Total KWH used for pumping for the year				203,383	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
STAND-BY 1964	4	45	24	1,701	No	<b>1</b>
STAND-BY 1971	5	46	10	2,134	No	<b>2</b>
ACTIVE	6	70	8	342,320	Yes	<b>3</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	4	5	6	1
Location	CITY	CITY	CITY	2
Purpose	S	S	P	3
Destination	T	T	T	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1964	1971	1979	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	340	310	345	8
Pump Motor or Standby Engine Mfr	FAIRBANKS	GE	US ELECTRIC	9 10
Year Installed	1964	1971	1979	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	25	30	50	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22 23
Year Installed				24
Type				25
Horsepower				26

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1	2	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S	S	<b>3</b>
Year constructed	1924	1971	<b>4</b>
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	<b>5</b>
Elevation difference in feet (See Headnote 3.)	118	144	<b>6</b>
Total capacity in gallons (actual)	100,000	250,000	<b>7</b>
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	<b>9</b>
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	<b>10</b>
Filters, type (gravity, pressure, other, none)	NONE	NONE	<b>11</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	<b>12</b>
Is a corrosion control chemical used (yes, no)?	Y	Y	<b>13</b>
Is water fluoridated (yes, no)?	Y	Y	<b>14</b>

### WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	460	0	0	0	460	1
M	D	4.000	166	0	0	0	166	2
M	S	4.000	23	0	0	0	23	3
M	D	6.000	38,555	0	0	0	38,555	4
M	S	6.000	41,455	0	0	0	41,455	5
M	T	6.000	60	0	0	0	60	6
M	D	8.000	3,100	0	0	0	3,100	7
M	S	8.000	4,397	0	0	0	4,397	8
M	T	8.000	42	0	0	0	42	9
M	D	10.000	6,084	0	0	0	6,084	10
M	S	10.000	808	0	0	0	808	11
M	D	12.000	13,995	0	0	0	13,995	12
M	S	12.000	5,519	0	0	0	5,519	13
M	D	14.000	6,838	0	0	0	6,838	14
<b>Total Within Municipality</b>			<b>121,502</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>121,502</b>	
<b>Total Utility</b>			<b>121,502</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>121,502</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)	
A	0.625	682	0	0	0	682		1
A	0.750	1	0	0	0	1		2
A	1.000	49	0	0	0	49		3
A	1.500	10	0	0	0	10		4
A	2.000	21	0	0	0	21		5
A	3.000	5	0	0	0	5		6
A	6.000	1	0	0	0	1		7
<b>Total Utility</b>		<b>769</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>769</b>	<b>0</b>	

### METERS

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

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	727	6	0	0	733	108	1
0.750	1	0	0	0	1	0	2
1.000	31	0	0	1	32	11	3
1.500	16	0	0	0	16	9	4
2.000	23	0	1	0	22	8	5
3.000	5	0	0	(1)	4	2	6
<b>Total:</b>	<b>803</b>	<b>6</b>	<b>1</b>	<b>0</b>	<b>808</b>	<b>138</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	574	128	11	5	0	15	733	1
0.750	0	1	0	0	0	0	1	2
1.000	0	23	1	3	0	5	32	3
1.500	0	11	1	2	0	2	16	4
2.000	0	9	7	4	0	2	22	5
3.000	0	1	0	3	0	0	4	6
<b>Total:</b>	<b>574</b>	<b>173</b>	<b>20</b>	<b>17</b>	<b>0</b>	<b>24</b>	<b>808</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	150				150	2
<b>Total Fire Hydrants</b>	<b>150</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>150</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<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:

Number of distribution system valves end of year:

Number of distribution valves operated during year:

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## WATER OPERATING SECTION FOOTNOTES

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

Final payment made to electrical contractor for job capitalized in 2000.

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