



3013 (02-09-04)

ANNUAL REPORT

OF

Name: STOUGHTON WATER UTILITYPrincipal Office: 600 S. FOURTH STREET
P.O. BOX 383
STOUGHTON, WI 53589-0383For the Year Ended: DECEMBER 31, 2001**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: STOUGHTON WATER UTILITY

Utility Address: 600 S. FOURTH STREET
P.O. BOX 383
STOUGHTON, WI 53589-0383

When was utility organized? 9/15/1886

Report any change in name:

Effective Date:

Utility Web Site: www.stoughtonutilities.com

Utility employee in charge of correspondence concerning this report:

Name: MS KRISTY R VIKE-MANTHE

Title: UTILITIES ACCOUNTANT

Office Address:

600 S. FOURTH STREET
P.O. BOX 383
STOUGHTON, WI 53589-0383

Telephone: (608) 873 - 3379 EXT 15

Fax Number: (608) 873 - 4878

E-mail Address: kvmanthe@stoughtonutilities.com

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

Name: MS. STACEY WAGNER

Title: CERTIFIED PUBLIC ACCOUNTANT

Office Address: VIRCHOW KRAUSE & CO., LLP

TEN TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (608) 240 - 2412 EXT 2412

Fax Number: (608) 249 - 8532

E-mail Address: swagner@virchowkrause.com

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

Name: MR. JIM GRIFFIN

Title: ALDERMAN CHAIRMAN

Office Address:

1632 ROBY ROAD
STOUGHTON, WI 53589-0383

Telephone: (608) 877 - 0629

Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: MS. STACEY WAGNER

Title: CERTIFIED PUBLIC ACCOUNTANT

Office Address: VIRCHOW KRAUSE & CO., LLP
TEN TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (608) 240 - 2412 EXT 2412

Fax Number: (608) 249 - 8532

E-mail Address: swagner@virchowkrause.com

Date of most recent audit report: 3/21/2002

Period covered by most recent audit: 2001

Names and titles of utility management including manager or superintendent:

Name: MR ROBERT P. KARDASZ

Title: UTILITY DIRECTOR

Office Address:
600 S. FOURTH STREET
P.O. BOX 383
STOUGHTON, WI 53589-0383

Telephone: (608) 873 - 3379 EXT 23

Fax Number: (608) 873 - 4878

E-mail Address: bkardasz@stoughtonutilities.com

Name of utility commission/committee: Utilities Committee

Names of members of utility commission/committee:

- MR BOB BARNETT, MAYOR
- MR DAN CHRISTENSEN, CITIZEN
- MS DENISE DURANCZYK, ALDERPERSON
- MR JIM GRIFFIN, ALDERPERSON
- MR JONATHAN HAJNY, ALDERPERSON
- MS JUDY KINNING, CITY CLERK
- MR DAVID SHARP, ALDERPERSON
- MS DONNA VOGEL, ALDERPERSON

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone: () - EXT

Fax Number: () -

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,033,574	1,017,040	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	446,223	524,392	2
Depreciation Expense (403)	218,907	189,449	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	172,319	166,574	5
Total Operating Expenses	837,449	880,415	
Net Operating Income	196,125	136,625	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	196,125	136,625	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	686	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	125,507	145,233	10
Miscellaneous Nonoperating Income (421)	(4,284)	(4,284)	11
Total Other Income	121,223	141,635	
Total Income	317,348	278,260	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	317,348	278,260	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	79,709	86,377	14
Amortization of Debt Discount and Expense (428)	3,735	3,983	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	83,444	90,360	
Net Income	233,904	187,900	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,031,983	2,844,083	20
Balance Transferred from Income (433)	233,904	187,900	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	3,265,887	3,031,983	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INVESTMENT INCOME	125,507	5
Total (Acct. 419):	125,507	
Miscellaneous Nonoperating Income (421):		
DEPRECIATION OF NON-UTILITY PLANT	(4,284)	6
Total (Acct. 421):	(4,284)	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,033,574	0	0	0	1,033,574	1
Less: interdepartmental sales	229		0	0	229	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	38				38	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,033,307	0	0	0	1,033,307	

DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	115,216		115,216	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	28,911	15,478	44,389	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts	15,478	(15,478)	0	18
All other accounts			0	19
Total Payroll	159,605	0	159,605	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	9,948,075	9,611,285	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	2,444,646	2,253,749	2
Net Utility Plant	7,503,429	7,357,536	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	7,503,429	7,357,536	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	107,000	107,000	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	12,138	7,854	6
Net Nonutility Property	94,862	99,146	
Investment in Municipality (123)	0	0	7
Other Investments (124)	39,357	15,637	8
Special Funds (125-128)	1,703,432	1,566,503	9
Total Other Property and Investments	1,837,651	1,681,286	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	106,322	251,004	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	76,254	73,789	15
Other Accounts Receivable (143)	1,614	78	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	40,893	6,024	18
Materials and Supplies (151-163)	19,157	15,665	19
Prepayments (165)	591	458	20
Interest and Dividends Receivable (171)	4,936	4,732	21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	249,767	351,750	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	20,012	23,747	24
Other Deferred Debits (182-186)	0	0	25
Total Deferred Debits	20,012	23,747	
Total Assets and Other Debits	9,610,859	9,414,319	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	504,588	504,588	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	3,265,887	3,031,983	28
Total Proprietary Capital	3,770,475	3,536,571	
LONG-TERM DEBT			
Bonds (221-222)	1,590,000	1,720,000	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	1,590,000	1,720,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	9	8,837	33
Payables to Municipality (233)	1,767	1,767	34
Customer Deposits (235)			35
Taxes Accrued (236)	176,036	168,764	36
Interest Accrued (237)	12,929	13,995	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)			41
Total Current and Accrued Liabilities	190,741	193,363	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	3,058	3,058	43
Other Deferred Credits (253)	66,484	62,219	44
Total Deferred Credits	69,542	65,277	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	3,990,101	3,899,108	49
Total Liabilities and Other Credits	9,610,859	9,414,319	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	9,798,190	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	149,885				7
Total Utility Plant	9,948,075	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	2,444,646	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	2,444,646	0	0	0	
Net Utility Plant	7,503,429	0	0	0	

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

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	2,253,749				2,253,749	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	218,907				218,907	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	18,320				18,320	6
Accruals charged other						7
accounts (specify):						8
Clearing	9,624				9,624	9
Salvage	2,164				2,164	10
Other credits (specify):						11
					0	12
Total credits	249,015	0	0	0	249,015	13
Debits during year						14
Book cost of plant retired	58,118				58,118	15
Cost of removal	0				0	16
Other debits (specify):						17
					0	18
Total debits	58,118	0	0	0	58,118	19
Balance End of Year	2,444,646	0	0	0	2,444,646	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
Park shelter at well house	107,000			107,000	2
Total Nonutility Property (121)	107,000	0	0	107,000	
Less accum. prov. depr. & amort. (122)	7,854	4,284		12,138	3
Net Nonutility Property	99,146	(4,284)	0	94,862	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility (154)	19,157	15,665 2
Sewer utility (154)		0 3
Heating utility (154)		0 4
Gas utility (154)		0 5
Merchandise (155)		0 6
Other materials & supplies (156)		0 7
Stores expense (163)		0 8
Total Materials and Supplies	19,157	15,665

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1977 Mortgage Revenue Bonds	428	428	818	1
1998 Mortgage Revenue Bonds	3,307	428	19,194	2
Total			20,012	
Unamortized premium on debt (251)				
NONE				3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	504,588	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>504,588</u></u>	

BONDS (ACCTS. 221 AND 222)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1977 Mortgage Revenue Bonds	11/01/1977	05/01/2005	6.00%	265,000	1
1998 Mortgage Revenue Bonds	05/01/1998	11/01/2013	4.50%	1,325,000	2
Total Bonds (Account 221):				1,590,000	
Total Recquired Bonds (Account 222)				0	3

Net amount of bonds outstanding December 31: 1,590,000

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)
--	------------------------------	------------------------------------	------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	168,764	1
Accruals:		
Charged water department expense	172,319	2
Charged electric department expense		3
Charged sewer department expense	4,389	4
Other (explain):		
NONE		5
Total Accruals and other credits	176,708	
Taxes paid during year:		
County, state and local taxes	156,901	6
Social Security taxes	11,317	7
PSC Remainder Assessment	1,218	8
Other (explain):		
NONE		9
Total payments and other debits	169,436	
Balance end of year	176,036	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1977 Mortgage Revenue Bonds	3,147	16,717	17,258	2,606	1
1998 Mortgage Revenue Bonds	10,848	62,992	63,517	10,323	2
Subtotal	13,995	79,709	80,775	12,929	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	13,995	79,709	80,775	12,929	

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	3,899,108	0	0	0	0	3,899,108	1
Add credits during year:							
For Services	4,080					4,080	2
For Mains	18,820					18,820	3
Other (specify):							
HYDRANTS	6,434					6,434	4
SPECIAL ASSESSMENTS	61,659					61,659	5
Deduct charges (specify):							
NONE						0	6
Balance End of Year	3,990,101	0	0	0	0	3,990,101	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	7

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE	39,357	2
Total (Acct. 124):	39,357	
Sinking Funds (125):		
BOND AND INTEREST REDEMPTION ACCOUNT	214,578	3
BOND RESERVE ACCOUNT	228,815	4
Total (Acct. 125):	443,393	
Depreciation Fund (126):		
DEPRECIATION ACCOUNT	32,193	5
Total (Acct. 126):	32,193	
Other Special Funds (128):		
WATER PLANT AND MAINTENANCE RESERVE	1,227,846	6
Total (Acct. 128):	1,227,846	
Interest Special Deposits (132):		
NONE		7
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		8
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		9
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	76,254	10
Electric		11
Sewer (Regulated)		12
Other (specify):		
NONE		13
Total (Acct. 142):	76,254	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		14
Merchandising, jobbing and contract work		15
Other (specify):		

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Accounts Receivable (143):		
MISCELLANEOUS INVOICES	1,614	16
Total (Acct. 143):	1,614	
Receivables from Municipality (145):		
SPECIAL ASSESSMENTS ON TAX ROLL	34,066	17
WATER MAIN	5,513	18
MISCELLANEOUS	1,314	19
Total (Acct. 145):	40,893	
Prepayments (165):		
MAINTENANCE	591	20
Total (Acct. 165):	591	
Extraordinary Property Losses (182):		
NONE		21
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		22
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		23
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		24
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		25
Total (Acct. 186):	0	
Payables to Municipality (233):		
MISCELLANEOUS SHARED EXPENSES	1,767	26
Total (Acct. 233):	1,767	
Other Deferred Credits (253):		
ACCRUED BENEFITS	66,484	27
Total (Acct. 253):	66,484	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	9,673,389	0	0	0	9,673,389	1
Materials and Supplies	17,411	0	0	0	17,411	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	2,349,197	0	0	0	2,349,197	4
Customer Advances for Construction	3,058				3,058	5
Contributions in Aid of Construction	3,944,604	0	0	0	3,944,604	6
Other (specify):						
NONE					0	7
Average Net Rate Base	3,393,941	0	0	0	3,393,941	
Net Operating Income	196,125	0	0	0	196,125	8
Net Operating Income as a percent of Average Net Rate Base						
	5.78%	N/A	N/A	N/A	5.78%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	504,588	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	3,148,935	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	3,653,523	
Net Income		
Net Income	233,904	5
 Percent Return on Proprietary Capital	 6.40%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

A water rate increase was approved by the Public Service Commission during 2001.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

response received 1/17/03 by email:

Ms. Engelke,

Please see reply.

Thank you

Kristy Vike-Manthe

-----Original Message-----

From: Engelke, Elaine PSC [mailto:Elaine.Engelke@psc.state.wi.us]

Sent: Thursday, December 19, 2002 2:47 PM

To: Kristy Vike-Manthe

Subject: 5750 Stoughton 2001 annual report

Dear Ms. Vike-Manthe:

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. During our review we noted that while there are just 10 new water services reported as added during the year on page W-18, there is \$62,912 reported added to Account 345, Services on page W-8. Please explain why the cost per service is so high.

[Kristy Vike-Manthe] Replaced an old section of water

service (Hamilton Street) This job was contracted out. - ok per Jim L.

2. Wisconsin Administrative Code § PSC 185.76 requires periodic testing of customer meters to ensure their accuracy. Meters 1 inch or smaller shall be tested at least every 10 years, meters 1 ½ to 2 inches every 4 years, meters 3-4 inches every 2 years and meters over 4 inches every year. Your 3 and 4 inch water meters have not been tested at the appropriate frequency for several years. If these meters are inaccurate, considerable revenue is lost. Please submit a plan within 30 days describing your efforts to bring your utility in compliance with the Wisconsin Administrative Code or reasons why your testing periods should be extended. If you have questions in regard to this matter, please contact Bruce Schmidt of our staff at (608) 266-5726.[Kristy Vike-Manthe]

Stoughton Utilites now has a test plan in action in compliance with Wisconsin Administrative Code and will be followed. ok per Bruce S.

Dear Ms. Vike-Manthe:

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:

FINANCIAL SECTION FOOTNOTES

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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

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

ACCOUNTANTS' COMPILATION REPORT

Stoughton Water Utility
Stoughton, Wisconsin

We have compiled the accompanying Annual Report to the Public Service Commission of the Stoughton Water Utility, an enterprise fund of the City of Stoughton, as of December 31, 2001 and for the 12 months then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting, in the form prescribed by the Wisconsin Public Service Commission, information that is the representation of management. We have not audited or reviewed the Annual Report and, accordingly, do not express an opinion or any other form of assurance on the Report.

The Annual Report is presented in accordance with the requirements of the Wisconsin Public Service Commission which differ from generally accepted accounting principles. This report is intended solely for the information and use of the Utility and the Public Service Commission of Wisconsin, and is not intended to be, and should not be, used by anyone other than the specified parties.

S/ Virchow Krause & Co., LLP

Madison, Wisconsin
March 21, 2002

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,016,345	1
Total Sales of Water	1,016,345	
Other Operating Revenues		
Forfeited Discounts (470)	5,281	2
Miscellaneous Service Revenues (471)	115	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	11,833	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	17,229	
Total Operating Revenues	1,033,574	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	305	8
Pumping Expenses (620-633)	77,559	9
Water Treatment Expenses (640-652)	15,945	10
Transmission and Distribution Expenses (660-678)	70,960	11
Customer Accounts Expenses (901-905)	37,389	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	244,065	14
Total Operation and Maintenance Expenses	446,223	
Other Operating Expenses		
Depreciation Expense (403)	218,907	15
Amortization Expense (404-407)		16
Taxes (408)	172,319	17
Total Other Operating Expenses	391,226	
Total Operating Expenses	837,449	
NET OPERATING INCOME	196,125	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	6	907	2,320	2
Industrial				3
Total Unmetered Sales to General Customers (460)	6	907	2,320	
Metered Sales to General Customers (461)				
Residential	4,124	244,843	497,267	4
Commercial	305	73,009	105,817	5
Industrial	24	100,288	87,646	6
Total Metered Sales to General Customers (461)	4,453	418,140	690,730	
Private Fire Protection Service (462)	38		10,962	7
Public Fire Protection Service (463)	4,437		296,183	8
Other Sales to Public Authorities (464)	34	11,191	15,921	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	2	47	229	12
Total Sales of Water	8,970	430,285	1,016,345	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	296,173	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)	10	3
Other (specify): NONE		4
Total Public Fire Protection Service (463)	296,183	
Forfeited Discounts (470):		
Customer late payment charges	5,281	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	5,281	
Miscellaneous Service Revenues (471):		
MISCELLANEOUS REVENUE	115	7
Total Miscellaneous Service Revenues (471)	115	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	11,833	10
Other (specify): NONE		11
Total Other Water Revenues (474)	11,833	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)	305	2
Purchased Water (602)		3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)		10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	305	
 PUMPING EXPENSES		
Operation Supervision and Engineering (620)		14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	49,163	17
Pumping Labor and Expenses (624)	19,128	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	3,297	20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)	98	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	5,873	25
Total Pumping Expenses	77,559	
 WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)		26
Chemicals (641)	4,333	27

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	4,940	28
Miscellaneous Expenses (643)		29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)		32
Maintenance of Water Treatment Equipment (652)	6,672	33
Total Water Treatment Expenses	15,945	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)		34
Storage Facilities Expenses (661)		35
Transmission and Distribution Lines Expenses (662)	2,741	36
Meter Expenses (663)	7,263	37
Customer Installations Expenses (664)		38
Miscellaneous Expenses (665)	11,830	39
Rents (666)		40
Maintenance Supervision and Engineering (670)		41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)	69	43
Maintenance of Transmission and Distribution Mains (673)	24,793	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	12,959	46
Maintenance of Meters (676)	3,558	47
Maintenance of Hydrants (677)	4,271	48
Maintenance of Miscellaneous Plant (678)	3,476	49
Total Transmission and Distribution Expenses	70,960	
 CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		50
Meter Reading Labor (902)	5,339	51
Customer Records and Collection Expenses (903)	32,012	52
Uncollectible Accounts (904)	38	53

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)		54
Total Customer Accounts Expenses	37,389	
 SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	96,618	56
Office Supplies and Expenses (921)	4,296	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	41,090	59
Property Insurance (924)	2,438	60
Injuries and Damages (925)	11,606	61
Employee Pensions and Benefits (926)	56,707	62
Regulatory Commission Expenses (928)		63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	6,268	65
Rents (931)	16,185	66
Maintenance of General Plant (932)	8,857	67
Total Administrative and General Expenses	244,065	
 Total Operation and Maintenance Expenses	446,223	

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		164,173	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		4,389	2
Net property tax equivalent		159,784	
Social Security		11,317	3
PSC Remainder Assessment		1,218	4
Other (specify): NONE			5
Total tax expense		<u>172,319</u>	

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			Dane				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.200637				3
County tax rate	mills		3.130782				4
Local tax rate	mills		7.678297				5
School tax rate	mills		9.253845				6
Voc. school tax rate	mills		1.414221				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		21.677782				10
Less: state credit	mills		1.482230				11
Net tax rate	mills		20.195552				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.678297				14
Combined School Tax Rate	mills		10.668066				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.346363				17
Total Tax Rate	mills		21.677782				18
Ratio of Local and School Tax to Total	dec.		0.846321				19
Total tax net of state credit	mills		20.195552				20
Net Local and School Tax Rate	mills		17.091921				21
Utility Plant, Jan. 1	\$	9,611,285	9,611,285				22
Materials & Supplies	\$	15,665	15,665				23
Subtotal	\$	9,626,950	9,626,950				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	9,626,950	9,626,950				26
Assessment Ratio	dec.		0.997749				27
Assessed Value	\$	9,605,280	9,605,280				28
Net Local & School Rate	mills		17.091921				29
Tax Equiv. Computed for Current Year	\$	164,173	164,173				30
Tax Equivalent per 1994 PSC Report	\$	130,803					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	164,173					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	11,635		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	476,960		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	488,595	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	529,934		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	222,172		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	575,741		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	118,789		20
Total Pumping Plant	1,446,636	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	13,671		22
Water Treatment Equipment (332)	77,092		23
Total Water Treatment Plant	90,763	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	13,206		24
Structures and Improvements (341)	1,611		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			11,635	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			476,960	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	488,595	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			529,934	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			222,172	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			575,741	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			118,789	20
Total Pumping Plant	0	0	1,446,636	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			13,671	22
Water Treatment Equipment (332)			77,092	23
Total Water Treatment Plant	0	0	90,763	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			13,206	24
Structures and Improvements (341)			1,611	25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	591,791		26
Transmission and Distribution Mains (343)	4,237,696	143,552	27
Fire Mains (344)	0	0	28
Services (345)	1,006,962	62,912	29
Meters (346)	482,872	49,879	30
Hydrants (348)	547,521	27,593	31
Other Transmission and Distribution Plant (349)	973		32
Total Transmission and Distribution Plant	6,882,632	283,936	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	219,506		34
Office Furniture and Equipment (391)	20,399		35
Computer Equipment (391.1)	60,085	10,735	36
Transportation Equipment (392)	61,817		37
Stores Equipment (393)	790		38
Tools, Shop and Garage Equipment (394)	35,109		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	73,325	10,894	41
Communication Equipment (397)	25,496	2,155	42
SCADA Equipment (397.1)	143,346		43
Miscellaneous Equipment (398)	89		44
Other Tangible Property (399)	0		45
Total General Plant	639,962	23,784	
Total utility plant in service directly assignable	9,548,588	307,720	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	9,548,588	307,720	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			591,791 26
Transmission and Distribution Mains (343)	175		4,381,073 27
Fire Mains (344)	0		0 28
Services (345)	7		1,069,867 29
Meters (346)	1,140		531,611 30
Hydrants (348)	1,696		573,418 31
Other Transmission and Distribution Plant (349)			973 32
Total Transmission and Distribution Plant	3,018	0	7,163,550
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			219,506 34
Office Furniture and Equipment (391)			20,399 35
Computer Equipment (391.1)	40,980		29,840 36
Transportation Equipment (392)	14,120		47,697 37
Stores Equipment (393)			790 38
Tools, Shop and Garage Equipment (394)			35,109 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			84,219 41
Communication Equipment (397)			27,651 42
SCADA Equipment (397.1)			143,346 43
Miscellaneous Equipment (398)			89 44
Other Tangible Property (399)			0 45
Total General Plant	55,100	0	608,646
Total utility plant in service directly assignable	58,118	0	9,798,190
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	58,118	0	9,798,190

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	150,932	2.94%	13,832	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	150,932		13,832	
PUMPING PLANT				
Structures and Improvements (321)	134,294	2.44%	16,958	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	72,435	4.42%	9,776	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	263,686	4.42%	25,333	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	2,548	4.29%	5,227	15
Total Pumping Plant	472,963		57,294	
WATER TREATMENT PLANT				
Structures and Improvements (331)	4,556	2.50%	437	16
Water Treatment Equipment (332)	48,229	6.00%	2,544	17
Total Water Treatment Plant	52,785		2,981	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	710	2.25%	52	18
Distribution Reservoirs and Standpipes (342)	225,259	1.87%	11,244	19
Transmission and Distribution Mains (343)	610,522	0.93%	56,022	20
Fire Mains (344)	0			21
Services (345)	203,624	2.09%	30,114	22
Meters (346)	242,103	5.03%	27,898	23
Hydrants (348)	91,023	1.59%	12,330	24
Other Transmission and Distribution Plant (349)	709	5.00%	49	25
Total Transmission and Distribution Plant	1,373,950		137,709	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					164,764	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	164,764	
321					151,252	8
322					0	9
323					82,211	10
324					0	11
325					289,019	12
326					0	13
327					0	14
328					7,775	15
	0	0	0	0	530,257	
331					4,993	16
332					50,773	17
	0	0	0	0	55,766	
341					762	18
342					236,503	19
343	175		539		666,908	20
344	0				0	21
345	7				233,731	22
346	1,140				268,861	23
348	1,696				101,657	24
349					758	25
	3,018	0	539	0	1,509,180	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	32,737	2.25%	6,366	26
Office Furniture and Equipment (391)	13,921	5.83%	1,183	27
Computer Equipment (391.1)	60,085	26.67%	2,147	28
Transportation Equipment (392)	29,029	10.50%	3,716	29
Stores Equipment (393)	76	4.00%	46	30
Tools, Shop and Garage Equipment (394)	16,115	5.83%	2,036	31
Laboratory Equipment (395)	0	5.83%	0	32
Power Operated Equipment (396)	13,199	6.00%	5,908	33
Communication Equipment (397)	23,543	9.17%	445	34
SCADA Equipment (397.1)	14,335	9.17%	13,188	35
Miscellaneous Equipment (398)	79	5.83%		36
Other Tangible Property (399)	0			37
Total General Plant	203,119		35,035	
Total accum. prov. directly assignable	2,253,749		246,851	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 2,253,749		 246,851	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					39,103	26
391					15,104	27
391.1	40,980				21,252	28
392	14,120		1,625		20,250	29
393					122	30
394					18,151	31
395					0	32
396					19,107	33
397					23,988	34
397.1					27,523	35
398					79	36
399					0	37
	55,100	0	1,625	0	184,679	
	58,118	0	2,164	0	2,444,646	
					0	38
	58,118	0	2,164	0	2,444,646	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

Sources of Water Supply					
Month	Purchased Water Gallons (000's)	Surface Water Gallons (000's)	Ground Water Gallons (000's)	Total Gallons All Methods (000's)	
(a)	(b)	(c)	(d)	(e)	
January			37,243	37,243	1
February			33,513	33,513	2
March			35,473	35,473	3
April			37,008	37,008	4
May			36,751	36,751	5
June			38,627	38,627	6
July			45,202	45,202	7
August			41,035	41,035	8
September			37,401	37,401	9
October			38,314	38,314	10
November			34,200	34,200	11
December			34,050	34,050	12
Total annual pumpage	0	0	448,817	448,817	
Less: Water sold				430,285	13
Volume pumped but not sold				18,532	14
Volume sold as a percent of volume pumped				96%	15
Volume used for water production, water quality and system maintenance				7,294	16
Volume related to equipment/system malfunction				1,025	17
Non-utility volume NOT included in water sales				19	18
Total volume not sold but accounted for				8,338	19
Volume pumped but unaccounted for				10,194	20
Percent of water lost				2%	21
If more than 15%, 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.)				1,682	23
Date of maximum: 7/9/2001					24
Cause of maximum: hydrant flushing					25
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				812	26
Date of minimum: 12/15/2001					27
Total KWH used for pumping for the year				819,389	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL - WILSON/TAFT	3	950	12	770	Yes	1
WELL - VAN BUREN/ROBY	4	969	15	1,800	Yes	2
WELL - W. SOUTH/KING	5	1,112	19	1,462	Yes	3
WELL - E. ACADEMY	6	1,132	18	1,498	Yes	4
WELL - ROBY	7	1,040	17	1,440	Yes	5

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	STAND BY 2 WELL 5	STAND BY WELL 7	STAND-BY 1 WELL 6	1
Location	OUTH & KING PUMPHOUSE	ROBY ROAD	E. ACADEMY PUMPHOUSE	2
Purpose	S	S	S	3
Destination	R	D	D	4
Pump Manufacturer	CUMMINS	CUMMINS	WAUKESHA	5
Year Installed	1989	1998	1986	6
Type	OTHER	OTHER	OTHER	7
Actual Capacity (gpm)	2,000	1,000	1,000	8
Pump Motor or Standby Engine Mfr	CUMMINS	CUMMINS	WAUKESHA	9 10
Year Installed	1989	1998	1986	11
Type	NATURAL GAS	NATURAL GAS	NATURAL GAS	12
Horsepower	0	240	0	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL 3	WELL 4	WELL 5	14
Location	WILSON/TAFT	VAN BUREN/ROBY	W. SOUTH/KING	15
Purpose	P	P	P	16
Destination	D	D	R	17
Pump Manufacturer	FAIRBANKS MORSE	BYRON JACKSON	BYRON JACKSON	18
Year Installed	1990	1963	1977	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	560	1,200	1,015	21
Pump Motor or Standby Engine Mfr	U.S. MOTOR	GENERAL ELECTRIC	A C	22 23
Year Installed	1990	1963	1977	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	75	125	125	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	WELL 6			1
Location	E. ACADEMY			2
Purpose	P			3
Destination	D			4
Pump Manufacturer	AURORA			5
Year Installed	1986			6
Type	VERTICAL TURBINE			7
Actual Capacity (gpm)	1,040			8
Pump Motor or Standby Engine Mfr	U.S.			10
Year Installed	1986			11
Type	ELECTRIC			12
Horsepower	100			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)	1
Identification number or name	1	2	ET 2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	ET	3
Year constructed	1951	1989	1977	4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	126	0	111	6
Total capacity in gallons (actual)	250,000	400,000	300,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.9800	1.4400	1.9800	12
Is a corrosion control chemical used (yes, no)?	N	N	N	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	70,665	0	0	0	70,665	1
M	D	6.000	56,845	0	100	0	56,745	2
M	D	8.000	105,808	750	0	0	106,558	3
M	D	10.000	61,265	1,107	0	0	62,372	4
M	S	10.000	230	0	0	0	230	5
M	D	12.000	899	0	0	0	899	6
Total Within Municipality			295,712	1,857	100	0	297,469	
Total Utility			295,712	1,857	100	0	297,469	

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	496	0	0	0	496		1
M	0.625	855	0	0	0	855		2
M	0.750	260	0	0	0	260		3
M	1.000	2,582	9	3	0	2,588		4
P	1.000	1	0	0	0	1		5
M	1.250	25	0	0	0	25		6
M	1.500	105	0	0	0	105		7
M	2.000	93	1	0	0	94		8
M	2.500	1	0	0	0	1		9
M	4.000	14	0	0	0	14		10
M	6.000	6	0	0	0	6		11
Total Utility		4,438	10	3	0	4,445	0	

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	4,381	89	28	0	4,442	447	1
1.000	73	4	0	0	77	1	2
1.250	7	0	0	0	7	1	3
1.500	53	0	0	0	53	3	4
2.000	43	0	3	0	40	2	5
3.000	5	0	0	0	5	0	6
4.000	6	0	0	0	6	0	7
Total:	4,568	93	31	0	4,630	454	

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	4,190	172	9	14	0	57	4,442	1
1.000	10	55	6	4	2	0	77	2
1.250	1	3	1	0	0	2	7	3
1.500	4	37	1	6	0	5	53	4
2.000	0	24	3	10	0	3	40	5
3.000	0	2	2	1	0	0	5	6
4.000	0	4	2	0	0	0	6	7
Total:	4,205	297	24	35	2	67	4,630	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	483	9	8	19	503	2
Total Fire Hydrants	483	9	8	19	503	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	521
Number of distribution system valves end of year:	905
Number of distribution valves operated during year:	500

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 633 - 2000 expenses were higher due to Well #6 and #4 rehab.
Account 673 - 2000 expenses were higher due to many water main leaks.
Account 675 - 2000 expenses were higher due to many shallow services fixed.

Pumping & Power Equipment (Page W-15)

w-15: Stand-by well #7 Roby Road has horsepower of 240, was listed prior years as 395.

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

w-16; elevation difference in feet have been corrected per mapping records for unit 1 and ET2.

Water Mains (Page W-17)

Water main additions were financed by the utility and developers.

Water Services (Page W-18)

Services added were financed by the utility and developers.

Meters (Page W-19)

w-19: Residential customers with 2" water meters are: Comfort Inn - Motel and The City of Stoughton Parks Department ice rink. These customers will be reclassified during 2002. Stoughton Water Utility is in the process of looking at the billing system vs meters in the field.

Hydrants and Distribution System Valves (Page W-20)

The adjustment to hydrants was necessary to reflect the actual count at year end.
