



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: BURLINGTON MUNICIPAL WATERWORKS

Principal Office: 6551 S. PINE STREET  
BURLINGTON, WI 53105-1435

For the Year Ended: DECEMBER 31, 2001

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

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

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



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### IDENTIFICATION AND OWNERSHIP

**Exact Utility Name:** BURLINGTON MUNICIPAL WATERWORKS

**Utility Address:** 6551 S. PINE STREET  
BURLINGTON, WI 53105-1435

**When was utility organized?** 1/1/1889

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MS CONNIE WILSON

**Title:** UTILITY MANAGER

**Office Address:**

6551 S PINE STREET  
BURLINGTON, WI 53105

**Telephone:** (262) 539 - 3646

**Fax Number:** (262) 539 - 3648

**E-mail Address:** cwilson@techhead2.com

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

**Name:** MS TERRI L PADGETT, CPA

**Title:** FINANCE DIRECTOR

**Office Address:** CITY OF BURLINGTON

300 NORTH PINE STREET  
BURLINGTON, WI 53105-1435

**Telephone:** (262) 342 - 1170

**Fax Number:** (262) 763 - 3474

**E-mail Address:** tpadgett@speeddial.net

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

**Name:** MR DAVID TORGLER

**Title:** CITY ADMINISTRATOR

**Office Address:**

300 NORTH PINE STREET  
BURLINGTON, WI 53105-1435

**Telephone:** (262) 342 - 1180

**Fax Number:** (262) 763 - 3474

**E-mail Address:** torgler@speeddial.net

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**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:** MR PATRICK W. ROMENESKO, CPA

**Title:** SHAREHOLDER

**Office Address:** PATRICK W ROMENESKO, SC  
1001 HOST DRIVE  
P.O. BOX 508  
LAKE GENEVA, WI 53147

**Telephone:** (262) 248 - 0220

**Fax Number:** (262) 248 - 8429

**E-mail Address:** pwrrome@elknet.net

**Date of most recent audit report:** 4/24/2001

**Period covered by most recent audit:** 12/31/2000

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

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**Name:** MS CONNIE WILSON

**Title:** UTILITY MANAGER

**Office Address:**  
6551 S. PINE STREET  
BURLINGTON, WI 53105

**Telephone:** (262) 539 - 3646

**Fax Number:** (262) 538 - 3648

**E-mail Address:** cwilson@techhead2.com

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**Name of utility commission/committee:** BURLINGTON CITY COUNCIL

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

- MR JAMES BEARDSLEY
  - MR FRANK CANNELLA
  - MR JOHN ECKES
  - MR PETER HINTZ
  - MR JIM MCCOURT
  - MR ROBERT MILLER
  - MR JOHN THATE
  - MR TOM VOS
- 

**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

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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)	1,401,349	1,169,684	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	675,717	515,078	2
Depreciation Expense (403)	218,730	204,167	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	195,229	179,081	5
<b>Total Operating Expenses</b>	<b>1,089,676</b>	<b>898,326</b>	
<b>Net Operating Income</b>	<b>311,673</b>	<b>271,358</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>311,673</b>	<b>271,358</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	26,446	14,350	10
Miscellaneous Nonoperating Income (421)	0	0	11
<b>Total Other Income</b>	<b>26,446</b>	<b>14,350</b>	
<b>Total Income</b>	<b>338,119</b>	<b>285,708</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>338,119</b>	<b>285,708</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	50,899	64,252	14
Amortization of Debt Discount and Expense (428)	9,114	10,108	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>60,013</b>	<b>74,360</b>	
<b>Net Income</b>	<b>278,106</b>	<b>211,348</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,961,501	3,656,524	20
Balance Transferred from Income (433)	278,106	211,348	21
Miscellaneous Credits to Surplus (434)	0	44,878	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	(48,751)	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>4,239,607</b>	<b>3,961,501</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		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>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
INTEREST INCOME	26,446	5
<b>Total (Acct. 419):</b>	<b>26,446</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		6
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		12
<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	1
<b>Costs &amp; 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	1,401,349	0	0	0	1,401,349	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>1,401,349</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,401,349</b>	

### DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	236,979		<b>236,979</b>	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	1,769		<b>1,769</b>	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>238,748</b>	<b>0</b>	<b>238,748</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)	11,247,833	10,617,809	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,278,532	2,115,758	2
<b>Net Utility Plant</b>	<b>8,969,301</b>	<b>8,502,051</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	225,931	215,783	7
<b>Total Other Property and Investments</b>	<b>225,931</b>	<b>215,783</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	521,785	126,304	8
Temporary Cash Investments (132)		0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	257,087	215,439	11
Other Accounts Receivable (143)	4,337	264,079	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	10,055	3,293	14
Materials and Supplies (150)	8,315	10,192	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)		0	17
<b>Total Current and Accrued Assets</b>	<b>801,579</b>	<b>619,307</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	31,251	40,365	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
<b>Total Deferred Debits</b>	<b>31,251</b>	<b>40,365</b>	
<b>Total Assets and Other Debits</b>	<b>10,028,062</b>	<b>9,377,506</b>	

### BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	448,394	448,394	21
Appropriated Earned Surplus (215)	43,119	43,119	22
Unappropriated Earned Surplus (216)	4,239,607	3,961,501	23
<b>Total Proprietary Capital</b>	<b>4,731,120</b>	<b>4,453,014</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	1,150,000	1,300,000	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
<b>Total Long-Term Debt</b>	<b>1,150,000</b>	<b>1,300,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	27
Accounts Payable (232)	24,366	43,343	28
Payables to Municipality (233)	6,600	6,600	29
Customer Deposits (235)		0	30
Taxes Accrued (236)	180,176	167,175	31
Interest Accrued (237)	13,400	22,664	32
Other Current and Accrued Liabilities (238)	3,271	3,528	33
<b>Total Current and Accrued Liabilities</b>	<b>227,813</b>	<b>243,310</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)		0	35
Other Deferred Credits (253)	0	0	36
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)		0	37
Injuries and Damages Reserve (262)		0	38
Pensions and Benefits Reserve (263)	13,350	14,460	39
Miscellaneous Operating Reserves (265)		0	40
<b>Total Operating Reserves</b>	<b>13,350</b>	<b>14,460</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	3,905,779	3,366,722	41
<b>Total Liabilities and Other Credits</b>	<b>10,028,062</b>	<b>9,377,506</b>	

**NET UTILITY PLANT**

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	11,150,247	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)	97,586				5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
<b>Total Utility Plant</b>	11,247,833	0	0	0	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	2,278,532	0	0	0	10
<b>Total Accumulated Provision</b>	2,278,532	0	0	0	
<b>Net Utility Plant</b>	8,969,301	0	0	0	

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

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	2,115,758				<b>2,115,758</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	218,730				<b>218,730</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	13,013				<b>13,013</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>
INSURANCE PROCEEDS	10,418				<b>10,418</b>	<b>12</b>
<b>Total credits</b>	<b>242,161</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>242,161</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	79,387				<b>79,387</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>79,387</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>79,387</b>	<b>19</b>
<b>Balance End of Year</b>	<b>2,278,532</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,278,532</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No					<b>21</b>
If yes, what is the rate?						<b>22</b>

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

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

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

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

Particulars (a)	Amount (b)
Balance first of year	0 1
<b>Additions:</b>	
Provision for uncollectibles during year	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 1
Other					0	0 2
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	8,315	10,192 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
<b>Total Materials and Supplies</b>	<b>8,315</b>	<b>10,192</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>				
1995 Refunding Bonds	7,934	428	29,721	1
1995 REFUNDING BONDS-DEFERRED REFUNDING COSTS	1,179	428	1,530	2
<b>Total</b>			<u><u>31,251</u></u>	
<b>Unamortized premium on debt (251)</b>				
NONE				3
<b>Total</b>			<u><u>0</u></u>	

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

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

Particulars (a)	Amount (b)	
Balance first of year	448,394	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<b><u>448,394</u></b>	

**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)	
1995 REVENUE BONDS	12/01/1995	10/01/2010	5.00%	1,150,000	<b>1</b>
<b>Total Bonds (Account 221):</b>				<b>1,150,000</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.

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>
--	------------------------------	------------------------------------	------------------------------	---

NONE

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	167,175	1
<b>Accruals:</b>		
Charged water department expense	195,229	2
Charged electric department expense		3
Charged sewer department expense	4,227	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>199,456</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	167,175	6
Social Security taxes	17,704	7
PSC Remainder Assessment	1,576	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>186,455</b>	
<b>Balance end of year</b>	<b>180,176</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>					
1995 Revenues Bonds	22,664	50,899	60,163	13,400	1
<b>Subtotal</b>	<b>22,664</b>	<b>50,899</b>	<b>60,163</b>	<b>13,400</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>22,664</b>	<b>50,899</b>	<b>60,163</b>	<b>13,400</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	3,366,722	0	0	0	0	<b>3,366,722</b>	1
<b>Add credits during year:</b>							
For Services	23,578					<b>23,578</b>	2
For Mains	489,379					<b>489,379</b>	3
<b>Other (specify):</b>							
HYDRANTS	25,596					<b>25,596</b>	4
METER HORNS	504					<b>504</b>	5
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	6
<b>Balance End of Year</b>	<b>3,905,779</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,905,779</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	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)	
<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>		
BOND RESERVE FUND	182,500	3
DEPRECIATION FUND	25,748	4
SPECIAL REDEMPTION FUND	17,683	5
<b>Total (Acct. 125):</b>	<b>225,931</b>	
<b>Notes Receivable (141):</b>		
NONE		6
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	257,087	7
Electric		8
Sewer (Regulated)		9
<b>Other (specify):</b>		
NONE		10
<b>Total (Acct. 142):</b>	<b>257,087</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		11
Merchandising, jobbing and contract work		12
<b>Other (specify):</b>		
FUEL TAX CREDITS	4,337	13
<b>Total (Acct. 143):</b>	<b>4,337</b>	
<b>Receivables from Municipality (145):</b>		
DELINQUENT UTILITY BILLS PLACED ON TAX ROLL	10,055	14
<b>Total (Acct. 145):</b>	<b>10,055</b>	
<b>Prepayments (165):</b>		
NONE		15
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		16
<b>Total (Acct. 182):</b>	<b>0</b>	

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

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

<b>Particulars (a)</b>	<b>Balance End of Year (b)</b>	
<hr/>		
<b>Other Deferred Debits (183):</b>		
NONE	17	
<b>Total (Acct. 183):</b>	<b>0</b>	
<hr/>		
<b>Payables to Municipality (233):</b>		
AMOUNTS DUE TO GENERAL FUND FOR ADMINISTRATIVE COSTS	6,600	<b>18</b>
<b>Total (Acct. 233):</b>	<b>6,600</b>	
<hr/>		
<b>Other Deferred Credits (253):</b>		
NONE		<b>19</b>
<b>Total (Acct. 253):</b>		<b>0</b>
<hr/>		

### RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service	10,835,235	0	0	0	10,835,235	1
Materials and Supplies	9,253	0	0	0	9,253	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation	2,197,145	0	0	0	2,197,145	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	3,636,250	0	0	0	3,636,250	6
<b>Other (specify):</b>						
NONE					0	7
<b>Average Net Rate Base</b>	<b>5,011,093</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,011,093</b>	
Net Operating Income	311,673	0	0	0	311,673	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>						
	6.22%	N/A	N/A	N/A	6.22%	

## 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	448,394	1
Appropriated Earned Surplus	43,119	2
Unappropriated Earned Surplus	4,100,554	3
<b>Other (Specify):</b>		
NONE		4
<b>Total Average Proprietary Capital</b>	<b>4,592,067</b>	
<b>Net Income</b>		
Net Income	278,106	5
<b>Percent Return on Proprietary Capital</b>	<b>6.06%</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; check pte and depreciation in 2002 report. 2/4/03 ele

September 20, 2002

Ms. Connie Wilson, Utility Manager  
Burlington Municipal Waterworks  
6551 South Pine Street  
Burlington, WI 53105-8918

2001 Analytical Review DWCCA-0840-ELE

Dear Ms. Wilson:

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. In our 2000 analytical review letter dated August 29, 2001, we wrote the following:

"During our review, we noted that while Burlington is in both Racine and Walworth Counties, the Property Tax Equivalent schedule on page W-7 is completed for Racine County only. In the future, please use the "Insert Record" icon on the toolbar to add a second record and complete a record for each county or provide a schedule note explanation why taxes are not reported for Walworth County".

We noted in the 2001 annual report, page W-7, property tax equivalent is not reported for Walworth County and an explanation is not provided. Please confirm that the utility has no property in Walworth County or otherwise explain this matter.

2. A revised schedule of depreciation rates to be effective January 1, 2001, was certified for use by your utility in the order dated October 30, 2000, in docket 840-WR-103. Based upon plant investment balances in the 2001 annual report, these revised rates were not used during 2001. Enclosed is a copy of the revised depreciation rates, which should be used to calculate depreciation expense beginning January 1, 2002.

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) 266-3768. 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 elaine.engelke@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

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## FINANCIAL SECTION FOOTNOTES

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Sincerely,

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

Enclosure

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Burlington.doc

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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)	1,383,908	1
<b>Total Sales of Water</b>	<b>1,383,908</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	4,229	2
Miscellaneous Service Revenues (471)	4,024	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	9,188	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>17,441</b>	
<b>Total Operating Revenues</b>	<b>1,401,349</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	212,620	9
Water Treatment Expenses (630-635)	5,364	10
Transmission and Distribution Expenses (640-655)	164,488	11
Customer Accounts Expenses (901-904)	36,141	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	257,104	14
<b>Total Operation and Maintenance Expenses</b>	<b>675,717</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	218,730	15
Amortization Expense (404-407)		16
Taxes (408)	195,229	17
<b>Total Other Operating Expenses</b>	<b>413,959</b>	
<b>Total Operating Expenses</b>	<b>1,089,676</b>	
<b>NET OPERATING INCOME</b>	<b>311,673</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	25	150	252	1
Commercial	1	318	536	2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>26</b>	<b>468</b>	<b>788</b>	
Metered Sales to General Customers (461)				
Residential	2,787	206,923	452,974	4
Commercial	479	158,772	267,810	5
Industrial	22	206,621	252,253	6
<b>Total Metered Sales to General Customers (461)</b>	<b>3,288</b>	<b>572,316</b>	<b>973,037</b>	
Private Fire Protection Service (462)	10		29,545	7
Public Fire Protection Service (463)	1		301,736	8
Other Sales to Public Authorities (464)	76	46,019	78,802	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>3,401</b>	<b>618,803</b>	<b>1,383,908</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)	301,736	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>301,736</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	4,229	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>4,229</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NEW CONSTRUCTION HOOKUPS	1,130	7
NSF CHECK FEES	650	8
HYDRANT HOOKUP	1,072	9
MISCELLANEOUS PARTS SOLD	552	10
RECONNECTION FEES	620	11
<b>Total Miscellaneous Service Revenues (471)</b>	<b>4,024</b>	
<b>Rents from Water Property (472):</b>		
NONE		12
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		13
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	9,188	14
<b>Other (specify):</b> NONE		15
<b>Total Other Water Revenues (474)</b>	<b>9,188</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		16
<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 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
<b>Total Source of Supply Expenses</b>	<b>0</b>	
 <b>PUMPING EXPENSES</b>		
Operation Labor (620)	30,322	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	145,339	7
Operation Supplies and Expenses (623)	14,828	8
Maintenance of Pumping Plant (625)	22,131	9
<b>Total Pumping Expenses</b>	<b>212,620</b>	
 <b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)		10
Chemicals (631)	4,703	11
Operation Supplies and Expenses (632)	661	12
Maintenance of Water Treatment Plant (635)		13
<b>Total Water Treatment Expenses</b>	<b>5,364</b>	
 <b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)	67,426	14
Operation Supplies and Expenses (641)	3,279	15
Maintenance of Distribution Reservoirs and Standpipes (650)	3,836	16
Maintenance of Mains (651)	55,397	17
Maintenance of Services (652)	21,107	18
Maintenance of Meters (653)	5,091	19
Maintenance of Hydrants (654)	5,562	20
Maintenance of Other Plant (655)	2,790	21
<b>Total Transmission and Distribution Expenses</b>	<b>164,488</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	4,101	<b>22</b>
Accounting and Collecting Labor (902)	24,834	<b>23</b>
Supplies and Expenses (903)	7,206	<b>24</b>
Uncollectible Accounts (904)		<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>36,141</b>	
 <b>SALES EXPENSES</b>		
Sales Expenses (910)		<b>26</b>
<b>Total Sales Expenses</b>	<b>0</b>	
 <b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	83,907	<b>27</b>
Office Supplies and Expenses (921)	7,237	<b>28</b>
Administrative Expenses Transferred--Credit (922)		<b>29</b>
Outside Services Employed (923)	6,484	<b>30</b>
Property Insurance (924)	8,784	<b>31</b>
Injuries and Damages (925)	18,667	<b>32</b>
Employee Pensions and Benefits (926)	118,727	<b>33</b>
Regulatory Commission Expenses (928)	109	<b>34</b>
Miscellaneous General Expenses (930)	1,432	<b>35</b>
Transportation Expenses (933)	5,715	<b>36</b>
Maintenance of General Plant (935)	6,042	<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>257,104</b>	
 <b>Total Operation and Maintenance Expenses</b>	<b>675,717</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		180,176	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		4,227	2
<b>Net property tax equivalent</b>		<b>175,949</b>	
Social Security		17,704	3
PSC Remainder Assessment		1,576	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b><u>195,229</u></b>	

### PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Racine				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.230001				3
County tax rate	mills		6.573982				4
Local tax rate	mills		9.310164				5
School tax rate	mills		9.589903				6
Voc. school tax rate	mills		1.862282				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>27.566332</b>				<b>10</b>
Less: state credit	mills		1.696347				11
<b>Net tax rate</b>	mills		<b>25.869985</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>9.310164</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>11.452185</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>20.762349</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>27.566332</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.753178</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>25.869985</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>19.484698</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>10,617,809</b>	10,617,809				22
Materials & Supplies	\$	<b>10,192</b>	10,192				23
<b>Subtotal</b>	\$	<b>10,628,001</b>	<b>10,628,001</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>10,628,001</b>	<b>10,628,001</b>				<b>26</b>
Assessment Ratio	dec.		0.870067				27
<b>Assessed Value</b>	\$	<b>9,247,073</b>	<b>9,247,073</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>19.484698</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>180,176</b>	<b>180,176</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	149,132					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>180,176</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 \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<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)	31,035		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)	327,015		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>358,050</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	466,146	10,437	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	804,672	84,695	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>1,270,818</b>	<b>95,132</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	136,492		23
<b>Total Water Treatment Plant</b>	<b>136,492</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	20,451		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)			31,035	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)			327,015	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>358,050</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			476,583	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	5,000		884,367	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<b>5,000</b>	<b>0</b>	<b>1,360,950</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			136,492	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>136,492</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			20,451	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 \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	817,262		26
Transmission and Distribution Mains (343)	5,414,547	489,379	27
Fire Mains (344)	0		28
Services (345)	933,934	36,505	29
Meters (346)	498,633	47,859	30
Hydrants (348)	581,597	29,801	31
Other Transmission and Distribution Plant (349)	8,783		32
<b>Total Transmission and Distribution Plant</b>	<b>8,275,207</b>	<b>603,544</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	152,866		34
Office Furniture and Equipment (391)	9,366		35
Computer Equipment (391.1)	52,193	740	36
Transportation Equipment (392)	44,728		37
Stores Equipment (393)	736		38
Tools, Shop and Garage Equipment (394)	71,964	9,995	39
Laboratory Equipment (395)	4,039		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	6,254		42
SCADA Equipment (397.1)	137,510		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>479,656</b>	<b>10,735</b>	
<b>Total utility plant in service directly assignable</b>	<b>10,520,223</b>	<b>709,411</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>10,520,223</b>	<b>709,411</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)			817,262 26
Transmission and Distribution Mains (343)	49,096		5,854,830 27
Fire Mains (344)			0 28
Services (345)	1,700		968,739 29
Meters (346)	10,291		536,201 30
Hydrants (348)	10,900		600,498 31
Other Transmission and Distribution Plant (349)			8,783 32
<b>Total Transmission and Distribution Plant</b>	<b>71,987</b>	<b>0</b>	<b>8,806,764</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			152,866 34
Office Furniture and Equipment (391)			9,366 35
Computer Equipment (391.1)	400		52,533 36
Transportation Equipment (392)			44,728 37
Stores Equipment (393)			736 38
Tools, Shop and Garage Equipment (394)	2,000		79,959 39
Laboratory Equipment (395)			4,039 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			6,254 42
SCADA Equipment (397.1)			137,510 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>2,400</b>	<b>0</b>	<b>487,991</b>
<b>Total utility plant in service directly assignable</b>	<b>79,387</b>	<b>0</b>	<b>11,150,247</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>79,387</b>	<b>0</b>	<b>11,150,247</b>

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

<b>Sources of Water Supply</b>					
<b>Month</b>	<b>Purchased Water</b>	<b>Surface Water</b>	<b>Ground Water</b>	<b>Total Gallons</b>	
<b>(a)</b>	<b>Gallons</b>	<b>Gallons</b>	<b>Gallons</b>	<b>All Methods</b>	
	<b>(000's)</b>	<b>(000's)</b>	<b>(000's)</b>	<b>(000's)</b>	
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	
January			55,876	55,876	1
February			52,889	52,889	2
March			58,674	58,674	3
April			52,236	52,236	4
May			61,396	61,396	5
June			63,341	63,341	6
July			85,372	85,372	7
August			71,927	71,927	8
September			57,968	57,968	9
October			57,458	57,458	10
November			56,342	56,342	11
December			55,372	55,372	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>728,851</b>	<b>728,851</b>	
Less: Water sold				618,803	13
Volume pumped but not sold				110,048	14
Volume sold as a percent of volume pumped				85%	15
Volume used for water production, water quality and system maintenance				8,000	16
Volume related to equipment/system malfunction				2,500	17
Non-utility volume NOT included in water sales				2,500	18
Total volume not sold but accounted for				13,000	19
Volume pumped but unaccounted for				97,048	20
Percent of water lost				13%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				3,433	23
Date of maximum: 7/9/2001					24
Cause of maximum: SUMMER DEMAND					25
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,351	26
Date of minimum: 4/15/2001					27
Total KWH used for pumping for the year				2,247,766	28
If water is purchased: Vendor Name: NONE					29
Point of Delivery: NONE					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>	
707 AIRPORT DRIVE	LK038	650	10	43,200	Yes	<b>1</b>
165 KARYL STREET	WELL #10	1,560	17	1,728,000	Yes	<b>2</b>
341 ORIGEN STREET	WELL #7	1,492	12	1,584,000	Yes	<b>3</b>
508 SHELDON STREET	WELL #8	1,475	16	1,440,000	Yes	<b>4</b>
801 FRONTAGE ROAD	WELL #9	1,450	16	1,368,000	Yes	<b>5</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	WELL #10	WELL #7	WELL #8	1
Location	165 KARYL STREET	341 ORIGEN STREET	508 SHELDON STREET	2
Purpose	P	P	P	3
Destination	R	R	R	4
Pump Manufacturer	AMERICAN TURBINE	LAYNE NORTHWEST	WORTHINGTON	5
Year Installed	1995	1988	1982	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,200	1,100	1,000	8
Pump Motor or Standby Engine Mfr	U.S.	U.S.	U.S.	10
Year Installed	2000	2000	1993	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	200	200	150	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #9			14
Location	801 FRONTAGE ROAD			15
Purpose	P			16
Destination	R			17
Pump Manufacturer	AMERICAN TURBINE			18
Year Installed	1992			19
Type	CENTRIFUGAL			20
Actual Capacity (gpm)	950			21
Pump Motor or Standby Engine Mfr	G.E.			23
Year Installed	1992			24
Type	ELECTRIC			25
Horsepower	200			26

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#10	#7	#8	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	R	<b>3</b>
Year constructed	1990	1954	1963	<b>4</b>
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	CONCRETE	<b>5</b>
Elevation difference in feet (See Headnote 3.)	0	140	0	<b>6</b>
Total capacity in gallons (actual)	300,000	300,000	300,000	<b>7</b>
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	OTHER	LIQUID	<b>9</b>
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	<b>10</b>
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	<b>11</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.7000	1.6000	1.4000	<b>12</b>
Is a corrosion control chemical used (yes, no)?	N	N	N	<b>13</b>
Is water fluoridated (yes, no)?	N	N	N	<b>14</b>

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#9	DUNFORD DRIVE		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	S		3
Year constructed	1973	1978		4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL		5
Elevation difference in feet (See Headnote 3.)	0	160		6
Total capacity in gallons (actual)	300,000	2,200,000		7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID			9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE			10
Filters, type (gravity, pressure, other, none)	NONE			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.4000			12
Is a corrosion control chemical used (yes, no)?	N			13
Is water fluoridated (yes, no)?	N			14

### WATER MAINS

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

								Number of Feet	
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)		
M	D	3.000	1,739	0	0	0	1,739	1	
P	D	3.000	10	0	0	0	10	2	
M	D	4.000	26,571	0	0	0	26,571	3	
P	D	4.000	271	18	18	0	271	4	
M	D	6.000	74,203	30	687	0	73,546	5	
P	D	6.000	8,758	675	0	0	9,433	6	
M	D	8.000	32,674	352	660	0	32,366	7	
P	D	8.000	37,736	391	0	0	38,127	8	
M	D	10.000	5,580	0	0	0	5,580	9	
M	D	12.000	20,721	3,883	3,235	0	21,369	10	
P	D	12.000	49,185	0	0	0	49,185	11	
M	T	14.000	3,147	0	0	0	3,147	12	
M	T	16.000	3,478	0	0	0	3,478	13	
P	T	16.000	4,869	0	0	0	4,869	14	
<b>Total Within Municipality</b>			<b>268,942</b>	<b>5,349</b>	<b>4,600</b>	<b>0</b>	<b>269,691</b>		
<b>Total Utility</b>			<b>268,942</b>	<b>5,349</b>	<b>4,600</b>	<b>0</b>	<b>269,691</b>		

### WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.500	552	0	0	0	552	0	1
M	0.750	133	0	0	0	133	0	2
L	0.750	40	0	0	0	40	0	3
M	1.000	2,147	16	16	0	2,147	0	4
M	1.250	13	0	0	0	13	0	5
M	1.500	87	1	1	0	87	0	6
L	1.500	9	0	0	0	9	0	7
M	2.000	43	0	0	0	43	0	8
M	3.000	32	0	0	0	32	0	9
M	4.000	15	2	1	0	16	0	10
M	6.000	14	3	0	0	17	0	11
M	8.000	9	0	0	0	9	0	12
<b>Total Utility</b>		<b>3,094</b>	<b>22</b>	<b>18</b>	<b>0</b>	<b>3,098</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 (a).
5. Explain all reported adjustments as a schedule footnote.

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	2,987	300	250	0	3,037	257	1
0.750	60	0	3	0	57	5	2
1.000	125	0	0	0	125	1	3
1.500	44	0	0	0	44	10	4
2.000	37	1	0	0	38	7	5
3.000	20	0	0	0	20	16	6
4.000	14	0	0	0	14	9	7
6.000	1	0	0	0	1	1	8
<b>Total:</b>	<b>3,288</b>	<b>301</b>	<b>253</b>	<b>0</b>	<b>3,336</b>	<b>306</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	2,710	270	8	25		24	3,037	1
0.750	23	32	0	2	0	0	57	2
1.000	8	94	5	18	0	0	125	3
1.500	0	36	2	6	0	0	44	4
2.000	0	28	2	8	0	0	38	5
3.000	0	8	1	11	0	0	20	6
4.000	0	6	3	5	0	0	14	7
6.000	0	0	1	0	0	0	1	8
<b>Total:</b>	<b>2,741</b>	<b>474</b>	<b>22</b>	<b>75</b>	<b>0</b>	<b>24</b>	<b>3,336</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	499	21	14		506	2
<b>Total Fire Hydrants</b>	<b>499</b>	<b>21</b>	<b>14</b>	<b>0</b>	<b>506</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:	487
Number of distribution system valves end of year:	766
Number of distribution valves operated during year:	393

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## WATER OPERATING SECTION FOOTNOTES

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

Line 9 Maintenance of Pumping Plant expenditures increased due to booster pump repair work on Well #9 and the installation of chlorine detector wiring at all pump houses.

Line 14 Operation Labor has increased due to additional service work being done and meter setting.

Line 18 Maintenance of Services expenditures increased due to additional service line/curb stop repairs (labor and contractor costs).

Line 23 Accounting and Collecting Labor increased due to termination payoff, less hours being attributed to employee schooling, and increase in wage rate

Line 27 Administrative and General Salaries has increased due to a change in the allocation of City Administrator salary, City Treasurer salary, Accounts Payable Clerk salary and Payroll Clerk salary. These salaries had not previously been attributed to this account.

Line 33 Employee Pensions and Benefits are up due to the reallocation of salaries ( see line 27 ) as well as the large increase the City received in its health insurance costs.

Line 34 Regulatory Commission Expenses are down relative to last year when the utility pursued a rate case.

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

Row 325 Electric Pumping Equipment: The utility rebuilt a well pump and installed a new generator at a well site using funds on hand.

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### Water Mains (Page W-15)

The water mains added this year were contributed by the Tax Incremental Financing District No. 3.

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### Water Services (Page W-16)

The majority of services added this year were relayed as a part of the 2001 street program and paid for by funds on hand. The balance of the services added this were contributed by Tax Incremental Financing District No. 3.

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