



3013 (02-09-04)

ANNUAL REPORT

OF

Name: STEVENS POINT MUNICIPAL WATER UTILITY

Principal Office: 300 BLISS AVE.
P.O. BOX 0242
STEVENS POINT, WI 54481-0242

For the Year Ended: DECEMBER 31, 2000

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: STEVENS POINT MUNICIPAL WATER UTILITY

Utility Address: 300 BLISS AVE.
P.O. BOX 0242
STEVENS POINT, WI 54481-0242

When was utility organized? 7/1/1922

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MRS KIM M. HALVERSON
Title: ADMINISTRATIVE SERVICES MANAGER

Office Address:
300 BLISS AVE.
P.O. BOX 0242
STEVENS POINT, WI 54481-0242

Telephone: (715) 345 - 5265

Fax Number: (715) 345 - 5369

E-mail Address: kimsph2o@coredcs.com

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

Name: WEB PAGE
Title:

Office Address:
ADDRESS
STEVENS POINT, WI 54481-0242

Telephone:

Fax Number:

E-mail Address: <http://stevenspointwaterdpt.org>

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

Name: NONE
Title:

Office Address:

Telephone:

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: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Date of most recent audit report: 3/13/2001

Period covered by most recent audit: JANUARY 2000 THROUGH DECEMBER 31, 2000

Names and titles of utility management including manager or superintendent:

Name: MR GREGORY R. DISHER

Title: DIRECTOR

Office Address:

300 BLISS AVE.
P.O. BOX 0242
STEVENS POINT, WI 54481-0242

Telephone: (715) 345 - 5260

Fax Number: (715) 345 - 5369

E-mail Address: waterdpt@coredcs.com

Name: MRS KIM M. HALVERSON

Title: ADMINISTRATIVE SERVICES MANAGER

Office Address:

300 BLISS AVE.
P.O. BOX 0242
STEVENS POINT, WI 54401-0242

Telephone: (715) 345 - 5265

Fax Number: (715) 345 - 5369

E-mail Address: kimsph2o@coredcs.com

Name of utility commission/committee: STEVENS POINT BOARD OF WATER & SEWAGE COMMISSION

Names of members of utility commission/committee:

- MR PAUL ADAMSKI
- MR DAVID ECKHOLM
- MR W. SCOTT SCHULTZ, PRESIDENT
- MS ANN SHANNON
- MR EUGENE TUBBS, SECERETARY

Is sewer service rendered by the utility? YES

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

IDENTIFICATION AND OWNERSHIP

of water or sewer treatment plant)? NO

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

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	2,481,339	2,466,720	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,217,840	1,048,830	2
Depreciation Expense (403)	395,604	295,022	3
Amortization Expense (404-407)	8,065	0	4
Taxes (408)	389,361	354,997	5
Total Operating Expenses	2,010,870	1,698,849	
Net Operating Income	470,469	767,871	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	470,469	767,871	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	(547)	(1,257)	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	192,248	145,638	10
Miscellaneous Nonoperating Income (421)	11,289	1,262	11
Total Other Income	202,990	145,643	
Total Income	673,459	913,514	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	1,603	2,319	13
Total Miscellaneous Income Deductions	1,603	2,319	
Income Before Interest Charges	671,856	911,195	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	0	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	105,443	72,104	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	35,864	19
Total Interest Charges	105,443	36,240	
Net Income	566,413	874,955	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	7,577,996	6,703,041	20
Balance Transferred from Income (433)	566,413	874,955	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)	8,144,409	7,577,996	

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	0	1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE	0	2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE	0	3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE	0	4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON BANK ACCOUNTS AND CD'S	192,248	5
Total (Acct. 419):	192,248	
Miscellaneous Nonoperating Income (421):		
TIMBER SALES	11,289	6
Total (Acct. 421):	11,289	
Miscellaneous Amortization (425):		
NONE	0	7
Total (Acct. 425):	0	
Other Income Deductions (426):		
TIMBER SALE EXPENSES	1,603	8
Total (Acct. 426):	1,603	
Miscellaneous Credits to Surplus (434):		
NONE	0	9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE	0	10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	0	11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE	0	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)	3,497				3,497	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	2,094				2,094	2
Payroll	986				986	3
Materials	131				131	4
Taxes	0				0	5
Other (list by major classes):						
SOC SEC,WORK/COMP & OVERHEAD	474				474	6
TRANSPORTATION EXPENSE	40				40	7
TOOLS & WORK & POWER EQUIPMENT	319				319	8
Total costs and expenses	4,044	0	0	0	4,044	
Net income (or loss)	(547)	0	0	0	(547)	

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	2,481,339	0	0	0	2,481,339	1
Less: interdepartmental sales	0	0	0	0	0	2
Less: interdepartmental rents	0	0	0	0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0	0	0	0	0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE	0	0	0	0	0	6
Revenues subject to Wisconsin Remainder Assessment	2,481,339	0	0	0	2,481,339	

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	70,144	13,381	83,525	1
Electric operating expenses	0		0	2
Gas operating expenses	0		0	3
Heating operating expenses	0		0	4
Sewer operating expenses	109,596		109,596	5
Merchandising and jobbing	1,708		1,708	6
Other nonutility expenses	0		0	7
Water utility plant accounts	5,867		5,867	8
Electric utility plant accounts	0		0	9
Gas utility plant accounts	0		0	10
Heating utility plant accounts	0		0	11
Sewer utility plant accounts	0		0	12
Accum. prov. for depreciation of water plant	0		0	13
Accum. prov. for depreciation of electric plant	0		0	14
Accum. prov. for depreciation of gas plant	0		0	15
Accum. prov. for depreciation of heating plant	0		0	16
Accum. prov. for depreciation of sewer plant	0		0	17
Clearing accounts	13,381	(13,381)	0	18
All other accounts	355,272		355,272	19
Total Payroll	555,968	0	555,968	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	22,478,478	20,546,369	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	3,428,729	3,026,839	2
Net Utility Plant	19,049,749	17,519,530	
Utility Plant Acquisition Adjustments (117-118)	0	0	3
Other Utility Plant Adjustments (119)	0	0	4
Total Net Utility Plant	19,049,749	17,519,530	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	413,970	770,405	9
Total Other Property and Investments	413,970	770,405	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	352,025	955,449	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	400	400	12
Temporary Cash Investments (136)	1,975,000	1,775,000	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	386,787	379,733	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	344,894	281,480	18
Materials and Supplies (151-163)	231,690	186,386	19
Prepayments (165)	17,454	15,292	20
Interest and Dividends Receivable (171)	21,529	2,573	21
Accrued Utility Revenues (173)	88,618	91,388	22
Miscellaneous Current and Accrued Assets (174)	0	0	23
Total Current and Accrued Assets	3,418,397	3,687,701	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	25,590	33,655	24
Other Deferred Debits (182-186)	58,716	0	25
Total Deferred Debits	84,306	33,655	
Total Assets and Other Debits	22,966,422	22,011,291	

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)	2,073,841	2,073,841	26
Appropriated Earned Surplus (215)	0	0	27
Unappropriated Earned Surplus (216)	8,144,409	7,577,996	28
Total Proprietary Capital	10,218,250	9,651,837	
LONG-TERM DEBT			
Bonds (221-222)	0	0	29
Advances from Municipality (223)	2,558,500	2,925,500	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	2,558,500	2,925,500	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	263,790	638,502	33
Payables to Municipality (233)	517,880	0	34
Customer Deposits (235)	0	0	35
Taxes Accrued (236)	365,627	333,470	36
Interest Accrued (237)	16,836	19,050	37
Matured Long-Term Debt (239)	0	0	38
Matured Interest (240)	0	0	39
Tax Collections Payable (241)	0	0	40
Miscellaneous Current and Accrued Liabilities (242)	0	0	41
Total Current and Accrued Liabilities	1,164,133	991,022	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	0	0	43
Other Deferred Credits (253)	0	0	44
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)	0	0	45
Injuries and Damages Reserve (262)	0	0	46
Pensions and Benefits Reserve (263)	117,496	116,292	47
Miscellaneous Operating Reserves (265)	0	0	48
Total Operating Reserves	117,496	116,292	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	8,908,043	8,326,640	49
Total Liabilities and Other Credits	22,966,422	22,011,291	

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)	22,033,873	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)	24,000				5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	420,605				7
Total Utility Plant	22,478,478	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	3,428,729	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	3,428,729	0	0	0	
Net Utility Plant	19,049,749	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	3,026,839				3,026,839	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	395,604				395,604	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	31,306				31,306	6
Accruals charged other						7
accounts (specify):						8
CLEARING ACCOUNTS	24,860				24,860	9
Salvage	3,977				3,977	10
Other credits (specify):						11
NONE	0				0	12
Total credits	455,747	0	0	0	455,747	13
Debits during year						14
Book cost of plant retired	46,872				46,872	15
Cost of removal	5,551				5,551	16
Other debits (specify):						17
SALVAGE PAID TO CITY FOR PIPI	1,434				1,434	18
Total debits	53,857	0	0	0	53,857	19
Balance End of Year	3,428,729	0	0	0	3,428,729	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):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

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

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
Fuel stock expenses (152)					0	0
Plant mat. & oper. sup. (154)					0	0
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility (154)	228,226	183,976
Sewer utility (154)	0	0
Heating utility (154)	0	0
Gas utility (154)	0	0
Merchandise (155)	0	0
Other materials & supplies (156)	3,464	2,410
Stores expense (163)	0	0
Total Materials and Supplies	231,690	186,386

**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)				
DEBT ISSUE COSTS	4,284	0	18,871	1
DEBT ISSUE COSTS 1999A	3,781	0	6,719	2
Total			25,590	
Unamortized premium on debt (251)				
NONE	0	0	0	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	2,073,841	1
Changes during year (explain):		
NONE	0	2
Balance end of year	<u><u>2,073,841</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)
Total Reacquired Bonds (Account 222)				0 1
Net amount of bonds outstanding December 31:				0

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
ADVANCE FROM MUNICIPALITY	05/01/1999	11/01/2009	4.09%	1,995,000	1
ADVANCE FROM MUNICIPALITY	05/01/1994	05/01/2004	5.38%	563,500	2
Total for Account 223				2,558,500	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	333,470	1
Accruals:		
Charged water department expense	389,362	2
Charged electric department expense	0	3
Charged sewer department expense	20,706	4
Other (explain):		
NONE	0	5
Total Accruals and other credits	410,068	
Taxes paid during year:		
County, state and local taxes	333,470	6
Social Security taxes	41,457	7
PSC Remainder Assessment	2,984	8
Other (explain):		
NONE	0	9
Total payments and other debits	377,911	
Balance end of year	365,627	

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)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
1999 BOND INTEREST FOR WELL 4 TREATMENT PLANT	14,625	82,321	83,678	13,268	3
1994 BOND INTEREST FOR WELL 10 INSTALLATION	4,425	23,122	23,979	3,568	4
Subtotal	19,050	105,443	107,657	16,836	
Other Long-Term Debt (224)					
NONE	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	19,050	105,443	107,657	16,836	

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	8,326,640	0	0	0	0	8,326,640	1
Add credits during year:							
For Services	101,432					101,432	2
For Mains	478,902					478,902	3
Other (specify):							
MAINS CONNECTION FEES	1,069					1,069	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	8,908,043	0	0	0	0	8,908,043	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	687,008					687,008	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE	0	1
Total (Acct. 123):	0	
Other Investments (124):		
NONE	0	2
Total (Acct. 124):	0	
Sinking Funds (125):		
NONE	0	3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE	0	4
Total (Acct. 126):	0	
Other Special Funds (128):		
RESTRICTED CASH FROM PAPER MILL ACCOUNT FOR DEBT SERVICE	413,970	5
Total (Acct. 128):	413,970	
Interest Special Deposits (132):		
NONE	0	6
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE	0	7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE	0	8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	386,787	9
Electric	0	10
Sewer (Regulated)	0	11
Other (specify):		
NONE		12
Total (Acct. 142):	386,787	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	0	13
Merchandising, jobbing and contract work	0	14
Other (specify):		
NONE	0	15
Total (Acct. 143):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Receivables from Municipality (145):		
RECEIVABLES FROM MUNICIPALITY	344,894	16
Total (Acct. 145):	344,894	
Prepayments (165):		
INSURANCE	17,454	17
Total (Acct. 165):	17,454	
Extraordinary Property Losses (182):		
NONE	0	18
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE	0	19
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE	0	20
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE	0	21
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
MISC DEFERRED DEBITS	58,716	22
Total (Acct. 186):	58,716	
Payables to Municipality (233):		
PAYABLES TO MUNICIPALITY	517,880	23
Total (Acct. 233):	517,880	
Other Deferred Credits (253):		
NONE	0	24
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	20,154,211	0	0	0	20,154,211	1
Materials and Supplies	206,101	0	0	0	206,101	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	3,227,784	0	0	0	3,227,784	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	8,617,341	0	0	0	8,617,341	6
Other (specify):						
NONE					0	7
Average Net Rate Base	8,515,187	0	0	0	8,515,187	
Net Operating Income	470,469	0	0	0	470,469	8
Net Operating Income as a percent of Average Net Rate Base						
	5.53%	N/A	N/A	N/A	5.53%	

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	2,073,841	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	7,861,202	3
Other (Specify):		
NONE	0	4
Total Average Proprietary Capital	9,935,043	
Net Income		
Net Income	566,413	5
 Percent Return on Proprietary Capital	 5.70%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

NEW WATER MAINS, SERVICES AND HYDRANTS WERE INSTALLED CITY WIDE. THEY WERE ALL PART OF PROJECTS FINANCED BY THE CITY OF STEVENS POINT, PORTAGE COUNTY, PRIVATE DEVELOPERS AND THE WATER DEPARTMENT.

4. Estimated changes in revenues due to rate changes.

OUR RATES DID NOT CHANGE IN 2000.

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

WE PUT OUR NEW WELL #4 TREATMENT FACILITY ON LINE IN 2000.

WE ARE WORKING ON A LARGE GIS MAPPING PROJECT AND AN AMR METER READING AND EXCHANGE PROJECT.

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-19)

AMORTIZATION AUTHORIZATION WAS RECEIVED ON 11/16/2000 IN A LETTER FROM DOUG SORGE. THE FILE NUMBER IS DWCCA-5690.

Per review response 8/24/01:

a/c 145 is annual bill to the city for some of the construction costs.

a/c 233 is State project for Hwy 10 for water main, services, hydrants, etc.
ele

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

August 23, 2001

Mrs. Kim M. Halverson, Administrative Services Manager
Stevens Point Municipal Water Utility
300 Bliss Avenue
P.O. Box 0242
Stevens Point, WI 54481-0242

2000 Analytical Review DWCCA-5690-ELE

Dear Mrs. Halverson:

The Public Service Commission staff is in the process of completing an analytical review of your utility's 2000 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that this review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. On Page F-19, \$344,894 is reported in Account 145, Receivables from Municipality, and \$517,880 is reported in Account 233, Payables to Municipality. The schedule head note requests that amounts greater than \$10,000 be described fully using other than the account title. Please furnish a brief explanation for these amounts.
2. On Page F-19, \$58,716 is reported in Account 186, described as "misc deferred debits." The item is correctly described in the schedule notes as authorized amortization. However, in the future, please fully describe the item in the account detail column using other than the account title.
3. In the future, meters in use 6-inch and larger should be tested annually or an explanation as to why they weren't tested should be provided in the schedule notes on Page W-19.
4. It appears that the depreciation rate should be revised for Account 332, Water Treatment Equipment, because the plant investment increased from \$29,136 to \$453,088 during 2000. For an investment of this magnitude, a service life of approximately 30 years would be appropriate, resulting in a depreciation rate of 3.3 percent, which is the presently-authorized benchmark depreciation rate for Account 332. Your present depreciation rate of 8.33 percent is suitable only for a relatively minor investment in chemical feed equipment. Please state whether the utility will adopt a revised depreciation rate of 3.3 percent for Account 332, to be effective January 1, 2001. If not, furnish information to support a different rate.
5. Enclosed is our calculation of the Public Fire Protection Service charge. The difference is an undercharge of \$10,307. Please review our calculation and provide an explanation of the difference, or inform us if the 2001 fire protection charge will be adjusted to collect the undercharge.

FINANCIAL SECTION FOOTNOTES

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me 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 engele@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

response received by email 8/24/01

1. Explained.
2. noted
3. Supplied test numbers for 3, 4, 6 and 8" meters
4. Noted change for 2001
5. Wrote again re PFP questions.

ele

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	2,425,960	1
Total Sales of Water	2,425,960	
Other Operating Revenues		
Forfeited Discounts (470)	5,718	2
Miscellaneous Service Revenues (471)	2,369	3
Rents from Water Property (472)	15,000	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	32,292	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	55,379	
Total Operating Revenues	2,481,339	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	43,560	8
Pumping Expenses (620-633)	166,649	9
Water Treatment Expenses (640-652)	94,947	10
Transmission and Distribution Expenses (660-678)	373,802	11
Customer Accounts Expenses (901-905)	127,842	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	411,040	14
Total Operation and Maintenance Expenses	1,217,840	
Other Operating Expenses		
Depreciation Expense (403)	395,604	15
Amortization Expense (404-407)	8,065	16
Taxes (408)	389,361	17
Total Other Operating Expenses	793,030	
Total Operating Expenses	2,010,870	
NET OPERATING INCOME	470,469	

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. Bulk sales should be account 460.

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				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	6,785	432,108	873,991	4
Commercial	1,036	420,038	487,437	5
Industrial	35	1,285,448	596,023	6
Total Metered Sales to General Customers (461)	7,856	2,137,594	1,957,451	
Private Fire Protection Service (462)	95		19,162	7
Public Fire Protection Service (463)	2		283,490	8
Other Sales to Public Authorities (464)	147	142,060	160,657	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)	2	0	5,200	11
Interdepartmental Sales (467)				12
Total Sales of Water	8,102	2,279,654	2,425,960	

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)	
VILLAGE OF PLOVER	HOOVER ROAD IN PLOVER	0	2,600	1
VILLAGE OF WHITING	SHERMAN AVE. IN WHITING	0	2,600	2
Total		0	5,200	

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)	283,490	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE	0	4
Total Public Fire Protection Service (463)	283,490	
Forfeited Discounts (470):		
Customer late payment charges	5,718	5
Other (specify):		
NONE	0	6
Total Forfeited Discounts (470)	5,718	
Miscellaneous Service Revenues (471):		
RECONNECTION CHARGES	2,369	7
Total Miscellaneous Service Revenues (471)	2,369	
Rents from Water Property (472):		
WATER TOWER ANTENNA RENTS	15,000	8
Total Rents from Water Property (472)	15,000	
Interdepartmental Rents (473):		
NONE	0	9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	32,292	10
Other (specify):		
NONE	0	11
Total Other Water Revenues (474)	32,292	
Amortization of Construction Grants (475):		
NONE	0	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)	6,002	1
Operation Labor and Expenses (601)	2,210	2
Purchased Water (602)	0	3
Miscellaneous Expenses (603)	0	4
Rents (604)	0	5
Maintenance Supervision and Engineering (610)	0	6
Maintenance of Structures and Improvements (611)	0	7
Maintenance of Collecting and Impounding Reservoirs (612)	0	8
Maintenance of Lake, River and Other Intakes (613)	0	9
Maintenance of Wells and Springs (614)	35,348	10
Maintenance of Infiltration Galleries and Tunnels (615)	0	11
Maintenance of Supply Mains (616)	0	12
Maintenance of Miscellaneous Water Source Plant (617)	0	13
Total Source of Supply Expenses	43,560	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)	7,502	14
Fuel for Power Production (621)	0	15
Power Production Labor and Expenses (622)	0	16
Fuel or Power Purchased for Pumping (623)	143,805	17
Pumping Labor and Expenses (624)	487	18
Expenses Transferred--Credit (625)	0	19
Miscellaneous Expenses (626)	0	20
Rents (627)	0	21
Maintenance Supervision and Engineering (630)	0	22
Maintenance of Structures and Improvements (631)	6,809	23
Maintenance of Power Production Equipment (632)	0	24
Maintenance of Pumping Equipment (633)	8,046	25
Total Pumping Expenses	166,649	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)	0	26
Chemicals (641)	69,897	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)	23,089	28
Miscellaneous Expenses (643)	144	29
Rents (644)	0	30
Maintenance Supervision and Engineering (650)	0	31
Maintenance of Structures and Improvements (651)	0	32
Maintenance of Water Treatment Equipment (652)	1,817	33
Total Water Treatment Expenses	94,947	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	6,002	34
Storage Facilities Expenses (661)	3,823	35
Transmission and Distribution Lines Expenses (662)	2,887	36
Meter Expenses (663)	31,207	37
Customer Installations Expenses (664)	0	38
Miscellaneous Expenses (665)	62,760	39
Rents (666)	0	40
Maintenance Supervision and Engineering (670)	6,002	41
Maintenance of Structures and Improvements (671)	0	42
Maintenance of Distribution Reservoirs and Standpipes (672)	3,625	43
Maintenance of Transmission and Distribution Mains (673)	70,281	44
Maintenance of Fire Mains (674)	0	45
Maintenance of Services (675)	148,044	46
Maintenance of Meters (676)	14,857	47
Maintenance of Hydrants (677)	24,314	48
Maintenance of Miscellaneous Plant (678)	0	49
Total Transmission and Distribution Expenses	373,802	
 CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	17,771	50
Meter Reading Labor (902)	40,312	51
Customer Records and Collection Expenses (903)	69,759	52
Uncollectible Accounts (904)	0	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)	0	54
Total Customer Accounts Expenses	127,842	
 SALES EXPENSES		
Sales Expenses (910)	0	55
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	18,520	56
Office Supplies and Expenses (921)	26,577	57
Administrative Expenses Transferred--Credit (922)	0	58
Outside Services Employed (923)	122,062	59
Property Insurance (924)	5,649	60
Injuries and Damages (925)	29,015	61
Employee Pensions and Benefits (926)	149,227	62
Regulatory Commission Expenses (928)	0	63
Duplicate Charges--Credit (929)	0	64
Miscellaneous General Expenses (930)	26,443	65
Rents (931)	0	66
Maintenance of General Plant (932)	33,547	67
Total Administrative and General Expenses	411,040	
 Total Operation and Maintenance Expenses	 1,217,840	

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		365,627	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		10,271	2
Net property tax equivalent		355,356	
Social Security		31,021	3
PSC Remainder Assessment		2,984	4
Other (specify): NONE	NONE	0	5
Total tax expense		<u>389,361</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)	
County name			Portage				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.234717				3
County tax rate	mills		6.260658				4
Local tax rate	mills		10.829578				5
School tax rate	mills		10.779750				6
Voc. school tax rate	mills		1.910417				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		30.015120				10
Less: state credit	mills		1.578855				11
Net tax rate	mills		28.436265				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.829578				14
Combined School Tax Rate	mills		12.690167				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		23.519745				17
Total Tax Rate	mills		30.015120				18
Ratio of Local and School Tax to Total	dec.		0.783597				19
Total tax net of state credit	mills		28.436265				20
Net Local and School Tax Rate	mills		22.282560				21
Utility Plant, Jan. 1	\$	20,546,369	20,546,369				22
Materials & Supplies	\$	186,386	186,386				23
Subtotal	\$	20,732,755	20,732,755				24
Less: Plant Outside Limits	\$	1,473,777	1,473,777				25
Taxable Assets	\$	19,258,978	19,258,978				26
Assessment Ratio	dec.		0.852000				27
Assessed Value	\$	16,408,649	16,408,649				28
Net Local & School Rate	mills		22.282560				29
Tax Equiv. Computed for Current Year	\$	365,627	365,627				30
Tax Equivalent per 1994 PSC Report	\$	333,470					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	365,627					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)	0		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)	1,081,013	21,649	8
Infiltration Galleries and Tunnels (315)	8,851		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	1,089,864	21,649	
PUMPING PLANT			
Land and Land Rights (320)	123,753	39,601	12
Structures and Improvements (321)	410,373	1,534,019	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	323,833	197,820	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	144,117		20
Total Pumping Plant	1,002,076	1,771,440	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	29,136	423,952	23
Total Water Treatment Plant	29,136	423,952	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	9,148		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)	
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)			0	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)	25,169		1,077,493	8
Infiltration Galleries and Tunnels (315)		(8,851)	0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	25,169	(8,851)	1,077,493	
PUMPING PLANT				
Land and Land Rights (320)			163,354	12
Structures and Improvements (321)	1,792	8,851	1,951,451	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			521,653	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			144,117	20
Total Pumping Plant	1,792	8,851	2,780,575	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			453,088	23
Total Water Treatment Plant	0	0	453,088	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			9,148	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 \$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)	333,980		26
Transmission and Distribution Mains (343)	9,965,739	828,084	27
Fire Mains (344)	0		28
Services (345)	2,386,369	191,836	29
Meters (346)	1,082,061	340,380	30
Hydrants (348)	1,387,267	142,595	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	15,164,564	1,502,895	
GENERAL PLANT			
Land and Land Rights (389)	15,741		33
Structures and Improvements (390)	220,591		34
Office Furniture and Equipment (391)	33,521	2,364	35
Computer Equipment (391.1)	52,710	32,086	36
Transportation Equipment (392)	118,739	23,113	37
Stores Equipment (393)	3,678		38
Tools, Shop and Garage Equipment (394)	86,911	11,797	39
Laboratory Equipment (395)	17,044	14,000	40
Power Operated Equipment (396)	76,419		41
Communication Equipment (397)	13,060	2,900	42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	638,414	86,260	
Total utility plant in service directly assignable	17,924,054	3,806,196	
Common Utility Plant Allocated to Water Department	350,495		46
Total utility plant in service	18,274,549	3,806,196	

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)			333,980	26
Transmission and Distribution Mains (343)	8,020		10,785,803	27
Fire Mains (344)			0	28
Services (345)	9,847		2,568,358	29
Meters (346)			1,422,441	30
Hydrants (348)	2,044		1,527,818	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	19,911	0	16,647,548	
GENERAL PLANT				
Land and Land Rights (389)			15,741	33
Structures and Improvements (390)			220,591	34
Office Furniture and Equipment (391)			35,885	35
Computer Equipment (391.1)			84,796	36
Transportation Equipment (392)			141,852	37
Stores Equipment (393)			3,678	38
Tools, Shop and Garage Equipment (394)			98,708	39
Laboratory Equipment (395)			31,044	40
Power Operated Equipment (396)			76,419	41
Communication Equipment (397)			15,960	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
Total General Plant	0	0	724,674	
Total utility plant in service directly assignable	46,872	0	21,683,378	
Common Utility Plant Allocated to Water Department			350,495	46
Total utility plant in service	46,872	0	22,033,873	

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)	215,483	2.94%	32,365	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0	0.00%		6
Other Water Source Plant (317)	0	0.00%		7
Total Source of Supply Plant	215,483		32,365	
PUMPING PLANT				
Structures and Improvements (321)	163,868	2.43%	44,357	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	221,761	4.42%	22,328	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	11,811	4.29%	6,182	15
Total Pumping Plant	397,440		72,867	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	18,248	8.33%	34,799	17
Total Water Treatment Plant	18,248		34,799	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	186,331	1.86%	6,212	19
Transmission and Distribution Mains (343)	1,100,892	1.06%	107,831	20
Fire Mains (344)	0			21
Services (345)	343,450	2.09%	50,878	22
Meters (346)	264,161	5.00%	62,613	23
Hydrants (348)	181,632	1.59%	22,624	24
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	2,076,466		250,158	

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	25,169				222,679	4
315					0	5
316					0	6
317					0	7
	25,169	0	0	0	222,679	
321	1,792				206,433	8
322					0	9
323					0	10
324					0	11
325					244,089	12
326					0	13
327					0	14
328					17,993	15
	1,792	0	0	0	468,515	
331					0	16
332					53,047	17
	0	0	0	0	53,047	
341					0	18
342					192,543	19
343	8,020		3,977	(1,434)	1,203,246	20
344					0	21
345	9,847	5,551			378,930	22
346					326,774	23
348	2,044				202,212	24
349					0	25
	19,911	5,551	3,977	(1,434)	2,303,705	

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)	57,266	2.27%	5,007	26
Office Furniture and Equipment (391)	14,702	5.88%	1,983	27
Computer Equipment (391.1)	32,835	2.50%	19,194	28
Transportation Equipment (392)	78,361	10.56%	12,946	29
Stores Equipment (393)	1,632	5.88%	216	30
Tools, Shop and Garage Equipment (394)	55,928	6.25%	5,862	31
Laboratory Equipment (395)	7,680	5.88%	1,414	32
Power Operated Equipment (396)	9,073	6.07%	4,639	33
Communication Equipment (397)	10,180	9.09%	1,429	34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	<u>267,657</u>		<u>52,690</u>	
Total accum. prov. directly assignable	<u>2,975,294</u>		<u>442,879</u>	
 Common Utility Plant Allocated to Water Department	 51,545		 8,891	 38
 Total accum. prov. for depreciation	 <u><u>3,026,839</u></u>		 <u><u>451,770</u></u>	

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					62,273	26
391					16,685	27
391.1					52,029	28
392					91,307	29
393					1,848	30
394					61,790	31
395					9,094	32
396					13,712	33
397					11,609	34
397.1					0	35
398					0	36
399					0	37
	0	0	0	0	320,347	
	46,872	5,551	3,977	(1,434)	3,368,293	
					60,436	38
	46,872	5,551	3,977	(1,434)	3,428,729	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			189,668	189,668	1
February			187,951	187,951	2
March			196,032	196,032	3
April			191,974	191,974	4
May			240,336	240,336	5
June			219,905	219,905	6
July			266,577	266,577	7
August			249,324	249,324	8
September			219,575	219,575	9
October			227,590	227,590	10
November			186,491	186,491	11
December			174,791	174,791	12
Total for year	0	0	2,550,214	2,550,214	
Less: Measured or estimated water used in main flushing and water treatment during year				14,427	13
Less: Other utility use				46,080	14
Other utility use explanation:					15
house to house connections for construction and leaks, water running for the winter due to freeze ups, hydrant flow testing, street sweeping, fire fighting and leaks					
Water pumped into distribution system				2,489,707	16
Less: Water sold				2,279,654	17
Losses and unaccounted for				210,053	18
Percent unaccounted for to the nearest whole percent (%)				8%	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				12,158	21
Date of maximum: 7/18/2000					22
Cause of maximum:					23
Paper Mill usage and sprinkling					
Minimum gallons pumped by all methods in any one day during reporting year				2,729	24
Date of minimum: 12/25/2000					25
Total KWH used for pumping for the year				2,967,493	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

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)	
AIRPORT WELLFIELD	10	90	156	5,760,000	Yes	1
IVERSON PARK	4	53	26	2,160,000	Yes	2
IVERSON PARK	5	73	16	2,016,000	Yes	3
AIRPORT WELLFIELD	6	90	19	3,384,000	Yes	4
AIRPORT WELLFIELD	7	85	19	3,384,000	Yes	5
AIRPORT WELLFIELD	8	85	19	3,384,000	Yes	6
AIRPORT WELLFIELD	9	81	19	1,728,000	Yes	7

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	TER STATION LARGE PUMP	TER STATION SMALL PUMP	WELL #10 PUMP #1	1
Location	GEORGIA STREET	GEORGIA STREET	AIRPORT WELLFIELD	2
Purpose	B	B	P	3
Destination	R	R	D	4
Pump Manufacturer	FAIRBANKS-MORSE	FAIRBANKS-MORSE	FAIRBANKS-MORSE	5
Year Installed	1969	1969	1995	6
Type	CENTRIFUGAL	CENTRIFUGAL	OTHER	7
Actual Capacity (gpm)	4,860	1,560	2,100	8
Pump Motor or Standby Engine Mfr	WESTINGHOUSE	WESTINGHOUSE	U S MOTORS	10
Year Installed	1969	1969	1995	11
Type	ELECTRIC	OTHER	ELECTRIC	12
Horsepower	300	75	150	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #10 PUMP #2	WELL #4	WELL #5	14
Location	AIRPORT WELLFIELD	IVERSON PARK	IVERSON PARK	15
Purpose	P	P	P	16
Destination	D	D	D	17
Pump Manufacturer	FAIRBANKS-MORSE	GOULDS 14RJMC	BYRON-JACKSON	18
Year Installed	1995	2000	1966	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	2,100	1,500	1,410	21
Pump Motor or Standby Engine Mfr	U S MOTORS	U.S. ELECTRIC	WESTINGHOUSE	23
Year Installed	1995	2000	1966	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	150	40	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	WELL #7	WELL #8	1
Location	AIRPORT WELLFIELD	AIRPORT WELLFIELD	AIRPORT WELLFIELD	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	PEERLESS	PEERLESS	PEERLESS	5
Year Installed	1969	1969	1969	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	2,100	2,100	2,100	8
Pump Motor or Standby Engine Mfr	U S ELECTRIC	U S ELECTRIC	U S ELECTRIC	10
Year Installed	1969	1969	1969	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	300	300	300	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #9			14
Location	AIRPORT WELLFIELD			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	PEERLESS			18
Year Installed	1969			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	1,200			21
Pump Motor or Standby Engine Mfr	U S ELECTRIC			23
Year Installed	1969			24
Type	OTHER			25
Horsepower	300			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	BOOSTER STATION	ELEVATED TANK #1	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	3
Year constructed	1968	1956	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	32	162	6
Total capacity in gallons	2,500,000	1,000,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	18.0000	18.0000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	13,147	0	0	0	13,147	1
P	D	2.000	149	249	0	0	398	2
M	D	3.000	824	0	0	0	824	3
M	D	4.000	9,332	0	0	0	9,332	4
M	D	6.000	243,009	40	5,857	0	237,192	5
P	D	6.000	531	0	0	0	531	6
M	D	8.000	148,653	9,695	370	0	157,978	7
P	D	8.000	4,269	0	0	0	4,269	8
M	D	10.000	32,443	0	0	0	32,443	9
P	D	10.000	39	0	0	0	39	10
M	D	12.000	157,892	9,740	0	0	167,632	11
M	D	14.000	14	0	0	0	14	12
M	D	16.000	31,471	46	0	0	31,517	13
M	D	18.000	2,790	0	0	0	2,790	14
M	D	20.000	375	0	0	0	375	15
M	T	24.000	1,747	2,800	0	0	4,547	16
M	T	30.000	6,654	0	0	0	6,654	17
Total Within Municipality			653,339	22,570	6,227	0	669,682	
M	D	8.000	28,854	0	0	0	28,854	18
M	D	10.000	1,300	0	0	0	1,300	19
M	D	12.000	18,767	0	0	0	18,767	20
M	D	16.000	3,507	0	0	0	3,507	21
M	T	16.000	2,800	0	0	0	2,800	22
M	T	24.000	5,206	0	0	0	5,206	23
M	T	30.000	1,500	0	0	0	1,500	24
Total Outside of Municipality			61,934	0	0	0	61,934	
Total Utility			715,273	22,570	6,227	0	731,616	

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)	
P	1.000	62	0	0	0	62		1
M	1.000	220	0	0	0	220	136	2
M	1.250	338	0	9	0	329		3
M	1.500	2	0	0	0	2		4
M	2.000	3,276	0	47	0	3,229	57	5
P	2.000	1,651	118	3	0	1,766		6
M	3.000	7	0	0	0	7	5	7
M	4.000	93	5	3	0	95	3	8
M	6.000	87	0	0	0	87	1	9
M	8.000	37	6	0	0	43		10
P	10.000	1	0	0	0	1		11
M	10.000	12	1	0	0	13		12
M	12.000	2	0	0	0	2		13
M	16.000	1	0	0	0	1		14
Total Utility		5,789	130	62	0	5,857	202	

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).

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	6,880	2,550	0	(2,381)	7,049	325	1
0.750	418	175	0	(156)	437	51	2
1.000	473	55	0	(34)	494	73	3
1.500	1	0	0	0	1	0	4
2.000	239	0	0	0	239	12	5
3.000	73	3	0	(1)	75	38	6
4.000	31	1	0	2	34	11	7
6.000	1	1	0	0	2	1	8
8.000	2	0	0	0	2	1	9
Total:	8,118	2,785	0	(2,570)	8,333	512	

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	6,296	438	9	21	2	283	7,049	1
0.750	325	88	3	7	0	14	437	2
1.000	121	322	5	28	0	18	494	3
1.500	0	1	0	0	0	0	1	4
2.000	5	143	7	43	1	40	239	5
3.000	0	26	3	38	5	3	75	6
4.000	0	13	6	10	0	5	34	7
6.000	0	1	1	0	0	0	2	8
8.000	0	0	2	0	0	0	2	9
Total:	6,747	1,032	36	147	8	363	8,333	

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	97				97	1
Within Municipality	909	37	12	(5)	929	2
Total Fire Hydrants	1,006	37	12	(5)	1,026	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	1,026
Number of distribution system valves end of year:	2,078
Number of distribution valves operated during year:	238

WATER OPERATING SECTION FOOTNOTES

Sales for Resale (Acct. 466) (Page W-03)

THERE ARE NO CONSUMPTIONS LISTED AS THE REVENUE IS FOR STANDBY CHARGES ONLY.

Water Operation & Maintenance Expenses (Page W-05)

614-00 HAD LESS LABOR CHARGED TO THIS ACCOUNT AND A MANGANESE STUDY WE WERE DOING IS COMPLETE.

665-00 HAD MORE LABOR CHARGED TO THIS ACCOUNT DUE TO A GIS PROJECT WE ARE WORKING ON. MORE PEOPLE ARE INVOLVED.

677-00 LESS ANNUAL LABOR WAS DONE TO THE HYDRANTS AS WE HAD TWO EMPLOYEES OUT ON WORKER'S COMP.

902-00 THERE WERE MORE EXPENSES TO THIS ACCOUNT BECAUSE WE ARE WORKING ON AN AUTOMATED METER READING PROJECT WITH WISCONSIN PUBLIC SERVICE. DOUG SORGE APPROVED AMORTIZATION OF THE PROJECT COSTS IN A LETTER HE SENT TO ME ON NOVEMBER 16, 2000. FILE DWCCA-5690.

903-00 UP DUE TO WAGE INCREASES AND AMR PROJECT.

923-00 INCREASES INCLUDE GIS PROJECT ENGINEERING FEES, VARIABLE FREQUENCY PUMP ENGINEERING SUTDY FEES AND TEMPORARY EMPLOYMENT SERVICES.

930-00 THERE WAS AN INCREASE IN TRAINING AND SEMINAR COSTS FOR GIS AND AN INCREASE IN THE AWWA RESEARCH FOUNDATION SUBSCRIPTION FEE.

932-01 INCREASED LABOR, MAINTENANCE AGREEMENTS, TREE PLANTING AND ASPHALT SEALING WERE ADDITIONAL ITEMS THIS YEAR.

Water Utility Plant in Service (Page W-08)

THE ADJUSTMENTS IN ACCOUNTS 315 AND 321 ARE FROM AN ERROR MADE IN LAST YEAR'S REPORT. THERE WAS AN ADDITION TO 315 LAST YEAR THAT SHOULD'VE BEEN IN 321.

THE ADDITIONS IN ACCOUNT NUMBERS 314-00,320-00,321-00,325-00 AND 332-00, ARE ALL FOR THE ADDITION OF A NEW WELL #4 TREATMENT FACILITY ADDED IN 2000. FOF ACCOUNT 392-00, ONE NEW 4X4 PICKUP TRUCK WAS PURCHASED.

Water Mains (Page W-17)

W-17 THE NEW WATER MAINS INSTALLED WERE FINANCED THROUGH CONTRIBUTIONS FROM PRIVATE CONTRACTORS, PORTAGE COUNTY, CITY OF STEVENS POINT AND THE WATER DEPARTRMENT.

NO ASSESSMENTS WERE MADE TO PROPERTY OWNERS BY THE WATER DEPARTMENT.

WATER OPERATING SECTION FOOTNOTES

Water Services (Page W-18)

SERVICES ADDED BY PRIVATE CONTRACTORS WERE FINANCED BY THEM. ALL SERVICES INSTALLED BY THE CITY OF STEVENS POINT OR PRIVATE CONTRACTORS WERE CONTRIBUTIONS IN AID OF CONSTRUCTION AND THOSE INSTALLED BY THE WATER DEPT. WERE BILLED TO PROPERTY OWNERS AT A COST OF \$800.00 FOR A SHARED SERVICE OF \$1,600.00 FOR A SINGLE SERVICE. THESE CHARGES ARE BASED ON THE HISTORICAL AVERAGE AS OUTLINED ON CZ-1. ANY SERVICES INSTALLED THAT WERE LARGER AND 2" WERE BILLED AT THE ACTUAL ENTIRE COST.

Meters (Page W-19)

THERE IS SUCH A LARGE DISCREPANCY IN THE METER COUNTS BECAUSE WE ARE IN THE PROCESS OF DOING AN AMR PROJECT WITH WPS AND PURCHASED OVER 2000 METERS THAT ARE STILL ALL BOXED. WE NEGLECTED TO ATTEMPT TO COUNT THOSE AT YEAR END. THIS SHOULD ALL STRAIGHTEN OUT WHEN THE PROJECT IS COMPLETE, THE METERS ARE EXCHANGED THAT NEED TO BE AND THE OLD METERS ARE JUNKED.

Per review response, tested 38 - 3", 11 - 4", 1 - 6" and 1 - 8" ele

Hydrants and Distribution System Valves (Page W-20)

THE ADJUSTMENT OF FIVE (5) HYDRANTS WAS DUE TO A NUMBERING SYSTEM WE HAVE THAT HAD PRIVATE HYDRANTS MARKED WITH NUMBERS THAT SHOULD NOT HAVE BEEN.

WE ARE IN THE PROCESS OF IMPLEMENTING A GIS PROGRAM. IN THE PROCESS IT WAS DETERMINED THAT THE NUMBER OF VALVES IN OUR SYSTEM WAS CONSIDERABLY GREATER THAN REPORTED LAST YEAR. WE HAD A COUNT OF 1033 VALVES LISTED IN THE 1999 REPORT. THERE MAY BE ANOTHER ADJUSTMENT NEEDED NEXT YEAR AS WE FINISH THE PROCESS.

ONLY A LIMITED AMOUNT OF VALVES WERE EXERCISED DURING THE YEAR AS WE HAD TWO EMPLOYEES OUT ON WORKER'S COMP AND THE OTHER PERSONNEL WERE BUSY WITH CONSTRUCTION PROJECTS ETC.
