



3013 (02-09-04)

ANNUAL REPORT

OF

Name: DE PERE WATER DEPARTMENT

Principal Office: 335 SOUTH BROADWAY
DE PERE, WI 54115

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.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111)	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Accts. 221 and 222)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Contributions in Aid of Construction (Account 271)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Return on Proprietary Capital Computation	F-21
Important Changes During the Year	F-22
Financial Section Footnotes	F-23
 WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Accumulated Provision for Depreciation - Water	W-10
Source of Supply, Pumping and Purchased Water Statistics	W-12
Sources of Water Supply - Ground Waters	W-13
Sources of Water Supply - Surface Waters	W-14
Pumping & Power Equipment	W-15
Reservoirs, Standpipes & Water Treatment	W-16
Water Mains	W-17
Water Services	W-18
Meters	W-19
Hydrants and Distribution System Valves	W-20
Water Operating Section Footnotes	W-21

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: DE PERE WATER DEPARTMENT

Utility Address: 335 SOUTH BROADWAY
DE PERE, WI 54115

When was utility organized? 8/1/1886

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: JOE ZEGERS

Title: FINANCE DIRECTOR

Office Address:

335 SOUTH BROADWAY
DE PERE, WI 54115

Telephone: (920) 339 - 4041

Fax Number: (920) 339 - 4049

E-mail Address:

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

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

Name: JERRY DANEN

Title: COMMISSION MEMBER

Office Address:

335 SOUTH BROADWAY
DE PERE, WI 54115

Telephone: (920) 339 - 4041

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: DAVID MACCOUX, CPA

Title: SHAREHOLDER

Office Address: SCHENCK SC
2200 RIVERSIDE DRIVE
P.O. BOX 23819
GREEN BAY, WI 54305-3819

Telephone: (920) 455 - 4114

Fax Number: (920) 436 - 7808

E-mail Address: maccoux@schencksolutions.com

Date of most recent audit report: 8/3/2001

Period covered by most recent audit: YEAR ENDING 12/31/2000

Names and titles of utility management including manager or superintendent:

Name: JERRY DANEN

Title: COMMISSION MEMEBER

Office Address:
335 SOUTH BROADWAY
DE PERE, WI 54115

Telephone: (920) 339 - 4041

Fax Number:

E-mail Address:

Name of utility commission/committee:

Names of members of utility commission/committee:

JERRY DANEN, COMMISSION MEMBER

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: [REDACTED]

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,836,973	1,751,243	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	804,275	833,809	2
Depreciation Expense (403)	265,004	248,129	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	257,038	237,243	5
Total Operating Expenses	1,326,317	1,319,181	
Net Operating Income	510,656	432,062	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	510,656	432,062	
OTHER INCOME			
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)	83,463	99,744	10
Miscellaneous Nonoperating Income (421)	111,656	58,908	11
Total Other Income	195,119	158,652	
Total Income	705,775	590,714	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	705,775	590,714	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	750	1,292	14
Amortization of Debt Discount and Expense (428)	6,318	6,314	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	7,068	7,606	
Net Income	698,707	583,108	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	6,941,880	6,358,772	20
Balance Transferred from Income (433)	698,707	583,108	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	12,633	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)	7,627,954	6,941,880	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST INCOME	83,463	5
Total (Acct. 419):	83,463	
Miscellaneous Nonoperating Income (421):		
WATER TOWER LEASE	95,026	6
WATER INTERCONNECT AVAILABILITY	16,630	7
Total (Acct. 421):	111,656	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		10
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
ADDITIONAL EXTENSION ADJUSTMENT - TRANSMISSION & DISTRIBUTION	12,633	11
Total (Acct. 435)--Debit:	12,633	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		13
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,836,973	0	0	0	1,836,973	1
Less: interdepartmental sales	387		0	0	387	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
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	1,836,586	0	0	0	1,836,586	

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	247,031		247,031	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	20,641		20,641	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
Total Payroll	267,672	0	267,672	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	15,248,377	14,421,911	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	2,776,816	2,676,592	2
Net Utility Plant	12,471,561	11,745,319	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	12,471,561	11,745,319	
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)	0	30,900	9
Total Other Property and Investments	0	30,900	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	954,185	1,109,042	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	200	200	12
Temporary Cash Investments (136)	758,323	674,860	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	377,073	362,652	15
Other Accounts Receivable (143)	2,397	4,342	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	0	0	18
Materials and Supplies (151-163)	17,335	16,652	19
Prepayments (165)	2,357	2,948	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	2,111,870	2,170,696	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	6,318	24
Other Deferred Debits (182-186)	0	0	25
Total Deferred Debits	0	6,318	
Total Assets and Other Debits	14,583,431	13,953,233	

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)	1,248,842	1,248,842	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	7,627,954	6,941,880	28
Total Proprietary Capital	8,876,796	8,190,722	
LONG-TERM DEBT			
Bonds (221-222)	0	30,000	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	0	30,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	51,077	91,490	33
Payables to Municipality (233)	0	0	34
Customer Deposits (235)			35
Taxes Accrued (236)	0	0	36
Interest Accrued (237)	0	150	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)			41
Total Current and Accrued Liabilities	51,077	91,640	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	13,537	0	44
Total Deferred Credits	13,537	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	5,642,021	5,640,871	49
Total Liabilities and Other Credits	14,583,431	13,953,233	

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)	15,248,377	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Total Utility Plant	15,248,377	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	2,776,816	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	2,776,816	0	0	0	
Net Utility Plant	12,471,561	0	0	0	

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

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	2,676,592				2,676,592	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	265,004				265,004	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	28,096				28,096	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
Total credits	293,100	0	0	0	293,100	13
Debits during year						14
Book cost of plant retired	192,876				192,876	15
Cost of removal	0				0	16
Other debits (specify):						17
					0	18
Total debits	192,876	0	0	0	192,876	19
Balance End of Year	2,776,816	0	0	0	2,776,816	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	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
Total Additions	<u>0</u>
Deductions:	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
Total accounts written off	<u>0</u>
Balance end of year	<u><u>0</u></u>

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility (154)	17,335	16,652 2
Sewer utility (154)		0 3
Heating utility (154)		0 4
Gas utility (154)		0 5
Merchandise (155)		0 6
Other materials & supplies (156)		0 7
Stores expense (163)		0 8
Total Materials and Supplies	17,335	16,652

**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)				
Mortgage Revenue Bonds of 1/1/84	1,818	428	0	1
Mortgage Revenue Bonds of 1/1/93	4,500	428	0	2
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE				3
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	1,248,842	1
Changes during year (explain):		2
Balance end of year	<u><u>1,248,842</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)	
Mortgage Revenue Bonds	01/01/1992	06/01/2001	5.30%	0	1
Total Bonds (Account 221):				0	
Total Reacquired Bonds (Account 222)				0	2
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)
--	------------------------------	------------------------------------	------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	257,038	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
Tax equivalent on meters charged to sewer	8,886	5
Total Accruals and other credits	265,924	
Taxes paid during year:		
County, state and local taxes	245,522	6
Social Security taxes	18,261	7
PSC Remainder Assessment	2,141	8
Other (explain):		
NONE		9
Total payments and other debits	265,924	
Balance end of year	0	

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)					
Mortgage Revenue Bonds	150	750	900	0	1
Subtotal	150	750	900	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	150	750	900	0	

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	5,640,871	0	0	0	0	5,640,871	1
Add credits during year:							
For Services	1,150					1,150	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	5,642,021	0	0	0	0	5,642,021	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	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		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		6
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	377,073	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	377,073	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
OTHER ACCOUNTS RECEIVABLE	2,397	15
Total (Acct. 143):	2,397	

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):		
NONE		16
Total (Acct. 145):	0	
Prepayments (165):		
ADVANCE ASSESSMENTS	2,357	17
Total (Acct. 165):	2,357	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		19
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		20
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		21
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		22
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		23
Total (Acct. 233):	0	
Other Deferred Credits (253):		
DEFERRED REVENUE	13,537	24
Total (Acct. 253):	13,537	

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	14,835,144	0	0	0	14,835,144	1
Materials and Supplies	16,993	0	0	0	16,993	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	2,726,704	0	0	0	2,726,704	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	5,641,446	0	0	0	5,641,446	6
Other (specify):					0	7
Average Net Rate Base	6,483,987	0	0	0	6,483,987	
Net Operating Income	510,656	0	0	0	510,656	8
Net Operating Income as a percent of Average Net Rate Base	7.88%	N/A	N/A	N/A	7.88%	

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	1,248,842	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	7,284,917	3
Other (Specify):		4
Total Average Proprietary Capital	8,533,759	
Net Income		
Net Income	698,707	5
Percent Return on Proprietary Capital	8.19%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Interest Accrued (Acct. 237) (Page F-17)

Bond was paid in full in 2001. Ending balance of accrued interest is zero.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

no response. Review item 1 again in 2002. Have an auditor call if these are no reported correctly. Item 2 and 3 are actually the same item. Re-calc PFP for 2002. If F-2 charge is not reported correctly and F-1 charge is not properly calculated, have auditor call re this also.
2/6/03 ele

January 3, 2003

Mr. Joe Zegers, Finance Director
De Pere Water Department
335 South Broadway
De Pere, WI 54115-2526

2001 Analytical Review DWCCA-1610-ELE

Dear Mr. Zegers:

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 17, 2001, your utility was instructed to report water tower leases in Account 472, Rents from Water Property, and water interconnect availability in Account 466, Sales for Resale, and not in Account 421, Non-Operating Revenues. However, in your 2001 annual report, these amounts are again reported in Account 421. Please confirm that these revenues will be classified and reported in Accounts 472 and 466 in your 2002 annual report.

2. Item 4 of our August 17, 2001, letter includes our calculation of the Public Fire Protection Charge for 2000. It resulted in an apparent overcharge of \$7,357. Your utility was instructed to adjust the 2001 Public Fire Protection Charge by this amount or otherwise explain this matter. We did not receive a response to that letter and your 2001 Public Fire Protection Charge was not adjusted. In addition, your reported 2001 Public Fire Protection Charge when compared to our calculation of the 2001 Public Fire Protection Charge appears to be an overcharge of \$9,829 (copy enclosed). This matter needs to be addressed. If this calculated overcharge represents Public Fire Protection Service to Town of Ledgeview as per tariff Schedule F-2, please provide the calculation of that charge also. In the future, please report any charges under tariff Schedule F-2 on a separate line as provided for in the annual report.

3. Please respond to the Public Service Commission in writing and either explain your calculation of the 2000 and 2001 Public Fire Protection Charges or provide the entry(s) booking an adjustment to the 2002 Public Fire Protection Charge.

4. In the near future, you will be receiving information regarding the filing of the 2002 annual report. Your utility will be required to file its

FINANCIAL SECTION FOOTNOTES

2002 annual report no later than the statutory deadline of April 1, 2003. Please confirm in writing that your report will be filed by that date.

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.

Sincerely,

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

ELE:dwh:w:\compl\Analytical Reviews\2001 analytical review letters\1610 De Pere.doc

Enclosure

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,791,467	1
Total Sales of Water	1,791,467	
Other Operating Revenues		
Forfeited Discounts (470)	7,836	2
Miscellaneous Service Revenues (471)	900	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	36,770	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	45,506	
Total Operating Revenues	1,836,973	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	26,433	8
Pumping Expenses (620-633)	315,644	9
Water Treatment Expenses (640-652)	21,448	10
Transmission and Distribution Expenses (660-678)	241,003	11
Customer Accounts Expenses (901-905)	35,819	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	163,928	14
Total Operation and Maintenance Expenses	804,275	
Other Operating Expenses		
Depreciation Expense (403)	265,004	15
Amortization Expense (404-407)		16
Taxes (408)	257,038	17
Total Other Operating Expenses	522,042	
Total Operating Expenses	1,326,317	
NET OPERATING INCOME	510,656	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	7,678	409,830	669,014	4
Commercial	490	151,836	192,212	5
Industrial	96	712,598	528,870	6
Total Metered Sales to General Customers (461)	8,264	1,274,264	1,390,096	
Private Fire Protection Service (462)	112		50,033	7
Public Fire Protection Service (463)	1		327,295	8
Other Sales to Public Authorities (464)	54	15,227	23,656	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	1	262	387	12
Total Sales of Water	8,432	1,289,753	1,791,467	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	327,295	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
Other (specify): NONE		4
Total Public Fire Protection Service (463)	327,295	
Forfeited Discounts (470):		
Customer late payment charges	7,836	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	7,836	
Miscellaneous Service Revenues (471):		
INSTALLATION CHARGES FOR SECOND METER	900	7
Total Miscellaneous Service Revenues (471)	900	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	36,770	10
Other (specify): NONE		11
Total Other Water Revenues (474)	36,770	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)		2
Purchased Water (602)		3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)	26,433	10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	26,433	
 PUMPING EXPENSES		
Operation Supervision and Engineering (620)		14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	183,162	17
Pumping Labor and Expenses (624)	40,127	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	1,116	20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)	34,903	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	56,336	25
Total Pumping Expenses	315,644	
 WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)		26
Chemicals (641)	20,521	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)		28
Miscellaneous Expenses (643)		29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)		32
Maintenance of Water Treatment Equipment (652)	927	33
Total Water Treatment Expenses	21,448	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	10,925	34
Storage Facilities Expenses (661)		35
Transmission and Distribution Lines Expenses (662)	66,480	36
Meter Expenses (663)	30,701	37
Customer Installations Expenses (664)		38
Miscellaneous Expenses (665)		39
Rents (666)	5,820	40
Maintenance Supervision and Engineering (670)		41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)	675	43
Maintenance of Transmission and Distribution Mains (673)	62,705	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	25,363	46
Maintenance of Meters (676)	6,946	47
Maintenance of Hydrants (677)	27,343	48
Maintenance of Miscellaneous Plant (678)	4,045	49
Total Transmission and Distribution Expenses	241,003	
 CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		50
Meter Reading Labor (902)	13,667	51
Customer Records and Collection Expenses (903)	22,152	52
Uncollectible Accounts (904)		53

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)		54
Total Customer Accounts Expenses	35,819	
SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	24,131	56
Office Supplies and Expenses (921)	24,885	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	41,550	59
Property Insurance (924)	4,695	60
Injuries and Damages (925)	10,961	61
Employee Pensions and Benefits (926)	55,192	62
Regulatory Commission Expenses (928)		63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	14	65
Rents (931)	2,500	66
Maintenance of General Plant (932)		67
Total Administrative and General Expenses	163,928	
Total Operation and Maintenance Expenses	804,275	

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		245,522	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		8,886	2
Net property tax equivalent		236,636	
Social Security		18,261	3
PSC Remainder Assessment		2,141	4
Other (specify): NONE			5
Total tax expense		<u>257,038</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			Brown				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.227200				3
County tax rate	mills		6.072000				4
Local tax rate	mills		5.204700				5
School tax rate	mills		13.227600				6
Voc. school tax rate	mills		1.841300				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		26.572800				10
Less: state credit	mills		1.580700				11
Net tax rate	mills		24.992100				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.204700				14
Combined School Tax Rate	mills		15.068900				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.273600				17
Total Tax Rate	mills		26.572800				18
Ratio of Local and School Tax to Total	dec.		0.762946				19
Total tax net of state credit	mills		24.992100				20
Net Local and School Tax Rate	mills		19.067612				21
Utility Plant, Jan. 1	\$	14,421,911	14,421,911				22
Materials & Supplies	\$	16,652	16,652				23
Subtotal	\$	14,438,563	14,438,563				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	14,438,563	14,438,563				26
Assessment Ratio	dec.		0.891804				27
Assessed Value	\$	12,876,368	12,876,368				28
Net Local & School Rate	mills		19.067612				29
Tax Equiv. Computed for Current Year	\$	245,522	245,522				30
Tax Equivalent per 1994 PSC Report	\$	206,342					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	245,522					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)	749		3
Total Intangible Plant	749	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	51,132		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)	319,388	60,671	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	370,520	60,671	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	557,847		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	647,349		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	71,957		20
Total Pumping Plant	1,277,153	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	15,376		22
Water Treatment Equipment (332)	43,311		23
Total Water Treatment Plant	58,687	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	1,327		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)			749 3
Total Intangible Plant	0	0	749
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			51,132 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)			380,059 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	431,191
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			557,847 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			647,349 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			71,957 20
Total Pumping Plant	0	0	1,277,153
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			15,376 22
Water Treatment Equipment (332)			43,311 23
Total Water Treatment Plant	0	0	58,687
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			1,327 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)	1,130,064		26
Transmission and Distribution Mains (343)	8,385,466	600,974	27
Fire Mains (344)	0		28
Services (345)	1,070,647	70,995	29
Meters (346)	1,045,133	201,033	30
Hydrants (348)	770,734	85,669	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	12,403,371	958,671	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	17,499		35
Computer Equipment (391.1)	75,424		36
Transportation Equipment (392)	152,783		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	61,287		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	4,438		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	311,431	0	
Total utility plant in service directly assignable	14,421,911	1,019,342	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	14,421,911	1,019,342	

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)			1,130,064 26
Transmission and Distribution Mains (343)	138,787		8,847,653 27
Fire Mains (344)			0 28
Services (345)	2,098		1,139,544 29
Meters (346)	43,598		1,202,568 30
Hydrants (348)	8,393		848,010 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	192,876	0	13,169,166
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			17,499 35
Computer Equipment (391.1)			75,424 36
Transportation Equipment (392)			152,783 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			61,287 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			4,438 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	311,431
Total utility plant in service directly assignable	192,876	0	15,248,377
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	192,876	0	15,248,377

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)	171,845	2.94%	10,282	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	171,845		10,282	
PUMPING PLANT				
Structures and Improvements (321)	239,433	2.43%	13,556	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	415,417	6.67%	43,178	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	18,844	4.29%	3,087	15
Total Pumping Plant	673,694		59,821	
WATER TREATMENT PLANT				
Structures and Improvements (331)	6,490	2.50%	384	16
Water Treatment Equipment (332)	27,200	6.00%	2,599	17
Total Water Treatment Plant	33,690		2,983	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	345,999	1.86%	21,019	19
Transmission and Distribution Mains (343)	560,640	0.93%	80,134	20
Fire Mains (344)	0			21
Services (345)	335,654	2.09%	23,096	22
Meters (346)	295,918	5.00%	56,193	23
Hydrants (348)	120,368	1.59%	12,869	24
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	1,658,579		193,311	

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					182,127	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	182,127	
321					252,989	8
322					0	9
323					0	10
324					0	11
325					458,595	12
326					0	13
327					0	14
328					21,931	15
	0	0	0	0	733,515	
331					6,874	16
332					29,799	17
	0	0	0	0	36,673	
341					0	18
342					367,018	19
343	138,787				501,987	20
344					0	21
345	2,098				356,652	22
346	43,598				308,513	23
348	8,393				124,844	24
349					0	25
	192,876	0	0	0	1,659,014	

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)	0			26
Office Furniture and Equipment (391)	8,411	5.88%	1,029	27
Computer Equipment (391.1)	12,837	5.88%	4,435	28
Transportation Equipment (392)	80,675	10.56%	16,134	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	32,423	8.33%	5,105	31
Laboratory Equipment (395)	0			32
Power Operated Equipment (396)	0			33
Communication Equipment (397)	4,438	9.09%	0	34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	138,784		26,703	
Total accum. prov. directly assignable	2,676,592		293,100	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 2,676,592		 293,100	

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					0	26
391					9,440	27
391.1					17,272	28
392					96,809	29
393					0	30
394					37,528	31
395					0	32
396					0	33
397					4,438	34
397.1					0	35
398					0	36
399					0	37
	0	0	0	0	165,487	
	192,876	0	0	0	2,776,816	
					0	38
	192,876	0	0	0	2,776,816	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

Sources of Water Supply					
Month	Purchased Water	Surface Water	Ground Water	Total Gallons	
(a)	Gallons	Gallons	Gallons	All Methods	
	(000's)	(000's)	(000's)	(000's)	
(a)	(b)	(c)	(d)	(e)	
January			110,446	110,446	1
February			103,601	103,601	2
March			115,614	115,614	3
April			116,444	116,444	4
May			116,892	116,892	5
June			113,444	113,444	6
July			139,068	139,068	7
August			124,558	124,558	8
September			112,151	112,151	9
October			113,379	113,379	10
November			99,250	99,250	11
December			108,980	108,980	12
Total annual pumpage	0	0	1,373,827	1,373,827	
Less: Water sold				1,289,753	13
Volume pumped but not sold				84,074	14
Volume sold as a percent of volume pumped				94%	15
Volume used for water production, water quality and system maintenance				5,000	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				5,000	19
Volume pumped but unaccounted for				79,074	20
Percent of water lost				6%	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				6,109	23
Date of maximum: 7/18/2001					24
Cause of maximum:					25
Drought & Heat					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				2,176	26
Date of minimum: 11/22/2001					27
Total KWH used for pumping for the year				4,350,369	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
FRONT STREET	BF183	812	12	1,152,000	Yes	1
GRANT STREET	BF184	760	17	6,192,000	Yes	2
NINTH STREET	BF185	795	19	1,382,400	Yes	3
MERRILL STREET	BF186	845	19	1,440,000	Yes	4
ENTERPRISE	BF187	875	19	1,728,000	Yes	5
SCHUERING ROAD	BF188	787	24	1,584,000	Yes	6

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	ENTERPRISE	FRONT STREET	GRANT STREET	1
Location	ENTERPRISE	FRONT STREET	GRANT STREET	2
Purpose	P	P	P	3
Destination	R	R	D	4
Pump Manufacturer	AMERICAN	LAYNE NW	LAYNE NW	5
Year Installed	1995	1989	1989	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,200	800	520	8
Pump Motor or Standby Engine Mfr	BRYANT JACKSON	FAIRBANKS	LAYNE NW	9 10
Year Installed	1971	1951	1955	11
Type	NATURAL GAS	NATURAL GAS	NATURAL GAS	12
Horsepower	150	100	100	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	MERRILL STREET	NINTH STREET	SCHUERING ROAD	14
Location	MERRILL STREET	NINTH STREET	SCHUERING ROAD	15
Purpose	P	P	P	16
Destination	R	R	R	17
Pump Manufacturer	LAYNE NW	LAYNE NW	LAYNE NW	18
Year Installed	1986	1991	1982	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	950	1,000	700	21
Pump Motor or Standby Engine Mfr	LAYNE NW	LAYNE NW	LAYNE NW	22 23
Year Installed	1966	1960	1982	24
Type	NATURAL GAS	NATURAL GAS	ELECTRIC	25
Horsepower	150	100	100	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	ENTERPRISE	FRONT STREET	GRANT STREET	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R		3
Year constructed	1971	1950		4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	0	0		6
Total capacity in gallons (actual)	250,000	160,000		7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	OTHER	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.5984	0.6192	0.6048	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	N	N	N	14

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	MATTHEW DRIVE	MERRILL STREET #1	MERRILL STREET #2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	R	3
Year constructed	1986	1960	1966	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	135	128	0	6
Total capacity in gallons (actual)	500,000	250,000	250,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)			OTHER	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.)			8.8560	12
Is a corrosion control chemical used (yes, no)?			Y	13
Is water fluoridated (yes, no)?			N	14

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	NINTH STREET #1	NINTH STREET #2	SCHUERING ROAD	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	R	4
Year constructed	1965	1960	1982	5
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	CONCRETE	6
Elevation difference in feet (See Headnote 3.)	0	148	16	7
Total capacity in gallons (actual)	250,000	250,000	250,000	8
WATER TREATMENT PLANT				9
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER		OTHER	10
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		WELLHOUSE	11
Filters, type (gravity, pressure, other, none)	NONE		NONE	12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.3680		1.4400	13
Is a corrosion control chemical used (yes, no)?	Y		Y	14
Is water fluoridated (yes, no)?	N		N	15

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	0.750	41	0	0	0	41	1
M	D	1.000	619	0	0	0	619	2
P	D	1.500	3,040	0	0	0	3,040	3
M	D	2.000	1,455	0	0	0	1,455	4
M	D	4.000	15,226	0	856	0	14,370	5
A	D	6.000	3,632	0	0	0	3,632	6
M	D	6.000	163,761	0	8,742	0	155,019	7
M	S	6.000	0	0	0	0	0	8
P	D	6.000	7,806	0	0	0	7,806	9
M	D	8.000	82,646	0	0	0	82,646	10
P	D	8.000	84,898	13,026	0	0	97,924	11
M	D	10.000	37,952	0	0	0	37,952	12
P	D	10.000	42,347	9,011	0	0	51,358	13
M	D	12.000	50,475	0	0	0	50,475	14
M	S	12.000	326	0	0	0	326	15
P	D	12.000	44,487	8,448	0	0	52,935	16
M	S	16.000	1,447	0	0	0	1,447	17
P	S	18.000	865	0	0	0	865	18
Total Within Municipality			541,023	30,485	9,598	0	561,910	
Total Utility			541,023	30,485	9,598	0	561,910	

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)	
M	0.750	3,727	0	18	0	3,709		1
P	1.000	963	169	0	0	1,132		2
M	1.000	1,248	0	0	0	1,248		3
M	1.500	84	0	0	0	84		4
P	1.500	110	0	0	0	110		5
P	2.000	5	2	0	0	7		6
M	2.000	106	0	0	0	106		7
M	3.000	2	0	0	0	2		8
M	4.000	17	0	0	0	17		9
P	4.000	1	0	0	0	1		10
M	6.000	9	0	0	0	9		11
P	6.000	33	10	0	0	43		12
P	10.000	2	0	0	0	2		13
Total Utility		6,307	181	18	0	6,470	0	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.500	3,680	0	316	0	3,364	0	1
0.750	5,183	858	217	0	5,824	101	2
1.000	134	13	1	0	146	19	3
1.500	126	3	3	0	126	24	4
2.000	115	7	1	0	121	21	5
3.000	44	0	1	0	43	12	6
4.000	27	0	1	0	26	6	7
6.000	3	2	2	0	3	3	8
10.000	1	0	0	0	1	1	9
Total:	9,313	883	542	0	9,654	187	

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)	
0.500	2,813	126	11	12	0	402	3,364	1
0.750	5,496	151	29	8	0	140	5,824	2
1.000	24	100	9	5	0	8	146	3
1.500	3	95	8	16	0	4	126	4
2.000	0	80	23	12	0	6	121	5
3.000	0	31	5	5	0	2	43	6
4.000	0	14	6	4	0	2	26	7
6.000	0	0	2	0	0	1	3	8
10.000	0	0	0	1	0	0	1	9
Total:	8,336	597	93	63	0	565	9,654	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	1,085	60	14		1,131	2
Total Fire Hydrants	1,085	60	14	0	1,131	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year: 1,145
 Number of distribution system valves end of year: 1,566
 Number of distribution valves operated during year: 800

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 673: There were more main breaks and repairs than in 2001 than in past years.

Account 923: The contribution to the Central Brown County Water Authority decreased \$56,000 from the prior year.

Water Mains (Page W-17)

Mains were financed entirely with utility funds.

Water Services (Page W-18)

Water Services were financed with a combination of contributed capital from developers and utility funds.
