



3014 (02-09-04)

ANNUAL REPORT

OF

Name: DODGEVILLE WATER UTILITY

Principal Office: 100 E. FOUNTAIN STREET
P.O. BOX 110
DODGEVILLE, WI 53533

For the Year Ended: DECEMBER 31, 2001

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: DODGEVILLE WATER UTILITY

Utility Address: 100 E. FOUNTAIN STREET

P.O. BOX 110

DODGEVILLE, WI 53533

When was utility organized? 5/8/1971

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS CHERYL MENON

Title: CITY CLERK

Office Address:

100 EAST FOUNTAIN STREET

P.O. BOX 110

DODGEVILLE, WI 53533

Telephone: (608) 935 - 5228

Fax Number: (608) 935 - 3520

E-mail Address:

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

Name: MR CHAD C FREYMILLER

Title: STAFF ACCOUNTANT

Office Address: JOHNSON BLOCK AND COMPANY, INC.

229 HIGH STREET

MINERAL POINT, WI 53565

Telephone: (608) 987 - 2206

Fax Number: (608) 987 - 3391

E-mail Address: chadf@johnsonblock.com

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

Name: MR VON HILLER

Title: CHAIRMAN

Office Address:

100 EAST FOUNTAIN STREET

DODGEVILLE, WI 53533

Telephone: (608) 935 - 5228

Fax Number: (608) 935 - 3520

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: MR JAY BENNETT

Title: MANAGER

Office Address: JOHNSON BLOCK AND COMPANY, INC.
229 HIGH STREET
MINERAL POINT, WI 53565

Telephone: (608) 987 - 2206

Fax Number: (608) 987 - 3391

E-mail Address: jbenett@johnsonblock.com

Date of most recent audit report: 3/27/2001

Period covered by most recent audit: 1/1/01 - 12/31/01

Names and titles of utility management including manager or superintendent:

Name: MR ERIC FRIEDRICH

Title: SUPERINTENDENT

Office Address:

100 EAST FOUNTAIN STREET
P.O. BOX 110
DODGEVILLE, WI 53533

Telephone: (608) 935 - 5228

Fax Number: (608) 935 - 3520 EXT

E-mail Address:

Name of utility commission/committee: Public Works Committee

Names of members of utility commission/committee:

MR VON HILLER, CHAIRMAN
MR MARK JAMES
MR DAN MEUER

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

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)	571,916	492,723	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	219,993	238,257	2
Depreciation Expense (403)	103,934	87,643	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	108,330	98,045	5
Total Operating Expenses	432,257	423,945	
Net Operating Income	139,659	68,778	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	139,659	68,778	
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)	9,733	15,247	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	9,733	15,247	
Total Income	149,392	84,025	
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	149,392	84,025	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	46,654	42,126	14
Amortization of Debt Discount and Expense (428)	345	464	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	11,291	3,188	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)		7,344	19
Total Interest Charges	58,290	38,434	
Net Income	91,102	45,591	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	981,317	935,726	20
Balance Transferred from Income (433)	91,102	45,591	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)	1,072,419	981,317	

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	9,733	5
Total (Acct. 419):	9,733	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & 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	571,916	0	0	0	571,916	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	571,916	0	0	0	571,916	

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	97,192		97,192	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			0	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	97,192	0	97,192	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	5,324,804	5,207,030	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	672,478	580,797	2
Net Utility Plant	4,652,326	4,626,233	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	336,433	244,430	6
Special Funds (125)	0	0	7
Total Other Property and Investments	336,433	244,430	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	10,211	60,123	8
Temporary Cash Investments (132)	295,899	45,315	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	43,479	29,145	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	838,699	58,161	14
Materials and Supplies (150)	12,085	12,100	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	1,200,373	204,844	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	12,795	789	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	12,795	789	
Total Assets and Other Debits	6,201,927	5,076,296	

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)	1,007,659	1,007,659	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,072,419	981,317	23
Total Proprietary Capital	2,080,078	1,988,976	
LONG-TERM DEBT			
Bonds (221)	811,443	0	24
Advances from Municipality (223)	150,000	195,000	25
Other Long-Term Debt (224)	863,583	886,682	26
Total Long-Term Debt	1,825,026	1,081,682	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	4,188	32,096	28
Payables to Municipality (233)	20,732	8,472	29
Customer Deposits (235)			30
Taxes Accrued (236)	102,836	92,686	31
Interest Accrued (237)	30,155	23,119	32
Other Current and Accrued Liabilities (238)	18,150	18,150	33
Total Current and Accrued Liabilities	176,061	174,523	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	2,120,762	1,831,115	41
Total Liabilities and Other Credits	6,201,927	5,076,296	

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)	5,324,804	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
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	5,324,804	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	672,478	0	0	0	10
Total Accumulated Provision	672,478	0	0	0	
Net Utility Plant	4,652,326	0	0	0	

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

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	580,797				580,797	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	103,934				103,934	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	9,449				9,449	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	113,383	0	0	0	113,383	13
Debits during year						14
Book cost of plant retired	21,702				21,702	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	21,702	0	0	0	21,702	19
Balance End of Year	672,478	0	0	0	672,478	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.16%					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 for generation					0	0
Other					0	0
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	12,085	12,100
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	12,085	12,100

**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)				
Farmer's Savings Bank	165	428	373	1
GENERAL OBLIGATION BONDS	0	428	12,350	2
M & I Issued 8/1/95	117	428	39	3
Mid America Bank	63	428	33	4
Total			12,795	
Unamortized premium on debt (251)				
NONE				5
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	1,007,659	1
Changes during year (explain):		2
Balance end of year	<u><u>1,007,659</u></u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
REFUNDING BONDS	12/20/2001	03/01/2020	4.13%	811,443	1
Total Bonds (Account 221):				811,443	

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 General	11/07/1995	10/30/2000	6.25%	40,000	1
ADVANCE FROM GENERAL	10/18/2000	10/18/2005	5.84%	40,000	2
ADVANCE FROM GENERAL	11/22/2000	11/22/2005	5.74%	70,000	3
Total for Account 223				150,000	
Other Long-Term Debt (224)					
G.O. NOTE	07/30/1999	07/30/2009	4.90%	225,200	4
STATE TRUST LOAN	09/06/2000	03/15/2010	5.25%	24,128	5
M & I Bank	06/01/1995	06/01/2005	5.75%	10,714	6
Farmer's Savings Bank	07/09/1996	07/09/2006	5.45%	85,000	7
Mid America Bank	10/15/1997	10/15/2002	4.98%	67,363	8
STATE TRUST LOAN	08/11/1999	03/15/2009	5.25%	102,723	9
STATE TRUST LOAN	08/09/2000	03/15/2010	5.25%	83,643	10
STATE TRUST LOAN	12/12/2001	03/15/2011	5.25%	437	11
STATE TRUST LOAN	10/11/2000	03/15/2010	5.25%	35,601	12
STATE TRUST LOAN	12/06/2000	03/15/2010	5.25%	77,000	13
STATE TRUST LOAN	01/10/2001	03/15/2010	5.25%	811	14
STATE TRUST LOAN	02/28/2001	03/15/2010	5.25%	25,813	15
M & I Bank	08/01/1995	08/01/2002	6.25%	32,000	16
ALLIANT ENERGY	05/10/2001	07/10/2006	6.25%	93,150	17
Total for Account 224				863,583	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	92,686	1
Accruals:		
Charged water department expense	108,330	2
Charged electric department expense		3
Charged sewer department expense	2,542	4
Other (explain):		
NONE		5
Total Accruals and other credits	110,872	
Taxes paid during year:		
County, state and local taxes	92,686	6
Social Security taxes	7,436	7
PSC Remainder Assessment	600	8
Other (explain):		
NONE		9
Total payments and other debits	100,722	
Balance end of year	102,836	

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)					
REFUNDING BONDS	0	100	100	0	1
Subtotal	0	100	100	0	
Advances from Municipality (223)					
NONE	0			0	2
ADVANCE 10/18/00	592	2,802	2,920	474	3
ADVANCE 11/22/00	315	2,807	2,870	252	4
ADVANCE 12/20/00	144	4,782	4,800	126	5
ADVANCE 1/1/82		900	900	0	6
Subtotal	1,051	11,291	11,490	852	
Other Long-Term Debt (224)					
M & I Bank due 6/1/2005	9,441	14,198	16,086	7,553	7
M & I Bank due 8/1/2002	558	1,060	1,339	279	8
Farmer's Savings Bank due 7/9/2006	2,547	5,129	5,554	2,122	9
Mid America Bank due 10/15/2002	333	3,012	3,178	167	10
STATE TRUST LOAN #1	1,769	4,290	4,487	1,572	11
STATE TRUST LOAN #2	3,076	3,609	3,885	2,800	12
STATE TRUST LOAN #3	2,488	5,347	3,567	4,268	13
STATE TRUST LOAN #4	1,464	4,391		5,855	14
STATE TRUST LOAN #5	264	1,267		1,531	15
STATE TRUST LOAN #7		1,129		1,129	16
STATE TRUST LOAN #6	128	1,869		1,997	17
STATE TRUST LOAN #8		30		30	18
ALLIANT ENERGY		1,223	1,223	0	19
Subtotal	22,068	46,554	39,319	29,303	
Notes Payable (231)					
NONE	0			0	20
Subtotal	0	0	0	0	
Total	23,119	57,945	50,909	30,155	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,831,115	0	0	0	0	1,831,115	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
SPECIAL ASSESSMENTS	289,647					289,647	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	2,120,762	0	0	0	0	2,120,762	
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):		
SPECIAL ASSESSMENTS RECEIVABLE	336,433	2
Total (Acct. 124):	336,433	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	43,479	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	43,479	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
DUE FROM GENERAL - TAX ROLL ITEMS	14,636	12
DUE FROM GENERAL - DEBT PROCEEDS	800,740	13
DUE FROM SEWER - SHARED METER EXPENSE	23,323	14
Total (Acct. 145):	838,699	
Prepayments (165):		
NONE		15
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		16
Total (Acct. 182):	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)
Other Deferred Debits (183):	
NONE	17
Total (Acct. 183):	0
Payables to Municipality (233):	
DUE TO GENERAL - ALLOCATION OF INSURANCE EXPENSE	10,204 18
DUE TO GENERAL - REIMBURSEMENT FOR DEBT PAID	10,528 19
Total (Acct. 233):	20,732
Other Deferred Credits (253):	
NONE	20
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	5,265,917	0	0	0	5,265,917	1
Materials and Supplies	12,092	0	0	0	12,092	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	626,637	0	0	0	626,637	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,975,938	0	0	0	1,975,938	6
Other (specify):					0	7
Average Net Rate Base	2,675,434	0	0	0	2,675,434	
Net Operating Income	139,659	0	0	0	139,659	8
Net Operating Income as a percent of Average Net Rate Base	5.22%	N/A	N/A	N/A	5.22%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	1,007,659	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,026,868	3
Other (Specify):		4
Total Average Proprietary Capital	2,034,527	
Net Income		
Net Income	91,102	5
Percent Return on Proprietary Capital	4.48%	

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.

Water rate increase went into effect June 15, 2001.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

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

Increase in customer accounts receivable relates to the rate increase that went into effect June 15, 2001.

Signature Page (Page ii)

COMPILATION REPORT OF CERTIFIED PUBLIC ACCOUNTANTS

March 18, 2002

City Council
City of Dodgeville
Dodgeville, Wisconsin 53533

We have compiled the accompanying prescribed Municipal Utility Annual Report of the City of Dodgeville Water Utility as of December 31, 2001, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements, information that is the representation of management. We have not audited or reviewed the accompanying Municipal Utility annual Report and, accordingly, do not express an opinion or any other form of assurance on this report.

The aforementioned report was prepared for the purpose of complying with statutory requirements, rules, regulations and guidelines of the Wisconsin Public Service Commission and is not intended to be a complete presentation in conformity with accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of the management of the City of Dodgeville and the Wisconsin Public Service Commission, and should not be used for any other purpose.

JOHNSON BLOCK AND COMPANY, INC.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

January 3, 2003

Ms. Cheryl Menon, City Clerk
Dodgeville Water Utility
P.O. Box 110
100 East Fountain Street
Dodgeville, WI 53533-0110

2001 Analytical Review DWCCA-1650-PJL

Dear Ms. Menon:

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

However, you may receive additional inquiries from our office regarding your annual report during a rate case, construction authorization, or other Commission reviews.

Thank you for your efforts in preparing your 2001 annual report. If you have any questions, please feel free to contact me at (608) 267-9198 or by e-mail at peter.leege@psc.state.wi.us.

Sincerely,

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

PJL:dwh:w:\compl\Analytical Reviews\2001 analytical review letters\1650
Dodgeville.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	556,959	1
Total Sales of Water	556,959	
Other Operating Revenues		
Forfeited Discounts (470)	1,153	2
Miscellaneous Service Revenues (471)	240	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	13,564	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	14,957	
Total Operating Revenues	571,916	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	934	8
Pumping Expenses (620-625)	51,110	9
Water Treatment Expenses (630-635)	22,295	10
Transmission and Distribution Expenses (640-655)	57,061	11
Customer Accounts Expenses (901-904)	15,917	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	72,676	14
Total Operation and Maintenance Expenses	219,993	
Other Operating Expenses		
Depreciation Expense (403)	103,934	15
Amortization Expense (404-407)		16
Taxes (408)	108,330	17
Total Other Operating Expenses	212,264	
Total Operating Expenses	432,257	
NET OPERATING INCOME	139,659	

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	8	452	2,852	3
Total Unmetered Sales to General Customers (460)	8	452	2,852	
Metered Sales to General Customers (461)				
Residential	1,537	72,721	239,520	4
Commercial	204	36,135	93,626	5
Industrial	18	16,925	34,769	6
Total Metered Sales to General Customers (461)	1,759	125,781	367,915	
Private Fire Protection Service (462)	15		5,521	7
Public Fire Protection Service (463)	1		147,719	8
Other Sales to Public Authorities (464)	27	10,728	32,952	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,810	136,961	556,959	

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)	147,719	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)	147,719	
Forfeited Discounts (470):		
Customer late payment charges	1,153	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	1,153	
Miscellaneous Service Revenues (471):		
MISCELLANEOUS	240	7
Total Miscellaneous Service Revenues (471)	240	
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	10,379	10
Other (specify): MISCELLANEOUS	3,185	11
Total Other Water Revenues (474)	13,564	
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 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	180	3
Maintenance of Water Source Plant (605)	754	4
Total Source of Supply Expenses	934	
 PUMPING EXPENSES		
Operation Labor (620)	11,409	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	35,632	7
Operation Supplies and Expenses (623)	2,667	8
Maintenance of Pumping Plant (625)	1,402	9
Total Pumping Expenses	51,110	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	7,513	10
Chemicals (631)	13,981	11
Operation Supplies and Expenses (632)	801	12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	22,295	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	30,392	14
Operation Supplies and Expenses (641)	1,806	15
Maintenance of Distribution Reservoirs and Standpipes (650)		16
Maintenance of Mains (651)	11,365	17
Maintenance of Services (652)	9,025	18
Maintenance of Meters (653)	1,952	19
Maintenance of Hydrants (654)	2,521	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	57,061	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	3,100	22
Accounting and Collecting Labor (902)	12,817	23
Supplies and Expenses (903)		24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	15,917	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	7,106	27
Office Supplies and Expenses (921)	8,016	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	4,568	30
Property Insurance (924)	10,204	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	37,451	33
Regulatory Commission Expenses (928)	2,771	34
Miscellaneous General Expenses (930)		35
Transportation Expenses (933)	2,560	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	72,676	
 Total Operation and Maintenance Expenses	 219,993	

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		102,836	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,542	2
Net property tax equivalent		100,294	
Social Security		7,436	3
PSC Remainder Assessment		600	4
Other (specify): NONE			5
Total tax expense		<u>108,330</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			Iowa				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.226400				3
County tax rate	mills		6.089440				4
Local tax rate	mills		9.685600				5
School tax rate	mills		12.028200				6
Voc. school tax rate	mills		2.018450				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		30.048090				10
Less: state credit	mills		1.807880				11
Net tax rate	mills		28.240210				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.685600				14
Combined School Tax Rate	mills		14.046650				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		23.732250				17
Total Tax Rate	mills		30.048090				18
Ratio of Local and School Tax to Total	dec.		0.789809				19
Total tax net of state credit	mills		28.240210				20
Net Local and School Tax Rate	mills		22.304370				21
Utility Plant, Jan. 1	\$	5,207,031	5,207,031				22
Materials & Supplies	\$	12,100	12,100				23
Subtotal	\$	5,219,131	5,219,131				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	5,219,131	5,219,131				26
Assessment Ratio	dec.		0.883400				27
Assessed Value	\$	4,610,580	4,610,580				28
Net Local & School Rate	mills		22.304370				29
Tax Equiv. Computed for Current Year	\$	102,836	102,836				30
Tax Equivalent per 1994 PSC Report	\$	75,033					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	102,836					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 \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
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)	1,521		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)	199,229		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	200,750	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	85,743		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	190,126		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	2,136		20
Total Pumping Plant	278,005	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	21,430		23
Total Water Treatment Plant	21,430	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	12,700		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)			1,521	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)			199,229	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	200,750	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			85,743	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			190,126	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			2,136	20
Total Pumping Plant	0	0	278,005	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			21,430	23
Total Water Treatment Plant	0	0	21,430	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			12,700	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	141,911		26
Transmission and Distribution Mains (343)	3,380,979	100,336	27
Fire Mains (344)	0		28
Services (345)	492,063	20,217	29
Meters (346)	333,098	6,351	30
Hydrants (348)	261,963	8,000	31
Other Transmission and Distribution Plant (349)	7,375		32
Total Transmission and Distribution Plant	4,630,089	134,904	
GENERAL PLANT			
Land and Land Rights (389)	2,477		33
Structures and Improvements (390)	7,981		34
Office Furniture and Equipment (391)	444		35
Computer Equipment (391.1)	13,640	1,962	36
Transportation Equipment (392)	31,757		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	457		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	20,000	2,610	44
Other Tangible Property (399)	0		45
Total General Plant	76,756	4,572	
Total utility plant in service directly assignable	5,207,030	139,476	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	5,207,030	139,476	

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)			141,911	26
Transmission and Distribution Mains (343)	12,395		3,468,920	27
Fire Mains (344)			0	28
Services (345)	3,227		509,053	29
Meters (346)			339,449	30
Hydrants (348)	4,580		265,383	31
Other Transmission and Distribution Plant (349)			7,375	32
Total Transmission and Distribution Plant	20,202	0	4,744,791	
GENERAL PLANT				
Land and Land Rights (389)			2,477	33
Structures and Improvements (390)			7,981	34
Office Furniture and Equipment (391)			444	35
Computer Equipment (391.1)			15,602	36
Transportation Equipment (392)			31,757	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			457	39
Laboratory Equipment (395)			0	40
Power Operated Equipment (396)			0	41
Communication Equipment (397)			0	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)	1,500		21,110	44
Other Tangible Property (399)			0	45
Total General Plant	1,500	0	79,828	
Total utility plant in service directly assignable	21,702	0	5,324,804	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	21,702	0	5,324,804	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

Sources of Water Supply					
Month	Purchased Water Gallons (000's)	Surface Water Gallons (000's)	Ground Water Gallons (000's)	Total Gallons All Methods (000's)	
(a)	(b)	(c)	(d)	(e)	
January			18,026	18,026	1
February			11,447	11,447	2
March			14,136	14,136	3
April			12,882	12,882	4
May			14,007	14,007	5
June			13,849	13,849	6
July			16,493	16,493	7
August			15,323	15,323	8
September			13,073	13,073	9
October			15,668	15,668	10
November			12,998	12,998	11
December			13,379	13,379	12
Total annual pumpage	0	0	171,281	171,281	
Less: Water sold				136,961	13
Volume pumped but not sold				34,320	14
Volume sold as a percent of volume pumped				80%	15
Volume used for water production, water quality and system maintenance				18,662	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				18,662	19
Volume pumped but unaccounted for				15,658	20
Percent of water lost				9%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				726	23
Date of maximum: 1/18/2001					24
Cause of maximum:					25
Main break					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				174	26
Date of minimum: 4/16/2001					27
Total KWH used for pumping for the year				510,780	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)	
LINDSEY STREET	#5	753	15	175,000	Yes	1
UNION STREET	#6	726	15	285,000	Yes	2
HWY 23	#7	725	15	170,000	Yes	3
LANDS END LANE	#8	720	15	125,000	Yes	4

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	#5	#6	#7	1
Location	LINDSEY STREET	UNION STREET	HWY 23	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	FRANKLIN ELECTRIC	U.S. ELECTRIC	U.S. ELECTRIC	5
Year Installed	2000	1961	1971	6
Type	SUBMERSIBLE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	190	440	260	8
Pump Motor or Standby Engine Mfr	FRANKLIN ELECTRIC	U.S. ELECTRIC	U.S. ELECTRIC	9 10
Year Installed	2000	1961	1971	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	100	75	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	#
Identification	#8			14
Location	LANDS END LANE			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	U.S. ELECTRIC			18
Year Installed	1988			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	320			21
Pump Motor or Standby Engine Mfr	U.S. ELECTRIC			22 23
Year Installed	1988			24
Type	ELECTRIC			25
Horsepower	75			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	WATER TOWER		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1971		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	150		6
Total capacity in gallons (actual)	500,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.5000		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	Y		14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	14,612	0	0	0	14,612	1
M	D	6.000	68,668	837	598	0	68,907	2
M	D	8.000	35,857	548	0	0	36,405	3
M	D	10.000	30,611	670	0	0	31,281	4
M	D	12.000	13,232	0	0	0	13,232	5
Total Within Municipality			162,980	2,055	598	0	164,437	
Total Utility			162,980	2,055	598	0	164,437	

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	1,154	0	12	0	1,142		1
M	1.000	525	20	0	0	545	50	2
M	1.500	37	0	0	0	37		3
M	2.000	102	1	0	0	103		4
M	3.000	2	0	0	0	2		5
M	4.000	10	0	0	0	10		6
Total Utility		1,830	21	12	0	1,839	50	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,692	36	0	61	1,789	84	1
1.000	35	0	0	3	38	7	2
1.250	0	0	0	0	0	0	3
1.500	29	0	0	1	30	6	4
2.000	30	0	0	3	33	12	5
3.000	8	0	0	1	9	2	6
4.000	5	0	0	0	5	2	7
6.000	2	0	0	0	2	2	8
8.000	1	0	0	0	1	1	9
Total:	1,802	36	0	69	1,907	116	

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	1,614	136	4	12	0	23	1,789	1
1.000	1	29	3	2	0	3	38	2
1.250	0	0	0	0	0	0	0	3
1.500	0	16	2	8	0	4	30	4
2.000	0	15	7	9	0	2	33	5
3.000	0	5	2	2	0	0	9	6
4.000	0	1	2	2	0	0	5	7
6.000	0	0	2	0	0	0	2	8
8.000	0	0	1	0	0	0	1	9
Total:	1,615	202	23	35	0	32	1,907	

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	286	5	2		289	2
Total Fire Hydrants	286	5	2	0	289	
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: 293
 Number of distribution system valves end of year: 480
 Number of distribution valves operated during year: 200

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Decrease in A/C 650 is due to prior year entry to amortize water tower painting expenses which was completely amortized after last year's entry.

Changes in the allocation of wages results in an increase in A/C 640.

Water Mains (Page W-15)

Main additions were financed through new loans.

Water Services (Page W-16)

New debt issued was used to finance service additions.

Meters (Page W-17)

Adjustments were made to report meters that were purchased but not added to the schedule in the prior year.

Hydrants and Distribution System Valves (Page W-18)

The Utility will try to operate the required number of valves in future years.
