



3013 (02-09-04)

ANNUAL REPORT

OF

Name: CITY OF ASHLAND WATER UTILITY

Principal Office: 601 MAIN STREET WEST
ASHLAND, WI 54806

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: CITY OF ASHLAND WATER UTILITY

Utility Address: 601 MAIN STREET WEST
ASHLAND, WI 54806

When was utility organized? 1/1/1936

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MICHAEL P. SCRENOCK

Title: FINANCE DIRECTOR

Office Address:

601 MAIN STREET WEST
ASHLAND, WI 54806

Telephone: (715) 682 - 7190

Fax Number: (715) 682 - 7048

E-mail Address: mscrenoc@coawi.org

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

Name: MICHAEL P. SCRENOCK

Title: FINANCE DIRECTOR

Office Address: CITY OF ASHLAND

601 MAIN STREET WEST
ASHLAND, WI 54806

Telephone: (715) 682 - 7190

Fax Number: (715) 682 - 7048

E-mail Address: mscrenoc@coawi.org

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

Name: RODNEY MAIWALD

Title: COMMON COUNCIL PRESIDENT

Office Address:

601 MAIN STREET WEST
ASHLAND, WI 54806

Telephone: (715) 682 - 7071

Fax Number: (715) 682 - 7048

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:

Title:

Office Address: VIRCHOW KRAUSE & COMPANY
2411 N. HILLCREST PARKWAY, SUITE 6
P.O. BOX 1148
EAU CLAIRE, WI 54702-1148

Telephone: (715) 833 - 1717

Fax Number: (715) 836 - 7877

E-mail Address:

Date of most recent audit report: 3/13/2002

Period covered by most recent audit: JANUARY 1, 2001 TO DECEMBER 31, 2001

Names and titles of utility management including manager or superintendent:

Name: CRAIG D. NORDGREN

Title: UTILITY SUPERINTENDENT

Office Address:

601 MAIN STREET WEST
ASHLAND, WI 54806

Telephone: (715) 682 - 7194

Fax Number: (715) 682 - 7193

E-mail Address: cnordgre@coawi.org

Name of utility commission/committee: COMMON COUNCIL - COMMITTEE OF THE WHOLE

Names of members of utility commission/committee:

- CONNIE ANDERSON, COUNCIL MEMBER
- VICKI GALIK, COUNCIL MEMBER
- BETTY HARNISCH, COUNCIL MEMBER
- MATTHEW MACKENZIE, COUNCIL MEMBER
- RODNEY MAIWALD, COUNCIL/COMMITTEE PRESIDENT
- EDWARD MONROE, COUNCIL MEMBER
- MARY REHWALD, COUNCIL MEMBER
- RON ROETHIG, COUNCIL MEMBER
- WILLIAM SCHUTTE, COUNCIL MEMBER
- MALCOLM TRAAHOLT, COUNCIL MEMBER
- BILL WILHELM, COUNCIL 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:

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)	1,504,072	1,139,276	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	774,528	773,280	2
Depreciation Expense (403)	197,088	159,075	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	157,740	156,805	5
Total Operating Expenses	1,129,356	1,089,160	
Net Operating Income	374,716	50,116	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	374,716	50,116	
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)	488	6,027	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	488	6,027	
Total Income	375,204	56,143	
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	375,204	56,143	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	229,366	192,098	14
Amortization of Debt Discount and Expense (428)	3,060	7,464	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	19,669	14,363	17
Other Interest Expense (431)	38,422	8,436	18
Interest Charged to Construction--Cr. (432)	0	10,509	19
Total Interest Charges	290,517	211,852	
Net Income	84,687	(155,709)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,743,729	1,932,778	20
Balance Transferred from Income (433)	84,687	(155,709)	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)	152,140	33,340	25
Total Unappropriated Earned Surplus End of Year (216)	1,676,276	1,743,729	

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 ON POOLED AND SEGREGATED DEPOSITS	488	5
Total (Acct. 419):	488	
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):		
PUBLIC FIRE CHARGES BILLED BUT NOT PAID BY CITY	152,140	12
Total (Acct. 439)--Debit:	152,140	

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	1,504,072	0	0	0	1,504,072	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:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,504,072	0	0	0	1,504,072	

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	340,444		340,444	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	543		543	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	11,528		11,528	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	352,515	0	352,515	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	13,487,653	11,788,179	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	1,571,684	1,668,748	2
Net Utility Plant	11,915,969	10,119,431	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	11,915,969	10,119,431	
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	0	9
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	(345,961)	38,276	10
Special Deposits (132-134)	356,317	203,116	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	104,353	69,731	15
Other Accounts Receivable (143)	0	700	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	0	0	18
Materials and Supplies (151-163)	46,364	28,291	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)	(1,028)	5,797	21
Accrued Utility Revenues (173)		0	22
Miscellaneous Current and Accrued Assets (174)		0	23
Total Current and Accrued Assets	160,045	345,911	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	24
Other Deferred Debits (182-186)	473,555	267,083	25
Total Deferred Debits	473,555	267,083	
Total Assets and Other Debits	12,549,569	10,732,425	

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)	615,056	615,056	26
Appropriated Earned Surplus (215)		0	27
Unappropriated Earned Surplus (216)	1,676,276	1,743,729	28
Total Proprietary Capital	2,291,332	2,358,785	
LONG-TERM DEBT			
Bonds (221-222)	6,331,345	4,334,288	29
Advances from Municipality (223)	401,967	444,976	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	6,733,312	4,779,264	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	192,082	778,681	32
Accounts Payable (232)	256,277	227,256	33
Payables to Municipality (233)	0	0	34
Customer Deposits (235)		0	35
Taxes Accrued (236)	134,300	134,300	36
Interest Accrued (237)	137,771	82,773	37
Matured Long-Term Debt (239)		0	38
Matured Interest (240)		0	39
Tax Collections Payable (241)		0	40
Miscellaneous Current and Accrued Liabilities (242)	84,223	99,294	41
Total Current and Accrued Liabilities	804,653	1,322,304	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)		0	43
Other Deferred Credits (253)	0	0	44
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)		0	45
Injuries and Damages Reserve (262)		0	46
Pensions and Benefits Reserve (263)		0	47
Miscellaneous Operating Reserves (265)		0	48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	2,720,272	2,272,072	49
Total Liabilities and Other Credits	12,549,569	10,732,425	

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)	13,143,676	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)	343,977				7
Total Utility Plant	13,487,653	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	1,571,684	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	1,571,684	0	0	0	
Net Utility Plant	11,915,969	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	1,668,748				1,668,748	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	197,088				197,088	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	11,756				11,756	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
Total credits	208,844	0	0	0	208,844	13
Debits during year						14
Book cost of plant retired	305,908				305,908	15
Cost of removal	0				0	16
Other debits (specify):						17
					0	18
Total debits	305,908	0	0	0	305,908	19
Balance End of Year	1,571,684	0	0	0	1,571,684	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)	46,364	28,291 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	46,364	28,291

**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)				
NONE				1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE				2
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	615,056	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>615,056</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)	
\$425M M&I Mtg Rev Bond	08/15/1996	08/16/2006	5.88%	243,060	1
\$4.35MM USDA RD MTG REV BOND	02/03/1999	08/15/2038	4.50%	4,005,800	2
\$2.325 M SDWL MTG REV BOND	04/25/2001	05/01/2021	1.78%	2,082,485	3
Total Bonds (Account 221):				6,331,345	
Total Reacquired Bonds (Account 222)				0	4

Net amount of bonds outstanding December 31: 6,331,345

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)					
10/00 \$306M G.O. PROMISSORY NOTE	10/01/2000	10/01/2010	5.01%	306,000	1
6/92 \$95.6M G.O. Trust Fund Loan	06/30/1992	03/15/2002	5.20%	11,728	2
8/94 \$132M G.O. Trust Fund Loan	08/03/1994	03/15/2004	4.50%	46,355	3
10/93 \$144.5M G.O. Trust Fund Loan	10/20/1993	03/15/2002	4.50%	37,884	4
Total for Account 223				401,967	
Notes Payable (231)					
2001 WTP TEMP CONSTRUCTION ADVANCES	05/24/2001	05/01/2002	4.63%	192,082	5
Total for Account 231				192,082	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	134,300	1
Accruals:		
Charged water department expense	134,300	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	134,300	
Taxes paid during year:		
County, state and local taxes	134,300	6
Social Security taxes		7
PSC Remainder Assessment		8
Other (explain):		
NONE		9
Total payments and other debits	134,300	
Balance end of year	134,300	

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)					
8/96 425M M&I MRB - Ground Water Invest.	6,304	15,185	16,090	5,399	1
2/99 \$4.35MM USDA RD MRB - WATER DIST SPLIT	67,647	184,253	180,536	71,364	2
4/01 2.325MM SDWL MRB - WATER TRTMT PLANT		29,928	14,555	15,373	3
Subtotal	73,951	229,366	211,181	92,136	
Advances from Municipality (223)					
NONE	0			0	4
6/92 \$95.6M G.O. Trust Fund Loan	957	734	1,200	491	5
10/93 \$144.5M G.O. Trust Fund Loan	1,995	1,866	2,502	1,359	6
8/94 \$132M G.O. trust Fund Loan	2,170	2,215	2,722	1,663	7
10/00 \$306M G.O. PROMISSORY NOTE	3,700	14,854	14,854	3,700	8
Subtotal	8,822	19,669	21,278	7,213	
Other Long-Term Debt (224)					
NONE	0			0	9
Subtotal	0	0	0	0	
Notes Payable (231)					
2001 WTP TEMP CONSTRUCTION ADVANCES	0	38,422	0	38,422	10
Subtotal	0	38,422	0	38,422	
Total	82,773	287,457	232,459	137,771	

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	2,272,072	0	0	0	0	2,272,072	1
Add credits during year:							
For Services	8,200					8,200	2
For Mains	65,000					65,000	3
Other (specify):							
FOR SOURCE OF SUPPLY	375,000					375,000	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	2,720,272	0	0	0	0	2,720,272	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	375,000					375,000	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):		
DEBT SERVICE RESERVE	280,016	7
RD BOND RESERVE	76,301	8
Total (Acct. 134):	356,317	
Notes Receivable (141):		
NONE		9
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	103,724	10
Electric		11
Sewer (Regulated)		12
Other (specify):		
MISC BILLING A/R	629	13
Total (Acct. 142):	104,353	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		14
Merchandising, jobbing and contract work		15
Other (specify):		

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
Other Accounts Receivable (143):		
NONE		16
Total (Acct. 143):		0
Receivables from Municipality (145):		
NONE		17
Total (Acct. 145):		0
Prepayments (165):		
NONE		18
Total (Acct. 165):		0
Extraordinary Property Losses (182):		
NONE		19
Total (Acct. 182):		0
Preliminary Survey and Investigation Charges (183):		
NONE		20
Total (Acct. 183):		0
Clearing Accounts (184):		
NONE		21
Total (Acct. 184):		0
Temporary Facilities (185):		
NONE		22
Total (Acct. 185):		0
Miscellaneous Deferred Debits (186):		
GROUND WATER INVESTIGATION COSTS	228,971	23
STANDPIPE ENGINEERING AND REPAINTING COSTS	244,584	24
Total (Acct. 186):	473,555	
Payables to Municipality (233):		
NONE		25
Total (Acct. 233):		0
Other Deferred Credits (253):		
NONE		26
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	11,868,932	0	0	0	11,868,932	1
Materials and Supplies	37,327	0	0	0	37,327	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	1,620,216	0	0	0	1,620,216	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	2,496,172	0	0	0	2,496,172	6
Other (specify):					0	7
Average Net Rate Base	7,789,871	0	0	0	7,789,871	
Net Operating Income	374,716	0	0	0	374,716	8
Net Operating Income as a percent of Average Net Rate Base	4.81%	N/A	N/A	N/A	4.81%	

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	615,056	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,710,002	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	2,325,058	
Net Income		
Net Income	84,687	5
Percent Return on Proprietary Capital	3.64%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

The Ashland Water Utility substantially completed construction of a new water treatment plant in 2001.

2. Leaseholder changes.

The Ashland Water Utility had no Leaseholder Changes in 2001.

3. Extensions of service.

The Ashland Water Utility had no significant Extensions of Service in 2001.

4. Estimated changes in revenues due to rate changes.

The Ashland Water Utility received approval for a rate increase that became effective 3-30-01. The increase resulted in additional operating revenues of approx. \$365,000 in 2001.

5. Obligations incurred or assumed, excluding commercial paper.

The Ashland Water Utility received temporary advances from the General Fund to pay for costs related to the new water treatment plant. The total advance at 12-31-2001 was about \$192,000. The advance will be refunded when the Utility receives final disbursement of the Safe Drinking Water Loan.

6. Formal proceedings with the Public Service Commission.

The Ashland Water Utility gained final approval for new rates effective March 30, 2001 pursuant to Docket 250-WR-102.

7. Any additional matters.

The Ashland Water Utility had no significant Additional Matters not described elsewhere for 2001.

FINANCIAL SECTION FOOTNOTES

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

The Ashland Water Utility received PSC approval in a letter dated 2-16-01 for the amortization of the costs incurred for two projects. The Ground Water Investigation costs are to be amortized over a 10-year period that began in 1998. The Standpipe Engineering and Repainting costs are to be amortized over a 7-year period beginning in 2002. The total cost of the Standpipe Engineering and Repainting project was \$244,584.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

Response received 8/14/02:
Dear Ms. Engelke:

Thank you for your letter of August 8, 2002 regarding the Commission's analytical review of the City of Ashland Water Utility's 2001 Annual Report. The review letter noted three issues:

- 1.) The construction advance from the municipality was reported as a Note Payable, rather than a Payable or an Advance. In the future, we will report any advances from the municipality in the proper accounts as the Commission has noted.
- 2.) The depreciation rates as certified in the order dated March 20, 2001 will be utilized for in calculating depreciation expense in the future - beginning January 1, 2002.
- 3.) In the future, construction work in progress will be included in the Property Tax Equivalent schedule.

I thank you for the time spent by Commission staff reviewing the Ashland Utility's annual report. The comments received in the August 8 letter will be helpful in preparing future reports.

If you have any further questions, feel free to contact me. In the absence of receiving any further questions, and in accordance with the last sentence of your letter, I will consider the review closed.

Again, I thank you for your time and effort.

Sincerely,

Michael Screnock
Finance Director
City of Ashland
601 Main Street W
Ashland, WI 54806
(715) 682-7190
MScrenoc@coawi.org

August 8, 2002

Mr. Michael P. Screnock, Finance Director
Ashland Water Utility
601 Main Street West
Ashland, WI 54806-1563

2001 Analytical Review DWCCA-250-ELE

Dear Mr. Screnock:

The Public Service Commission (Commission) staff has completed its

FINANCIAL SECTION FOOTNOTES

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 issue(s):

1. During our review, we noted an amount reported in Account 231, Notes Payable, Page F-15, described as "2001 WTP TEMP CONSTRUCTION ADVANCES". The Important Changes schedule indicates: "The Ashland Water Utility received temporary advances from the General Fund to pay for costs related to the new water treatment plant. The total advance on 12-31-2001 was about \$192,000. The advance will be refunded when the Utility receives final disbursement of the Safe Drinking Water Loan." Amounts received from the municipality for less than one year should be reported in Account 233, Payables to Municipality. Amounts to be held longer than one year should be reported in Account 223, Advances from Municipality. Please follow this procedure in the future.

2. A revised schedule of depreciation rates to be effective January 1, 2001, was certified for use by your utility in the order dated March 20, 2001, in docket 250-WR-102. Based upon plant investment balances in the 2001 annual report, these revised rates were not used during 2001. Enclosed is a copy of the revised depreciation rates, which should be used to calculate depreciation expense beginning January 1, 2002.

3. During our review, we noted that Utility Plant, Jan. 1 reported on the Property Tax Equivalent schedules does not include the \$1,193,990 reported for construction work in progress on page F-7 of the 2000 annual report. There is no adjustment necessary since your tax equivalent is set, but, in the future, please include construction work in progress and other items outlined in schedule headnote No. 4 for the property tax equivalent calculation.

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 L. Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

Enclosure

FINANCIAL SECTION FOOTNOTES

ELE:dwh:w:\compl\Analytical Reviews\2001 analytical review letters\250.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,484,511	1
Total Sales of Water	1,484,511	
Other Operating Revenues		
Forfeited Discounts (470)	8,640	2
Miscellaneous Service Revenues (471)	1,346	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	9,575	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	19,561	
Total Operating Revenues	1,504,072	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	299	8
Pumping Expenses (620-633)	201,158	9
Water Treatment Expenses (640-652)	130,658	10
Transmission and Distribution Expenses (660-678)	75,040	11
Customer Accounts Expenses (901-905)	71,974	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	295,399	14
Total Operation and Maintenance Expenses	774,528	
Other Operating Expenses		
Depreciation Expense (403)	197,088	15
Amortization Expense (404-407)		16
Taxes (408)	157,740	17
Total Other Operating Expenses	354,828	
Total Operating Expenses	1,129,356	
NET OPERATING INCOME	374,716	

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	10	232	743	2
Industrial				3
Total Unmetered Sales to General Customers (460)	10	232	743	
Metered Sales to General Customers (461)				
Residential	2,477	110,616	618,356	4
Commercial	404	95,144	351,702	5
Industrial	17	6,187	21,336	6
Total Metered Sales to General Customers (461)	2,898	211,947	991,394	
Private Fire Protection Service (462)	42		32,065	7
Public Fire Protection Service (463)	1		429,177	8
Other Sales to Public Authorities (464)	38	7,677	31,132	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	2,989	219,856	1,484,511	

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	0		1
Total		<u>0</u>	<u>0</u>

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)	429,177	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)	429,177	
Forfeited Discounts (470):		
Customer late payment charges	8,640	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	8,640	
Miscellaneous Service Revenues (471):		
HYDRANT CHARGES, MISC MATERIALS SALES (NET)	1,346	7
Total Miscellaneous Service Revenues (471)	1,346	
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	7,258	10
Other (specify):		
RETURN ON JOINT/COMMON STRUCTURES AND EQUIP	2,317	11
Total Other Water Revenues (474)	9,575	
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)	299	9
Maintenance of Wells and Springs (614)		10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	299	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)	38,198	14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	33,633	17
Pumping Labor and Expenses (624)	108,687	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	12,649	20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)	4,503	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	3,488	25
Total Pumping Expenses	201,158	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)	9,648	26
Chemicals (641)	28,438	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)	90,309	28
Miscellaneous Expenses (643)		29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)	997	32
Maintenance of Water Treatment Equipment (652)	1,266	33
Total Water Treatment Expenses	130,658	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	349	34
Storage Facilities Expenses (661)	830	35
Transmission and Distribution Lines Expenses (662)	26,432	36
Meter Expenses (663)	5,212	37
Customer Installations Expenses (664)		38
Miscellaneous Expenses (665)		39
Rents (666)		40
Maintenance Supervision and Engineering (670)		41
Maintenance of Structures and Improvements (671)	4,387	42
Maintenance of Distribution Reservoirs and Standpipes (672)		43
Maintenance of Transmission and Distribution Mains (673)	22,936	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	8,810	46
Maintenance of Meters (676)	378	47
Maintenance of Hydrants (677)	5,553	48
Maintenance of Miscellaneous Plant (678)	153	49
Total Transmission and Distribution Expenses	75,040	
 CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	8,610	50
Meter Reading Labor (902)	18,466	51
Customer Records and Collection Expenses (903)	27,534	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)	17,364	54
Total Customer Accounts Expenses	71,974	
 SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	87,130	56
Office Supplies and Expenses (921)	203	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	51,062	59
Property Insurance (924)	2,228	60
Injuries and Damages (925)	17,136	61
Employee Pensions and Benefits (926)	126,718	62
Regulatory Commission Expenses (928)	4,648	63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	5,229	65
Rents (931)	923	66
Maintenance of General Plant (932)	122	67
Total Administrative and General Expenses	295,399	
 Total Operation and Maintenance Expenses	 774,528	

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		134,300	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	METERS & COMMON FACILITIES 50/50 W/WASTEWATER	3,573	2
Net property tax equivalent		130,727	
Social Security	FICA ON JOINT METER EXPENSE AND DIRECT ALLOCATION	25,620	3
PSC Remainder Assessment		1,393	4
Other (specify): NONE			5
Total tax expense		157,740	

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			Ashland				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.230989				3
County tax rate	mills		6.928382				4
Local tax rate	mills		9.317894				5
School tax rate	mills		11.341768				6
Voc. school tax rate	mills		1.500993				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		29.320026				10
Less: state credit	mills		1.586271				11
Net tax rate	mills		27.733755				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.317894				14
Combined School Tax Rate	mills		12.842761				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		22.160655				17
Total Tax Rate	mills		29.320026				18
Ratio of Local and School Tax to Total	dec.		0.755820				19
Total tax net of state credit	mills		27.733755				20
Net Local and School Tax Rate	mills		20.961720				21
Utility Plant, Jan. 1	\$	10,594,189	10,594,189				22
Materials & Supplies	\$	28,291	28,291				23
Subtotal	\$	10,622,480	10,622,480				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	10,622,480	10,622,480				26
Assessment Ratio	dec.		0.865841				27
Assessed Value	\$	9,197,379	9,197,379				28
Net Local & School Rate	mills		20.961720				29
Tax Equiv. Computed for Current Year	\$	192,793	192,793				30
Tax Equivalent per 1994 PSC Report	\$	134,300					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	134,300					32
Tax equiv. for current year (see note 6)	\$	134,300					33
							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)	554		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	554	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	23,821	64,296	7
Wells and Springs (314)	0		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	23,821	64,296	
PUMPING PLANT			
Land and Land Rights (320)	5,712		12
Structures and Improvements (321)	493,387		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	77,940	56,478	15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	217,536	108,156	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	19,996	34,340	20
Total Pumping Plant	814,571	198,974	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	4,103	967,535	22
Water Treatment Equipment (332)	96,579	1,452,321	23
Total Water Treatment Plant	100,682	2,419,856	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	24,344		24
Structures and Improvements (341)	11,427		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)			554	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	554	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			88,117	7
Wells and Springs (314)			0	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	88,117	
PUMPING PLANT				
Land and Land Rights (320)			5,712	12
Structures and Improvements (321)	121,591		371,796	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			134,418	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	69,067		256,625	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)	15,745		38,591	20
Total Pumping Plant	206,403	0	807,142	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)	4,103		967,535	22
Water Treatment Equipment (332)	86,774		1,462,126	23
Total Water Treatment Plant	90,877	0	2,429,661	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			24,344	24
Structures and Improvements (341)			11,427	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)	974,342		26
Transmission and Distribution Mains (343)	5,790,403	60,499	27
Fire Mains (344)	0		28
Services (345)	1,217,063	7,861	29
Meters (346)	409,906	11,304	30
Hydrants (348)	805,298	42,997	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	9,232,783	122,661	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	82,990		34
Office Furniture and Equipment (391)	18,189		35
Computer Equipment (391.1)	54,090		36
Transportation Equipment (392)	80,834		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	49,353		39
Laboratory Equipment (395)	5,798		40
Power Operated Equipment (396)	50,991		41
Communication Equipment (397)	6,293		42
SCADA Equipment (397.1)	73,240	49,608	43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	421,778	49,608	
Total utility plant in service directly assignable	10,594,189	2,855,395	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	10,594,189	2,855,395	

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)			974,342 26
Transmission and Distribution Mains (343)			5,850,902 27
Fire Mains (344)			0 28
Services (345)	152		1,224,772 29
Meters (346)	2,648		418,562 30
Hydrants (348)	5,828		842,467 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	8,628	0	9,346,816
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			82,990 34
Office Furniture and Equipment (391)			18,189 35
Computer Equipment (391.1)			54,090 36
Transportation Equipment (392)			80,834 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			49,353 39
Laboratory Equipment (395)			5,798 40
Power Operated Equipment (396)			50,991 41
Communication Equipment (397)			6,293 42
SCADA Equipment (397.1)			122,848 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	471,386
Total utility plant in service directly assignable	305,908	0	13,143,676
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	305,908	0	13,143,676

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	0.00%		1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	25,255	1.25%	700	3
Wells and Springs (314)	0	2.63%		4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0	1.00%		6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	25,255		700	
PUMPING PLANT				
Structures and Improvements (321)	175,955	2.67%	11,550	8
Boiler Plant Equipment (322)	0	0.00%		9
Other Power Production Equipment (323)	4,677	4.00%	4,247	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	79,857	3.33%	7,895	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	17,491	3.33%	975	15
Total Pumping Plant	277,980		24,667	
WATER TREATMENT PLANT				
Structures and Improvements (331)	4,887	2.40%	11,660	16
Water Treatment Equipment (332)	122,292	3.23%	25,212	17
Total Water Treatment Plant	127,179		36,872	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	13,561	4.00%	457	18
Distribution Reservoirs and Standpipes (342)	157,771	2.00%	19,487	19
Transmission and Distribution Mains (343)	377,354	0.77%	45,401	20
Fire Mains (344)	0			21
Services (345)	319,581	2.10%	25,639	22
Meters (346)	119,014	3.00%	12,427	23
Hydrants (348)	52,817	1.33%	10,958	24
Other Transmission and Distribution Plant (349)	0	0.00%		25
Total Transmission and Distribution Plant	1,040,098		114,369	

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					25,955	3
314					0	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	25,955	
321	121,591				65,914	8
322					0	9
323					8,924	10
324					0	11
325	69,067				18,685	12
326					0	13
327					0	14
328	15,745				2,721	15
	206,403	0	0	0	96,244	
331	4,103				12,444	16
332	86,774				60,730	17
	90,877	0	0	0	73,174	
341					14,018	18
342					177,258	19
343					422,755	20
344					0	21
345	152				345,068	22
346	2,648				128,793	23
348	5,828				57,947	24
349					0	25
	8,628	0	0	0	1,145,839	

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)	6,912	2.78%	2,307	26
Office Furniture and Equipment (391)	14,958	7.69%	1,399	27
Computer Equipment (391.1)	35,208	13.57%	7,340	28
Transportation Equipment (392)	49,956	7.50%	6,063	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	31,684	5.88%	2,902	31
Laboratory Equipment (395)	2,502	6.67%	387	32
Power Operated Equipment (396)	42,063	6.25%	3,187	33
Communication Equipment (397)	5,802	7.69%	484	34
SCADA Equipment (397.1)	9,151	8.33%	8,167	35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	198,236		32,236	
Total accum. prov. directly assignable	1,668,748		208,844	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 1,668,748		 208,844	

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					9,219	26
391					16,357	27
391.1					42,548	28
392					56,019	29
393					0	30
394					34,586	31
395					2,889	32
396					45,250	33
397					6,286	34
397.1					17,318	35
398					0	36
399					0	37
	0	0	0	0	230,472	
	305,908	0	0	0	1,571,684	
					0	38
	305,908	0	0	0	1,571,684	

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		24,789		24,789	1
February		22,334		22,334	2
March		24,721		24,721	3
April		28,242		28,242	4
May		26,765		26,765	5
June		25,356		25,356	6
July		28,855		28,855	7
August		21,408		21,408	8
September		20,607		20,607	9
October		20,579		20,579	10
November		18,929		18,929	11
December		20,718		20,718	12
Total annual pumpage	0	283,303	0	283,303	
Less: Water sold				219,856	13
Volume pumped but not sold				63,447	14
Volume sold as a percent of volume pumped				78%	15
Volume used for water production, water quality and system maintenance				2,174	16
Volume related to equipment/system malfunction				6,173	17
Non-utility volume NOT included in water sales				77	18
Total volume not sold but accounted for				8,424	19
Volume pumped but unaccounted for				55,023	20
Percent of water lost				19%	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					22
The master meter at the old plant was inaccurate. The new plant came on line in August. For the period of September - December, the utility experienced less than 10% of water lost.					
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,310	23
Date of maximum: 8/11/2001					24
Cause of maximum:					25
This was due to the refilling of the 1.4 million gallon standpipe after the repainting project was completed.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				478	26
Date of minimum: 12/22/2001					27
Total KWH used for pumping for the year				446,860	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)	
J-WELL (58'4" DIA.)	1	38	1	432,000	No	1

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)	
LAKE SUPERIOR/CHEQUAMEGOI	1	1,950	23	24	1

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	BINSFIELD GENERATOR	BINSFIELD PUMP 1	BINSFIELD PUMP 2	1
Location	SFIELD BOOSTER STATION	SFIELD BOOSTER STATIONS	SFIELD BOOSTER STATION	2
Purpose	S	B	B	3
Destination	D	D	D	4
Pump Manufacturer		ITT AC PUMP	ITT AC PUMP	5
Year Installed	1999	1999	1999	6
Type	OTHER	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)		500	500	8
Pump Motor or Standby Engine Mfr	ONAN GENSET/CUMMINS	US MOTORS	US MOTORS	9 10
Year Installed	1999	1999	1999	11
Type	DIESEL	ELECTRIC	ELECTRIC	12
Horsepower	100	25	25	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	BINSFIELD PUMP 3	HIGHLIFT PUMP 1	HIGHLIFT PUMP 2	14
Location	SFIELD BOOSTER STATION	WATER TREATMENT PLANT	WATER TREATMENT PLANT	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	ITT AC PUMP	INGERSOLL-DRESSER	INGERSOLL-DRESSER	18
Year Installed	1999	2001	2001	19
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	500	840	840	21
Pump Motor or Standby Engine Mfr	US MOTORS	U.S. ELECTRICAL MOTORS	U.S. ELECTRICAL MOTORS	22 23
Year Installed	1999	2001	2001	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	25	60	60	26

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	HIGHLIFT PUMP 3	LOWLIFT PUMP 1	LOWLIFT PUMP 2	1
Location	WATER TREATMENT PLANT	INTAKE HOUSE	INTAKE HOUSE	2
Purpose	B	P	P	3
Destination	D	T	T	4
Pump Manufacturer	INGERSOLL-DRESSER	INGERSOLL-DRESSER	INGERSOLL-DRESSER	5
Year Installed	2001	2001	2001	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	840	2,000	2,000	8
Pump Motor or Standby Engine Mfr	U.S. ELECTRICAL MOTORS	U.S. ELECTRICAL MOTORS	U.S. ELECTRICAL MOTORS	9 10
Year Installed	2001	2001	2001	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	60	100	100	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	SANBORN PUMP 1	SANBORN PUMP 2	WATER PLANT GENERATOR	14
Location	NBORN BOOSTER STATION	NBORN BOOSTER STATION	WATER TREATMENT PLANT	15
Purpose	B	B	S	16
Destination	D	D	T	17
Pump Manufacturer	CRANE DEMING (3112-1A)	CRANE DEMMING (3112-1A)		18
Year Installed	1999	1999	2001	19
Type	CENTRIFUGAL	CENTRIFUGAL	OTHER	20
Actual Capacity (gpm)	50	50		21
Pump Motor or Standby Engine Mfr	CENTURY MOTORS	CENTURY MOTORS	KOHLER	22 23
Year Installed	1999	1999	2001	24
Type	ELECTRIC	ELECTRIC	DIESEL	25
Horsepower	2	2	415	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	BEASER TOWER	BINSFIELD STANDPIPE	TREATMENT PLANT RESERVOIR	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	S	R	3
Year constructed	1999	1972	2001	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	140	80	10	6
Total capacity in gallons (actual)	500,000	1,376,000	104,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)			LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)			CENTRAL FACILITIES	10
Filters, type (gravity, pressure, other, none)			OTHER	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			2.0000	12
Is a corrosion control chemical used (yes, no)?	Y		Y	13
Is water fluoridated (yes, no)?	Y		Y	14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
L	D	0.625	582	0	0	0	582	1
L	D	0.750	1,158	0	0	0	1,158	2
M	D	0.750	3,227	0	0	0	3,227	3
L	D	1.000	672	0	0	0	672	4
M	D	1.000	6,465	0	0	0	6,465	5
L	D	1.250	0	0	0	0	0	6
M	D	1.250	1,446	0	0	0	1,446	7
M	D	1.500	2,714	0	0	0	2,714	8
M	D	2.000	605	0	0	0	605	9
M	D	4.000	6,153	0	0	0	6,153	10
M	S	4.000	52	0	0	0	52	11
M	D	6.000	110,071	0	0	0	110,071	12
M	S	6.000	564	0	0	0	564	13
M	D	8.000	50,793	0	0	0	50,793	14
M	S	8.000	191	0	0	0	191	15
M	D	10.000	9,989	0	0	0	9,989	16
M	D	12.000	54,330	0	0	0	54,330	17
M	D	16.000	31,834	510	0	0	32,344	18
M	S	16.000	136	0	0	0	136	19
M	T	20.000	542	0	0	0	542	20
M	S	24.000	2,035	0	0	0	2,035	21
Total Within Municipality			283,559	510	0	0	284,069	
Total Utility			283,559	510	0	0	284,069	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	630	0	4	0	626	60	1
M	0.750	1,215	0	0	0	1,215	95	2
L	0.750	117	0	0	0	117	19	3
L	1.000	48	0	0	0	48	2	4
M	1.000	1,101	13	0	0	1,114	154	5
M	1.250	7	0	0	0	7	2	6
L	1.250	2	0	0	0	2	0	7
L	1.500	2	0	0	0	2	0	8
M	1.500	50	0	0	0	50	4	9
M	2.000	43	1	0	0	44	5	10
M	2.500	1	0	0	0	1	0	11
M	3.000	4	0	0	0	4	0	12
M	4.000	12	0	0	0	12	2	13
M	6.000	5	3	0	0	8	4	14
M	8.000	14	0	0	0	14	9	15
M	12.000	1	0	0	0	1		16
Total Utility		3,252	17	4	0	3,265	356	

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	2,900	66	63	0	2,903	62	1
0.750	59	0	1	0	58	1	2
1.000	78	0	0	0	78	0	3
1.500	44	2	0	0	46	32	4
2.000	48	3	0	0	51	40	5
3.000	25	1	0	0	26	16	6
4.000	1	0	0	0	1	0	7
Total:	3,155	72	64	0	3,163	151	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	2,435	248	3	6	106	105	2,903	1
0.750	12	36	2	4	1	3	58	2
1.000	1	55	2	4	8	8	78	3
1.500	0	29	2	5	4	6	46	4
2.000	0	34	5	7	1	4	51	5
3.000	0	12	2	6	0	6	26	6
4.000	0	0	0	1	0	0	1	7
Total:	2,448	414	16	33	120	132	3,163	

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	478	15	12		481	2
Total Fire Hydrants	478	15	12	0	481	
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:	481
Number of distribution system valves end of year:	641
Number of distribution valves operated during year:	83

WATER OPERATING SECTION FOOTNOTES

Property Tax Equivalent (Water) (Page W-07)

On June 14, 1994, the City Council passed a resolution setting the Property Tax Equivalent at \$134,300. This amount was in effect in 1994 and continues to be the amount paid by the Utility until changed by resolution.

Water Utility Plant in Service (Page W-08)

Numerous additions and retirements were recorded in 2001 as a result of the construction of the new water treatment plant and retirement of the old plant. Specifically:

321 - Structures and Improvements

Retired \$ 121,591 related to structures at the old pumping plant

325 - Electric Pumping Equipment

Added \$ 108,156 in new pumping equipment at the new plant

Retired 69,067 existing equipment at old plant

331 - Structures and Improvements

Added \$ 967,535 in value related to the new treatment plant structure

332 - Water Treatment Equipment

Added \$ 1,452,321 in value of treatment equipment related to the new treatment plant

Retired 86,774 existing treatment equipment at the old plant

Accumulated Provision for Depreciation - Water (Page W-10)

Accumulated Depreciation in excess of Plant in Service is recorded in Account 341 - Transmission and Distribution Plant Structures and Improvements. Excess is due to negative net salvage value for this account due to the anticipated cost of removal.

Water Mains (Page W-17)

The costs related to the 510' main extension were financed by the customer and recorded as a contribution in aid of construction.

Water Services (Page W-18)

4 service installations were performed by the Utility as replacements. 13 service installations were completed for customers and financed with the application of Cz-1.

Hydrants and Distribution System Valves (Page W-20)

Hydrant installations were performed in conjunction with City street improvement projects.

All hydrants are exercised at least annually, with deadend hydrants flushed at least twice.

Valves have been exercised when construction or maintenance requires the isolation of an area. The Utility has purchased a valve turning trailer and intends to implement a valve turning program in 2002.
