



3013 (02-09-04)

**ANNUAL REPORT**

OF

Name: JANESVILLE WATER UTILITY

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Principal Office: 18 N JACKSON ST  
P.O. BOX 5005  
JANESVILLE, WI 53547-5005

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For the Year Ended: DECEMBER 31, 2001

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**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**

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**Exact Utility Name:** JANESVILLE WATER UTILITY

**Utility Address:** 18 N JACKSON ST  
P.O. BOX 5005  
JANESVILLE, WI 53547-5005

**When was utility organized?** 4/1/1915

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MRS AMANDA M JACOBS CPA

**Title:** SENIOR ACCOUNTANT

**Office Address:**

18 N JACKSON ST  
P.O. BOX 5005  
JANESVILLE, WI 53547-5005

**Telephone:** (608) 755 - 3023

**Fax Number:** (608) 755 - 3196

**E-mail Address:** jacobsm@ci.janesville.wi.us

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

**Name:** MR STEVEN E SHEIFFER

**Title:** CITY MANAGER

**Office Address:**

18 N JACKSON ST  
P.O. BOX 5005  
JANESVILLE, WI 53547-5005

**Telephone:** (608) 755 - 3000

**Fax Number:** (608) 755 - 3196

**E-mail Address:** sheiffers@ci.janesville.wi.us

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** MR JOHN C. ANDRES, CPA

**Title:** PARTNER

**Office Address:** VIRCHOW, KRAUSE & COMPANY

TEN TERRACE COURT  
P.O. BOX 7398  
MADISON, WI 53707-7398

**Telephone:** (608) 249 - 6622

**Fax Number:** (608) 249 - 8532

**E-mail Address:** jandres@virchowkrause.com

**Date of most recent audit report:** 3/6/2002

**Period covered by most recent audit:** 2001

### IDENTIFICATION AND OWNERSHIP

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

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**Name:** MR DANIEL L LYNCH

**Title:** UTILITY DIRECTOR

**Office Address:**

18 N JACKSON ST  
P.O. BOX 5005  
JANESVILLE, WI 53547-5005

**Telephone:** (608) 755 - 3115

**Fax Number:** (608) 755 - 3125

**E-mail Address:** lynchd@ci.janesville.wi.us

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**Name:** MR ROBERT A BOLDT

**Title:** DIRECTOR OF PUBLIC SERVICES

**Office Address:**

18 N JACKSON ST  
P.O. BOX 5005  
JANESVILLE, WI 53547-5005

**Telephone:** (608) 755 - 3000

**Fax Number:** (608) 755 - 3196

**E-mail Address:** boltb@ci.janesville.wi.us

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

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

- MR THOMAS BRIEN, PRESIDENT
  - MRS VICTORIA A DAMRON
  - MR CRAIG DEGARMO, VICE PRESIDENT
  - MR PAUL MURPHY
  - MR HARRY O'LEARY
  - MR RUSS STEEBER
  - MR PAUL WILLIAMS
- 

**Is sewer service rendered by the utility?** NO

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

**Date of Ordinance:**                     

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

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

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:** NONE

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

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

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	4,195,562	3,938,559	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	1,984,965	1,895,668	2
Depreciation Expense (403)	861,717	689,986	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	692,991	669,055	5
<b>Total Operating Expenses</b>	<b>3,539,673</b>	<b>3,254,709</b>	
<b>Net Operating Income</b>	<b>655,889</b>	<b>683,850</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>655,889</b>	<b>683,850</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	(4,106)	8,540	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	267,424	288,101	10
Miscellaneous Nonoperating Income (421)	0	0	11
<b>Total Other Income</b>	<b>263,318</b>	<b>296,641</b>	
<b>Total Income</b>	<b>919,207</b>	<b>980,491</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>919,207</b>	<b>980,491</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	6,216	5,869	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	456,621	422,861	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	63,746	7,939	19
<b>Total Interest Charges</b>	<b>399,091</b>	<b>420,791</b>	
<b>Net Income</b>	<b>520,116</b>	<b>559,700</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	10,751,307	10,191,607	20
Balance Transferred from Income (433)	520,116	559,700	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
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>11,271,423</b>	<b>10,751,307</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
INTEREST INCOME	267,424	5
<b>Total (Acct. 419):</b>	<b>267,424</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		6
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		12
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	27,292				27,292	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold	0				0	2
Payroll	11,226				11,226	3
Materials	20,172				20,172	4
Taxes					0	5
<b>Other (list by major classes):</b>						
NONE					0	6
<b>Total costs and expenses</b>	<b>31,398</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>31,398</b>	
<b>Net income (or loss)</b>	<b>(4,106)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(4,106)</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

- |   |
|---|
| <p>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.</p> <p>2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).</p> |
|---|

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	4,195,562	0	0	0	4,195,562	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	3,705				3,705	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>4,191,857</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,191,857</b>	

### DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	836,255		836,255	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing	11,226		11,226	6
Other nonutility expenses			0	7
Water utility plant accounts	165,021		165,021	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>1,012,502</b>	<b>0</b>	<b>1,012,502</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	41,211,776	38,668,931	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	8,524,403	7,873,885	2
<b>Net Utility Plant</b>	<b>32,687,373</b>	<b>30,795,046</b>	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>32,687,373</b>	<b>30,795,046</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	1,018,766	912,430	8
Special Funds (125-128)	0	0	9
<b>Total Other Property and Investments</b>	<b>1,018,766</b>	<b>912,430</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	4,519,367	4,024,054	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	539,183	503,756	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	834,402	644,480	18
Materials and Supplies (151-163)	233,966	224,529	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)	523,832	497,718	22
Miscellaneous Current and Accrued Assets (174)			23
<b>Total Current and Accrued Assets</b>	<b>6,650,750</b>	<b>5,894,537</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	40,354	30,998	24
Other Deferred Debits (182-186)	53,183	59,579	25
<b>Total Deferred Debits</b>	<b>93,537</b>	<b>90,577</b>	
<b>Total Assets and Other Debits</b>	<b>40,450,426</b>	<b>37,692,590</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	48,704	48,704	<b>26</b>
Appropriated Earned Surplus (215)			<b>27</b>
Unappropriated Earned Surplus (216)	11,271,423	10,751,307	<b>28</b>
<b>Total Proprietary Capital</b>	<b>11,320,127</b>	<b>10,800,011</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	0	0	<b>29</b>
Advances from Municipality (223)	9,850,000	8,670,000	<b>30</b>
Other Long-Term Debt (224)	0	0	<b>31</b>
<b>Total Long-Term Debt</b>	<b>9,850,000</b>	<b>8,670,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>32</b>
Accounts Payable (232)	322,226	277,999	<b>33</b>
Payables to Municipality (233)	0	0	<b>34</b>
Customer Deposits (235)			<b>35</b>
Taxes Accrued (236)	642,404	624,601	<b>36</b>
Interest Accrued (237)	151,966	98,155	<b>37</b>
Matured Long-Term Debt (239)			<b>38</b>
Matured Interest (240)			<b>39</b>
Tax Collections Payable (241)			<b>40</b>
Miscellaneous Current and Accrued Liabilities (242)			<b>41</b>
<b>Total Current and Accrued Liabilities</b>	<b>1,116,596</b>	<b>1,000,755</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>42</b>
Customer Advances for Construction (252)			<b>43</b>
Other Deferred Credits (253)	0	0	<b>44</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>45</b>
Injuries and Damages Reserve (262)			<b>46</b>
Pensions and Benefits Reserve (263)			<b>47</b>
Miscellaneous Operating Reserves (265)			<b>48</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	18,163,703	17,221,824	<b>49</b>
<b>Total Liabilities and Other Credits</b>	<b>40,450,426</b>	<b>37,692,590</b>	

### NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	41,084,499	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)	127,277				7
<b>Total Utility Plant</b>	<b>41,211,776</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	8,524,403	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
<b>Total Accumulated Provision</b>	<b>8,524,403</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>32,687,373</b>	<b>0</b>	<b>0</b>	<b>0</b>	

### 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)	
<b>Balance first of year</b>	7,873,885				7,873,885	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged depreciation expense (403)	861,717				861,717	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	50,247				50,247	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	11,240				11,240	10
Other credits (specify):						11
					0	12
<b>Total credits</b>	<b>923,204</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>923,204</b>	<b>13</b>
<b>Debits during year</b>						14
Book cost of plant retired	272,686				272,686	15
Cost of removal	0				0	16
Other debits (specify):						17
					0	18
<b>Total debits</b>	<b>272,686</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>272,686</b>	<b>19</b>
<b>Balance End of Year</b>	<b>8,524,403</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,524,403</b>	<b>20</b>
						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
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

### MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility (154)	233,966	224,529 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
<b>Total Materials and Supplies</b>	<b>233,966</b>	<b>224,529</b>

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1991 GO advance issuance expense	243	428	0	1
1992 GO advance issuance expense	248	428	124	2
1993 GO advance issuance expense	178	428	267	3
1994 GO advance issuance expense	439	428	1,097	4
1994c GO advance issuance expense	179	428	446	5
1995 GO advance issuance expense	326	428	1,143	6
1995a GO advance issuance expense	358	428	1,252	7
1996 GO advance issuance expense	689	428	3,100	8
1996a GO advance issuance expense	442	428	2,002	9
1997 GO advance issuance expense	617	428	3,396	10
1998 GO advance issuance expense	485	428	3,151	11
1999 GO ADVANCE ISSUANCE EXPENSE	812	428	6,090	12
1999A GO ADVANCE ISSUANCE EXPENSE	99	428	740	13
2000 GO ADVANCE ISSUANCE EXPENSE	322	428	2,752	14
2001 GO ADVANCE ISSUANCE EXPENSE	779	428	14,794	15
<b>Total</b>			<b>40,354</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				16
<b>Total</b>			<b>0</b>	

**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	48,704	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<u><u>48,704</u></u>	

**BONDS (ACCTS. 221 AND 222)**

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
Total Reacquired Bonds (Account 222)				0	1
<b>Net amount of bonds outstanding December 31:</b>				<u><u>0</u></u>	

**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)	
<b>Advances (223)</b>					
General Obligation Advances	07/01/1993	02/01/2003	4.36%	280,000	<b>1</b>
General Obligation Advances	12/15/1994	10/01/2004	5.55%	210,000	<b>2</b>
General Obligation Advances	12/01/1995	02/01/2005	4.28%	180,000	<b>3</b>
General Obligation Advances	08/01/1996	06/01/2006	5.31%	820,000	<b>4</b>
General Obligation Advances	12/01/1996	06/01/2006	4.84%	350,000	<b>5</b>
General Obligation Advances	07/01/1997	06/01/2007	4.73%	490,000	<b>6</b>
General Obligation Advances	07/01/1998	06/01/2008	4.30%	840,000	<b>7</b>
GENERAL OBLIGATION ADVANCES	07/01/1999	06/01/2009	4.90%	1,690,000	<b>8</b>
GENERAL OBLIGATION ADVANCES	12/01/1999	06/01/2009	4.96%	200,000	<b>9</b>
GENERAL OBLIGATION ADVANCES	06/01/2000	06/01/2010	5.17%	685,000	<b>10</b>
GENERAL OBLIGATION ADVANCES	05/01/2001	05/01/2011	4.48%	3,925,000	<b>11</b>
General Obligation Advances	07/01/1992	02/01/2002	5.28%	180,000	<b>12</b>
<b>Total for Account 223</b>				<b>9,850,000</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	624,601	1
<b>Accruals:</b>		
Charged water department expense	692,991	2
Charged electric department expense		3
Charged sewer department expense	15,433	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>708,424</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	624,601	6
Social Security taxes	61,265	7
PSC Remainder Assessment	4,755	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>690,621</b>	
<b>Balance end of year</b>	<b>642,404</b>	

### INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
NONE	0			0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	2
1991 General Obligation Advance	3,187	638	3,825	0	3
1992 General Obligation Advance	7,299	9,751	13,500	3,550	4
1993 General Obligation Advance	6,999	11,667	14,000	4,666	5
1994 General Obligation Advance	19,792	23,958	43,750	0	6
1994c General Obligation Advance	4,471	16,552	17,925	3,098	7
1995 General Obligation Advance	9,165	10,643	19,808	0	8
1995a General Obligation Advance	3,725	7,350	8,100	2,975	9
1996 General Obligation Advance	4,338	47,292	47,992	3,638	10
1996a General Obligation Advance	1,976	18,480	18,760	1,696	11
1997 General Obligation Advance	2,266	24,855	25,188	1,933	12
1998 General Obligation Debt	3,437	38,363	38,775	3,025	13
1999 GENERAL OBLIGATION DEBT	7,714	86,931	87,737	6,908	14
1999A GENERAL OBLIGATION DEBT	907	10,325	10,405	827	15
2000 GENERAL OBLIGATION DEBT	22,879	36,988	56,917	2,950	16
2001 GENERAL OBLIGATION DEBT		112,828	(3,872)	116,700	17
<b>Subtotal</b>	<b>98,155</b>	<b>456,621</b>	<b>402,810</b>	<b>151,966</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	18
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	19
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>98,155</b>	<b>456,621</b>	<b>402,810</b>	<b>151,966</b>	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	17,221,824	0	0	0	0	17,221,824	1
<b>Add credits during year:</b>							
For Services	186,466					186,466	2
For Mains	755,413					755,413	3
<b>Other (specify):</b>							
NONE						0	4
<b>Deduct charges (specify):</b>							
NONE						0	5
<b>Balance End of Year</b>	<b>18,163,703</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>18,163,703</b>	
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)
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
WATER MAIN ASSESSMENTS	1,018,766	2
<b>Total (Acct. 124):</b>	<b>1,018,766</b>	
<b>Sinking Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Depreciation Fund (126):</b>		
NONE		4
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
NONE		5
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Interest Special Deposits (132):</b>		
NONE		6
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
NONE		7
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		8
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	539,183	9
Electric		10
Sewer (Regulated)		11
<b>Other (specify):</b>		
NONE		12
<b>Total (Acct. 142):</b>	<b>539,183</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
<b>Other (specify):</b>		
NONE		15
<b>Total (Acct. 143):</b>	<b>0</b>	

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

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

Particulars (a)	Balance End of Year (b)	
<b>Receivables from Municipality (145):</b>		
DUE FROM TAX COLLECTION FUND	834,402	16
<b>Total (Acct. 145):</b>	<b>834,402</b>	
<b>Prepayments (165):</b>		
NONE		17
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		18
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
WATER UTILITY MASTER PLAN PREPARED BY BLACK & VEATCH	53,183	19
<b>Total (Acct. 183):</b>	<b>53,183</b>	
<b>Clearing Accounts (184):</b>		
NONE		20
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		21
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		22
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
NONE		23
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
NONE		24
<b>Total (Acct. 253):</b>	<b>0</b>	

### RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service	39,861,607	0	0	0	<b>39,861,607</b>	<b>1</b>
Materials and Supplies	229,247	0	0	0	<b>229,247</b>	<b>2</b>
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	8,199,144	0	0	0	<b>8,199,144</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	17,692,763	0	0	0	<b>17,692,763</b>	<b>6</b>
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>14,198,947</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>14,198,947</b>	
Net Operating Income	655,889	0	0	0	<b>655,889</b>	<b>8</b>
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>4.62%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>4.62%</b>	

### RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	48,704	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	11,011,365	3
<b>Other (Specify):</b>		
NONE		4
<b>Total Average Proprietary Capital</b>	<b>11,060,069</b>	
<b>Net Income</b>		
Net Income	520,116	5
 <b>Percent Return on Proprietary Capital</b>	 <b>4.70%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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**4. Estimated changes in revenues due to rate changes.**

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**5. Obligations incurred or assumed, excluding commercial paper.**

General Obligation Promissory Notes issued 5/1/2001 in the amount of \$3,925,000.

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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

For the 2001 General Obligation Debt, the negative interest paid reflects the accrued interest from the date of the long-term note to the settlement date when note proceeds were received.

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### Identification and Ownership - Contacts (Page iv)

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## WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	4,112,166	1
<b>Total Sales of Water</b>	<b>4,112,166</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	21,731	2
Miscellaneous Service Revenues (471)	1,181	3
Rents from Water Property (472)	32,526	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	27,958	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>83,396</b>	
<b>Total Operating Revenues</b>	<b>4,195,562</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expense (600-617)	77,384	8
Pumping Expenses (620-633)	486,474	9
Water Treatment Expenses (640-652)	79,705	10
Transmission and Distribution Expenses (660-678)	625,220	11
Customer Accounts Expenses (901-905)	167,917	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	548,265	14
<b>Total Operation and Maintenance Expenses</b>	<b>1,984,965</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	861,717	15
Amortization Expense (404-407)	0	16
Taxes (408)	692,991	17
<b>Total Other Operating Expenses</b>	<b>1,554,708</b>	
<b>Total Operating Expenses</b>	<b>3,539,673</b>	
<b>NET OPERATING INCOME</b>	<b>655,889</b>	

## WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	208	3,241	4,048	2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>208</b>	<b>3,241</b>	<b>4,048</b>	
Metered Sales to General Customers (461)				
Residential	20,037	1,380,014	1,658,630	4
Commercial	1,701	604,214	539,988	5
Industrial	78	1,943,198	973,330	6
<b>Total Metered Sales to General Customers (461)</b>	<b>21,816</b>	<b>3,927,426</b>	<b>3,171,948</b>	
Private Fire Protection Service (462)	149		37,484	7
Public Fire Protection Service (463)	21,965		790,052	8
Other Sales to Public Authorities (464)	113	144,959	108,634	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>44,251</b>	<b>4,075,626</b>	<b>4,112,166</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name (a)</b>	<b>Point of Delivery (b)</b>	<b>Thousands of Gallons Sold (c)</b>	<b>Revenues (d)</b>
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NONE

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	790,052	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b> NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>790,052</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	21,731	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>21,731</b>	
<b>Miscellaneous Service Revenues (471):</b>		
SERVICE CONNECTION CHARGES	1,181	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>1,181</b>	
<b>Rents from Water Property (472):</b>		
TRUCK AND EQUIPMENT RENTALS	32,526	8
<b>Total Rents from Water Property (472)</b>	<b>32,526</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	23,577	10
<b>Other (specify):</b> MISCELLANEOUS SALE OF MATERIAL	4,381	11
<b>Total Other Water Revenues (474)</b>	<b>27,958</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Supervision and Engineering (600)	0	1
Operation Labor and Expenses (601)	0	2
Purchased Water (602)	0	3
Miscellaneous Expenses (603)	0	4
Rents (604)	0	5
Maintenance Supervision and Engineering (610)	0	6
Maintenance of Structures and Improvements (611)	0	7
Maintenance of Collecting and Impounding Reservoirs (612)	0	8
Maintenance of Lake, River and Other Intakes (613)	0	9
Maintenance of Wells and Springs (614)	77,384	10
Maintenance of Infiltration Galleries and Tunnels (615)	0	11
Maintenance of Supply Mains (616)	0	12
Maintenance of Miscellaneous Water Source Plant (617)	0	13
<b>Total Source of Supply Expenses</b>	<b>77,384</b>	
 <b>PUMPING EXPENSES</b>		
Operation Supervision and Engineering (620)	0	14
Fuel for Power Production (621)	0	15
Power Production Labor and Expenses (622)	0	16
Fuel or Power Purchased for Pumping (623)	363,025	17
Pumping Labor and Expenses (624)	53,134	18
Expenses Transferred--Credit (625)	0	19
Miscellaneous Expenses (626)	40,129	20
Rents (627)	0	21
Maintenance Supervision and Engineering (630)	0	22
Maintenance of Structures and Improvements (631)	7,946	23
Maintenance of Power Production Equipment (632)	0	24
Maintenance of Pumping Equipment (633)	22,240	25
<b>Total Pumping Expenses</b>	<b>486,474</b>	
 <b>WATER TREATMENT EXPENSES</b>		
Operation Supervision and Engineering (640)	0	26
Chemicals (641)	26,256	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)	
<b>WATER TREATMENT EXPENSES</b>		
Operation Labor and Expenses (642)	50,588	<b>28</b>
Miscellaneous Expenses (643)	0	<b>29</b>
Rents (644)	0	<b>30</b>
Maintenance Supervision and Engineering (650)	0	<b>31</b>
Maintenance of Structures and Improvements (651)	0	<b>32</b>
Maintenance of Water Treatment Equipment (652)	2,861	<b>33</b>
<b>Total Water Treatment Expenses</b>	<b>79,705</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Supervision and Engineering (660)	0	<b>34</b>
Storage Facilities Expenses (661)	0	<b>35</b>
Transmission and Distribution Lines Expenses (662)	52,030	<b>36</b>
Meter Expenses (663)	53,610	<b>37</b>
Customer Installations Expenses (664)	0	<b>38</b>
Miscellaneous Expenses (665)	0	<b>39</b>
Rents (666)	0	<b>40</b>
Maintenance Supervision and Engineering (670)	0	<b>41</b>
Maintenance of Structures and Improvements (671)	0	<b>42</b>
Maintenance of Distribution Reservoirs and Standpipes (672)	869	<b>43</b>
Maintenance of Transmission and Distribution Mains (673)	230,882	<b>44</b>
Maintenance of Fire Mains (674)	0	<b>45</b>
Maintenance of Services (675)	175,694	<b>46</b>
Maintenance of Meters (676)	28,004	<b>47</b>
Maintenance of Hydrants (677)	81,448	<b>48</b>
Maintenance of Miscellaneous Plant (678)	2,683	<b>49</b>
<b>Total Transmission and Distribution Expenses</b>	<b>625,220</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Supervision (901)	26,057	<b>50</b>
Meter Reading Labor (902)	18,316	<b>51</b>
Customer Records and Collection Expenses (903)	119,839	<b>52</b>
Uncollectible Accounts (904)	3,705	<b>53</b>

## 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)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Miscellaneous Customer Accounts Expenses (905)	0	54
<b>Total Customer Accounts Expenses</b>	<b>167,917</b>	
 <b>SALES EXPENSES</b>		
Sales Expenses (910)	0	55
<b>Total Sales Expenses</b>	<b>0</b>	
 <b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	233,376	56
Office Supplies and Expenses (921)	22,179	57
Administrative Expenses Transferred--Credit (922)	0	58
Outside Services Employed (923)	8,096	59
Property Insurance (924)	2,256	60
Injuries and Damages (925)	22,618	61
Employee Pensions and Benefits (926)	252,055	62
Regulatory Commission Expenses (928)	0	63
Duplicate Charges--Credit (929)	0	64
Miscellaneous General Expenses (930)	0	65
Rents (931)	4,850	66
Maintenance of General Plant (932)	2,835	67
<b>Total Administrative and General Expenses</b>	<b>548,265</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>1,984,965</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		642,404	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		15,434	2
<b>Net property tax equivalent</b>		<b>626,970</b>	
Social Security		61,265	3
PSC Remainder Assessment		4,756	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>692,991</b>	

### PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Rock				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.208600				3
County tax rate	mills		6.070200				4
Local tax rate	mills		6.329900				5
School tax rate	mills		9.870300				6
Voc. school tax rate	mills		1.705800				7
Other tax rate - Local	mills		1.709500				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>25.894300</b>				<b>10</b>
Less: state credit	mills		1.640300				11
<b>Net tax rate</b>	mills		<b>24.254000</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>6.329900</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>11.576100</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>1.709500</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>19.615500</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>25.894300</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.757522</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>24.254000</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>18.372937</b>				<b>21</b>
Utility Plant, Jan. 1	\$	38,668,931	38,668,931				22
Materials & Supplies	\$	224,529	224,529				23
<b>Subtotal</b>	\$	<b>38,893,460</b>	<b>38,893,460</b>				<b>24</b>
Less: Plant Outside Limits	\$	2,540,056	2,540,056				25
<b>Taxable Assets</b>	\$	<b>36,353,404</b>	<b>36,353,404</b>				<b>26</b>
Assessment Ratio	dec.		0.961800				27
<b>Assessed Value</b>	\$	<b>34,964,704</b>	<b>34,964,704</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>18.372937</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>642,404</b>	<b>642,404</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	624,601					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>642,404</b>					<b>34</b>

### WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	14,024		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)	707,634		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>721,658</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	11,565		12
Structures and Improvements (321)	1,514,378		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	1,441,387		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>2,967,330</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	161,180		23
<b>Total Water Treatment Plant</b>	<b>161,180</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	90,496		24
Structures and Improvements (341)	0		25

**WATER UTILITY PLANT IN SERVICE (cont.)**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			14,024	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)			707,634	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>721,658</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			11,565	12
Structures and Improvements (321)	13,261		1,501,117	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	16,624		1,424,763	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<b>29,885</b>	<b>0</b>	<b>2,937,445</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)	272		160,908	23
<b>Total Water Treatment Plant</b>	<b>272</b>	<b>0</b>	<b>160,908</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			90,496	24
Structures and Improvements (341)			0	25

### WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	1,681,473		26
Transmission and Distribution Mains (343)	24,482,475	1,916,223	27
Fire Mains (344)	0		28
Services (345)	2,674,632	346,461	29
Meters (346)	1,784,712	162,748	30
Hydrants (348)	1,788,209	100,388	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>32,501,997</b>	<b>2,525,820</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	632,388	2,875	34
Office Furniture and Equipment (391)	43,151	5,903	35
Computer Equipment (391.1)	368,122	60,265	36
Transportation Equipment (392)	465,180	72,790	37
Stores Equipment (393)	10,311	1,500	38
Tools, Shop and Garage Equipment (394)	101,153	7,699	39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	249,529	41,617	41
Communication Equipment (397)	416,717		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>2,286,551</b>	<b>192,649</b>	
<b>Total utility plant in service directly assignable</b>	<b>38,638,716</b>	<b>2,718,469</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>38,638,716</b>	<b>2,718,469</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	211		1,681,262 26
Transmission and Distribution Mains (343)	6,968		26,391,730 27
Fire Mains (344)			0 28
Services (345)	2,892		3,018,201 29
Meters (346)	78,000		1,869,460 30
Hydrants (348)	1,133		1,887,464 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>89,204</b>	<b>0</b>	<b>34,938,613</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)	486		634,777 34
Office Furniture and Equipment (391)	7,129		41,925 35
Computer Equipment (391.1)	42,693		385,694 36
Transportation Equipment (392)	86,336		451,634 37
Stores Equipment (393)	576		11,235 38
Tools, Shop and Garage Equipment (394)	11,321		97,531 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)	569		290,577 41
Communication Equipment (397)	4,215		412,502 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>153,325</b>	<b>0</b>	<b>2,325,875</b>
<b>Total utility plant in service directly assignable</b>	<b>272,686</b>	<b>0</b>	<b>41,084,499</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>272,686</b>	<b>0</b>	<b>41,084,499</b>

## 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)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	269,549	2.90%	20,522	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
<b>Total Source of Supply Plant</b>	<b>269,549</b>		<b>20,522</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	572,657	3.20%	48,248	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	390,973	4.40%	63,055	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
<b>Total Pumping Plant</b>	<b>963,630</b>		<b>111,303</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	105,996	6.00%	9,663	17
<b>Total Water Treatment Plant</b>	<b>105,996</b>		<b>9,663</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	490,699	1.90%	31,946	19
Transmission and Distribution Mains (343)	2,760,155	1.30%	330,096	20
Fire Mains (344)	0			21
Services (345)	755,457	2.90%	82,546	22
Meters (346)	620,198	5.50%	95,847	23
Hydrants (348)	345,992	2.20%	40,182	24
Other Transmission and Distribution Plant (349)	0			25
<b>Total Transmission and Distribution Plant</b>	<b>4,972,501</b>		<b>580,617</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					290,071	4
315					0	5
316					0	6
317					0	7
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>290,071</b>	
321	13,261				607,644	8
322					0	9
323					0	10
324					0	11
325	16,624				437,404	12
326					0	13
327					0	14
328					0	15
	<b>29,885</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,045,048</b>	
331					0	16
332	272				115,387	17
	<b>272</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>115,387</b>	
341					0	18
342	211				522,434	19
343	6,968		293		3,083,576	20
344					0	21
345	2,892				835,111	22
346	78,000		2,322		640,367	23
348	1,133		125		385,166	24
349					0	25
	<b>89,204</b>	<b>0</b>	<b>2,740</b>	<b>0</b>	<b>5,466,654</b>	

### 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)	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	313,735	2.90%	18,374	<b>26</b>
Office Furniture and Equipment (391)	31,491	5.80%	2,467	<b>27</b>
Computer Equipment (391.1)	368,122	26.70%	60,265	<b>28</b>
Transportation Equipment (392)	314,770	13.30%	43,968	<b>29</b>
Stores Equipment (393)	9,082	5.80%	625	<b>30</b>
Tools, Shop and Garage Equipment (394)	82,252	5.80%	5,762	<b>31</b>
Laboratory Equipment (395)	0			<b>32</b>
Power Operated Equipment (396)	89,443	7.50%	20,254	<b>33</b>
Communication Equipment (397)	353,314	9.20%	38,144	<b>34</b>
SCADA Equipment (397.1)	0			<b>35</b>
Miscellaneous Equipment (398)	0			<b>36</b>
Other Tangible Property (399)	0			<b>37</b>
<b>Total General Plant</b>	<b><u>1,562,209</u></b>		<b><u>189,859</u></b>	
<b>Total accum. prov. directly assignable</b>	<b><u>7,873,885</u></b>		<b><u>911,964</u></b>	
Common Utility Plant Allocated to Water Department	0			<b>38</b>
<b>Total accum. prov. for depreciation</b>	<b><u><u>7,873,885</u></u></b>		<b><u><u>911,964</u></u></b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**

<b>Account (e)</b>	<b>Book Cost of Plant Retired (f)</b>	<b>Cost of Removal (g)</b>	<b>Salvage (h)</b>	<b>Adjustments Increase or (Decrease) (i)</b>	<b>Balance End of Year (j)</b>	
390	486				331,623	26
391	7,129				26,829	27
391.1	42,693				385,694	28
392	86,336		8,500		280,902	29
393	576				9,131	30
394	11,321				76,693	31
395					0	32
396	569				109,128	33
397	4,215				387,243	34
397.1					0	35
398					0	36
399					0	37
	<b>153,325</b>	<b>0</b>	<b>8,500</b>	<b>0</b>	<b>1,607,243</b>	
	<b>272,686</b>	<b>0</b>	<b>11,240</b>	<b>0</b>	<b>8,524,403</b>	
					<b>0</b>	<b>38</b>
	<b>272,686</b>	<b>0</b>	<b>11,240</b>	<b>0</b>	<b>8,524,403</b>	

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

<b>Sources of Water Supply</b>					
<b>Month</b>	<b>Purchased Water</b>	<b>Surface Water</b>	<b>Ground Water</b>	<b>Total Gallons</b>	
<b>(a)</b>	<b>Gallons</b>	<b>Gallons</b>	<b>Gallons</b>	<b>All Methods</b>	
	<b>(000's)</b>	<b>(000's)</b>	<b>(000's)</b>	<b>(000's)</b>	
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	
January			397,426	<b>397,426</b>	1
February			354,473	<b>354,473</b>	2
March			404,450	<b>404,450</b>	3
April			360,456	<b>360,456</b>	4
May			408,711	<b>408,711</b>	5
June			412,467	<b>412,467</b>	6
July			522,247	<b>522,247</b>	7
August			462,659	<b>462,659</b>	8
September			405,354	<b>405,354</b>	9
October			402,925	<b>402,925</b>	10
November			370,366	<b>370,366</b>	11
December			349,738	<b>349,738</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>4,851,272</b>	<b>4,851,272</b>	
Less: Water sold				4,075,626	13
Volume pumped but not sold				<b>775,646</b>	14
Volume sold as a percent of volume pumped				<b>84%</b>	15
Volume used for water production, water quality and system maintenance				25,000	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales				21,000	18
Total volume not sold but accounted for				<b>46,000</b>	19
Volume pumped but unaccounted for				<b>729,646</b>	20
Percent of water lost				<b>15%</b>	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				21,511	23
Date of maximum: 7/11/2001					24
Cause of maximum:					25
Summer Usage					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				7,821	26
Date of minimum: 11/23/2001					27
Total KWH used for pumping for the year				6,918,128	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
2801 PALMER DR - P S #10	Well # 10	1,150	18	3,600,000	Yes	<b>1</b>
6 W DELAVAN DR - P S #2	Well # 5	1,125	12	2,500,000	Yes	<b>2</b>
236 WATER STREET - P S #3	Well # 6	100	26	5,000,000	Yes	<b>3</b>
860 BELOIT AVE- P S #4	Well # 7	105	26	6,300,000	Yes	<b>4</b>
520 MOHAWK DR - P S #5	Well # 8	130	26	6,000,000	Yes	<b>5</b>
3017 KENNEDY RD - P S #7	Well # 9	215	20	6,000,000	Yes	<b>6</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	OSTER PUMP STATION #8-1	OSTER PUMP STATION #8-2	OSTER PUMP STATION #9-1	1
Location	1507 WINCHESTER DRIVE	1507 WINCHESTER DR	2800 W MEMORIAL DR	2
Purpose	B	B	B	3
Destination	R	R	D	4
Pump Manufacturer	AURORA	AURORA	PACIFIC	5
Year Installed	1998	1998	1986	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	2,100	2,100	200	8
Pump Motor or Standby Engine Mfr	US MOTOR	US MOTOR	BALDOR	9 10
Year Installed	1998	1998	1986	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	100	8	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	OSTER PUMP STATION #9-2	PUMP STATION #2-1	PUMP STATION #2-2	14
Location	2800 W MEMORIAL DR	6 W DELAVAN DR	6 W DELAVAN DR	15
Purpose	B	B	P	16
Destination	D	D	R	17
Pump Manufacturer	PACIFIC	PEERLESS	WORTHINGTON	18
Year Installed	1986	1986	1986	19
Type	CENTRIFUGAL	CENTRIFUGAL	VERTICAL TURBINE	20
Actual Capacity (gpm)	200	1,750	1,750	21
Pump Motor or Standby Engine Mfr	BALDOR	RELIANCE	U S MOTOR	22 23
Year Installed	1986	1986	1986	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	8	150	100	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	PUMP STATION #3	PUMP STATION #4	PUMP STATION #5	1
Location	236 WATER STREET	860 BELOIT AVENUE	520 MOHAWK DR	2
Purpose	P	P	P	3
Destination	D	D	R	4
Pump Manufacturer	LAYNE	VERTI-LINE	LAYNE	5
Year Installed	1947	1990	1963	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	3,500	4,400	4,200	8
Pump Motor or Standby Engine Mfr	US MOTOR	U S MOTOR	U S MOTOR	10
Year Installed	1998	1990	1998	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	350	450	150	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	PUMP STATION #7	PUMPING STATION #10-1	PUMPING STATION #10-2	14
Location	3017 KENNEDY RD	2801 PALMER DRIVE	2801 PALMER DRIVE	15
Purpose	P	P	P	16
Destination	D	R	D	17
Pump Manufacturer	PEERLESS	LAYNE	LAYNE	18
Year Installed	1997	1992	1992	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	4,200	2,150	2,150	21
Pump Motor or Standby Engine Mfr	SIEMAN	U S MOTOR	US MOTOR	23
Year Installed	1979	1992	1992	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	500	150	150	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	PUMPING STATION #10-3	PUMPING STATION #10-4	1
Location	2801 PALMER DRIVE	2801 PALMER DRIVE	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	LAYNE	LAYNE	5
Year Installed	1992	1992	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	2,150	2,150	8
Pump Motor or Standby Engine Mfr	U S MOTOR	U S MOTOR	10
Year Installed	1992	1992	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	200	200	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)
Identification			14
Location			15
Purpose			16
Destination			17
Pump Manufacturer			18
Year Installed			19
Type			20
Actual Capacity (gpm)			21
Pump Motor or Standby Engine Mfr			22
Year Installed			23
Type			24
Horsepower			25
			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	RESERVIOR # 1	RESERVIOR # 2	RESERVIOR AT PS #2	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	3
Year constructed	1928	1979	1937	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	OTHER	5
Elevation difference in feet (See Headnote 3.)	80	80	0	6
Total capacity in gallons (actual)	9,000,000	5,000,000	80,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)			GAS	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.)			2.5000	12
Is a corrosion control chemical used (yes, no)?			N	13
Is water fluoridated (yes, no)?			Y	14

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	RESERVOIR AT PS #10		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		3
Year constructed	1992		4
Primary material (earthen, steel, concrete, other)	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	0		6
Total capacity in gallons (actual)	560,000		7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		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.)	9.0000		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	0.750	354	0	0	0	354	1	
M	D	1.000	1,012	0	0	0	1,012	2	
L	D	1.500	1,448	0	0	0	1,448	3	
M	D	1.500	8,969	0	0	0	8,969	4	
M	D	2.000	10,351	0	0	0	10,351	5	
M	D	4.000	45,043	0	0	0	45,043	6	
M	D	6.000	825,764	2,475	880	(2,650)	824,709	7	
P	D	6.000	0	9,810		2,650	12,460	8	
M	D	8.000	324,455	2,479	1,390	0	325,544	9	
P	D	8.000	0	5,802			5,802	10	
M	D	10.000	72,920	0	385	0	72,535	11	
M	D	12.000	193,442	2,482	495	0	195,429	12	
M	D	14.000	5,220	0	0	0	5,220	13	
M	D	16.000	109,399	5,487	0	0	114,886	14	
M	D	18.000	19,223	0	0	0	19,223	15	
M	D	20.000	79	0	0	0	79	16	
M	D	24.000	29,317	0	0	0	29,317	17	
<b>Total Within Municipality</b>			<b>1,646,996</b>	<b>28,535</b>	<b>3,150</b>	<b>0</b>	<b>1,672,381</b>		
M	D	8.000	14,066	0	0	0	14,066	18	
M	D	12.000	19,891	0	0	0	19,891	19	
M	D	16.000	33,019		0	0	33,019	20	
<b>Total Outside of Municipality</b>			<b>66,976</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>66,976</b>		
<b>Total Utility</b>			<b>1,713,972</b>	<b>28,535</b>	<b>3,150</b>	<b>0</b>	<b>1,739,357</b>		

### WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.500	7	0	0	0	7		1
M	0.625	13	0	0	0	13		2
L	0.625	1,207	0	25	0	1,182		3
L	0.750	1,449	0	9	0	1,440		4
M	0.750	10,852	0	12	0	10,840		5
L	1.000	12	0	0	0	12		6
M	1.000	4,523	377	3	0	4,897		7
M	1.250	8	0	0	0	8		8
L	1.250	10	0	0	0	10		9
M	1.500	233	0	0	0	233		10
L	1.500	2	0	0	0	2		11
M	2.000	136	0	1	0	135		12
L	2.000	5	0	0	0	5		13
M	2.500	1	0	0	0	1		14
M	3.000	1	0	0	0	1		15
M	4.000	70	0	0	0	70		16
M	6.000	16	0	0	0	16		17
M	8.000	9	0	0	0	9		18
M	10.000	4	0	0	0	4		19
<b>Total Utility</b>		<b>18,558</b>	<b>377</b>	<b>50</b>	<b>0</b>	<b>18,885</b>	<b>0</b>	

### METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (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	14,829	936	990	(56)	14,719	1,513	1
0.750	6,506	576	279	(4)	6,799	485	2
1.000	325	28	18	(8)	327	35	3
1.500	300	8	20	(2)	286	35	4
2.000	227	12	8	(4)	227	19	5
3.000	84	6	3	(1)	86	35	6
4.000	52	2	2	2	54	20	7
6.000	25	0	0	0	25	7	8
8.000	2	0	0	0	2	2	9
10.000	6	1	0	0	7	5	10
<b>Total:</b>	<b>22,356</b>	<b>1,569</b>	<b>1,320</b>	<b>(73)</b>	<b>22,532</b>	<b>2,156</b>	

#### Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	13,857	640	6	18	0	198	14,719	1
0.750	6,296	409	6	10	0	78	6,799	2
1.000	46	233	12	11	0	25	327	3
1.500	10	234	13	12	0	17	286	4
2.000	4	144	22	32	0	25	227	5
3.000	0	44	3	13	0	26	86	6
4.000	0	15	9	19	0	11	54	7
6.000	0	7	2	5	0	11	25	8
8.000	0	0	0	2	0	0	2	9
10.000	0	1	5	0	0	1	7	10
<b>Total:</b>	<b>20,213</b>	<b>1,727</b>	<b>78</b>	<b>122</b>	<b>0</b>	<b>392</b>	<b>22,532</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	65				65	1
Within Municipality	2,202	58	17		2,243	2
<b>Total Fire Hydrants</b>	<b>2,267</b>	<b>58</b>	<b>17</b>	<b>0</b>	<b>2,308</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Number of hydrants operated during year: 2,308  
 Number of distribution system valves end of year: 2,595  
 Number of distribution valves operated during year: 1,864

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## WATER OPERATING SECTION FOOTNOTES

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

603 - Source of Supply increased by \$12,600 due to an unanticipated failure at pumping station #3.

614 - Maintenance - Wells and Springs increased by \$62,500 due to unanticipated well repairs and maintenance at pumping stations #3 and #7.

642 - Water Treatment Operation decreased by \$95,000. 2000 reflected that the City had been involved in an ongoing corrosion control study. Consulting and legal fees were realized in excess of \$100,000 when it was determined that chemical addition was not necessary.

662 - Operation of Lines increased by \$11,000 due to additional anticipated maintenance.

673 - Distribution Mains decreased by \$45,000 due to the performance of less main and valve repair and maintenance work.

677 - Maintenance of Hydrants increased by \$26,400 due to unanticipated hydrant replacements.

920 - Administrative and General Salaries increased by \$60,500 due to anticipated wage increases and a reallocation of various administrative positions to reflect work performed for the Utility.

926 - Fringe Benefits increased by \$33,837 due to anticipated cost increases for health insurance and a reallocation of various administrative positions.

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

Other Tax Rate - Local is the tax rate for the City of Janesville TIF districts.

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### Water Mains (Page W-17)

All mains are financed with long-term debt. The debt is repaid with assessments and utility earnings. Water mains from 6" to 12" are assessed against the abutting property at a consistent rate. The Water Utility bears the cost of installing oversized mains. At the present time, deferred assessments are for ten years, interest free.

In 2000, 2,650 feet of Plastic 6" water mains within City limits were reported as Metal 6" water mains in error.

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### Water Services (Page W-18)

New services are assessed to the customer based on actual cost of installation of the service. The cost of installing laterals is assessed to each lot for which laterals are installed. Lateral assessments are to be paid in full following completion of the work, or with the property taxed the first year following the work.

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## WATER OPERATING SECTION FOOTNOTES

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### Meters (Page W-19)

There is an adjustment to the actual meters installed and in stock as of 12/31/2001.

There are four 2" meters classified as Residential. Three are in group home/assisted living arrangements, and the fourth is in a single family home that requires the additional size to meet minimum pressure standards when the resident's pressure boosting pump operates.

There were eighteen 6" meters not tested during 2001. Eleven of those were in stock and either new or used meters that have tested out. One was replaced with a new meter 1/11/02, one has a bad valve that the customer needs to have repaired prior to testing, two were repaired and reset but only operate seasonally and await testing when turned on for irrigation, and one is a backup meter for a hospital and is not used unless the primary meter or service fails.

There were two 10" meters not tested during 2001. One is for a fire line at a major manufacturer, and has never been used. The other meter is in stock, and will be retired during 2002.

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