



3014 (02-09-04)

ANNUAL REPORT

OF

Name: KIMBERLY WATER UTILITYPrincipal Office: 515 WEST KIMBERLY AVENUE
KIMBERLY, WI 54136For 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.

SIGNATURE PAGE

I _____ of
(Person responsible for accounts)

_____ , certify that I
KIMBERLY WATER UTILITY
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts) (Date)

(Title)

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110)	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Acct. 221)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Contributions in Aid of Construction (Account 271)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Return on Proprietary Capital Computation	F-21
Important Changes During the Year	F-22
Financial Section Footnotes	F-23
WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: KIMBERLY WATER UTILITY

Utility Address: 515 WEST KIMBERLY AVENUE
KIMBERLY, WI 54136

When was utility organized? 1/1/1925

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: RICK J HERMUS

Title: SECRETARY/ TREASURER

Office Address: KIMBERLY WATER UTILITY
515 KIMBERLY AVENUE
KIMBERLY, WI 54136

Telephone: (920) 788 - 7500

Fax Number: (920) 788 - 9723

E-mail Address:

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

Name:

Title:

Office Address: ERICKSON & ASSOCIATES, S.C.
1000 WEST COLLEGE AVENUE
P.O. BOX 1116
APPLETON, WI 54912

Telephone: (920) 733 - 4957

Fax Number: (920) 733 - 6221

E-mail Address: jason@erickson-cpas.com

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

Name: ROGER PRICE

Title: CHAIRMAN

Office Address:
515 WEST KIMBERLY AVENUE
KIMBERLY, WI 54136

Telephone: (920) 788 - 7500

Fax Number: (920) 788 - 9723

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: ERICKSON & ASSOCIATES, S.C.
1000 WEST COLLEGE AVENUE
P.O. BOX 1116
APPLETON, WI 54912

Telephone: (920) 733 - 4957 EXT

Fax Number: (920) 733 - 6221

E-mail Address: jason@erickson-cpas.com

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

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

Names and titles of utility management including manager or superintendent:

Name: RICK J HERMUS

Title: SECRETARY/TREASURER

Office Address: KIMBERLY WATER UTILITY
515 WEST KIMBERLY AVENUE
KIMBERLY, WI 54136

Telephone: (920) 788 - 7500

Fax Number: (920) 788 - 9723

E-mail Address:

Name: ROB KLEIN

Title: SUPERINTENDENT

Office Address: KIMBERLY WATER UTILITY
515 WEST KIMBERLY AVENUE
KIMBERLY, WI 54136

Telephone: (920) 788 - 7500

Fax Number: (920) 788 - 9723

E-mail Address:

Name of utility commission/committee: KIMBERLY WATER COMMISSION

Names of members of utility commission/committee:

- JOHN JOHNSON
- ROBERT KRUEGER
- ROGER PRICE, CHAIRMAN
- EARL STRICK

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

IDENTIFICATION AND OWNERSHIP

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

Firm Name: _____

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address: _____

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	919,674	818,982	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	526,881	441,969	2
Depreciation Expense (403)	94,725	90,983	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	87,484	87,203	5
Total Operating Expenses	709,090	620,155	
Net Operating Income	210,584	198,827	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	210,584	198,827	
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)	22,886	20,932	10
Miscellaneous Nonoperating Income (421)	0	6,900	11
Total Other Income	22,886	27,832	
Total Income	233,470	226,659	
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	233,470	226,659	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	2,347	14
Amortization of Debt Discount and Expense (428)			15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	0	2,347	
Net Income	233,470	224,312	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,752,351	1,531,001	20
Balance Transferred from Income (433)	233,470	224,312	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	2,112	2,962	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	1,983,709	1,752,351	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST INCOME	22,886	5
Total (Acct. 419):	22,886	
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	2,112	11
Total (Acct. 436)--Debit:	2,112	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	919,674	0	0	0	919,674	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	919,674	0	0	0	919,674	

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	117,000		117,000	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	117,000	0	117,000	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	4,462,708	4,145,152	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,221,819	1,141,246	2
Net Utility Plant	3,240,889	3,003,906	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	1,354	1,354	6
Special Funds (125)	0	0	7
Total Other Property and Investments	1,354	1,354	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	102,770	28,531	8
Temporary Cash Investments (132)	456,399	359,011	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	239,673	242,199	11
Other Accounts Receivable (143)	194,511	209,994	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	42,525	39,927	14
Materials and Supplies (150)	9,494	6,861	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	1,045,372	886,523	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	4,287,615	3,891,783	

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)	931,852	931,852	21
Appropriated Earned Surplus (215)	52,436	50,327	22
Unappropriated Earned Surplus (216)	1,983,709	1,752,351	23
Total Proprietary Capital	2,967,997	2,734,530	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	0	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	29,541	19,110	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	69,522	68,773	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)	138,619	152,680	33
Total Current and Accrued Liabilities	237,682	240,563	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	1,354	1,354	36
Total Deferred Credits	1,354	1,354	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,080,582	915,336	41
Total Liabilities and Other Credits	4,287,615	3,891,783	

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)	4,462,708	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	4,462,708	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,221,819	0	0	0	10
Total Accumulated Provision	1,221,819	0	0	0	
Net Utility Plant	3,240,889	0	0	0	

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

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	1,141,246				1,141,246	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	94,725				94,725	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	4,876				4,876	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	99,601	0	0	0	99,601	13
Debits during year						14
Book cost of plant retired	19,028				19,028	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	19,028	0	0	0	19,028	19
Balance End of Year	1,221,819	0	0	0	1,221,819	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.34%					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):	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0
Other					0	0
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	9,494	6,861
Sewer utility	0	0
Gas utility	0	0
Merchandise	0	0
Other materials & supplies	0	0
Total Materials and Supplies	9,494	6,861

**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)		
<hr/>				
Unamortized debt discount & expense (181)				1
Total			<u>0</u>	
Unamortized premium on debt (251)				2
<hr/>				
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	931,852 1
Changes during year (explain):	2
Balance end of year	931,852

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
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NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	------------------------------	------------------------------------	------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	68,773	1
Accruals:		
Charged water department expense	87,483	2
Charged electric department expense		3
Charged sewer department expense	2,265	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>89,748</u>	
Taxes paid during year:		
County, state and local taxes	78,294	6
Social Security taxes	9,648	7
PSC Remainder Assessment	1,057	8
Other (explain):		
NONE		9
Total payments and other debits	<u>88,999</u>	
Balance end of year	<u><u>69,522</u></u>	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
PROMISSARY NOTE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	0	0	0	0	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	915,336	0	0	0	0	915,336	1
Add credits during year:							
For Services	58,486					58,486	2
For Mains	90,055					90,055	3
Other (specify):							
HYDRANTS	16,705					16,705	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	1,080,582	0	0	0	0	1,080,582	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
DEFERRED ASSESSMENTS	1,354	2
Total (Acct. 124):	1,354	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	239,673	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	239,673	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	194,511	9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	194,511	
Receivables from Municipality (145):		
HYDRANT RENT	38,854	12
DUE FROM MUNICIPALITY	3,671	13
Total (Acct. 145):	42,525	
Prepayments (165):		
NONE		14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE	16	
Total (Acct. 183):	0	
Payables to Municipality (233):		
NONE	17	
Total (Acct. 233):	0	
Other Deferred Credits (253):		
DEFERRED ASSESSMENTS	1,354	18
Total (Acct. 253):	1,354	

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	4,303,930	0	0	0	4,303,930	1	
Materials and Supplies	8,177	0	0	0	8,177	2	
Other (specify):						0	3
<hr/>							
Less Average:							
Reserve for Depreciation	1,181,532	0	0	0	1,181,532	4	
Customer Advances for Construction					0	5	
Contributions in Aid of Construction	997,959	0	0	0	997,959	6	
Other (specify):						0	7
<hr/>							
Average Net Rate Base	2,132,616	0	0	0	2,132,616		
<hr/>							
Net Operating Income	210,584	0	0	0	210,584	8	
<hr/>							
Net Operating Income as a percent of Average Net Rate Base	9.87%	N/A	N/A	N/A	9.87%		

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	931,852	1
Appropriated Earned Surplus	51,381	2
Unappropriated Earned Surplus	1,868,030	3
Other (Specify):		4
Total Average Proprietary Capital	2,851,263	
Net Income		
Net Income	233,470	5
Percent Return on Proprietary Capital	8.19%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

KIMBERLY WATER DEPT. - METER TESTING FOR 2002
YEAR TO DATE 67 237 TEST
METER # N.I. 5/8 METER # N.I. 5/8 METER # N.I. 5/8
1330-R 1 1558-R 1 1256-R 1
912-R 1 555 1 1286 1
156 1 1525-R 1 1866-R 1
360-R 1 392-R 1 2462-R 1
2463-R 1 1254-R 1 116-R 1
1088-R 1 407-R 1 500-R 1
459-R 1 125-R 1 1298-R 1
604-R 1 2466-R 1 2467-R 1
2472-R 1 2465-R 1 2473-R 1
2464-R 1 2470-R 1 2468-R 1
2469-R 1 2479-R 1 2477-R 1
2478-R 1 1566 1 1688 1
1156 1 2372 1 2471 1
2475 1 2486-3"C NI 2476 1
433 1 485 1 249 1
2197 1 2481 1 1667 1
2498 1 2088 1 2497 1
2496 1 879 1 2482 1
2084 1 2089 1 2490 1
2480 1 2491 1 2485 1
285 1 678 1 2489 1
2487 1 2474 1 2488-R 1
2492-R 1 2493-R 1 2494-R 1
2113 1 328 1 2111 1
1915 1 2110 1 2112 1
2079 1 2484 1 494-R 1
2483 1 2495 1 1684 1
1033 1 1279 1 1694 1
1279 1 1682 1 34 1
374 1 1658 1 1734 1
1671 1 209 1 2122 1
751 1 523 1 535 1
143 1 1643 1 329 1
288 1 371 1 1669 1
502 1 63 1 229 1
192 1 1169 1 745 1
291 1 206 1 511 1
770 1 2107 1 541 1
180 1 445 1 2125 1
2109 1 158 1 1170 1
195 1 314-C N.I. 292-C N.I.
313 1 370 1 630 1
1673 1 478 1 1645 1
214 1 477 1 48 1
111 1 2115 1 611 1
8 1 698 1 132 1
435 1 266-R 1 2191 1
2503 1 2504 1 2500 1
1668 1 421 1 98 1

FINANCIAL SECTION FOOTNOTES

1613 1 199 1 714 1
 393 1 309 1 1700 1
 251 1 1713 1 1699 1
 1644 1 1610 1 2091 1
 262 1 290 1 1836 1
 456 1 891 1 2074 1
 397 1 275 1 497 1
 746 1 504 1 170 1
 2096 1 66 1 2499 1
 1635 1 2502 1 1625 1
 1589 1 2501 1 1627 1
 1599 1 279 1 493 1
 661 1 319 1 228 1
 1689 1 1187 1 971 1
 62 1 308 1 334 1
 2094 1 2095 1 123 1
 2507 1 436 1 2082 1
 1687 1 1562 1 2093 1
 84 1 2505 1 2509 1
 2506 1 509 1 2510 1
 33 1 2102 1 103 1
 2108 1 169 1 136 1
 2101 1 1712 1 2119 1
 2105 1 2118 1 1605 1
 2508 1 637 1 414 1
 1683 1 1638 1 2104 1
 2116 1 130 1 6 1
 2127 1 677 1 1576 1
 196 1 2114 1 2120 1
 1677 1 1710 1 2103 1
 1648 1 1630 1 1711 1
 2126 1 2098 1 154 1
 297 1 2092 1 2087 1
 2085 1 2090 1 2086 1
 227 1 1934 1 133 1
 2080 1 326-R 1 1499-R 1
 387-R 1 1030-R 1 2073 1
 1486 1 973 1 343 1
 305 1 1280 1 2121 1
 1633 1 824 1 2075 1
 2123 1 492-R 1 85-R 1
 316-R 1 190-R 1 1704-R 1
 146 1 1681 1 293-R 1
 1552-R 1 1637-4" T-EX 204-2" T-EX
 2124 1 2081 1 352-2" TIP
 2128-2" TIP 2313-2" TIP 2428-3" T-EX
 2371-3" TIP 943-1 1/2" CH 2195-1 1/2" CH
 1260-1 1/2" TR 2077-1 1/2" CH 1962-1 1/2" CH
 2227-1 1/2" CH 2057-1 1/2" CH 2076-1 1/2" CH
 2273-1 1/2" CH 2069-1 1/2" CH 2271-1 1/2" CH
 128-R 1 141-R 1 219-R 1
 1819-R 1 1288-R 1 626 1
 300-R 1 310-R 1 793-R 1
 114-R 1 633-R 1 191-R 1
 298-R 1 1229-R 1 246-R 1

FINANCIAL SECTION FOOTNOTES

1242-R 1	1708	1	232	1
1692	1	1693-R 1	1758-R 1	
242	1	1297	1	1420-1" CH
422	1	2016	1	2043-1 1/2" CH
1911-1"	CH	2515-R 1	2513-R 1	
1573-1 1/2"	CH	1247-1 1/2"	CH	2516-R 1
521-2"	TIP	1846-3"	TIP	2415-6" TIP
TOTALS	21	82	22	79 24 76
	67	237		

INITIAL ALL NON- 5/8 METERS AS FOLLOWS:
 NI=New Installation CH= Changed
 TR=Tested & Reinstalled TIP=Tested in place
 T-EX=Tested & Exchanged Generator in Place

size	# owned	2001	2002	N.I.	2001
current 5/8"	2315	237	69	167	
current 3/4'	40	2	5		
current 1"	27	2	0		
** 1 1/2"	42	14	0		
current 2"	12	5	2		
current 3"	7	4	1	3	
current 4"	7	1	6		
current 6"	1	1	1		

* All 3/4" meters are being junked and replaced with 5/8" meters.
 ** 1 1/2" - We are testing at intervals so we don't have all due in same year.

The above table is a summary of Kimberly Water's meter change program for 2002. Our department fell behind in large meter testing in 2000 and 2001. Two of three employees left the department late in 1999. I am pleased to report that our department is now in complete PSC compliance with the exception of testing 1 1/2" meters. Rather than test all delinquent meters in 2002, we intend to stagger testing for the next two years so that they aren't all due in the same year.

Please let me know if you have any concerns regarding our current plan. We put a strong emphasis on total compliance.

Thank you for your time and please let me know if I can be of further assistance.

Rob Klein (920)788-7510 kimwater@milwpc.com
 Supt, Kimberly Water Dept.

 12/30/02

Rick:

FINANCIAL SECTION FOOTNOTES

Thanks for your response. Our only follow up is regarding item number 2. You indicated that all meters other than the 1.5 and 2" meters have been tested at the proper intervals. Please review your past several reports and note what has been reported for test data for the 3 and 4 inch meters. These meters are to be tested every two years. Please supply any needed annual report corrections or otherwise indicate how the utility is in compliance on those meters.

Thanks for your time.

Pete

Pete Leege
Financial Specialist
Division of Water, Compliance and Consumer Affairs
Public Service Commission of Wisconsin
610 North Whitney Way
PO Box 7854
Madison, WI 53707-7854
Phone: (608) 267-9198
leegep@psc.state.wi.us
Fax: (608) 266-3957

December 9, 2002

Mr. Peter J. Leege
Financial Specialist
Wisconsin Public Service Commission
P. O. Box 7854
Madison, WI 53707-7854

VIA EMAIL - peter.leege@psc.state.wi.us

Dear Mr. Leege:

Thank you for your letter of November 26, 2002 regarding the analytical review of the 2001 annual report for the Kimberly Municipal Water Utility. Please accept the following as our response to the issues identified:

1. In the future, income from antenna rentals will be reported in Account 472.
2. Our utility personnel are in the process of staggering 1 ½ to 2 inch meter testing to properly apportion the annual meters tested over the 4-year testing cycle. All other meter testing is on schedule to be completed within the time frame required by Wis. Admin. Code PSC 185.76.

FINANCIAL SECTION FOOTNOTES

3. In the future, Public Fire Protection Service charges to the Village of Combined Locks will be reported on line 2 of Account 463 as wholesale fire protection billed.

4. Regarding the reporting of Utility Plant value, in the future we will report the January 1 Utility Plant value on page W-7 using the previous year total from the Net Utility Plant schedule, Page F-6.

Thank you for your recommendations regarding our annual report.

Page 2
Mr. Peter Leege
Wisconsin Public Service Commission

By copy of this response, we are notifying the Utility Superintendent, Mr. Rob Klein, as well as our auditors, Erickson & Associates. Erickson and Associates helps prepare the annual report for the Kimberly Water Utility, with assistance of utility staff and support personnel.

Sincerely,

Rick J. Hermus
Secretary
Kimberly Water Commission

Cc: Kimberly Water Commission
Superintendent Klein
Blaine Priebusch, Erickson & Associates

November 26, 2002

Mr. Rick J. Hermus, Secretary/Treasurer
Kimberly Municipal Water Utility
515 Kimberly Avenue
Kimberly, WI 54136-1335

2001 Analytical Review DWCCA-2870-PJL

Dear Mr. Hermus:

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

FINANCIAL SECTION FOOTNOTES

1. In item number 3 of our letter dated January 3, 2002, concerning our review of the utility's 2000 annual report we instructed that the utility report income from antenna rentals in Account 472, Rents from Water Property on page W-4. However, we note that this income was reported in Account 474, Other Water Revenues. Please confirm that in the future the income from antenna rentals will be reported in Account 472.

2. Wis. Admin. Code § PSC 185.76 requires periodic testing of customer meters to ensure their accuracy. Meters 1 inch or smaller shall be tested at least every 10 years, meters 1 ½ to 2 inches every 4 years, meters 3-4 inches every 2 years and meters over 4 inches every year. We note that not all of your larger water meters have been tested at the appropriate frequency in recent years. Please provide the details of your plan to comply with meter testing requirements.

3. In the utility's response to item number 4 of the above referenced letter it was explained that the Public Fire Protection Service charge reported on page W-4 includes charges to the village of Combined Locks. Please note that in the future those charges should be reported on line 2 of Account 463 as wholesale fire protection billed.

4. During our review we noted that while the utility reports \$4,313,616 for Utility Plant, Jan 1 on line 22 of the Property Tax Equivalent schedule on page W-7, the Total Utility Plant total of lines 1 through 8 of the Net Utility Plant schedule on page F-7 of the 2000 annual report is \$4,145,152. Please confirm that in the future you will report the Jan. 1 Utility Plant value on page W-7 using the previous year total from the Net Utility Plant schedule, page F-6.

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) 267-9198. 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 peter.leege@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

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

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Kimberly.doc

FINANCIAL SECTION FOOTNOTES

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	888,279	1
Total Sales of Water	888,279	
Other Operating Revenues		
Forfeited Discounts (470)	8,512	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	22,883	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	31,395	
Total Operating Revenues	919,674	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	121,664	9
Water Treatment Expenses (630-635)	109,392	10
Transmission and Distribution Expenses (640-655)	137,177	11
Customer Accounts Expenses (901-904)	1,336	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	157,312	14
Total Operation and Maintenance Expenses	526,881	
Other Operating Expenses		
Depreciation Expense (403)	94,725	15
Amortization Expense (404-407)		16
Taxes (408)	87,484	17
Total Other Operating Expenses	182,209	
Total Operating Expenses	709,090	
NET OPERATING INCOME	210,584	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	2,225	112,018	277,481	4
Commercial	149	26,797	56,099	5
Industrial	14	94,925	146,929	6
Total Metered Sales to General Customers (461)	2,388	233,740	480,509	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	2		173,027	8
Other Sales to Public Authorities (464)	31	5,963	12,468	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)	2	162,176	222,275	11
Interdepartmental Sales (467)				12
Total Sales of Water	2,423	401,879	888,279	

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)	
DARBOY SANITARY DISTRICT	DISTRICT LIMITS	48,076	65,892	1
VILLAGE OF COMBINED LOCKS	VILLAGE LIMITS	114,100	156,383	2
Total		162,176	222,275	

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)	173,027	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)	173,027	
Forfeited Discounts (470):		
Customer late payment charges	8,512	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	8,512	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
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	5,605	10
Other (specify):		
ANTENNA RENTAL	6,622	11
MISCELLANEOUS	10,656	12
Total Other Water Revenues (474)	22,883	
Amortization of Construction Grants (475):		
NONE		13
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	0	
 PUMPING EXPENSES		
Operation Labor (620)		5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	102,168	7
Operation Supplies and Expenses (623)	4,415	8
Maintenance of Pumping Plant (625)	15,081	9
Total Pumping Expenses	121,664	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	29,882	10
Chemicals (631)	66,209	11
Operation Supplies and Expenses (632)	133	12
Maintenance of Water Treatment Plant (635)	13,168	13
Total Water Treatment Expenses	109,392	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)		14
Operation Supplies and Expenses (641)	2,869	15
Maintenance of Distribution Reservoirs and Standpipes (650)	3,064	16
Maintenance of Mains (651)	63,886	17
Maintenance of Services (652)	29,145	18
Maintenance of Meters (653)	7,715	19
Maintenance of Hydrants (654)	4,433	20
Maintenance of Other Plant (655)	26,065	21
Total Transmission and Distribution Expenses	137,177	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)		Amount (b)
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)		22
Accounting and Collecting Labor (902)	221	23
Supplies and Expenses (903)	1,115	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	1,336	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	16,275	27
Office Supplies and Expenses (921)	11,591	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	4,400	30
Property Insurance (924)	19,200	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	61,537	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	6,703	35
Transportation Expenses (933)	2,988	36
Maintenance of General Plant (935)	34,618	37
Total Administrative and General Expenses	157,312	
 Total Operation and Maintenance Expenses	526,881	

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		79,043	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,265	2
Net property tax equivalent		76,778	
Social Security		9,648	3
PSC Remainder Assessment		1,058	4
Other (specify): NONE			5
Total tax expense		87,484	

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			Outagamie				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.202500				3
County tax rate	mills		5.207400				4
Local tax rate	mills		7.418800				5
School tax rate	mills		10.389100				6
Voc. school tax rate	mills		1.909600				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.127400				10
Less: state credit	mills		1.508300				11
Net tax rate	mills		23.619100				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.418800				14
Combined School Tax Rate	mills		12.298700				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.717500				17
Total Tax Rate	mills		25.127400				18
Ratio of Local and School Tax to Total	dec.		0.784701				19
Total tax net of state credit	mills		23.619100				20
Net Local and School Tax Rate	mills		18.533935				21
Utility Plant, Jan. 1	\$	4,313,616	4,313,616				22
Materials & Supplies	\$	6,861	6,861				23
Subtotal	\$	4,320,477	4,320,477				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	4,320,477	4,320,477				26
Assessment Ratio	dec.		0.987109				27
Assessed Value	\$	4,264,782	4,264,782				28
Net Local & School Rate	mills		18.533935				29
Tax Equiv. Computed for Current Year	\$	79,043	79,043				30
Tax Equivalent per 1994 PSC Report	\$	74,036					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	79,043					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	1,819		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	1,819	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	32,647		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)	212,560		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	245,207	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	269,759	71,347	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	358,590	31,775	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	19,283	599	20
Total Pumping Plant	647,632	103,721	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	385,976		23
Total Water Treatment Plant	385,976	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	150		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			1,819	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	1,819	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			32,647	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)			212,560	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	245,207	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			341,106	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			390,365	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			19,882	20
Total Pumping Plant	0	0	751,353	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			385,976	23
Total Water Treatment Plant	0	0	385,976	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			150	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	186,304		26
Transmission and Distribution Mains (343)	1,926,263	143,841	27
Fire Mains (344)	0		28
Services (345)	303,611	58,486	29
Meters (346)	194,311	9,206	30
Hydrants (348)	155,012	18,330	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,765,651	229,863	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	1,540	3,000	35
Computer Equipment (391.1)	18,428		36
Transportation Equipment (392)	48,888		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	6,891		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	23,120		44
Other Tangible Property (399)	0		45
Total General Plant	98,867	3,000	
Total utility plant in service directly assignable	4,145,152	336,584	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	4,145,152	336,584	

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)			186,304 26
Transmission and Distribution Mains (343)	7,150		2,062,954 27
Fire Mains (344)			0 28
Services (345)	1,204		360,893 29
Meters (346)	10,074		193,443 30
Hydrants (348)	600		172,742 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	19,028	0	2,976,486
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			4,540 35
Computer Equipment (391.1)			18,428 36
Transportation Equipment (392)			48,888 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			6,891 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			23,120 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	101,867
Total utility plant in service directly assignable	19,028	0	4,462,708
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	19,028	0	4,462,708

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			34,582	34,582	1
February			30,853	30,853	2
March			33,094	33,094	3
April			32,222	32,222	4
May			36,829	36,829	5
June			37,753	37,753	6
July			49,463	49,463	7
August			46,827	46,827	8
September			35,260	35,260	9
October			35,879	35,879	10
November			36,129	36,129	11
December			35,548	35,548	12
Total annual pumpage	0	0	444,439	444,439	
Less: Water sold				401,879	13
Volume pumped but not sold				42,560	14
Volume sold as a percent of volume pumped				90%	15
Volume used for water production, water quality and system maintenance				24,680	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				24,680	19
Volume pumped but unaccounted for				17,880	20
Percent of water lost				4%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
TEST					
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				2,194	23
Date of maximum: 8/8/2001					24
Cause of maximum:					25
NORMAL PUMPAGE					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				918	26
Date of minimum: 5/4/2001					27
Total KWH used for pumping for the year				1,381,680	28
If water is purchased: Vendor Name: NONE					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)	
404 NORTH JOHN STREET	1	750	12	467,967	Yes	1
253 SOUTH LINCOLN	2	750	12	209,867	Yes	2
1010 FULCER AVENUE	3	750	15	515,840	Yes	3

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	BOOSTER	BOOSTER 1	BOOSTER 2	1
Location	LINCOLN	JOHN STREET	JOHN STREET	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	WEIMAN	GOULDS	LAYNE	5
Year Installed	1958	1994	1966	6
Type	CENTRIFUGAL	CENTRIFUGAL	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,136	135	1,157	8
Pump Motor or Standby Engine Mfr	ELECTRO DYNAMIC	US MOTORS	US MOTORS	9 10
Year Installed	1958	1994	1966	11
Type	OTHER	OTHER	OTHER	12
Horsepower	60	40	100	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	BOOSTER 3	DEEP WELL 1	DEEP WELL 2	14
Location	JOHN STREET	JOHN STREET	LINCOLN STREET	15
Purpose	B	P	P	16
Destination	D	R	R	17
Pump Manufacturer	GOULDS	AMERICAN	AMERICAN	18
Year Installed	1994	1993	1992	19
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,157	1,330	901	21
Pump Motor or Standby Engine Mfr	US MOTORS	US MOTORS	GE	22 23
Year Installed	1994	1966	1974	24
Type	OTHER	ELECTRIC	ELECTRIC	25
Horsepower	125	200	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	DEEP WELL 3		1
Location	FULCER AVENUE		2
Purpose	P		3
Destination	R		4
Pump Manufacturer	AMERICAN		5
Year Installed	1997		6
Type	VERTICAL TURBINE		7
Actual Capacity (gpm)	1,375		8
Pump Motor or Standby Engine Mfr	US MOTORS		10
Year Installed	1985		11
Type	ELECTRIC		12
Horsepower	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	1 JOHN STREET	100000	2 JOHN STREET	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	R	3
Year constructed	1924	1924	1965	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	12	142	12	6
Total capacity in gallons (actual)	100,000	100,000	230,000	7
WATER TREATMENT PLANT				8
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.)	1.6000			12
Is a corrosion control chemical used (yes, no)?	Y			13
Is water fluoridated (yes, no)?	N			14

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	2 LINCOLN STREET	250000		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET		3
Year constructed	1948	1961		4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL		5
Elevation difference in feet (See Headnote 3.)	12	134		6
Total capacity in gallons (actual)	100,000	250,000		7
WATER TREATMENT PLANT				8
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.)	1.3000			12
Is a corrosion control chemical used (yes, no)?	Y			13
Is water fluoridated (yes, no)?	N			14

WATER MAINS

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

								Number of Feet	
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)		
M	D	2.000	0	0	0	0	0	0	1
M	D	4.000	1,209	0	0	0	1,209		2
P	D	4.000	594	0	0	0	594		3
M	D	6.000	54,641	0	715	0	53,926		4
P	D	6.000	5,288	1,951	0	0	7,239		5
M	D	8.000	16,126	0	0	0	16,126		6
P	D	8.000	39,383	4,764	0	0	44,147		7
M	D	10.000	3,378	0	0	0	3,378		8
M	D	12.000	7,851	0	0	0	7,851		9
P	D	12.000	25,891	262	0	0	26,153		10
Total Within Municipality			154,361	6,977	715	0	160,623		
Total Utility			154,361	6,977	715	0	160,623		

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	0.750	226	0	0	0	226		1
M	0.750	1,397	0	9	0	1,388		2
M	1.000	431	0	0	0	431		3
P	1.000		51			51		4
P	1.250	1	0	0	0	1		5
M	1.250	8	0	0	0	8		6
P	1.500	1	45	0	0	46		7
M	1.500	134	0	0	0	134		8
M	2.000	25	0	0	0	25		9
P	2.000	4	1	0	0	5		10
P	4.000	10	0	0	0	10		11
M	4.000	4	0	0	0	4		12
P	6.000	7	0	0	0	7		13
M	6.000	3	0	0	0	3		14
M	8.000	5	0	0	0	5		15
P	8.000	5	2	0	0	7		16
P	10.000	2	0	0	0	2		17
M	12.000	1	0	0	0	1		18
P	12.000	6	1	0	0	7		19
Total Utility		2,270	100	9	0	2,361	0	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	2,272	162	123	0	2,311	167	1
0.750	45	0	1	0	44	0	2
1.000	26	2	1	0	27	0	3
1.500	42	0	0	0	42	0	4
2.000	12	0	0	0	12	0	5
3.000	6	0	0	0	6	0	6
4.000	7	0	0	0	7	0	7
6.000	1	0	0	0	1	0	8
Total:	2,411	164	125	0	2,450	167	

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	2,195	87	3	3	0	23	2,311	1
0.750	29	13	0	2	0	0	44	2
1.000	1	13	0	12	0	1	27	3
1.500	0	31	4	5	0	2	42	4
2.000	0	3	3	6	0	0	12	5
3.000	0	1	2	3	0	0	6	6
4.000	0	1	2	0	4	0	7	7
6.000	0	0	0	0	1	0	1	8
Total:	2,225	149	14	31	5	26	2,450	

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	245	15	1		259	2
Total Fire Hydrants	245	15	1	0	259	
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:	259
Number of distribution system valves end of year:	458
Number of distribution valves operated during year:	234

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

- #625: More maintenance done than in years past.
 - #651: More maintenance done than in years past.
 - #652: More maintenance done than in years past.
 - #654: More maintenance done than in years past.
 - #655: Included painting of water tower.
 - #924: Due to premium increase.
-

Water Utility Plant in Service (Page W-08)

Of the \$71,347, the largest portion was for roof replacement (approx. \$60,000)

Water Mains (Page W-15)

The mains were financed with by operating revenues or by a developer.

Water Services (Page W-16)

Services added were financed by a developer.
