



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: MANAWA MUNICIPAL WATER UTILITY

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Principal Office: P.O. BOX 248  
MANAWA, WI 54949

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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:** MANAWA MUNICIPAL WATER UTILITY

**Utility Address:** P.O. BOX 248  
MANAWA, WI 54949

**When was utility organized?** 3/1/1949

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MS HASS CHERYL  
**Title:** CLERK-TREASURER

**Office Address:**  
P.O. BOX 248  
MANAWA, WI 54949

**Telephone:** (920) 596 - 2577

**Fax Number:** (920) 596 - 3081

**E-mail Address:** cityhall@netnet.net

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

**Name:**  
**Title:**

**Office Address:** CLIFTON GUNDERSON LLP  
201 FRONTENAC AVENUE  
P.O. BOX 106  
STEVENS POINT, WI 54481

**Telephone:** (715) 344 - 4984

**Fax Number:** (715) 344 - 8544

**E-mail Address:**

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

**Name:** MR JAMES RILL  
**Title:** CHAIRMAN OF IMPROVEMENTS & SERVICES

**Office Address:**  
101 S. BRIDGE ST.  
MANAWA, WI 54949

**Telephone:** (920) 596 - 2577

**Fax Number:**

**E-mail Address:**

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

### IDENTIFICATION AND OWNERSHIP

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

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**Name:**

**Title:**

**Office Address:** CLIFTON GUNDERSON LLP  
201 FRONTENAC AVENUE  
P.O. BOX 106  
STEVENS POINT, WI 54481

**Telephone:** (715) 344 - 4984

**Fax Number:** (715) 344 - 8544

**E-mail Address:**

**Date of most recent audit report:** 3/7/2002

**Period covered by most recent audit:** YEAR ENDED DECEMBER 31, 2001

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

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**Name:** MR FRANKLIN JAEGER

**Title:** DIRECTOR OF PUBLIC WORKS

**Office Address:**

P.O. BOX 248  
MANAWA, WI 54949

**Telephone:** (920) 596 - 2577

**Fax Number:**

**E-mail Address:**

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**Name of utility commission/committee:** STREETS & IMPROVEMENTS COMMITTEE

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

MS MARY CRAIG  
MR RUSSELL DIEHL  
MR WILLIAM GARTZKE  
MR JAMES RILL

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**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:**

**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)	257,477	221,285	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	93,449	90,023	2
Depreciation Expense (403)	70,529	67,696	3
Amortization Expense (404)	0	0	4
Taxes (408)	4,957	4,345	5
<b>Total Operating Expenses</b>	<b>168,935</b>	<b>162,064</b>	
<b>Net Operating Income</b>	<b>88,542</b>	<b>59,221</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>88,542</b>	<b>59,221</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	2,165	2,340	9
Miscellaneous Nonoperating Income (421)	0	0	10
<b>Total Other Income</b>	<b>2,165</b>	<b>2,340</b>	
<b>Total Income</b>	<b>90,707</b>	<b>61,561</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>90,707</b>	<b>61,561</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	81,413	82,182	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
<b>Total Interest Charges</b>	<b>81,413</b>	<b>82,182</b>	
<b>Net Income</b>	<b>9,294</b>	<b>(20,621)</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	79,612	100,233	19
Balance Transferred from Income (433)	9,294	(20,621)	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>88,906</b>	<b>79,612</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 Miscellaneous Nonoperating Income, Account 421.

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>Nonoperating Rental Income (418):</b>		
NONE		3
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
INTEREST INCOME	2,165	4
<b>Total (Acct. 419):</b>	<b>2,165</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		5
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		6
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		7
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		8
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		9
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		10
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		11
<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)					0	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>						
NONE					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

### 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	257,477	0	0	0	257,477	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					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
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>257,477</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>257,477</b>	

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (100)	3,465,503	3,286,788	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	227,050	195,203	2
<b>Net Utility Plant</b>	<b>3,238,453</b>	<b>3,091,585</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
<b>Total Other Property and Investments</b>	<b>0</b>	<b>0</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	132,577	90,068	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	38,698	39,725	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	11,792	10,102	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
<b>Total Current and Accrued Assets</b>	<b>183,067</b>	<b>139,895</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
<b>Total Deferred Debits</b>	<b>0</b>	<b>0</b>	
<b>Total Assets and Other Debits</b>	<b>3,421,520</b>	<b>3,231,480</b>	

### BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	722,057	593,188	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	88,906	79,612	23
<b>Total Proprietary Capital</b>	<b>810,963</b>	<b>672,800</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	1,623,400	1,638,600	24
Advances from Municipality (223)	146,258	164,565	25
Other long-Term Debt (224)	0	0	26
<b>Total Long-Term Debt</b>	<b>1,769,658</b>	<b>1,803,165</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	27
Accounts Payable (232)	21,908	2,180	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	13,528	13,665	32
Other Current and Accrued Liabilities (238)			33
<b>Total Current and Accrued Liabilities</b>	<b>35,436</b>	<b>15,845</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)			37
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	805,463	739,670	38
<b>Total Liabilities and Other Credits</b>	<b>3,421,520</b>	<b>3,231,480</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 (100)	3,460,103	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)	5,400				5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
<b>Total Utility Plant</b>	<b>3,465,503</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 (110)	227,050	0	0	0	9
<b>Total Accumulated Provision</b>	<b>227,050</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>3,238,453</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## 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)	
<b>Balance first of year</b>	195,203				<b>195,203</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	70,529				<b>70,529</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	737				<b>737</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
Reclass Per PY PSC notice	28,907				<b>28,907</b>	<b>12</b>
<b>Total credits</b>	<b>100,173</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100,173</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	68,326				<b>68,326</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>68,326</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>68,326</b>	<b>19</b>
<b>Balance End of Year</b>	<b>227,050</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>227,050</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No					<b>21</b>
If yes, what is the rate?						<b>22</b>

**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 for generation					0	0
Other					0	0
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	11,792	10,102
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
<b>Total Materials and Supplies</b>	<b>11,792</b>	<b>10,102</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>				
NONE				1
<b>Total</b>			<u>0</u>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<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	593,188	1
<b>Changes during year (explain):</b>		
CORRECTION PER PSC NOTICE IN PRIOR YR	(60,393)	2
HYDRANT AND MAIN ADDITIONS PAID FOR BY THE TIF DISTRICT	189,262	3
<b>Balance end of year</b>	<u><u>722,057</u></u>	

**BONDS (ACCT. 221)**

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1997 REVENUE BONDS	08/15/1997	11/01/2036	5.25%	1,623,400	1
<b>Total Bonds (Account 221):</b>				<b>1,623,400</b>	

**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>					
VARIOUS ADVANCES	01/01/1997	01/01/2002	0.00%	146,258	1
<b>Total for Account 223</b>				<b>146,258</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	4,957	2
Charged electric department expense		3
Charged sewer department expense	284	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<u>5,241</u>	
<b>Taxes paid during year:</b>		
County, state and local taxes		6
Social Security taxes	4,978	7
PSC Remainder Assessment	263	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<u>5,241</u>	
<b>Balance end of year</b>	<u><u>0</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)	
<b>Bonds (221)</b>					
1997 Revenue Bonds	13,665	81,413	81,550	13,528	1
<b>Subtotal</b>	<b>13,665</b>	<b>81,413</b>	<b>81,550</b>	<b>13,528</b>	
<b>Advances from Municipality (223)</b>					
Various	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other long-Term Debt (224)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>13,665</b>	<b>81,413</b>	<b>81,550</b>	<b>13,528</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	739,670	0	0	0	0	<b>739,670</b>	1
<b>Add credits during year:</b>							
For Services	5,400					<b>5,400</b>	2
For Mains						<b>0</b>	3
<b>Other (specify):</b>							
TO CORRECT PER PSC NOTICE IN PRIOR YR	60,393					<b>60,393</b>	4
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	5
<b>Balance End of Year</b>	<b>805,463</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>805,463</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	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>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	38,698	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>38,698</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
NONE		12
<b>Total (Acct. 145):</b>	<b>0</b>	
<b>Prepayments (165):</b>		
NONE		13
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		14
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
NONE		15
<b>Total (Acct. 183):</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.

<b>Particulars (a)</b>	<b>Balance End of Year (b)</b>
<hr/>	
<b>Payables to Municipality (233):</b>	
NONE	16
<b>Total (Acct. 233):</b>	<b>0</b>
<hr/>	
<b>Other Deferred Credits (253):</b>	
NONE	17
<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	3,370,745	0	0	0	3,370,745	1
Materials and Supplies	10,947	0	0	0	10,947	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation	211,126	0	0	0	211,126	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	772,566	0	0	0	772,566	6
<b>Other (specify):</b>						
NONE					0	7
<b>Average Net Rate Base</b>	<b>2,398,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,398,000</b>	
Net Operating Income	88,542	0	0	0	88,542	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>						
	3.69%	N/A	N/A	N/A	3.69%	

## 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	657,622	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	84,259	3
<b>Other (Specify):</b>		
NONE		4
<b>Total Average Proprietary Capital</b>	<b>741,881</b>	
<b>Net Income</b>		
Net Income	9,294	5
<b>Percent Return on Proprietary Capital</b>	<b>1.25%</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.**

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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

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

-----Original Message-----

From: Cathy Ottman [mailto:cathyottman@cliftoncpa.com]  
Sent: Monday, August 05, 2002 9:45 AM  
To: Peter.Leege@psc.state.wi.us  
Cc: cityhall@netnet.net  
Subject: Manawa Municipal Water #3300

Mr. Leege,

In response to your inquiry from the 2001 annual report for the Manawa Municipal Water #3300, we have the following explanation:

The addition to the Water Utility Plant in Service on schedule W-8, account 379 consists of fences that were purchased and installed around the wells. These fences were purchased with water operating monies.

If you have additional questions, please feel free to contact either Ms. Hass or myself.

Thank you,

Cathy J. Ottman, CPA  
Clifton Gunderson LLP  
P.O. Box 106  
Stevens Point, WI 54481  
Phone: (715) 344-4984  
Fax: (715) 344-8544  
New Email Address: Cathy.Ottman@cliftoncpa.com  
Firm Web Site: www.cliftoncpa.com

\*\*\*\*\*

-----Original Message-----

From: Leege, Peter PSC  
Sent: Monday, July 29, 2002 11:23 AM  
To: 'cityhall@netnet.net'  
Subject: Review letter for # 3300, Manawa Municipal Water Utility

Dear Ms. Hass:

The Public Service Commission staff has completed its analytical review of your 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 identified the following issue:

As directed in the head notes of the Water Utility Plant in Service schedule on page W-8, please provide an explanation of the additions reported to Account 379, Other General Equipment.

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

**FINANCIAL SECTION FOOTNOTES**

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We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me by email or by telephone at (608) 267-9198. Please respond within 30 days of this email. If we have no questions regarding your response, you can consider the review closed.

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  
Peter.Leege@psc.state.wi.us  
Fax: (608) 266-3957

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Accountant's Report

Members of the City Council  
City of Manawa  
Manawa, Wisconsin

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

Our compilation was limited to presenting in the form prescribed by the Public Service Commission information that is the representation of management. We have not audited or reviewed the report referred to above and, accordingly, do not express an opinion or any other form of assurance on it.

This report is presented in accordance with the requirements of the Public Service Commission which differ from generally accepted accounting principles. Accordingly, this report is not designed for those who are not informed about such differences.

Clifton Gunderson LLP

Stevens Point, Wisconsin  
March 7, 2002

**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	255,812	1
<b>Total Sales of Water</b>	<b>255,812</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	533	2
Other Water Revenues (474)	1,132	3
Amortization of Construction Grants (475)	0	4
<b>Total Other Operating Revenues</b>	<b>1,665</b>	
<b>Total Operating Revenues</b>	<b>257,477</b>	
<b>Operation and Maintenance Expenses</b>		
Plant Operation and Maintenance Expenses (600-660)	62,885	5
General Operating Expenses (680-690)	30,564	6
<b>Total Operation and Maintenance Expenses</b>	<b>93,449</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	70,529	7
Amortization Expense (404)		8
Taxes (408)	4,957	9
<b>Total Other Operating Expenses</b>	<b>75,486</b>	
<b>Total Operating Expenses</b>	<b>168,935</b>	
<b>NET OPERATING INCOME</b>	<b>88,542</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				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	440	21,867	88,260	4
Commercial	70	11,590	31,088	5
Industrial	16	13,319	28,705	6
<b>Total Metered Sales to General Customers (461)</b>	<b>526</b>	<b>46,776</b>	<b>148,053</b>	
Private Fire Protection Service (462)	1		1,174	7
Public Fire Protection Service (463)	1		97,331	8
Other Sales to Public Authorities (464)	11	3,420	9,254	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>539</b>	<b>50,196</b>	<b>255,812</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)	97,331	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>97,331</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	533	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>533</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	1,132	7
<b>Other (specify):</b>		
NONE		8
<b>Total Other Water Revenues (474)</b>	<b>1,132</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		9
<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 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>		
Salaries and Wages (600)	29,293	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	13,362	3
Chemicals (630)	2,669	4
Supplies and Expenses (640)	4,315	5
Repairs of Water Plant (650)	12,669	6
Transportation Expenses (660)	577	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>62,885</b>	
 <b>GENERAL OPERATING EXPENSES</b>		
Administrative and General Salaries (680)	9,754	8
Office Supplies and Expenses (681)	1,927	9
Outside Services Employed (682)	2,875	10
Insurance Expense (684)	1,013	11
Employees Pensions and Benefits (686)	14,908	12
Regulatory Commission Expenses (688)	0	13
Miscellaneous General Expenses (689)	87	14
Uncollectible Accounts (690)		15
<b>Total General Operating Expenses</b>	<b>30,564</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>93,449</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		0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		284	2
<b>Net property tax equivalent</b>		<b>(284)</b>	
Social Security		4,978	3
PSC Remainder Assessment		263	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b><u>4,957</u></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			Waupaca				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.225108				3
County tax rate	mills		5.892532				4
Local tax rate	mills		11.436290				5
School tax rate	mills		11.283537				6
Voc. school tax rate	mills		2.121616				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>30.959083</b>				<b>10</b>
Less: state credit	mills		1.423655				11
<b>Net tax rate</b>	mills		<b>29.535428</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>11.436290</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>13.405153</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>24.841443</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>30.959083</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.802396</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>29.535428</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>23.699108</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>3,286,789</b>	3,286,789				22
Materials & Supplies	\$	<b>9,833</b>	9,833				23
<b>Subtotal</b>	\$	<b>3,296,622</b>	<b>3,296,622</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>3,296,622</b>	<b>3,296,622</b>				<b>26</b>
Assessment Ratio	dec.		0.888460				27
<b>Assessed Value</b>	\$	<b>2,928,917</b>	<b>2,928,917</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>23.699108</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>69,413</b>	<b>69,413</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	25,290					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	0					32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>0</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 \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, 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)	250		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>250</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	27,320		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)	337,612		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>364,932</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	190,323		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	520,089		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	3,212		20
<b>Total Pumping Plant</b>	<b>713,624</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)	18,934		23
<b>Total Water Treatment Plant</b>	<b>18,934</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	5,300		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)			250	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>250</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			27,320	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)			337,612	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>364,932</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			190,323	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			520,089	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			3,212	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>713,624</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			18,934	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>18,934</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			5,300	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 \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, 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)	671,910		<b>26</b>
Transmission and Distribution Mains (343)	1,358,839	169,782	<b>27</b>
Fire Mains (344)	0		<b>28</b>
Services (345)	55,269	5,400	<b>29</b>
Meters (346)	26,990	5,259	<b>30</b>
Hydrants (348)	41,923	19,480	<b>31</b>
Other Transmission and Distribution Plant (349)	0		<b>32</b>
<b>Total Transmission and Distribution Plant</b>	<b>2,160,231</b>	<b>199,921</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		<b>33</b>
Structures and Improvements (371)	0		<b>34</b>
Office Furniture and Equipment (372)	0		<b>35</b>
Computer Equipment (372.1)	0		<b>36</b>
Transportation Equipment (373)	10,351		<b>37</b>
Other General Equipment (379)	13,066	18,213	<b>38</b>
Other Tangible Property (390)	0		<b>39</b>
<b>Total General Plant</b>	<b>23,417</b>	<b>18,213</b>	
<b>Total utility plant in service directly assignable</b>	<b>3,281,388</b>	<b>218,134</b>	
Common Utility Plant Allocated to Water Department	0		<b>40</b>
<b>Total utility plant in service</b>	<b>3,281,388</b>	<b>218,134</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)			671,910 26
Transmission and Distribution Mains (343)	66,242	27,317	1,489,696 27
Fire Mains (344)			0 28
Services (345)			60,669 29
Meters (346)	650		31,599 30
Hydrants (348)	1,434	1,590	61,559 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>68,326</b>	<b>28,907</b>	<b>2,320,733</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			10,351 37
Other General Equipment (379)			31,279 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>41,630</b>
<b>Total utility plant in service directly assignable</b>	<b>68,326</b>	<b>28,907</b>	<b>3,460,103</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>68,326</b>	<b>28,907</b>	<b>3,460,103</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			4,759	4,759	1
February			4,251	4,251	2
March			4,586	4,586	3
April			4,409	4,409	4
May			4,817	4,817	5
June			4,912	4,912	6
July			6,323	6,323	7
August			5,666	5,666	8
September			4,744	4,744	9
October			4,729	4,729	10
November			4,258	4,258	11
December			4,423	4,423	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>57,877</b>	<b>57,877</b>	
Less: Water sold				50,196	13
Volume pumped but not sold				7,681	14
Volume sold as a percent of volume pumped				87%	15
Volume used for water production, water quality and system maintenance					16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				0	19
Volume pumped but unaccounted for				7,681	20
Percent of water lost				13%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				313	23
Date of maximum: 7/14/2001					24
Cause of maximum:					25
Filling water tower.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				48	26
Date of minimum: 12/26/2001					27
Total KWH used for pumping for the year				144,858	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>	
1955 DRILLED	2	71	16	288,000	Yes	<b>1</b>
1975 DRILLED	3	75	16	288,000	Yes	<b>2</b>
1983 DRILLED	4	75	10	144,000	Yes	<b>3</b>
1998 DRILLED	5	100	24	216,000	Yes	<b>4</b>
1998 DRILLED	6	107	24	72,000	Yes	<b>5</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	#2	#3	#4	1
Location	WELL #2	WELL #3	WELL #4	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE NW	LAYNE NW	CTW	5
Year Installed	1955	1975	1997	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	SUBMERSIBLE	7
Actual Capacity (gpm)	200	200	100	8
Pump Motor or Standby Engine Mfr	CTW CORPORATION	LAYNE NW	CTW CORPORATION	9 10
Year Installed	1997	1975	1997	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	8	15	15	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#5	#6	SECTION #1	14
Location	WELL #5	WELL #6	WELL #2&4 SECTION #1	15
Purpose	P	P	P	16
Destination	D	D	D	17
Pump Manufacturer	GOULDS	TRAUT WELLS	AURORA	18
Year Installed	1997	1997	1992	19
Type	VERTICAL TURBINE	SUBMERSIBLE	CENTRIFUGAL	20
Actual Capacity (gpm)	150	50	425	21
Pump Motor or Standby Engine Mfr	U.S. MOTORS	FRANKLIN ELECT.	U.S. ELECTRICIAN	22 23
Year Installed	1997	1997	1992	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	10	5	25	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	SECTION #2	SECTION #3		1
Location	WELL #3 SECTION #2	WELL #5&6 SECTION #3		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	LAYNE	GOULD 5		5
Year Installed	1973	1997		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	405	250		8
Pump Motor or Standby Engine Mfr	LAYNE	U.S. ELEC.		10
Year Installed	1973	1997		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	50	20		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	#2	#4	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	1941	1975	1997	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	165	165	175	6
Total capacity in gallons (actual)	100,000	120,000	25,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID			9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE			10
Filters, type (gravity, pressure, other, none)	NONE			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.9360			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	#5		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1997		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	165		6
Total capacity in gallons (actual)	200,000		7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)			9
Points of application (wellhouse, central facilities, booster station, other)			10
Filters, type (gravity, pressure, other, none)			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			12
Is a corrosion control chemical used (yes, no)?			13
Is water fluoridated (yes, no)?			14
			15
			16
			17
			18
			19
			20
			21
			22
			23
			24
			25

### 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	1
M	D	3.000	0	0	0	0	0	2
M	D	4.000	0	0	0	0	0	3
M	D	6.000	27,374	0	1,780	0	25,594	4
M	D	8.000	25,731	0	1,327	0	24,404	5
M	D	10.000	10,578	3,107	0	0	13,685	6
M	D	12.000	45	0	0	0	45	7
<b>Total Within Municipality</b>			<b>63,728</b>	<b>3,107</b>	<b>3,107</b>	<b>0</b>	<b>63,728</b>	
<b>Total Utility</b>			<b>63,728</b>	<b>3,107</b>	<b>3,107</b>	<b>0</b>	<b>63,728</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	0.750	488	0	0	0	488	3	1
M	1.000	20	0	0	0	20	7	2
M	1.250	1	0	0	0	1		3
M	1.500	11	3	0	0	14	2	4
M	2.000	7	1	0	0	8		5
M	3.000	1	0	0	0	1		6
M	6.000	7	0	0	0	7		7
<b>Total Utility</b>		<b>535</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>539</b>	<b>12</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 (a).
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)	
0.750	523	10	11	0	522	12	1
1.000	12	0	0	0	12	0	2
1.250	1	0	0	0	1	0	3
1.500	11	3	0	0	14	0	4
2.000	12	3	2	0	13	0	5
3.000	1	0	0	0	1	0	6
<b>Total:</b>	<b>560</b>	<b>16</b>	<b>13</b>	<b>0</b>	<b>563</b>	<b>12</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)	
0.750	453	52	5	6	2	4	522	1
1.000	0	7	3	1	0	1	12	2
1.250	0	1	0	0	0	0	1	3
1.500	0	8	5	1	0	0	14	4
2.000	0	5	2	4	2	0	13	5
3.000	0	0	0	1	0	0	1	6
<b>Total:</b>	<b>453</b>	<b>73</b>	<b>15</b>	<b>13</b>	<b>4</b>	<b>5</b>	<b>563</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	9				9	1
Within Municipality	108	9	4		113	2
<b>Total Fire Hydrants</b>	<b>117</b>	<b>9</b>	<b>4</b>	<b>0</b>	<b>122</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:	100
Number of distribution system valves end of year:	206
Number of distribution valves operated during year:	150

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## WATER OPERATING SECTION FOOTNOTES

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### Other Operating Revenues (Water) (Page W-04)

Public fire protection includes amounts for 1999 and 2000 per the PSC correspondence from last years report.

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

Property Tax Equivalent is zero per Resolution 2000-16.

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### Water Utility Plant in Service (Page W-08)

Amounts in the adjustments column are per corredspondence with the PSC related to December 31, 2000 annual report.

Main and hydrant additions and disposals are due to County Highway Replacement project. The City replaced mains while this road work was being done. These amounts were financed by a G.O. Note and paid for by the City.

Per review response:

The addition to the Water Utility Plant in Service on schedule W-8, account 379 consists of fences that were purchased and installed around the wells. These fences were purchased with water operating monies.

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### Water Mains (Page W-15)

Mains added were paid for by the City. \$189,262 was added to contributed capital paid by municipality for these additions. The City used G.O. Bonds to finance this work.

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### Water Services (Page W-16)

All 4 services added were paid for by homeowners. The amount added to contributed capital in aid of construction was \$1,350 a service for a total of \$5,400.

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