



3014 (02-09-04)

ANNUAL REPORT

OF

Name: CITY OF MAUSTON MUNICIPAL WATER UTILITY

Principal Office: 303 MANSION STREET
MAUSTON, WI 53948

For the Year Ended: DECEMBER 31, 2001

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CITY OF MAUSTON MUNICIPAL WATER UTILITY

Utility Address: 303 MANSION STREET
MAUSTON, WI 53948

When was utility organized? 1/1/1897

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: RENEE HAZELTON

Title: DEPUTY CLERK

Office Address:

303 MANSION STREET
MAUSTON, WI 53948

Telephone: (608) 847 - 6676

Fax Number: (608) 847 - 5023

E-mail Address: mausgov@mwt.net

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

Name: JOHN E VIG

Title: MANAGING MEMBER

Office Address: VIG & ASSOCIATES LLC

117 WEST COURT STREET
P.O. BOX 271
VIROQUA, WI 54665-0271

Telephone: (608) 637 - 2082

Fax Number: (608) 637 - 3021

E-mail Address: jackv@frontiernet.net

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

Name: RICHARD NOE

Title: CHAIRMAN

Office Address:

303 MANSION STREET
MAUSTON, WI 53948

Telephone: (608) 847 - 6676

Fax Number: (608) 847 - 5023

E-mail Address: mausgov@mwt.net

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: JOHN E VIG

Title: MANAGING MEMBER

Office Address: VIG & ASSOCIATES LLC
117 WEST COURT STREET
P.O. BOX 271
VIROQUA, WI 54665-0271

Telephone: (608) 637 - 2082

Fax Number: (608) 637 - 3021

E-mail Address: jackv@frontiernet.net

Date of most recent audit report: 2/1/2002

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

Names and titles of utility management including manager or superintendent:

Name: LANNY GLEASON

Title: DIRECTOR OF PUBLIC WORKS

Office Address:
303 MANSION STREET
MAUSTON, WI 53948

Telephone: (608) 847 - 6676

Fax Number: (608) 847 - 5023

E-mail Address: mausgov@mwt.net

Name of utility commission/committee: PUBLIC WORKS COMMITTEE

Names of members of utility commission/committee:

JAMES KOCA
RICHARD NOE, CHAIRMAN

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: [REDACTED]

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone: () -

Fax Number: () -

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	676,379	651,612	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	376,637	359,068	2
Depreciation Expense (403)	130,547	117,178	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	20,546	32,033	5
Total Operating Expenses	527,730	508,279	
Net Operating Income	148,649	143,333	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	148,649	143,333	
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)	27,308	32,116	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	27,308	32,116	
Total Income	175,957	175,449	
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	175,957	175,449	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	77,170	81,140	14
Amortization of Debt Discount and Expense (428)	4,138	4,138	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	5,182	5,638	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	86,490	90,916	
Net Income	89,467	84,533	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	803,471	718,938	20
Balance Transferred from Income (433)	89,467	84,533	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	892,938	803,471	

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 EARNED ON OPERATING AND RESTRICTED DEBT SERVICE ACCOUNTS	27,308	5
Total (Acct. 419):	27,308	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					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	676,379	0	0	0	676,379	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	676,379	0	0	0	676,379	

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	155,004		155,004	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	155,004	0	155,004	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	6,724,152	6,552,815	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	745,751	646,293	2
Net Utility Plant	5,978,401	5,906,522	
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)	0	0	6
Special Funds (125)	217,042	195,197	7
Total Other Property and Investments	217,042	195,197	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	93,594	453,462	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	61,761	62,777	11
Other Accounts Receivable (143)	160	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	282,913	64,722	14
Materials and Supplies (150)	28,024	27,609	15
Prepayments (165)	842	810	16
Other Current and Accrued Assets (170)	1,349	1,349	17
Total Current and Accrued Assets	468,643	610,729	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	43,486	49,225	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	43,486	49,225	
Total Assets and Other Debits	6,707,572	6,761,673	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,419,500	1,419,500	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	892,938	803,471	23
Total Proprietary Capital	2,312,438	2,222,971	
LONG-TERM DEBT			
Bonds (221)	1,363,700	1,429,600	24
Advances from Municipality (223)	65,000	75,000	25
Other Long-Term Debt (224)	0	23,009	26
Total Long-Term Debt	1,428,700	1,527,609	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	112,123	19,301	28
Payables to Municipality (233)	0	129,905	29
Customer Deposits (235)			30
Taxes Accrued (236)	9,807	19,605	31
Interest Accrued (237)	6,364	6,659	32
Other Current and Accrued Liabilities (238)	4,821	2,854	33
Total Current and Accrued Liabilities	133,115	178,324	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	2,833,319	2,832,769	41
Total Liabilities and Other Credits	6,707,572	6,761,673	

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)	6,724,152	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	6,724,152	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	745,751	0	0	0	10
Total Accumulated Provision	745,751	0	0	0	
Net Utility Plant	5,978,401	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	646,293				646,293	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	130,547				130,547	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	3,657				3,657	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	134,204	0	0	0	134,204	13
Debits during year						14
Book cost of plant retired	34,746				34,746	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	34,746	0	0	0	34,746	19
Balance End of Year	745,751	0	0	0	745,751	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	28,024	27,609
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	28,024	27,609

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1993 MRB	1,542	428	2,762	1
1995 MRB	2,353	428	21,177	2
1996 G.V. DEB	166	428	829	3
1996 MRB	77	428	2,710	4
DEFERRED AMORTIZATION	1,601	427	16,008	5
Total			43,486	
Unamortized premium on debt (251)				
NONE				6
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	1,419,500	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>1,419,500</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)	
REVENUE BOND 1993	10/14/1993	12/01/2003	4.00%	70,000	1
REVENUE BOND 1995	12/01/1995	12/01/2009	5.00%	740,000	2
REVENUE BOND 1996	11/25/1996	12/01/2035	5.13%	553,700	3
Total Bonds (Account 221):				1,363,700	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
1996 GENERAL OBLIGATION DEBT	11/01/1996	12/01/2006	5.00%	65,000	1
Total for Account 223				65,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	19,605	1
Accruals:		
Charged water department expense	20,546	2
Charged electric department expense		3
Charged sewer department expense	1,474	4
Other (explain):		
NONE		5
Total Accruals and other credits	22,020	
Taxes paid during year:		
County, state and local taxes	19,500	6
Social Security taxes	11,526	7
PSC Remainder Assessment	792	8
Other (explain):		
NONE		9
Total payments and other debits	31,818	
Balance end of year	9,807	

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)					
1993 MRB'S	383	4,483	4,593	273	1
1995 MRB'S	3,585	42,896	43,018	3,463	2
1996 MRB'S	2,390	28,654	28,679	2,365	3
Subtotal	6,358	76,033	76,290	6,101	
Advances from Municipality (223)					
GENERAL OBLIGATION NOTES	301	3,581	3,619	263	4
GENERAL OBLIGATION	0	1,601	1,601	0	5
Subtotal	301	5,182	5,220	263	
Other Long-Term Debt (224)					
GEN OBLIGATION STREET EQUIPMENT	0	1,137	1,137	0	6
Subtotal	0	1,137	1,137	0	
Notes Payable (231)					
NONE	0			0	7
Subtotal	0	0	0	0	
Total	6,659	82,352	82,647	6,364	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	2,832,769	0	0	0	0	2,832,769	1
Add credits during year:							
For Services	550					550	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	2,833,319	0	0	0	0	2,833,319	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	949,314					949,314	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
DEBT REDEMPTION FUND	14,881	3
RESERVE FUND	89,735	4
DEPRECIATION FUND	60,391	5
BOND RESERVE	30,225	6
RDA RESERVE	21,810	7
Total (Acct. 125):	217,042	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	60,408	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
CUSTOMER ACCOUNTS RECEIVABLE FROM TAX ROLL	1,353	12
Total (Acct. 142):	61,761	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
MISCELLANEOUS SERVICE REVENUES	160	15
Total (Acct. 143):	160	
Receivables from Municipality (145):		
DUE FROM GENERAL - 2001 PUBLIC FIRE PROTECTON	207,175	16
DUE FROM GENERAL - TAX ROLL ITEMS	860	17
DUE FROM GENERAL - 2000 PUBLIC FIRE PROTECTION	23,450	18
DECEMBER COLLECTION OF UTILITY A/R	32,998	19
DEU FROM SEWER - 2000 METER ALLOCATION	8,418	20
DUE FROM SEWER - 2001 METER ALLOCATION	10,012	21
Total (Acct. 145):	282,913	

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)
Prepayments (165):		
PREPAID INSURANCE	842	22
Total (Acct. 165):	842	
Extraordinary Property Losses (182):		
NONE		23
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		24
Total (Acct. 183):	0	
Payables to Municipality (233):		
NONE		25
Total (Acct. 233):	0	
Other Deferred Credits (253):		
NONE		26
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	6,638,483	0	0	0	6,638,483	1
Materials and Supplies	27,816	0	0	0	27,816	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	696,022	0	0	0	696,022	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	2,833,044	0	0	0	2,833,044	6
Other (specify):						
NONE					0	7
Average Net Rate Base	3,137,233	0	0	0	3,137,233	
Net Operating Income	148,649	0	0	0	148,649	8
Net Operating Income as a percent of Average Net Rate Base						
	4.74%	N/A	N/A	N/A	4.74%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	1,419,500	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	848,204	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	2,267,704	
Net Income		
Net Income	89,467	5
Percent Return on Proprietary Capital	3.95%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

NONE

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110) (Page F-08)

The utility changed its method of depreciation in 2001. The utility no longer uses a composite depreciation rate, but has implemented the PSCW's recommended depreciation rates in 2001.

Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251) (Page F-12)

The amount is charged to interest expense for deferred amortization of an issue that was previously refinanced.

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

The interest accrued and paid in Account 224 was paid off at year end, therefore there is no liability shown in Schedule F-15.

Signature Page (Page ii)

(Vig & Associates LLC Letterhead)

To the Mayor and Members of the Council
of the City of Mauston
Mauston, Wisconsin 53948

We have compiled the balance sheets of the City of Mauston Municipal Water Utility as of December 31, 2001 and 2000, and the related statements of income and retained earnings for the years then ended, included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. We have also compiled the supplementary information presented in the prescribed form.

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

These financial statements and the supplementary information are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from generally accepted accounting principles. Accordingly, the financial statements and supplementary information are not designed for those who are not informed about such differences.

Vig & Associates LLC
March 25, 2002

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

good filer email 12/03/02

Dear Ms. Hazelton:

The Public Service Commission (Commission) staff has completed its analytical review of your 2001 annual report. The primary purpose of our analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior year's data that are not sufficiently explained in the annual report. We have no questions; only the following comment:

During our review, we noted that the amount reported for "Utility Plant, Jan. 1" on the Property Tax Equivalent schedule, Page W-7, is incorrect. The correct amount should come from the prior year's Net Utility Plant schedule, page F-7. Please follow this procedure in the future.

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

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

Sincerely,

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

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	659,171	1
Total Sales of Water	659,171	
Other Operating Revenues		
Forfeited Discounts (470)	1,414	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	9,000	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	6,794	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	17,208	
Total Operating Revenues	676,379	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	25,243	8
Pumping Expenses (620-625)	21,424	9
Water Treatment Expenses (630-635)	40,298	10
Transmission and Distribution Expenses (640-655)	114,715	11
Customer Accounts Expenses (901-904)	42,693	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	132,264	14
Total Operation and Maintenance Expenses	376,637	
Other Operating Expenses		
Depreciation Expense (403)	130,547	15
Amortization Expense (404-407)		16
Taxes (408)	20,546	17
Total Other Operating Expenses	151,093	
Total Operating Expenses	527,730	
NET OPERATING INCOME	148,649	

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	3	484	2,091	2
Industrial				3
Total Unmetered Sales to General Customers (460)	3	484	2,091	
Metered Sales to General Customers (461)				
Residential	1,207	58,495	231,978	4
Commercial	203	71,767	145,045	5
Industrial	23	8,470	17,143	6
Total Metered Sales to General Customers (461)	1,433	138,732	394,166	
Private Fire Protection Service (462)	23		22,731	7
Public Fire Protection Service (463)	1		207,175	8
Other Sales to Public Authorities (464)	36	15,155	33,008	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,496	154,371	659,171	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------	----------------------------------	--	-------------------------

NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	207,175	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)	207,175	
Forfeited Discounts (470):		
Customer late payment charges	1,414	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	1,414	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
WATER TOWER SITE	9,000	8
Total Rents from Water Property (472)	9,000	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	4,881	10
Other (specify): ACT 11 CREDIT	318	11
METER RENTAL	100	12
METER INSTALLATION CHARGES AND RECONNECTIONS	1,495	13
Total Other Water Revenues (474)	6,794	
Amortization of Construction Grants (475):		
NONE		14
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)	3,136	3
Maintenance of Water Source Plant (605)	22,107	4
Total Source of Supply Expenses	25,243	
 PUMPING EXPENSES		
Operation Labor (620)		5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	20,411	7
Operation Supplies and Expenses (623)	1,013	8
Maintenance of Pumping Plant (625)		9
Total Pumping Expenses	21,424	
 WATER TREATMENT EXPENSES		
Operation Labor (630)		10
Chemicals (631)	37,925	11
Operation Supplies and Expenses (632)	2,373	12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	40,298	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	30,876	14
Operation Supplies and Expenses (641)	2,073	15
Maintenance of Distribution Reservoirs and Standpipes (650)		16
Maintenance of Mains (651)	20,340	17
Maintenance of Services (652)	10,025	18
Maintenance of Meters (653)	42,348	19
Maintenance of Hydrants (654)	5,013	20
Maintenance of Other Plant (655)	4,040	21
Total Transmission and Distribution Expenses	114,715	

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)	17,544	22
Accounting and Collecting Labor (902)	23,070	23
Supplies and Expenses (903)	2,079	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	42,693	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	30,691	27
Office Supplies and Expenses (921)	8,525	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	20,920	30
Property Insurance (924)	14,755	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	47,109	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	368	35
Transportation Expenses (933)	4,883	36
Maintenance of General Plant (935)	5,013	37
Total Administrative and General Expenses	132,264	
 Total Operation and Maintenance Expenses	376,637	

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		15,011	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,474	2
Net property tax equivalent		13,537	
Social Security		11,526	3
PSC Remainder Assessment		792	4
Other (specify): CORRECTION OF PRIOR YEARS EQUIV CALCULATION		(5,309)	5
Total tax expense		20,546	

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			Juneau				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.219960				3
County tax rate	mills		6.616900				4
Local tax rate	mills		8.723320				5
School tax rate	mills		12.562430				6
Voc. school tax rate	mills		2.646340				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		30.768950				10
Less: state credit	mills		1.682950				11
Net tax rate	mills		29.086000				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.723320				14
Combined School Tax Rate	mills		15.208770				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		23.932090				17
Total Tax Rate	mills		30.768950				18
Ratio of Local and School Tax to Total	dec.		0.777800				19
Total tax net of state credit	mills		29.086000				20
Net Local and School Tax Rate	mills		22.623091				21
Utility Plant, Jan. 1	\$	5,538,228	5,538,228				22
Materials & Supplies	\$	27,609	27,609				23
Subtotal	\$	5,565,837	5,565,837				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	5,565,837	5,565,837				26
Assessment Ratio	dec.		0.910323				27
Assessed Value	\$	5,066,709	5,066,709				28
Net Local & School Rate	mills		22.623091				29
Tax Equiv. Computed for Current Year	\$	114,625	114,625				30
Tax Equivalent per 1994 PSC Report	\$	80,715					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	15,011					32 33
Tax equiv. for current year (see note 6)	\$	15,011					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		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)	201,738		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	201,738	0	
PUMPING PLANT			
Land and Land Rights (320)	6,941		12
Structures and Improvements (321)	163,612		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	159,283		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	329,836	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	7,265		23
Total Water Treatment Plant	7,265	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	60		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 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)			201,738 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	201,738
PUMPING PLANT			
Land and Land Rights (320)			6,941 12
Structures and Improvements (321)			163,612 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			159,283 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	329,836
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			7,265 23
Total Water Treatment Plant	0	0	7,265
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			60 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)	851,311		26
Transmission and Distribution Mains (343)	3,906,339	145,046	27
Fire Mains (344)	0		28
Services (345)	571,274	27,138	29
Meters (346)	143,156	4,573	30
Hydrants (348)	323,648	29,326	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	5,795,788	206,083	
GENERAL PLANT			
Land and Land Rights (389)	255		33
Structures and Improvements (390)	16,809		34
Office Furniture and Equipment (391)	6,325		35
Computer Equipment (391.1)	13,681		36
Transportation Equipment (392)	36,188		37
Stores Equipment (393)	144,930		38
Tools, Shop and Garage Equipment (394)	0		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)	0		44
Other Tangible Property (399)	0		45
Total General Plant	218,188	0	
Total utility plant in service directly assignable	6,552,815	206,083	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	6,552,815	206,083	

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)			851,311 26
Transmission and Distribution Mains (343)	29,916		4,021,469 27
Fire Mains (344)			0 28
Services (345)	2,600		595,812 29
Meters (346)	30		147,699 30
Hydrants (348)	2,200		350,774 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	34,746	0	5,967,125
GENERAL PLANT			
Land and Land Rights (389)			255 33
Structures and Improvements (390)			16,809 34
Office Furniture and Equipment (391)			6,325 35
Computer Equipment (391.1)			13,681 36
Transportation Equipment (392)			36,188 37
Stores Equipment (393)			144,930 38
Tools, Shop and Garage Equipment (394)			0 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)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	218,188
Total utility plant in service directly assignable	34,746	0	6,724,152
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	34,746	0	6,724,152

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	Surface Water	Ground Water	Total Gallons	
(a)	Gallons	Gallons	Gallons	All Methods	
	(000's)	(000's)	(000's)	(000's)	
(a)	(b)	(c)	(d)	(e)	
January			13,685	13,685	1
February			12,555	12,555	2
March			14,726	14,726	3
April			15,621	15,621	4
May			15,517	15,517	5
June			15,845	15,845	6
July			19,608	19,608	7
August			18,560	18,560	8
September			15,772	15,772	9
October			16,392	16,392	10
November			14,263	14,263	11
December			14,311	14,311	12
Total annual pumpage	0	0	186,855	186,855	
Less: Water sold				154,371	13
Volume pumped but not sold				32,484	14
Volume sold as a percent of volume pumped				83%	15
Volume used for water production, water quality and system maintenance				4,000	16
Volume related to equipment/system malfunction				800	17
Non-utility volume NOT included in water sales				500	18
Total volume not sold but accounted for				5,300	19
Volume pumped but unaccounted for				27,184	20
Percent of water lost				15%	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.)				1,096	23
Date of maximum: 10/17/2001					24
Cause of maximum:					25
Flushing hydrants					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				218	26
Date of minimum: 12/12/2001					27
Total KWH used for pumping for the year				231,965	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
1965	3	350	18	470,000	Yes	1
1985	4	350	18	470,000	Yes	2
1991	5	350	1	806,400	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	3	4	5	1
Location	BLANK	BLANK	BLANK	2
Purpose	P	P	P	3
Destination	R	R	R	4
Pump Manufacturer	LAYNE NW	BRYAN JOHNSON	FAIRBANKS MORSE	5
Year Installed	1965	1983	1991	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	900	900	560	8
Pump Motor or Standby Engine Mfr	US ELECTRICAL	US ELECTRICAL	US ELECTRICAL	9 10
Year Installed	1965	1983	1991	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	100	50	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 23
Year Installed				24
Type				25
Horsepower				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	HILLTOP	MILE BLUFF		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R		4
				5
Year constructed	2000	1978		6
				7
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE		8
				9
Elevation difference in feet (See Headnote 3.)	158	190		10
				11
Total capacity in gallons (actual)	400,000	500,000		12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)		LIQUID		14
				15
Points of application (wellhouse, central facilities, booster station, other)		WELLHOUSE		16
				17
Filters, type (gravity, pressure, other, none)		NONE		18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		1.0000		20
				21
Is a corrosion control chemical used (yes, no)?		Y		22
				23
Is water fluoridated (yes, no)?		Y		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	1.000	75	0	0	0	75	1
M	D	2.000	110	0	0	0	110	2
M	D	4.000	2,517	0	0	0	2,517	3
P	D	4.000	0	0	0	0	0	4
A	D	6.000	12,196	0	0	0	12,196	5
M	D	6.000	49,382	0	3,324	0	46,058	6
P	D	6.000	5,175	0	0	0	5,175	7
M	D	8.000	10,548	0	0	0	10,548	8
P	D	8.000	2,086	305	0	0	2,391	9
P	D	10.000	14,961	2,725	0	0	17,686	10
M	D	12.000	13,757	0	0	0	13,757	11
P	D	12.000	30,202	0	0	0	30,202	12
Total Within Municipality			141,009	3,030	3,324	0	140,715	
Total Utility			141,009	3,030	3,324	0	140,715	

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	948	26	26	0	948		1
P	1.000	1	0	0	0	1		2
M	1.000	403	0	0	0	403	75	3
M	1.500	29	0	0	0	29		4
P	2.000	1	0	0	0	1		5
M	2.000	71	0	0	0	71	17	6
M	3.000	1	0	0	0	1		7
M	4.000	11	0	0	0	11	1	8
P	4.000	2	0	0	0	2		9
M	6.000	4	0	0	0	4		10
M	8.000	11	0	0	0	11		11
M	10.000	4	0	0	0	4		12
Total Utility		1,486	26	26	0	1,486	93	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,355	36	1	0	1,390	146	1
0.750	28	0	0	3	31	5	2
1.000	39	0	0	1	40	1	3
1.250	0	0	0	0	0	0	4
1.500	30	6	0	0	36	12	5
2.000	28	2	0	5	35	4	6
3.000	10	0	0	0	10	5	7
4.000	8	0	0	2	10	4	8
8.000	0	0	0	2	2	2	9
Total:	1,498	44	1	13	1,554	179	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,201	121	5	11	0	52	1,390	1
0.750	7	12	6	1	0	5	31	2
1.000	3	26	4	4	0	3	40	3
1.250	0	0	0	0	0	0	0	4
1.500	0	22	4	2	0	8	36	5
2.000	0	19	2	9	0	5	35	6
3.000	0	3	0	5	0	2	10	7
4.000	0	3	1	3	0	3	10	8
8.000	0	0	0	2	0	0	2	9
Total:	1,211	206	22	37	0	78	1,554	

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	271	12	2		281	2
Total Fire Hydrants	271	12	2	0	281	
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:	281
Number of distribution system valves end of year:	534
Number of distribution valves operated during year:	281

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

A/C 605 - Increases due to modifications to the pump house in 2001.

A/C 631 - Increase due to additional costs in the purchases of chemicals for 2001.

A/C 651 - Increases due to additional maintenance required for the system in 2001.

A/C 923 - Decrease due to decreased use of legal services.

A/C 925 - Decrease due to not having paid damages in 2001 as compared to 2000.

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

Resolution 94-15

A resolution to adopt the revenue method of calculating the utility tax equivalent for the City of Mauston Water Utility.

Whereas, the City of Mauston has considered the current method of calculating the utility tax equivalent paid to the City by the City of Mauston Water Utility, and

Whereas, the City of Mauston has determined that it is in the best interest of both the City and the Water Utility to adopt the revenue method of calculating the utility tax equivalent.

Now, therefore be it resolved, by the Common Council of the City of Mauston, that the revenue method of calculating the utility tax equivalent is hereby adopted and is to be incorporated with the rate case submitted to the Public Service Commission in 1994.

Introduced and adopted the 20th day of October, 1994, by the Common Council of the City of Mauston.

Approved:
David E. Pelton, Mayor

Attest:
Devin Willi, Administrator

Water Mains (Page W-15)

Additions financed with the use of internal funds.

Water Services (Page W-16)

Additions financed by capital contributions paid by customers and the use of internal funds.

Meters (Page W-17)

Meter adjustments needed to correct 2001 totals to actual counts.
