



3013 (02-09-04)

ANNUAL REPORT

OF

Name: CITY OF OSHKOSH WATER UTILITY

Principal Office: 215 CHURCH AVENUE
P.O. BOX 1130
OSHKOSH, WI 54903-1130

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 OSHKOSH WATER UTILITY

Utility Address: 215 CHURCH AVENUE
P.O. BOX 1130
OSHKOSH, WI 54903-1130

When was utility organized? 1/1/1912

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR EDWARD A NOKES
Title: DIRECTOR OF FINANCE

Office Address:
215 CHURCH AVE
P.O. BOX 1130
OSHKOSH, WI 54903-1130

Telephone: (920) 236 - 5006

Fax Number: (920) 236 - 5039

E-mail Address: enokes@ci.oshkosh.wi.us

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

Name:
Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

Name: MR. JON DELL'ANTONIA
Title: MAYOR

Office Address:
215 CHURCH AVE.
P.O. BOX 1130
OSHKOSH, WI 54903-1130

Telephone: (920) 235 - 5000

Fax Number: (920) 236 - 5039

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name:

Title:

Office Address: SCHENCK BUSINESS SOLUTIONS
373 N.PIONEER ROAD
P.O. BOX 1809
FOND DU LAC, WI 54935-1809

Telephone: (920) 921 - 2953

Fax Number: (920) 921 - 3902

E-mail Address:

Date of most recent audit report: 3/28/2001

Period covered by most recent audit: 2000

Names and titles of utility management including manager or superintendent:

Name: MR DAVID PATEK

Title: DIRECTOR OF PUBLIC WORKS

Office Address:

215 CHURCH AVE
P.O. BOX 1130
OSHKOSH, WI 54903-1130

Telephone: (920) 236 - 5065

Fax Number: (920) 236 - 5039

E-mail Address:

Name of utility commission/committee: None. Supervised by Director of Public Works

Names of members of utility commission/committee:

MR JON C. DELL'ANTONIA, MAYOR

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)	9,525,362	9,042,759	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	3,673,357	3,740,631	2
Depreciation Expense (403)	1,904,642	1,803,049	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	740,681	739,745	5
Total Operating Expenses	6,318,680	6,283,425	
Net Operating Income	3,206,682	2,759,334	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	3,206,682	2,759,334	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	12,016	6,096	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	646,895	471,562	10
Miscellaneous Nonoperating Income (421)	156,157	105,975	11
Total Other Income	815,068	583,633	
Total Income	4,021,750	3,342,967	
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	4,021,750	3,342,967	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	1,608,702	1,301,082	14
Amortization of Debt Discount and Expense (428)	95,091	87,363	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	421,612	414,013	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	2,125,405	1,802,458	
Net Income	1,896,345	1,540,509	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	16,409,562	14,869,044	20
Balance Transferred from Income (433)	1,896,345	1,540,509	21
Miscellaneous Credits to Surplus (434)	0	9	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)	18,305,907	16,409,562	

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	0	1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE	0	2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE	0	3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE	0	4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
REVENUE BOND REDEMPTION FUND	72,839	5
OPERATING FUNDS	151,147	6
DEPRECIATION FUNDS	5,171	7
LOAN FUNDS	417,738	8
Total (Acct. 419):	646,895	
Miscellaneous Nonoperating Income (421):		
INTEREST SUBSIDY FROM TIF DISTRICTS FOR THEIR PORTION OF WATER BONDS	101,060	9
FEMA AID FOR STORM DAMAGE WORK	55,097	10
Total (Acct. 421):	156,157	
Miscellaneous Amortization (425):		
NONE	0	11
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE	0	12
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE	0	13
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE	0	14
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	0	15
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE	0	16
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)	31,954				31,954	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	18,250				18,250	2
Payroll	1,688				1,688	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	19,938	0	0	0	19,938	
Net income (or loss)	12,016	0	0	0	12,016	

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	9,525,362	0	0	0	9,525,362	1
Less: interdepartmental sales	0	0	0	0	0	2
Less: interdepartmental rents	0	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	0	0	0	0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE	0	0	0	0	0	6
Revenues subject to Wisconsin Remainder Assessment	9,525,362	0	0	0	9,525,362	

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	1,405,923		1,405,923	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing	1,688		1,688	6
Other nonutility expenses			0	7
Water utility plant accounts	52,439		52,439	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	1,460,050	0	1,460,050	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	75,322,635	71,363,024	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	10,825,078	8,997,843	2
Net Utility Plant	64,497,557	62,365,181	
Utility Plant Acquisition Adjustments (117-118)	0	0	3
Other Utility Plant Adjustments (119)	0	0	4
Total Net Utility Plant	64,497,557	62,365,181	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	13,524,514	3,575,304	9
Total Other Property and Investments	13,524,514	3,575,304	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)		0	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	0	100	12
Temporary Cash Investments (136)	4,216,017	3,236,035	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	1,797,055	2,337,151	15
Other Accounts Receivable (143)	55,097	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	1,516,713	1,588,983	18
Materials and Supplies (151-163)	777,847	681,355	19
Prepayments (165)	10,791	10,524	20
Interest and Dividends Receivable (171)	11,862	25,934	21
Accrued Utility Revenues (173)	1,189,131	1,011,937	22
Miscellaneous Current and Accrued Assets (174)	0	0	23
Total Current and Accrued Assets	9,574,513	8,892,019	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	717,141	628,895	24
Other Deferred Debits (182-186)	166,110	196,351	25
Total Deferred Debits	883,251	825,246	
Total Assets and Other Debits	88,479,835	75,657,750	

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)	2,278,756	2,091,851	26
Appropriated Earned Surplus (215)	0	0	27
Unappropriated Earned Surplus (216)	18,305,907	16,409,562	28
Total Proprietary Capital	20,584,663	18,501,413	
LONG-TERM DEBT			
Bonds (221-222)	44,794,628	33,859,096	29
Advances from Municipality (223)	7,757,709	8,463,007	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	52,552,337	42,322,103	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	1,643,032	618,869	33
Payables to Municipality (233)	1,485,816	2,635,316	34
Customer Deposits (235)	0	0	35
Taxes Accrued (236)	650,000	650,000	36
Interest Accrued (237)	173,694	178,491	37
Matured Long-Term Debt (239)	0	0	38
Matured Interest (240)	0	0	39
Tax Collections Payable (241)	0	0	40
Miscellaneous Current and Accrued Liabilities (242)	263,925	211,954	41
Total Current and Accrued Liabilities	4,216,467	4,294,630	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	0	0	43
Other Deferred Credits (253)	0	0	44
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)	0	0	45
Injuries and Damages Reserve (262)	0	0	46
Pensions and Benefits Reserve (263)	0	0	47
Miscellaneous Operating Reserves (265)	0	0	48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	11,126,367	10,539,606	49
Total Liabilities and Other Credits	88,479,834	75,657,752	

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)	72,662,366	0	0	0	1
Utility Plant Purchased or Sold (102)	0				2
Utility Plant in Process of Reclassification (103)	0				3
Utility Plant Leased to Others (104)	0				4
Property Held for Future Use (105)	0				5
Completed Construction not Classified (106)	0				6
Construction Work in Progress (107)	2,660,269				7
Total Utility Plant	75,322,635	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	10,825,078	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)	0				9
Accumulated Provision for Depreciation of Property Held for Future Use (113)	0				10
Accumulated Provision for Amortization of Utility Plant in Service (114)	0				11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)	0				12
Accumulated Provision for Amortization of Property Held for Future Use (116)	0				13
Total Accumulated Provision	10,825,078	0	0	0	
Net Utility Plant	64,497,557	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 111)

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	8,997,843				8,997,843	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	1,904,642				1,904,642	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	68,738				68,738	6
Accruals charged other						7
accounts (specify):						8
NONE	0				0	9
Salvage	1,990				1,990	10
Other credits (specify):						11
NONE	0				0	12
Total credits	1,975,370	0	0	0	1,975,370	13
Debits during year						14
Book cost of plant retired	148,134				148,134	15
Cost of removal	0				0	16
Other debits (specify):						17
NONE	0				0	18
Total debits	148,134	0	0	0	148,134	19
Balance End of Year	10,825,079	0	0	0	10,825,079	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0	0	0	0	1
Other (specify):					
NONE	0	0	0	0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0	0	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	0 2
Collection of accounts previously written off: Utility Customers	0 3
Collection of accounts previously written off: Others	0 4
Total Additions	0
Deductions:	
Accounts written off during the year: Utility Customers	0 5
Accounts written off during the year: Others	0 6
Total accounts written off	0
Balance end of year	0

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility (154)	777,847	681,355 2
Sewer utility (154)		0 3
Heating utility (154)		0 4
Gas utility (154)		0 5
Merchandise (155)		0 6
Other materials & supplies (156)		0 7
Stores expense (163)		0 8
Total Materials and Supplies	777,847	681,355

**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)				
1996 REFUNDING LOSS	18,333	428	183,335	1
1998 REFUNDING	29,850	428	358,197	2
1999 REFUNDING	39,180	428	0	3
2001 C REVENUE BONDS	5,758	428	138,188	4
2001 D REVENUE BONDS	1,970	428	37,421	5
Total			717,141	
Unamortized premium on debt (251)				
NONE			0	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	2,091,851	1
Changes during year (explain):		
WATER IMPROVEMENTS PAID FOR BY TIF DISTRICTS	186,905	2
Balance end of year	<u><u>2,278,756</u></u>	

BONDS (ACCTS. 221 AND 222)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1996 Refunding Water Revenue Bonds	01/01/1996	01/01/2012	5.15%	2,610,000	1
1998 Safe Drinking Water Loan	12/16/1998	05/01/2018	2.64%	5,923,952	2
1999 SAFE DRINKING WATER LOAN	07/14/1999	05/01/2018	2.64%	4,994,880	3
1999 REFUNDING BANS	12/01/1999	01/01/2002	4.70%	0	4
2000 SAFE DRINKING WATER LOAN A	07/25/2000	05/01/2019	2.97%	8,706,711	5
2000 SAFE DRINKING WATER LOAN B	12/27/2000	05/01/2019	2.97%	4,385,172	6
2001-C WATER REVENUE BONDS	03/01/2001	01/01/2026	5.73%	11,660,000	7
2001-D WATER REVENUE BONDS	12/01/2001	01/01/2022	5.07%	3,030,000	8
2001 SAFE DRINKING WATER LOAN	12/26/2001	05/01/2021	2.75%	3,483,913	9
Total Bonds (Account 221):				44,794,628	
Total Reacquired Bonds (Account 222)				0	10

Net amount of bonds outstanding December 31: 44,794,628

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)					
1993 Promissory Notes	05/01/1993	12/01/2002	4.92%	25,000	1
1993 Refunding Bonds	04/01/1993	12/01/2005	4.61%	384,186	2
1993A Refunding Bonds	10/01/1993	12/01/2006	4.59%	218,247	3
1994 Promissory Notes	05/01/1994	12/01/2003	5.34%	85,000	4
1995 Promissory Notes	06/01/1995	12/01/2004	5.23%	30,000	5
1996 Corporate Purpose Bonds	06/01/1996	12/01/2011	5.56%	2,115,000	6
1996 Promissory Notes	06/01/1996	12/01/2005	5.05%	40,000	7
1997 Promissory Notes	06/01/1997	12/01/2006	5.38%	80,000	8
1998 Corporate Purpose Bonds	03/01/1998	12/01/2017	4.89%	325,000	9
1998 Promissory Notes	03/01/1998	12/01/2007	4.49%	120,000	10
1998 Refunding Bonds	05/01/1998	12/01/2014	4.77%	2,636,252	11
1999 CORPORATE PURPOSE BONDS	03/01/1999	12/01/2018	4.67%	260,000	12
1999 PROMISSORY NOTES	03/01/1999	12/01/2008	4.10%	225,000	13
2000 CORPORATE PURPOSE BONDS	03/01/2000	12/01/2019	5.78%	1,004,000	14
2000 PROMISSORY NOTES	03/01/2000	12/01/2009	5.34%	123,000	15
2001 PROMISSORY NOTES	03/01/2001	12/01/2010	4.18%	71,000	16
1992 Refunding Bonds	05/01/1992	11/01/2002	8.45%	16,024	17
Total for Account 223				7,757,709	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	650,000	1
Accruals:		
Charged water department expense	740,680	2
Charged electric department expense		3
Charged sewer department expense	21,097	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>761,777</u>	
Taxes paid during year:		
County, state and local taxes	650,000	6
Social Security taxes	100,692	7
PSC Remainder Assessment	11,085	8
Other (explain):		
NONE		9
Total payments and other debits	<u>761,777</u>	
Balance end of year	<u><u>650,000</u></u>	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1996 Refunding Revenue Bonds	0	150,943	150,943	0	1
1998 Safe Drinking Water Loan	27,268	158,798	160,001	26,065	2
1999 SAFE DRINKING WATER LOAN	22,992	133,892	134,907	21,977	3
1999 REFUNDING BANS	0	279,650	279,650	0	4
2001-C WATER REVENUE BONDS		477,695	477,695	0	5
2000 SAFE DRINKING WATER LOAN A	44,891	262,174	263,967	43,098	6
2001-D WATER REVENUE BONDS		11,997	0	11,997	7
2001 SAFE DRINKING WATER LOAN		0	0	0	8
2000 SAFE DRINKING WATER LOAN B	0	133,553	111,846	21,707	9
Subtotal	95,151	1,608,702	1,579,009	124,844	
Advances from Municipality (223)					
1996 Promissory Notes	191	2,269	2,290	170	10
1996 Corporate Purpose Bonds	10,412	124,225	124,942	9,695	11
1995 Promissory Notes	173	2,032	2,075	130	12
1994 Promissory Notes	563	6,579	6,756	386	13
1993 Promissory Notes	186	2,148	2,230	104	14
1993 Refunding Bonds	2,455	28,358	29,462	1,351	15
1993A Refunding Bonds	913	10,878	10,962	829	16
1992B Promissory Notes	100	1,100	1,200	0	17
1992 Refunding Bonds	391	2,163	2,346	208	18
1997 Promissory Notes	429	5,075	5,146	358	19
1998 Corporate Purpose Bonds	1,365	16,364	16,385	1,344	20
1998 Promissory Notes	473	5,557	5,672	358	21
1998 Refunding Bonds	9,129	108,264	109,550	7,843	22
1999 CORPORATE PURPOSE BONDS	1,032	12,357	12,378	1,011	23
2000 CORPORATE PURPOSE BONDS	48,783	73,174	102,444	19,513	24
1999 PROMISSORY NOTES	816	9,773	9,812	777	25
2000 PROMISSORY NOTES	5,929	8,755	12,452	2,232	26
2001 PROMISSORY NOTES		2,541	0	2,541	27
Subtotal	83,340	421,612	456,102	48,850	
Other Long-Term Debt (224)					
NONE	0			0	28
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	29
Subtotal	0	0	0	0	
Total	178,491	2,030,314	2,035,111	173,694	

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	10,539,606	0	0	0	0	10,539,606	1
Add credits during year:							
For Services	66,697					66,697	2
For Mains	424,560					424,560	3
Other (specify):							
METERS	95,504					95,504	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	11,126,367	0	0	0	0	11,126,367	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	1,098,300					1,098,300	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	0	1
Total (Acct. 123):	0	
Other Investments (124):		
NONE	0	2
Total (Acct. 124):	0	
Sinking Funds (125):		
NONE	0	3
Total (Acct. 125):	0	
Depreciation Fund (126):		
DEPRECIATION FUND	103,545	4
Total (Acct. 126):	103,545	
Other Special Funds (128):		
SPECIAL CONSTRUCTION FUND	11,943,331	5
REVENUE BOND REDEMPTION FUND	1,477,638	6
Total (Acct. 128):	13,420,969	
Interest Special Deposits (132):		
NONE	0	7
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE	0	8
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE	0	9
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	1,797,055	10
Electric	0	11
Sewer (Regulated)	0	12
Other (specify):		
NONE	0	13
Total (Acct. 142):	1,797,055	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	0	14
Merchandising, jobbing and contract work	0	15
Other (specify):		

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
Other Accounts Receivable (143):		
RECEIVABLE FROM FEMA-STORM DAMAGE	55,097	16
Total (Acct. 143):	55,097	
Receivables from Municipality (145):		
JOINT EXPENSE-SEWER(1997-2001)	1,427,537	17
DUE FROM SEWER-CONSTRUCTION CONTRACT	32	18
CONNECTION CHARGES-SPECIAL ASSESSMENT FUND	24,903	19
DUE FROM SEWER-RECLASS RECEIPTS	58,699	20
DUE FROM SPECIAL ASSESSMENTS-CONTRACTS	5,542	21
Total (Acct. 145):	1,516,713	
Prepayments (165):		
PREPAID INSURANCE	10,791	22
Total (Acct. 165):	10,791	
Extraordinary Property Losses (182):		
NONE	0	23
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE	0	24
Total (Acct. 183):	0	
Clearing Accounts (184):		
CYLINDER DEPOSITS	14,908	25
Total (Acct. 184):	14,908	
Temporary Facilities (185):		
NONE	0	26
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
PAINT WATER TOWER	151,202	27
Total (Acct. 186):	151,202	
Payables to Municipality (233):		
DUE TO SEWER-RECEIVABLE ADJUSTMENT(2000-2001)	202,577	28
DUE TO SEWER-JOINT INTEREST	204,437	29
DUE TO SEWER-CONTRACT CLOSEOUTS	8,793	30
DUE TO SPECIAL ASSESSMENTS-CONTRACT 96-20	4,976	31
DUE TO GENERAL FUND-DECEMBER BILLS	1,065,033	32
Total (Acct. 233):	1,485,816	

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)
<hr/>	
Other Deferred Credits (253):	
NONE	0 33
Total (Acct. 253):	0
<hr/>	

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	69,648,443	0	0	0	69,648,443	1
Materials and Supplies	729,601	0	0	0	729,601	2
Other (specify):						
NONE	0				0	3
Less Average:						
Reserve for Depreciation	9,911,461	0	0	0	9,911,461	4
Customer Advances for Construction	0				0	5
Contributions in Aid of Construction	10,832,986	0	0	0	10,832,986	6
Other (specify):						
NONE	0				0	7
Average Net Rate Base	49,633,597	0	0	0	49,633,597	
Net Operating Income	3,206,682	0	0	0	3,206,682	8
Net Operating Income as a percent of Average Net Rate Base						
	6.46%	N/A	N/A	N/A	6.46%	

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	2,185,303	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	17,357,734	3
Other (Specify):		
NONE	0	4
Total Average Proprietary Capital	19,543,037	
Net Income		
Net Income	1,896,345	5
 Percent Return on Proprietary Capital	 9.70%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

SEVERAL NEW SUBDIVISIONS ADDED IN 2001.

4. Estimated changes in revenues due to rate changes.

RATES CHANGED LATE IN THE YEAR SO THE NEW RATES PROBABLY ONLY IMPACTED REVENUES BY \$200,000 TO \$300,000 FOR 2001.

5. Obligations incurred or assumed, excluding commercial paper.

BORROWING BY THE CITY FOR THE UTILITY IN THE FORM OF \$71,000 OF PROMISSORY NOTES.

ALSO ISSUED \$3,483,913 OF SAFE DRINKING WATER LOANS AND REVENUE BONDS OF \$12,020,000 AND \$3,030,000.

6. Formal proceedings with the Public Service Commission.

RATE CASE

7. Any additional matters.

FINALIZED WATER PLANT CONTRACT WHICH WERE PARTIALLY CAPITALIZED IN THE PAST. ALSO SET UP MAJOR PORTION OF NEW WATER TOWER EVEN THOUGH ADDITIONAL COSTS WILL BE PAID IN 2002.

FINANCIAL SECTION FOOTNOTES

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

186: Misc. deferred debits. Used the authorized amortization schedule for water tower painting. Authorized in 1999.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

3/28/03 email:

Elaine,

My apologies for the delay in responding. I found your letter again as I worked on this year's report and am trying to get the PSC "out of the way" for this year.

Question 1: Our report was incorrect. We checked and we did 3 meter tests. The 4th meter is in a vacant building with no usage and was not tested.

Question 2: Good question. 56.77 % of the reimbursement was for equipment usage which required no direct out-of-pocket expenditure at the time. There obviously would be some extra gasoline, etc. but we are reimbursed for so many hours at a flat rate for each piece of equipment used.

The other 43.23% is for personnel. We were only reimbursed for overtime hours and related incremental fringe benefit rates. This time might never get paid out or could be paid even in the next year if the individual doesn't take the time off. Personnel involved were all from the distribution center and range from a meter reader to the supervisor in charge of that area.

Question 3: I almost missed these rates again for 2002 but incorporated them in as an audit entry which is included in the 2002 report.

Any other questions, let me know.

Thanks, Ed Nokes.

Oshkosh Water Utility

no response; close and review items against 2002 report per Bruce M. 2/10/03
ele

November 12, 2002

Mr. Edward A. Nokes, Director of Finance
City of Oshkosh Water Utility
P.O. Box 1130
215 Church Avenue
Oshkosh, WI 54903-1130

2001 Annual Report AR-4480-ELE

Dear Mr. Nokes:

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

1. Meters 6" and larger in use are to be tested annually. Your utility has four 6" meters; two classified as commercial and two classified as public authority. Only two are reported as tested on page W-19. Please furnish an

FINANCIAL SECTION FOOTNOTES

explanation.

2. On page F-2, \$55,097 is reported in Account 421 described as "FEMA AID FOR STORM DAMAGE WORK". Please explain what work was done, what accounts were charged and the amount for each account.

3. A revised schedule of depreciation rates to be effective January 1, 2001, was certified for use by your utility in the order dated August 2, 2001, in docket 4480-WR-106. Based upon plant investment balances in the 2001 annual report, these revised rates were not used during 2001. Enclosed is a copy of the revised depreciation rates, which should be used to calculate depreciation expense beginning January 1, 2002.

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is

elaine.engelke@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

Enclosure

ELE:dwh:w/compl/analytical reviews/2001 analytical review letters/4480
Oshkosh.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	9,203,684	1
Total Sales of Water	9,203,684	
Other Operating Revenues		
Forfeited Discounts (470)	90,786	2
Miscellaneous Service Revenues (471)	67,318	3
Rents from Water Property (472)	120,575	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	42,999	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	321,678	
Total Operating Revenues	9,525,362	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	5,360	8
Pumping Expenses (620-633)	517,216	9
Water Treatment Expenses (640-652)	1,005,950	10
Transmission and Distribution Expenses (660-678)	1,166,717	11
Customer Accounts Expenses (901-905)	193,200	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	784,914	14
Total Operation and Maintenance Expenses	3,673,357	
Other Operating Expenses		
Depreciation Expense (403)	1,904,642	15
Amortization Expense (404-407)	0	16
Taxes (408)	740,681	17
Total Other Operating Expenses	2,645,323	
Total Operating Expenses	6,318,680	
NET OPERATING INCOME	3,206,682	

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	0			1
Commercial	0			2
Industrial	0			3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	19,365	963,760	4,250,350	4
Commercial	2,209	552,309	1,899,069	5
Industrial	135	320,851	888,828	6
Total Metered Sales to General Customers (461)	21,709	1,836,920	7,038,247	
Private Fire Protection Service (462)	303		145,045	7
Public Fire Protection Service (463)	1		1,046,117	8
Other Sales to Public Authorities (464)	285	308,451	974,275	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	22,298	2,145,371	9,203,684	

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)	1,046,117	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE	0	4
Total Public Fire Protection Service (463)	1,046,117	
Forfeited Discounts (470):		
Customer late payment charges	90,786	5
Other (specify):		
NONE	0	6
Total Forfeited Discounts (470)	90,786	
Miscellaneous Service Revenues (471):		
RECONNECTS AND SERVICE INITIATION FEES	67,318	7
Total Miscellaneous Service Revenues (471)	67,318	
Rents from Water Property (472):		
RENT OF LAND	75	8
PHONE ANTENNAS ON WATER TOWERS	120,500	9
Total Rents from Water Property (472)	120,575	
Interdepartmental Rents (473):		
NONE	0	10
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	43,780	11
Other (specify):		
BAD CHECK CHARGES	660	12
LOSS ON SALE OF MISCELLANEOUS MATERIALS	(1,441)	13
Total Other Water Revenues (474)	42,999	
Amortization of Construction Grants (475):		
NONE	0	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 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)		2
Purchased Water (602)		3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)	5,360	9
Maintenance of Wells and Springs (614)		10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	5,360	
 PUMPING EXPENSES		
Operation Supervision and Engineering (620)	17,682	14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	188,357	17
Pumping Labor and Expenses (624)	99,270	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	80,995	20
Rents (627)		21
Maintenance Supervision and Engineering (630)	27,912	22
Maintenance of Structures and Improvements (631)	101,828	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	1,172	25
Total Pumping Expenses	517,216	
 WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)	17,682	26
Chemicals (641)	231,710	27

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	141,286	28
Miscellaneous Expenses (643)	448,500	29
Rents (644)		30
Maintenance Supervision and Engineering (650)	27,912	31
Maintenance of Structures and Improvements (651)	138,860	32
Maintenance of Water Treatment Equipment (652)		33
Total Water Treatment Expenses	1,005,950	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	99,253	34
Storage Facilities Expenses (661)	3,934	35
Transmission and Distribution Lines Expenses (662)	7,711	36
Meter Expenses (663)	21,808	37
Customer Installations Expenses (664)		38
Miscellaneous Expenses (665)	135,211	39
Rents (666)	595	40
Maintenance Supervision and Engineering (670)		41
Maintenance of Structures and Improvements (671)	4,865	42
Maintenance of Distribution Reservoirs and Standpipes (672)	30,241	43
Maintenance of Transmission and Distribution Mains (673)	415,117	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	342,361	46
Maintenance of Meters (676)	86,836	47
Maintenance of Hydrants (677)	14,644	48
Maintenance of Miscellaneous Plant (678)	4,141	49
Total Transmission and Distribution Expenses	1,166,717	
 CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	30,827	50
Meter Reading Labor (902)	31,243	51
Customer Records and Collection Expenses (903)	131,130	52
Uncollectible Accounts (904)		53

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)		54
Total Customer Accounts Expenses	193,200	
 SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	48,027	56
Office Supplies and Expenses (921)	9,797	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	165,967	59
Property Insurance (924)	22,236	60
Injuries and Damages (925)	29,632	61
Employee Pensions and Benefits (926)	503,022	62
Regulatory Commission Expenses (928)	4,950	63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	83	65
Rents (931)	1,200	66
Maintenance of General Plant (932)		67
Total Administrative and General Expenses	784,914	
 Total Operation and Maintenance Expenses	 3,673,357	

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		650,000	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		21,097	2
Net property tax equivalent		628,903	
Social Security		100,693	3
PSC Remainder Assessment		11,085	4
Other (specify): NONE	NONE	0	5
Total tax expense		<u>740,681</u>	

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			Winnebago				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.230000				3
County tax rate	mills		6.270000				4
Local tax rate	mills		9.770000				5
School tax rate	mills		10.120000				6
Voc. school tax rate	mills		2.190000				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		28.580000				10
Less: state credit	mills		1.490000				11
Net tax rate	mills		27.090000				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.770000				14
Combined School Tax Rate	mills		12.310000				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		22.080000				17
Total Tax Rate	mills		28.580000				18
Ratio of Local and School Tax to Total	dec.		0.772568				19
Total tax net of state credit	mills		27.090000				20
Net Local and School Tax Rate	mills		20.928873				21
Utility Plant, Jan. 1	\$	71,363,023	71,363,023				22
Materials & Supplies	\$	681,355	681,355				23
Subtotal	\$	72,044,378	72,044,378				24
Less: Plant Outside Limits	\$	556,557	556,557				25
Taxable Assets	\$	71,487,821	71,487,821				26
Assessment Ratio	dec.		0.856682				27
Assessed Value	\$	61,242,329	61,242,329				28
Net Local & School Rate	mills		20.928873				29
Tax Equiv. Computed for Current Year	\$	1,281,733	1,281,733				30
Tax Equivalent per 1994 PSC Report	\$	624,468					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	650,000					32 33
Tax equiv. for current year (see note 6)	\$	650,000					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	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)	201,249		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	368,665		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	569,914	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	1,363,049		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	75,029		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	1,345,196	26,259	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	72,000		20
Total Pumping Plant	2,855,274	26,259	
WATER TREATMENT PLANT			
Land and Land Rights (330)	34,962		21
Structures and Improvements (331)	9,755,485	657,880	22
Water Treatment Equipment (332)	18,363,933	1,198,094	23
Total Water Treatment Plant	28,154,380	1,855,974	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	72,875		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)			201,249	7
Wells and Springs (314)			0	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			368,665	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	569,914	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			1,363,049	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			75,029	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			1,371,455	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			72,000	20
Total Pumping Plant	0	0	2,881,533	
WATER TREATMENT PLANT				
Land and Land Rights (330)			34,962	21
Structures and Improvements (331)			10,413,365	22
Water Treatment Equipment (332)			19,562,027	23
Total Water Treatment Plant	0	0	30,010,354	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			72,875	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	1,531,396	1,656,620	26
Transmission and Distribution Mains (343)	21,542,416	1,749,087	27
Fire Mains (344)	0		28
Services (345)	2,106,541	81,269	29
Meters (346)	2,353,196	334,404	30
Hydrants (348)	1,811,144	99,343	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	29,417,568	3,920,723	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	962,035		34
Office Furniture and Equipment (391)	90,206	544	35
Computer Equipment (391.1)	89,978	6,532	36
Transportation Equipment (392)	442,403		37
Stores Equipment (393)	25,712		38
Tools, Shop and Garage Equipment (394)	138,220	50,444	39
Laboratory Equipment (395)	77,250	2,220	40
Power Operated Equipment (396)	252,458	74,738	41
Communication Equipment (397)	143,722	1,094	42
SCADA Equipment (397.1)	3,103,426	209,285	43
Miscellaneous Equipment (398)	311,975	28,166	44
Other Tangible Property (399)	0		45
Total General Plant	5,637,385	373,023	
Total utility plant in service directly assignable	66,634,521	6,175,979	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	66,634,521	6,175,979	

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)			3,188,016 26
Transmission and Distribution Mains (343)	51,034		23,240,469 27
Fire Mains (344)			0 28
Services (345)	492		2,187,318 29
Meters (346)	95,621		2,591,979 30
Hydrants (348)	987		1,909,500 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	148,134	0	33,190,157
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			962,035 34
Office Furniture and Equipment (391)			90,750 35
Computer Equipment (391.1)			96,510 36
Transportation Equipment (392)			442,403 37
Stores Equipment (393)			25,712 38
Tools, Shop and Garage Equipment (394)			188,664 39
Laboratory Equipment (395)			79,470 40
Power Operated Equipment (396)			327,196 41
Communication Equipment (397)			144,816 42
SCADA Equipment (397.1)			3,312,711 43
Miscellaneous Equipment (398)			340,141 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	6,010,408
Total utility plant in service directly assignable	148,134	0	72,662,366
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	148,134	0	72,662,366

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	157,760	1.67%	3,361	3
Wells and Springs (314)	0	0.00%		4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	100,146	1.77%	6,526	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	257,906		9,887	
PUMPING PLANT				
Structures and Improvements (321)	319,629	2.55%	34,757	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	23,714	4.42%	3,316	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	658,901	4.42%	60,038	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	69,671	4.29%	2,330	15
Total Pumping Plant	1,071,915		100,441	
WATER TREATMENT PLANT				
Structures and Improvements (331)	292,232	2.75%	277,321	16
Water Treatment Equipment (332)	1,282,922	3.44%	652,327	17
Total Water Treatment Plant	1,575,154		929,648	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	526,519	2.12%	50,025	19
Transmission and Distribution Mains (343)	2,949,473	1.06%	237,029	20
Fire Mains (344)	0			21
Services (345)	1,001,404	2.30%	49,379	22
Meters (346)	104,582	5.56%	146,676	23
Hydrants (348)	362,169	1.71%	31,632	24
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	4,944,147		514,741	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					161,121	3
314					0	4
315					0	5
316					106,672	6
317					0	7
	0	0	0	0	267,793	
321					354,386	8
322					0	9
323					27,030	10
324					0	11
325					718,939	12
326					0	13
327					0	14
328					72,001	15
	0	0	0	0	1,172,356	
331					569,553	16
332					1,935,249	17
	0	0	0	0	2,504,802	
341					0	18
342					576,544	19
343	51,034		379		3,135,847	20
344					0	21
345	492		735		1,051,026	22
346	95,621		876		156,513	23
348	987				392,814	24
349					0	25
	148,134	0	1,990	0	5,312,744	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	191,919	2.50%	24,051	26
Office Furniture and Equipment (391)	45,268	5.88%	5,320	27
Computer Equipment (391.1)	35,814	20.00%	18,649	28
Transportation Equipment (392)	183,117	10.56%	37,801	29
Stores Equipment (393)	10,223	5.88%	1,511	30
Tools, Shop and Garage Equipment (394)	72,307	5.88%	9,611	31
Laboratory Equipment (395)	51,600	5.88%	4,608	32
Power Operated Equipment (396)	125,911	6.07%	17,593	33
Communication Equipment (397)	76,377	9.09%	13,114	34
SCADA Equipment (397.1)	280,058	8.33%	267,232	35
Miscellaneous Equipment (398)	76,127	5.88%	19,172	36
Other Tangible Property (399)	0			37
Total General Plant	<u>1,148,721</u>		<u>418,662</u>	
Total accum. prov. directly assignable	<u>8,997,843</u>		<u>1,973,379</u>	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 <u><u>8,997,843</u></u>		 <u><u>1,973,379</u></u>	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					215,970	26
391					50,588	27
391.1					54,463	28
392					220,918	29
393					11,734	30
394					81,918	31
395					56,208	32
396					143,504	33
397					89,491	34
397.1					547,290	35
398					95,299	36
399					0	37
	0	0	0	0	1,567,383	
	148,134	0	1,990	0	10,825,078	
					0	38
	148,134	0	1,990	0	10,825,078	

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		230,892		230,892	1
February		200,476		200,476	2
March		227,540		227,540	3
April		212,710		212,710	4
May		234,661		234,661	5
June		233,111		233,111	6
July		294,228		294,228	7
August		268,675		268,675	8
September		231,577		231,577	9
October		230,530		230,530	10
November		206,823		206,823	11
December		210,937		210,937	12
Total annual pumpage	0	2,782,160	0	2,782,160	
Less: Water sold				2,145,371	13
Volume pumped but not sold				636,789	14
Volume sold as a percent of volume pumped				77%	15
Volume used for water production, water quality and system maintenance				122,063	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				122,063	19
Volume pumped but unaccounted for				514,726	20
Percent of water lost				19%	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					22
We have worked on leak detection the last two years and expected this number to be lower this year. We are going to have to revisit this topic to see what additional actions we can take.					
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				10,978	23
Date of maximum: 7/13/2001					24
Cause of maximum:					25
Sprinkling					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				5,446	26
Date of minimum: 12/25/2001					27
Total KWH used for pumping for the year				4,423,100	28
If water is purchased: Vendor Name: na					29
Point of Delivery: na					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)
-------------------------	--	----------------------------------	--	---	--

NONE

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes				
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)	
LAKE WINNEBAGO	1	1,200	14	24	1
LAKE WINNEBAGO	2	900	14	24	2
LAKE WINNEBAGO	3	1,800	6	36	3

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	1	10	11	1
Location	PLANT	PLANT	PLANT	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	A/C	LAYNE BOWLER	LAYNE BOWLER	5
Year Installed	1959	1985	1985	6
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,250	3,500	3,500	8
Pump Motor or Standby Engine Mfr	G. E.	WESTINGHOUSE	WESTINGHOUSE	10
Year Installed	1959	1985	1985	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	250	250	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	12	13	14	14
Location	STATION 20 & WASHBURN	STATION 20 & WASHBURN	STATION 20 & WASHBURN	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	WORTHINGTON	WORTHINGTON	WORTHINGTON	18
Year Installed	1993	1993	1993	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	700	700	700	21
Pump Motor or Standby Engine Mfr	U. S. ELECTRIC MOTORS	U. S. ELECTRIC MOTORS	U. S. ELECTRIC MOTORS	23
Year Installed	1993	1993	1993	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	40	40	40	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	15	2	3	1
Location	STATION 20 & WASHBURN	PLANT	PLANT	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	WORTHINGTON	A/C	A/C	5
Year Installed	1993	1959	1959	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	700	1,250	2,500	8
Pump Motor or Standby Engine Mfr	U. S. ELECTRIC MOTORS	G.E.	L. ALLIS	9 10
Year Installed	1993	1959	1959	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	75	150	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	4	5	6	14
Location	PLANT	PLANT	PLANT	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	A/C	A/C	LAYNE NW	18
Year Installed	1959	1959	1961	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	2,500	2,500	1,740	21
Pump Motor or Standby Engine Mfr	WAUKESHA	ELEC MECH.	G. E	22 23
Year Installed	1959	1967	1961	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	150	150	100	26

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	7	8	9	1
Location	PLANT	PLANT	PLANT	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE NW	LAYNE NW	LAYNE BOWLER	5
Year Installed	1961	1985	1985	6
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,740	3,000	3,000	8
Pump Motor or Standby Engine Mfr	G. E.	WESTINGHOUSE	WESTINGHOUSE	9 10
Year Installed	1961	1985	1985	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	200	200	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	SHORE 1	SHORE 2	SHORE 3	14
Location	WELL 29509	WELL 29508	WELL 29520	15
Purpose	P	P	P	16
Destination	T	T	T	17
Pump Manufacturer	LAYNE BOWLER	LAYNE BOWLER	LAYNE BOWLER	18
Year Installed	1962	1962	1962	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	3,470	3,470	2,080	21
Pump Motor or Standby Engine Mfr	U. S. MOTORS INC.	U. S. MOTORS, INC.	U. S. MOTORS, INC.	22 23
Year Installed	1962	1962	1962	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	40	40	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	SHORE 4	SHORE 5	SHORE 6	1
Location	WELL	WELL	WELL	2
Purpose	P	P	P	3
Destination	T	T	T	4
Pump Manufacturer	LAYNE BOWLER	LAYNE BOWLER	LAYNE BOWLER	5
Year Installed	1999	1999	1999	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	4,861	4,861	4,861	8
Pump Motor or Standby Engine Mfr	U.S. MOTOR	U.S. MOTOR	U.S. MOTOR	10
Year Installed	1999	1999	1999	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	100	100	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	SHORE 7			14
Location	WELL			15
Purpose	P			16
Destination	T			17
Pump Manufacturer	LAYNE			18
Year Installed	1999			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	4,861			21
Pump Motor or Standby Engine Mfr	U.S. MOTOR			23
Year Installed	1999			24
Type	ELECTRIC			25
Horsepower	100			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	NORTH TOWER	1	2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	3
Year constructed	2001	1937	1977	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	164	164	162	6
Total capacity in gallons (actual)	1,500,000	750,000	1,250,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES	CENTRAL FACILITIES	CENTRAL FACILITIES	10
Filters, type (gravity, pressure, other, none)	GRAVITY	GRAVITY	GRAVITY	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	16.0000	16.0000	16.0000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	CLEAR WELL	NEW	NORTH	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	3
Year constructed	1918	1961	1918	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	0	0	0	6
Total capacity in gallons (actual)	250,000	750,000	1,100,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES	CENTRAL FACILITIES	CENTRAL FACILITIES	10
Filters, type (gravity, pressure, other, none)	GRAVITY	GRAVITY	GRAVITY	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	16.0000	16.0000	16.0000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	SOUTH	SW		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET		3
Year constructed	1918	1993		4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL		5
Elevation difference in feet (See Headnote 3.)	0	187		6
Total capacity in gallons (actual)	667,000	750,000		7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES	BOOSTER STATION		10
Filters, type (gravity, pressure, other, none)	GRAVITY	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	16.0000	3.0000		12
Is a corrosion control chemical used (yes, no)?	Y	Y		13
Is water fluoridated (yes, no)?	Y	Y		14

WATER MAINS

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

								Number of Feet	
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)		
M	T	0.750	417	0	0	0	417	1	
M	T	1.000	566	0	0	0	566	2	
M	T	1.250	640	0	0	0	640	3	
M	T	1.500	136	0	0	0	136	4	
M	T	2.000	3,181	0	0	0	3,181	5	
M	T	3.000	5,888	0	0	0	5,888	6	
M	T	4.000	71,835	0	4,253	0	67,582	7	
M	T	6.000	722,526	1,586	22,246	0	701,866	8	
M	T	8.000	211,231	20,202	2,496	0	228,937	9	
M	T	10.000	110,895	8,302	0	0	119,197	10	
M	T	12.000	190,763	4,927	1,739	0	193,951	11	
M	T	14.000	110	0	0	0	110	12	
M	T	16.000	101,805	1,821	0	0	103,626	13	
M	T	18.000	6,309	0	0	0	6,309	14	
M	T	20.000	10,989	0	0	0	10,989	15	
M	T	22.000	532	0	0	0	532	16	
M	T	24.000	4,563	0	0	0	4,563	17	
M	T	26.000	380	0	0	0	380	18	
M	T	30.000	30	0	0	0	30	19	
Total Within Municipality			1,442,796	36,838	30,734	0	1,448,900		
M	T	6.000	8	0	0	0	8	20	
M	T	16.000	104	0	0	0	104	21	
Total Outside of Municipality			112	0	0	0	112		
Total Utility			1,442,908	36,838	30,734	0	1,449,012		

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	12,647	0	6	0	12,641		1
M	1.000	4,753	131	0	0	4,884		2
M	1.250	254	0	0	0	254		3
M	1.500	197	0	0	0	197		4
M	2.000	360	7	0	0	367		5
M	3.000	16	0	0	0	16		6
M	4.000	234	29	0	0	263		7
M	6.000	158	2	0	0	160		8
M	8.000	85	0	0	0	85		9
M	10.000	28	0	0	0	28		10
M	12.000	2	0	0	0	2		11
Total Utility		18,734	169	6	0	18,897	0	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	171	0	0	0	171	0	1
0.750	20,044	2,277	2,015	0	20,306	2,404	2
1.000	651	154	131	0	674	116	3
1.250	2	0	0	0	2	0	4
1.500	305	14	0	0	319	24	5
2.000	300	13	0	0	313	16	6
3.000	93	2	0	0	95	45	7
4.000	53	0	0	0	53	17	8
6.000	4	0	0	0	4	2	9
Total:	21,623	2,460	2,146	0	21,937	2,624	

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	146	20	5	0	0	0	171	1
0.750	18,676	1,402	147	78	0	3	20,306	2
1.000	145	454	33	38	0	4	674	3
1.250	0	2	0	0	0	0	2	4
1.500	5	247	23	39	0	5	319	5
2.000	0	197	44	72	0	0	313	6
3.000	0	25	17	53	0	0	95	7
4.000	0	20	13	20	0	0	53	8
6.000	0	2	0	2	0	0	4	9
Total:	18,972	2,369	282	302	0	12	21,937	

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	1	0	0		1	1
Within Municipality	2,224	62	15		2,271	2
Total Fire Hydrants	2,225	62	15	0	2,272	
Flushing Hydrants						
	20	0	0		20	3
Total Flushing Hydrants	20	0	0	0	20	

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: 1,768
 Number of distribution system valves end of year: 7,204
 Number of distribution valves operated during year: 540

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

626: Additional gas and electric in 2001.
643: Lower sewer charges due to fewer suspended solids in loadings.
651: Additional labor and expenses with new plant in full use for over a year.
665: additional labor, gas, and software maintenance.
672: Additional inspection and painting work done in 2001.
676: Additional supply parts purchased in 2001.
677: Less staff time and no outside painting contract.
903: More staff time, postage, and write-off of bad accounts.
923: Additional expenses related to several water revenue bond issues.
926: Charge for increase in accumulated sick leave and accrued vacation plus large increase in health insurance premiums.

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

Council resolution 98-366 authorizes PILOT equal to public fire protection charge of \$650,000.

Water Utility Plant in Service (Page W-08)

331,332, and 397.1: Additional allocation of water plant costs accumulated after the initial set-up for the new plant in 1999. Distributed on the same percentages as the original set-up.

Water Mains (Page W-17)

Mains paid for by a combination of borrowed funds, developers, special assessments, and TIF district contributions. Mains contracted in 2000 were assessed \$.1175/sq.ft. and 2001 was \$.1217/sq.ft.

Water Services (Page W-18)

Services financed by assessments and water utility borrowed funds. Use City assessment rates/policy based on size of service.

Hydrants and Distribution System Valves (Page W-20)

Considerably more valves were operated in 2000 but there is not enough manpower to consistently operate half of the valves in a given year.
