



3014 (02-09-04)

ANNUAL REPORT

OF

Name: VILLAGE OF PLOVER MUNICIPAL WATER UTILITY

Principal Office: 300 WATERWAY
PLOVER, WI 54467

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: VILLAGE OF PLOVER MUNICIPAL WATER UTILITY

Utility Address: 300 WATERWAY
PLOVER, WI 54467

When was utility organized? 11/1/1989

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: DEBBIE SNIADAJEWSKI

Title: VILLAGE TREASURER

Office Address:

2400 POST ROAD
PLOVER, WI 54467

Telephone: (715) 345 - 5251

Fax Number:

E-mail Address:

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

Name: JEFFREY L COHEN, CPA

Title: MANAGER

Office Address: SCHENCK SC

P.O. BOX 130
PLOVER, WI 54467

Telephone: (715) 344 - 9400

Fax Number: (715) 344 - 9791

E-mail Address: cohenj@schencksolutions.com

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

Name: KEN SCHIBILSKI

Title: VILLAGE PRESIDENT

Office Address:

2400 POST ROAD
PLOVER, WI 54467

Telephone: (715) 345 - 5251

Fax Number:

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: JEFFREY L COHEN, CPA

Title: MANAGER

Office Address: SCHENCK SC

P.O. BOX 130

PLOVER, WI 54467

Telephone: (715) 344 - 9400

Fax Number: (715) 344 - 9791

E-mail Address: cohenj@schencksolutions.com

Date of most recent audit report: 3/8/2002

Period covered by most recent audit: DECEMBER 2001

Names and titles of utility management including manager or superintendent:

Name: DAVE FRITSCH

Title: WATER SYSTEMS MANAGER

Office Address:

300 WATERWAY

PLOVER, WI 54467

Telephone:

Fax Number:

E-mail Address:

Name of utility commission/committee: VILLAGE BOARD UTILITY COMMISSION

Names of members of utility commission/committee:

KEN SCHIBILSKI, VILLAGE PRESIDENT

Is sewer service rendered by the utility? YES

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

Date of Ordinance:

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

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)	1,638,428	1,521,726	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	425,369	386,909	2
Depreciation Expense (403)	376,260	327,917	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	65,658	63,461	5
Total Operating Expenses	867,287	778,287	
Net Operating Income	771,141	743,439	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	771,141	743,439	
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)	280,910	236,030	10
Miscellaneous Nonoperating Income (421)	2,850	29,961	11
Total Other Income	283,760	265,991	
Total Income	1,054,901	1,009,430	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	84,272	0	12
Other Income Deductions (426)	2,500	2,500	13
Total Miscellaneous Income Deductions	86,772	2,500	
Income Before Interest Charges	968,129	1,006,930	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	723,200	687,461	14
Amortization of Debt Discount and Expense (428)			15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	723,200	687,461	
Net Income	244,929	319,469	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(2,279,795)	(2,599,264)	20
Balance Transferred from Income (433)	244,929	319,469	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	59,007	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)	(2,093,873)	(2,279,795)	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST INCOME	143,745	5
INTEREST ON SPECIAL ASSESSMENTS	137,165	6
Total (Acct. 419):	280,910	
Miscellaneous Nonoperating Income (421):		
WELL PERMIT FEES	2,850	7
Total (Acct. 421):	2,850	
Miscellaneous Amortization (425):		
AMORTIZATION OF DEBT LOSS	84,272	8
Total (Acct. 425):	84,272	
Other Income Deductions (426):		
BANK CHARGES	2,500	9
Total (Acct. 426):	2,500	
Miscellaneous Credits to Surplus (434):		
NONE		10
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
TO CORRECT PY AMORTIZATION IN ERROR	59,007	11
Total (Acct. 435)--Debit:	59,007	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		13
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	1,638,428	0	0	0	1,638,428	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	1,638,428	0	0	0	1,638,428	

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	257,490		257,490	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	257,490	0	257,490	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	23,090,614	20,637,963	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,737,172	2,360,912	2
Net Utility Plant	20,353,442	18,277,051	
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)	2,632,005	3,071,609	6
Special Funds (125)	750,248	3,626,909	7
Total Other Property and Investments	3,382,253	6,698,518	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	(40,147)	37,471	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	356,398	289,921	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	115,642	74,155	14
Materials and Supplies (150)	25,540	25,540	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	457,433	427,087	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	694,408	837,687	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	694,408	837,687	
Total Assets and Other Debits	24,887,536	26,240,343	

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)	0	0	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	(2,093,873)	(2,279,795)	23
Total Proprietary Capital	(2,093,873)	(2,279,795)	
LONG-TERM DEBT			
Bonds (221)	9,610,000	14,250,000	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	3,113,760	0	26
Total Long-Term Debt	12,723,760	14,250,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	85,969	86,383	28
Payables to Municipality (233)	38,754	54,271	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	54,669	77,175	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	179,392	217,829	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	1,694,088	1,700,609	36
Total Deferred Credits	1,694,088	1,700,609	
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)	12,384,169	12,351,700	41
Total Liabilities and Other Credits	24,887,536	26,240,343	

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)	23,090,614	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	23,090,614	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	2,737,172	0	0	0	10
Total Accumulated Provision	2,737,172	0	0	0	
Net Utility Plant	20,353,442	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	2,360,912				2,360,912	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	376,260				376,260	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	376,260	0	0	0	376,260	13
Debits during year						14
Book cost of plant retired	0				0	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	0	0	0	0	0	19
Balance End of Year	2,737,172	0	0	0	2,737,172	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	25,540	25,540
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	25,540	25,540

**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)				
WATER REVENUE BONDS	84,272	427	694,408	1
Total			694,408	
Unamortized premium on debt (251)				
NONE				2
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	0 1
Changes during year (explain):	
NONE	2
Balance end of year	<u>0</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)	
8.75M REVENUE BONDS	06/15/1992	12/01/2013	7.20%	350,000	1
9.1M REVENUE BONDS	10/01/1994	12/01/2014	5.30%	600,000	2
8.1M REVENUE BONDS	08/24/1999	12/01/2018	5.30%	8,100,000	3
3.657M REVENUE BOND ANTICIPATION NOTE	11/15/2000	12/01/2002	4.70%	560,000	4
Total Bonds (Account 221):				9,610,000	

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)	
Other Long-Term Debt (224)					
SAFE DRINKING WATER NOTE	11/28/2001	05/21/2021	2.93%	3,113,760	1
Total for Account 224				<u>3,113,760</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	65,658	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>65,658</u>	
Taxes paid during year:		
County, state and local taxes	47,722	6
Social Security taxes	16,030	7
PSC Remainder Assessment	1,906	8
Other (explain):		
NONE		9
Total payments and other debits	<u>65,658</u>	
Balance end of year	<u><u>0</u></u>	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
BOND ANTICIPATION NOTES	30,067	152,528	180,402	2,193	1
REV. BONDS	5,254	59,619	63,050	1,823	2
REV. BONDS A	6,739	76,830	80,869	2,700	3
REV. BONDS-99	35,115	421,298	421,385	35,028	4
Subtotal	77,175	710,275	745,706	41,744	
Advances from Municipality (223)					
NONE	0			0	5
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
OTHER LONG TERM DEBT	0	12,925		12,925	6
Subtotal	0	12,925	0	12,925	
Notes Payable (231)					
NONE	0			0	7
Subtotal	0	0	0	0	
Total	77,175	723,200	745,706	54,669	

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	12,351,700	0	0	0	0	12,351,700	1
Add credits during year:							
For Services	5,073					5,073	2
For Mains	6,520					6,520	3
Other (specify):							
IMPACT FEES	20,876					20,876	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	12,384,169	0	0	0	0	12,384,169	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE	2,632,005	2
Total (Acct. 124):	2,632,005	
Special Funds (125):		
CASH AND INVESTMENTS	750,248	3
Total (Acct. 125):	750,248	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	356,398	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	356,398	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
DELINQUENT CUSTOMER CHARGES ON TAX ROLL	111,333	12
RECEIVABLES FROM MUNICIPALITY	4,309	13
Total (Acct. 145):	115,642	
Prepayments (165):		
NONE		14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		16
Total (Acct. 183):	0	
Payables to Municipality (233):		
PAYABLES TO MUICIPALITY	38,754	17
Total (Acct. 233):	38,754	
Other Deferred Credits (253):		
DEFERRED ASSESSMENTS	1,694,088	18
Total (Acct. 253):	1,694,088	

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	21,716,477	0	0	0	21,716,477	1
Materials and Supplies	25,540	0	0	0	25,540	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	2,549,042	0	0	0	2,549,042	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	12,367,934	0	0	0	12,367,934	6
Other (specify):						
NONE					0	7
Average Net Rate Base	6,825,041	0	0	0	6,825,041	
Net Operating Income	771,141	0	0	0	771,141	8
Net Operating Income as a percent of Average Net Rate Base						
	11.30%	N/A	N/A	N/A	11.30%	

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	0	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(2,186,834)	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	(2,186,834)	
Net Income		
Net Income	244,929	5
Percent Return on Proprietary Capital	N/A	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

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

DEPRECIATION ON METERS AND TAXES WAS NOT CHARGED TO SEWER IN 2001, WILL BE CHARGED IN 2002

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

Replied by email 10/31/02:

Reply by # Of Question:

1. Amounts over \$5000 will be idebtfied in future.

2.Entry was made for return on meters for 44715.

Entry for Sewer share of depreciation and taxes was not made. Will be corrected in 2002.

3. Payments by customers previously deferred specials. Annexed to Village in 2001.

Assessments based on front footage and cost at time.

4. Paid by customers based on cost to instal.

5. OK.

6. OK

jeffrey l. cohen, cpa
schenckplover

October 17, 2002

Ms. Debbie Sniadajewski, Village Treasurer
Village of Plover Municipal Water Utility
2400 Post Road
Plover, WI 54467-2970

2001 Analytical Review DWCCA-4737-ELE

Dear Ms. Sniadajewski:

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. In the future, please identify amounts over \$5,000, even grouped items, in Account 233, Payables to Municipality; page F-19, by a short list, etc.

2. By email dated January 8, 2002, Jeffrey Cohen of Schenck indicated that the sewer utility does use the water meter for purposes of measuring sewer volume. Return on meters is reported in Account 474, on page W-4; however, sewer's share of taxes is not reported on page W-6, and sewer's share of depreciation is not reported on page F-8. Please furnish an explanation.

3. On page F-18, \$6,520 is reported as contributions for mains. The explanation for financing of mains on page W-15 is "WATER MAINS ADDED DURING THE YEAR WERE FINANCED TO THROUGH CLEAN DRINKING WATER LOAN". Please explain who contributed the amount reported on page F-18 and the basis of

FINANCIAL SECTION FOOTNOTES

any assessments.

4. On page F-18, \$5,073 is reported as contributions for mains. The explanation for the financing of services on page W-16 is "NEW SERVICES WERE ADDED TO FINANCE ADDITIONS". Please explain who contributed the amount reported on F 18 and the basis of any charges.

5. The amount reported on page W-7 for Utility Plant Jan. 1 does not agree with the amount reported in the prior year for gross plant on page F-7. The amount of difference appears to be construction work in progress. Please see headnote No. 4 on page W-7. In the future, construction work in progress should be included in Utility Plant Jan. 1.

6. A revised schedule of depreciation rates to be effective January 1, 2001, was certified for use by your utility in the order dated September 6, 2001, in docket 4737-WR-102. 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

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Plover.doc

Enclosure

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,589,017	1
Total Sales of Water	1,589,017	
Other Operating Revenues		
Forfeited Discounts (470)	21,632	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	23,064	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	4,715	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	49,411	
Total Operating Revenues	1,638,428	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	7,342	8
Pumping Expenses (620-625)	52,162	9
Water Treatment Expenses (630-635)	67,983	10
Transmission and Distribution Expenses (640-655)	76,927	11
Customer Accounts Expenses (901-904)	30,472	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	190,483	14
Total Operation and Maintenance Expenses	425,369	
Other Operating Expenses		
Depreciation Expense (403)	376,260	15
Amortization Expense (404-407)		16
Taxes (408)	65,658	17
Total Other Operating Expenses	441,918	
Total Operating Expenses	867,287	
NET OPERATING INCOME	771,141	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	2,875	193,856	718,254	4
Commercial	386	92,059	298,536	5
Industrial	25	33,143	92,960	6
Total Metered Sales to General Customers (461)	3,286	319,058	1,109,750	
Private Fire Protection Service (462)	28		18,182	7
Public Fire Protection Service (463)	3,450		453,546	8
Other Sales to Public Authorities (464)	12	2,497	7,539	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	6,776	321,555	1,589,017	

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)	453,546	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)	453,546	
Forfeited Discounts (470):		
Customer late payment charges	21,632	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	21,632	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
TOWER LEASE SPACE	23,064	8
Total Rents from Water Property (472)	23,064	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	4,715	10
Other (specify): NONE		11
Total Other Water Revenues (474)	4,715	
Amortization of Construction Grants (475):		
NONE		12
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)	3,630	1
Purchased Water (601)	2,600	2
Operation Supplies and Expenses (602)	17	3
Maintenance of Water Source Plant (605)	1,095	4
Total Source of Supply Expenses	7,342	
 PUMPING EXPENSES		
Operation Labor (620)	8,097	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	34,025	7
Operation Supplies and Expenses (623)	4,183	8
Maintenance of Pumping Plant (625)	5,857	9
Total Pumping Expenses	52,162	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	9,309	10
Chemicals (631)	30,152	11
Operation Supplies and Expenses (632)	6,735	12
Maintenance of Water Treatment Plant (635)	21,787	13
Total Water Treatment Expenses	67,983	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	4,626	14
Operation Supplies and Expenses (641)	98	15
Maintenance of Distribution Reservoirs and Standpipes (650)	8,446	16
Maintenance of Mains (651)	16,466	17
Maintenance of Services (652)	7,528	18
Maintenance of Meters (653)	31,983	19
Maintenance of Hydrants (654)	7,756	20
Maintenance of Other Plant (655)	24	21
Total Transmission and Distribution Expenses	76,927	

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)	10,471	22
Accounting and Collecting Labor (902)	16,202	23
Supplies and Expenses (903)	3,799	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	30,472	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	73,911	27
Office Supplies and Expenses (921)	7,051	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	17,370	30
Property Insurance (924)	6,784	31
Injuries and Damages (925)	3,728	32
Employee Pensions and Benefits (926)	61,673	33
Regulatory Commission Expenses (928)	4,634	34
Miscellaneous General Expenses (930)	1,814	35
Transportation Expenses (933)	11,256	36
Maintenance of General Plant (935)	2,262	37
Total Administrative and General Expenses	190,483	
 Total Operation and Maintenance Expenses	 425,369	

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		47,722	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		47,722	
Social Security		16,030	3
PSC Remainder Assessment		1,906	4
Other (specify): NONE			5
Total tax expense		65,658	

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			Portage				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.230400				3
County tax rate	mills		5.245637				4
Local tax rate	mills		9.534634				5
School tax rate	mills		9.157877				6
Voc. school tax rate	mills		1.621269				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.789817				10
Less: state credit	mills		1.273442				11
Net tax rate	mills		24.516375				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.534634				14
Combined School Tax Rate	mills		10.779146				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.313780				17
Total Tax Rate	mills		25.789817				18
Ratio of Local and School Tax to Total	dec.		0.787667				19
Total tax net of state credit	mills		24.516375				20
Net Local and School Tax Rate	mills		19.310732				21
Utility Plant, Jan. 1	\$	20,342,341	20,342,341				22
Materials & Supplies	\$	25,540	25,540				23
Subtotal	\$	20,367,881	20,367,881				24
Less: Plant Outside Limits	\$	20,367,881	20,367,881				25
Taxable Assets	\$	0	0				26
Assessment Ratio	dec.		0.868148				27
Assessed Value	\$	0	0				28
Net Local & School Rate	mills		19.310732				29
Tax Equiv. Computed for Current Year	\$	0	0				30
Tax Equivalent per 1994 PSC Report	\$	47,722					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	47,722					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)	26,699		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	26,699	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	523,846		4
Structures and Improvements (311)	43,884	935,119	5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	254,510	415,847	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	822,240	1,350,966	
PUMPING PLANT			
Land and Land Rights (320)	5,335		12
Structures and Improvements (321)	267,401		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	298,873	36,584	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	571,609	36,584	
WATER TREATMENT PLANT			
Land and Land Rights (330)	33,534		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	2,089,551	851,426	23
Total Water Treatment Plant	2,123,085	851,426	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	40,672		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)			26,699	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	26,699	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			523,846	4
Structures and Improvements (311)			979,003	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			670,357	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	2,173,206	
PUMPING PLANT				
Land and Land Rights (320)			5,335	12
Structures and Improvements (321)			267,401	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			335,457	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	608,193	
WATER TREATMENT PLANT				
Land and Land Rights (330)			33,534	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			2,940,977	23
Total Water Treatment Plant	0	0	2,974,511	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			40,672	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)	1,890,965	88,641	26
Transmission and Distribution Mains (343)	13,407,313	342,136	27
Fire Mains (344)	0		28
Services (345)	228,600	15,482	29
Meters (346)	377,874	14,574	30
Hydrants (348)	344,854	27,796	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	16,290,278	488,629	
GENERAL PLANT			
Land and Land Rights (389)	11,432		33
Structures and Improvements (390)	162,793		34
Office Furniture and Equipment (391)	29,870	2,550	35
Computer Equipment (391.1)	15,297		36
Transportation Equipment (392)	75,447		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	25,931		39
Laboratory Equipment (395)	9,852		40
Power Operated Equipment (396)	6,558		41
Communication Equipment (397)	14,156		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	157,094	18,118	44
Other Tangible Property (399)	0		45
Total General Plant	508,430	20,668	
Total utility plant in service directly assignable	20,342,341	2,748,273	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	20,342,341	2,748,273	

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)			1,979,606 26
Transmission and Distribution Mains (343)			13,749,449 27
Fire Mains (344)			0 28
Services (345)			244,082 29
Meters (346)			392,448 30
Hydrants (348)			372,650 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	16,778,907
GENERAL PLANT			
Land and Land Rights (389)			11,432 33
Structures and Improvements (390)			162,793 34
Office Furniture and Equipment (391)			32,420 35
Computer Equipment (391.1)			15,297 36
Transportation Equipment (392)			75,447 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			25,931 39
Laboratory Equipment (395)			9,852 40
Power Operated Equipment (396)			6,558 41
Communication Equipment (397)			14,156 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			175,212 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	529,098
Total utility plant in service directly assignable	0	0	23,090,614
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	23,090,614

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			30,811	30,811	1
February			27,573	27,573	2
March			29,926	29,926	3
April			31,415	31,415	4
May			35,266	35,266	5
June			37,438	37,438	6
July			51,071	51,071	7
August			46,139	46,139	8
September			37,805	37,805	9
October			36,061	36,061	10
November			34,107	34,107	11
December			35,682	35,682	12
Total annual pumpage	0	0	433,294	433,294	
Less: Water sold				321,555	13
Volume pumped but not sold				111,739	14
Volume sold as a percent of volume pumped				74%	15
Volume used for water production, water quality and system maintenance				21,330	16
Volume related to equipment/system malfunction				8,638	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				29,968	19
Volume pumped but unaccounted for				81,771	20
Percent of water lost				19%	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.)				2,260	23
Date of maximum: 8/10/2001					24
Cause of maximum:					25
SPRINKLING, WASHING, AND NORMAL USE					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				683	26
Date of minimum: 12/14/2001					27
Total KWH used for pumping for the year				395,899	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)	
301 BLACK OAK DRIVE	1	112	38	1,944,000	Yes	1
300 WATERWAY	2	122	38	2,563,000	Yes	2
1500 PLEASANT DRIVE	3	102	20	2,268,000	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	WELL 1	WELL 2	WELL 3	1
Location	301 BLACK OAK DRIVE	300 WATERWAY	1500 PLEASANT DR	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	AMERICAN TURBINE	AMERICAN TURBINE	GOULDS	5
Year Installed	1989	1989	2001	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,600	2,000	1,575	8
Pump Motor or Standby Engine Mfr	US MOTOR	US MOTOR	US MOTOR	9 10
Year Installed	1989	1989	2001	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	125	150	125	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	B	C70619		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET		3
Year constructed	2000	1987		4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL		5
Elevation difference in feet (See Headnote 3.)	177	172		6
Total capacity in gallons (actual)	1,000,000	500,000		7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)		LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)		CENTRAL FACILITIES		10
Filters, type (gravity, pressure, other, none)		PRESSURE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		1.0000		12
Is a corrosion control chemical used (yes, no)?		N		13
Is water fluoridated (yes, no)?		Y		14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
P	D	4.000	1,293	0	0	0	1,293	1
P	D	6.000	25,859	210	0	0	26,069	2
M	D	8.000	2,298	0	0	0	2,298	3
P	D	8.000	222,710	45	0	0	222,755	4
M	D	12.000	21,698	0	0	0	21,698	5
M	S	12.000	85	0	0	0	85	6
P	D	12.000	84,375	620	0	0	84,995	7
M	D	18.000	14,884	0	0	0	14,884	8
M	S	20.000	980	2,710	0	0	3,690	9
M	D	24.000	4,356	0	0	0	4,356	10
M	S	24.000	90	0	0	0	90	11
Total Within Municipality			378,628	3,585	0	0	382,213	
Total Utility			378,628	3,585	0	0	382,213	

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	28	0	0	0	28		1
M	1.000	3,361	6	0	0	3,367	569	2
M	1.500	115	1	0	0	116		3
M	2.000	127	1	0	0	128		4
M	3.000	1	0	0	0	1		5
P	4.000	9	0	0	0	9		6
P	6.000	3	0	0	0	3		7
P	8.000	3	0	0	0	3		8
P	10.000	1	0	0	0	1		9
P	12.000	1	0	0	0	1		10
Total Utility		3,649	8	0	0	3,657	569	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	2,936	0	0	0	2,936	633	1
0.750	136	100	0	0	236	0	2
1.000	272	20	0	0	292	0	3
1.500	41	4	0	0	45	0	4
2.000	34	4	0	0	38	0	5
3.000	3	0	0	0	3	0	6
4.000	10	0	0	0	10	0	7
Total:	3,432	128	0	0	3,560	633	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	2,633	122	12	2	0	167	2,936	1
0.750	152	34	1	0	0	49	236	2
1.000	90	171	4	6	0	21	292	3
1.500	0	32	0	1	0	12	45	4
2.000	0	26	6	3	0	3	38	5
3.000	0	1	2	0	0	0	3	6
4.000	0	0	0	0	0	10	10	7
Total:	2,875	386	25	12	0	262	3,560	

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	716	11		0	727	2
Total Fire Hydrants	716	11	0	0	727	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

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: 1,480
 Number of distribution system valves end of year: 1,162
 Number of distribution valves operated during year: 578

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

INCREASE IN FUEL OR POWER PURCHASED FOR PUMPING (622) IS DUE TO INCREASE IN COST FOR POWER

INCREASE IN MAINTENANCE OF METERS (653) IS DUE TO ADDITIONAL METERS

DECREASE IN MAINTENANCE OF HYDRANTS (654) IS BECAUSE THEY PUT MORE TIME AND MONEY TOWARD CHECKING METERS

INCREASE IN OUTSIDE SERVICES EMPLOYED (923) IS DUE TO AN INCREASE IN WATER RATE COSTS

Water Utility Plant in Service (Page W-08)

INCREASE IN WATER TREATMENT EQUIPMENT (332) IS DUE TO THE PURCHASE OF NEW EQUIPMENT FOR THE NEW WELL

INCREASE TO DISTRIBUTION RESERVOIRS AND STANDPIPES (342) IS DUE TO FINAL PAYMENTS ON THE NEW TOWER INSTALLED IN 2000

INCREASE TO WELLS AND SPRINGS (314) IS DUE TO A NEW WELL CONSTRUCTED

INCREASE TO STRUCTURES AND IMPROVEMENTS (311) IS DUE TO THE NEW WELL STRUCTURE.

Pumping and Purchased Water Statistics (Page W-10)

PURCHASED WATER GALLONS TOTAL IS INCONSISTENT WHEN COMPARED AGAINST PURCHASED WATER EXPENSE (601) BECAUSE THE EXPENSE IN 601 IS AN EMERGENCY CONNECT FEE TO THE CITY OF STEVENS POINT

Water Mains (Page W-15)

WATER MAINS ADDED DURING THE YEAR WERE FINANCED TO THROUGH CLEAN DRINKING WATER LOAN

Water Services (Page W-16)

NEW SERVICES WERE ADDED TO FINANCE ADDITIONS.
