



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: ST. CROIX FALLS MUNICIPAL WATER UTILITY

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Principal Office: 710 HIGHWAY 35 SOUTH  
ST. CROIX FALLS, WI 54024

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For the Year Ended: DECEMBER 31, 2001

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

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

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



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**IDENTIFICATION AND OWNERSHIP**

**Exact Utility Name:** ST. CROIX FALLS MUNICIPAL WATER UTILITY

**Utility Address:** 710 HIGHWAY 35 SOUTH  
ST. CROIX FALLS, WI 54024

**When was utility organized?** 1/1/1906

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** JODY GILBERT

**Title:** CITY ACCOUNTANT

**Office Address:**

710 HIGHWAY 35 SOUTH  
ST. CROIX FALLS, WI 54024

**Telephone:** (715) 483 - 3929

**Fax Number:** (715) 483 - 1618

**E-mail Address:**

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

**Name:** STEVEN A. SCHEIDLER

**Title:** CERTIFIED PUBLIC ACCOUNTANT

**Office Address:** TRACEY AND THOLE, S.C.

502 SECOND STREET  
HUDSON, WI 54016

**Telephone:** (715) 386 - 2391

**Fax Number:** (715) 386 - 0535

**E-mail Address:**

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

**Name:** KENNETH TEBBEN

**Title:** CHAIRMAN

**Office Address:**

710 HIGHWAY 35 SOUTH  
ST CROIX FALLS, WI 54024

**Telephone:** (715) 483 - 3929

**Fax Number:** (715) 483 - 1618

**E-mail Address:**

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

**IDENTIFICATION AND OWNERSHIP**

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

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**Name:** STEVEN A. SCHEIDLER  
**Title:** CERTIFIED PUBLIC ACCOUNTANT

**Office Address:** TRACEY AND THOLE, S.C.  
502 SECOND STREET  
HUDSON, WI 54016

**Telephone:** (715) 386 - 2391

**Fax Number:** (715) 386 - 0535

**E-mail Address:**

**Date of most recent audit report:** 3/16/2001

**Period covered by most recent audit:** 2000

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

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**Name:** MR DENNIS NEVA  
**Title:** PUBLIC SERVICES SUPERVISOR

**Office Address:**  
710 HIGHWAY 35 SOUTH  
ST. CROIX FALLS, WI 54024

**Telephone:** (715) 483 - 3929

**Fax Number:** (715) 483 - 1618

**E-mail Address:**

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**Name of utility commission/committee:** WATER COMMISSION

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

- MR DAN MEYERS, MEMBER
- MS DEBRA POINTS, MEMBER
- MR KENNETH TEBBEN, CHAIRMAN

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**Is sewer service rendered by the utility?** NO

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

**Date of Ordinance:**                     

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

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

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

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

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	345,717	339,296	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	161,422	163,342	2
Depreciation Expense (403)	51,530	46,875	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	47,774	48,922	5
<b>Total Operating Expenses</b>	<b>260,726</b>	<b>259,139</b>	
<b>Net Operating Income</b>	<b>84,991</b>	<b>80,157</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>84,991</b>	<b>80,157</b>	
<b>OTHER INCOME</b>			
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)	32,890	35,300	10
Miscellaneous Nonoperating Income (421)	0	0	11
<b>Total Other Income</b>	<b>32,890</b>	<b>35,300</b>	
<b>Total Income</b>	<b>117,881</b>	<b>115,457</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>117,881</b>	<b>115,457</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	0	0	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
<b>Total Interest Charges</b>	<b>0</b>	<b>0</b>	
<b>Net Income</b>	<b>117,881</b>	<b>115,457</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	923,627	808,170	20
Balance Transferred from Income (433)	117,881	115,457	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>1,041,508</b>	<b>923,627</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
INTEREST ON TEMPORARY INVESTMENTS AND SPECIAL ASSESSMENTS	32,890	5
<b>Total (Acct. 419):</b>	<b>32,890</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		6
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		12
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>						
NONE					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

- |   |
|---|
| <p>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.</p> <p>2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).</p> |
|---|

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	345,717	0	0	0	345,717	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
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>345,717</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>345,717</b>	

### 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	53,211		53,211	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
<b>Total Payroll</b>	<b>53,211</b>	<b>0</b>	<b>53,211</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	2,793,914	2,625,447	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	591,386	539,382	2
<b>Net Utility Plant</b>	<b>2,202,528</b>	<b>2,086,065</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	370	741	6
Special Funds (125)	0	0	7
<b>Total Other Property and Investments</b>	<b>370</b>	<b>741</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	93,307	20,593	8
Temporary Cash Investments (132)	609,133	578,035	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	91,944	91,556	11
Other Accounts Receivable (143)	0	324	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	19,453	15,146	14
Materials and Supplies (150)	6,532	6,314	15
Prepayments (165)	1,610	1,378	16
Other Current and Accrued Assets (170)			17
<b>Total Current and Accrued Assets</b>	<b>821,979</b>	<b>713,346</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	29,480	52,800	20
<b>Total Deferred Debits</b>	<b>29,480</b>	<b>52,800</b>	
<b>Total Assets and Other Debits</b>	<b>3,054,357</b>	<b>2,852,952</b>	

### BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	1,395,296	1,395,296	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,041,508	923,627	23
<b>Total Proprietary Capital</b>	<b>2,436,804</b>	<b>2,318,923</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
<b>Total Long-Term Debt</b>	<b>0</b>	<b>0</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	27
Accounts Payable (232)	1,962	943	28
Payables to Municipality (233)	5,410	15,113	29
Customer Deposits (235)			30
Taxes Accrued (236)	42,930	44,745	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)			33
<b>Total Current and Accrued Liabilities</b>	<b>50,302</b>	<b>60,801</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	567,251	473,228	41
<b>Total Liabilities and Other Credits</b>	<b>3,054,357</b>	<b>2,852,952</b>	

### NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	2,793,914	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
<b>Total Utility Plant</b>	2,793,914	0	0	0	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	591,386	0	0	0	10
<b>Total Accumulated Provision</b>	591,386	0	0	0	
<b>Net Utility Plant</b>	2,202,528	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)	
<b>Balance first of year</b>	539,382				<b>539,382</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	51,530				<b>51,530</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	1,409				<b>1,409</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>52,939</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>52,939</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	935				<b>935</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>935</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>935</b>	<b>19</b>
<b>Balance End of Year</b>	<b>591,386</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>591,386</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	Yes					<b>21</b>
If yes, what is the rate?	2.00%					<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

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

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

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

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

### MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
<b>Electric Utility</b>						
Fuel for generation					0	0 1
Other					0	0 2
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	6,532	6,314 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
<b>Total Materials and Supplies</b>	<b>6,532</b>	<b>6,314</b>

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
NONE				1
<b>Total</b>			<u>0</u>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<u>0</u>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

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

Particulars (a)	Amount (b)	
Balance first of year	1,395,296	1
<b>Changes during year (explain):</b>		
NO CHANGE DURING 2001		2
<b>Balance end of year</b>	<u><u>1,395,296</u></u>	

**BONDS (ACCT. 221)**

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

---

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>
-------------------------------------	------------------------------	------------------------------------	------------------------------	---

---

NONE

### NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

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

NONE

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	44,745	1
<b>Accruals:</b>		
Charged water department expense	47,774	2
Charged electric department expense		3
Charged sewer department expense	587	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<u>48,361</u>	
<b>Taxes paid during year:</b>		
County, state and local taxes	44,745	6
Social Security taxes	5,010	7
PSC Remainder Assessment	421	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<u>50,176</u>	
<b>Balance end of year</b>	<u><u>42,930</u></u>	

### INTEREST ACCRUED (ACCT. 237)

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

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

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	473,228	0	0	0	0	<b>473,228</b>	1
<b>Add credits during year:</b>							
For Services	31,207					<b>31,207</b>	2
For Mains	54,250					<b>54,250</b>	3
<b>Other (specify):</b>							
HYDRANTS	8,566					<b>8,566</b>	4
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	5
<b>Balance End of Year</b>	<b>567,251</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>567,251</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	128,182					<b>128,182</b>	6

### BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENTS RECEIVABLE	370	2
<b>Total (Acct. 124):</b>	<b>370</b>	
<b>Special Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	91,944	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>91,944</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
UTILITY ITEMS PLACED ON 2001 TAX ROLL	9,665	12
METER EXPENSE ALLOCATION TO SEWER UTILITY	5,555	13
FRINGE BENEFITS OVERCHARGES DURING 2001	4,233	14
<b>Total (Acct. 145):</b>	<b>19,453</b>	
<b>Prepayments (165):</b>		
PREPAID INSURANCE	1,610	15
<b>Total (Acct. 165):</b>	<b>1,610</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		16
<b>Total (Acct. 182):</b>	<b>0</b>	

### BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

<b>Particulars (a)</b>	<b>Balance End of Year (b)</b>	
<b>Other Deferred Debits (183):</b>		
UNAMORTIZED WATER TOWER PAINTING	29,480	17
<b>Total (Acct. 183):</b>	<b>29,480</b>	
<b>Payables to Municipality (233):</b>		
2001 OPERATING COSTS ORIGINALLY PAID BY GENERAL CITY	5,244	18
DUE SEWER-WATER IMPROVEMENTS INCLUDED IN UTILITY CONVEYANCE PROJECT	166	19
<b>Total (Acct. 233):</b>	<b>5,410</b>	
<b>Other Deferred Credits (253):</b>		
NONE		20
<b>Total (Acct. 253):</b>		<b>0</b>

### RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service	2,651,475	0	0	0	2,651,475	1
Materials and Supplies	6,423	0	0	0	6,423	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation	565,384	0	0	0	565,384	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	520,239	0	0	0	520,239	6
<b>Other (specify):</b>						
NONE					0	7
<b>Average Net Rate Base</b>	<b>1,572,275</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,572,275</b>	
Net Operating Income	84,991	0	0	0	84,991	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>						
	5.41%	N/A	N/A	N/A	5.41%	

## RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	1,395,296	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	982,567	3
<b>Other (Specify):</b>		
NONE		4
<b>Total Average Proprietary Capital</b>	<b>2,377,863</b>	
<b>Net Income</b>		
Net Income	117,881	5
<b>Percent Return on Proprietary Capital</b>	<b>4.96%</b>	

## IMPORTANT CHANGES DURING THE YEAR

**Report changes of any of the following types:**

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**1. Acquisitions.**

NONE

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**2. Leaseholder changes.**

NONE

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**3. Extensions of service.**

TWO MAJOR PROJECTS COMPLETED DURING 2001, THE FIRST SIMONSON AND EVERGREEN PROJECT, AND THE SECOND MAPLE DRIVE PROJECT. BOTH PROJECTS WERE ACCOUNTED FOR THRU THE GENERAL FUND OF THE CITY AND THE UTILITY PORTION CAPITALIZED TO THE UTILITY RECORDS AS CONTRIBUTIONS IN AID OF CONSTRUCTION SINCE SPECIAL ASSESSMENTS WERE LEVIED IN FULL FOR THE UTILITY PORTION. DETAIL AMOUNTS AND QUANTITIES INCLUDED IN THE NOTES TO FINANCIAL STATEMENTS.

THE ASSESSMENTS ABOVE RECORDED TO GENERAL FUND.

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**4. Estimated changes in revenues due to rate changes.**

NONE

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**5. Obligations incurred or assumed, excluding commercial paper.**

NONE

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**6. Formal proceedings with the Public Service Commission.**

NONE

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**7. Any additional matters.**

NONE

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## FINANCIAL SECTION FOOTNOTES

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### Contributions in Aid of Construction (Account 271) (Page F-18)

CONTRIBUTIONS WERE PART OF STREET AND UTILITY EXTENSION PROJECTS FUNDED BY GENERAL FUND OF CITY. ALL UTILITY PORTIONS OF THE PROJECTS WERE CHARGED TO PROPERTY OWNERS IN FORM OF SPECIAL ASSESSMENTS FOR SERVICES, MAINS AND HYDRANTS.

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**FINANCIAL SECTION FOOTNOTES**

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

No Response; close to 2002 per Jim. 2/22/03 ele

February 18, 2003

Ms. Jody Gilbert, Accountant  
St. Croix Falls Municipal Water Utility  
710 Highway 35 South  
St. Croix Falls, WI 54024-9999

Dear Ms. Gilbert:

We received the response from Steven Scheidler, Auditor for City of St. Croix Falls, dated September 25, 2002 regarding the 2001 analytical review of St. Croix Municipal Water Utility. We have the following comment to Item 3:

Even though the utility is presently using a composite depreciation rate of 2.00 percent, the \$187,592 investment in telemetry equipment should be classified based upon the expected composite service life of the equipment. If this equipment is subject to obsolescence and will only last approximately 10 to 12 years, then it should be reclassified to Account 397.1, SCADA Equipment. If the equipment is expected to have a service life of between 20 and 30 years (similar to other pumping equipment), then it would be appropriate to retain the \$187, 592 in Account 325, Electric Pumping Equipment. Please state your intentions with regard to this matter. Based upon your response, revised depreciation rates will be provided to the utility to be effective January 1, 2003.

Thank you for your cooperation in this matter. A prompt reply would be appreciated.

Sincerely,

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

ELE:dwh:w:\compl\analytical reviews\2001 AR Response letters\5220 St Croix Falls  
September 12, 2002

Ms. Jody Gilbert, City Accountant  
St. Croix Falls Municipal Water Utility  
710 Highway 35 South  
St. Croix Falls, WI 54024-9240

2001 Analytical Review DWCCA-5220-ELE

Dear Ms. Gilbert:

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## FINANCIAL SECTION FOOTNOTES

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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. On page W-17, a 2-inch residential meter is reported. In the future, please provide a schedule footnote explaining any 2-inch or larger meters classified as residential.
2. The amount reported for Utility Plant Jan. 1 on page W-7, Property Tax Equivalent schedule does not include the construction work in progress reported in the prior year report, Net Utility Plant schedule, page F-7 (see Headnote No. 4, page W-7). This omission results in an underpayment of property tax equivalent in the amount of \$1,986. The utility should discuss this matter with the municipality. If the amount needs to be paid, it should be reported as an adjustment to the 2002 property tax equivalent and explained in the schedule footnotes.
3. Please provide a complete description or a copy of an invoice for the electronic telemetry added to Account 325, Electric Pumping Equipment, at a cost of \$187,592, as indicated in the footnote to page W-8 on page W-19. It appears that this equipment would be more properly classified in Account 397.1, SCADA Equipment.

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

ELE:dwh:w:\compl\Analytical Reviews\2001 analytical review letters\5220 St.  
Croix Fa

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	341,804	1
<b>Total Sales of Water</b>	<b>341,804</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	2,133	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	1,780	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>3,913</b>	
<b>Total Operating Revenues</b>	<b>345,717</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	32,787	9
Water Treatment Expenses (630-635)	26,123	10
Transmission and Distribution Expenses (640-655)	63,018	11
Customer Accounts Expenses (901-904)	13,414	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	26,080	14
<b>Total Operation and Maintenance Expenses</b>	<b>161,422</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	51,530	15
Amortization Expense (404-407)		16
Taxes (408)	47,774	17
<b>Total Other Operating Expenses</b>	<b>99,304</b>	
<b>Total Operating Expenses</b>	<b>260,726</b>	
<b>NET OPERATING INCOME</b>	<b>84,991</b>	

## WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	1	625	600	2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>1</b>	<b>625</b>	<b>600</b>	
Metered Sales to General Customers (461)				
Residential	633	30,619	97,452	4
Commercial	148	27,179	66,338	5
Industrial	27	12,168	20,034	6
<b>Total Metered Sales to General Customers (461)</b>	<b>808</b>	<b>69,966</b>	<b>183,824</b>	
Private Fire Protection Service (462)	12		7,906	7
Public Fire Protection Service (463)	633		143,300	8
Other Sales to Public Authorities (464)	5	2,879	6,174	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>1,459</b>	<b>73,470</b>	<b>341,804</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name (a)</b>	<b>Point of Delivery (b)</b>	<b>Thousands of Gallons Sold (c)</b>	<b>Revenues (d)</b>
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NONE

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	143,300	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b> NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>143,300</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	2,133	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>2,133</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	1,385	10
<b>Other (specify):</b> SERVICE WORK FOR CUSTOMERS	395	11
<b>Total Other Water Revenues (474)</b>	<b>1,780</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
<b>Total Source of Supply Expenses</b>	<b>0</b>	
 <b>PUMPING EXPENSES</b>		
Operation Labor (620)	10,415	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	21,859	7
Operation Supplies and Expenses (623)	52	8
Maintenance of Pumping Plant (625)	461	9
<b>Total Pumping Expenses</b>	<b>32,787</b>	
 <b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)	20,831	10
Chemicals (631)	4,352	11
Operation Supplies and Expenses (632)	940	12
Maintenance of Water Treatment Plant (635)		13
<b>Total Water Treatment Expenses</b>	<b>26,123</b>	
 <b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)	20,831	14
Operation Supplies and Expenses (641)	2,589	15
Maintenance of Distribution Reservoirs and Standpipes (650)	36,040	16
Maintenance of Mains (651)	1,807	17
Maintenance of Services (652)	175	18
Maintenance of Meters (653)	662	19
Maintenance of Hydrants (654)	162	20
Maintenance of Other Plant (655)	752	21
<b>Total Transmission and Distribution Expenses</b>	<b>63,018</b>	

## 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)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	1,134	<b>22</b>
Accounting and Collecting Labor (902)	12,280	<b>23</b>
Supplies and Expenses (903)		<b>24</b>
Uncollectible Accounts (904)		<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>13,414</b>	
 <b>SALES EXPENSES</b>		
Sales Expenses (910)		<b>26</b>
<b>Total Sales Expenses</b>	<b>0</b>	
 <b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)		<b>27</b>
Office Supplies and Expenses (921)	957	<b>28</b>
Administrative Expenses Transferred--Credit (922)		<b>29</b>
Outside Services Employed (923)	2,715	<b>30</b>
Property Insurance (924)	5,012	<b>31</b>
Injuries and Damages (925)		<b>32</b>
Employee Pensions and Benefits (926)	16,828	<b>33</b>
Regulatory Commission Expenses (928)		<b>34</b>
Miscellaneous General Expenses (930)	299	<b>35</b>
Transportation Expenses (933)	202	<b>36</b>
Maintenance of General Plant (935)	67	<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>26,080</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>161,422</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		42,930	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		587	2
<b>Net property tax equivalent</b>		<b>42,343</b>	
Social Security		5,010	3
PSC Remainder Assessment		421	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b><u>47,774</u></b>	

### PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Polk				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.250094				3
County tax rate	mills		4.739885				4
Local tax rate	mills		12.019409				5
School tax rate	mills		9.270674				6
Voc. school tax rate	mills		1.325942				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>27.606004</b>				<b>10</b>
Less: state credit	mills		1.561759				11
<b>Net tax rate</b>	mills		<b>26.044245</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>12.019409</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>10.596616</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>22.616025</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>27.606004</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.819243</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>26.044245</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>21.336565</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>2,509,037</b>	2,509,037				22
Materials & Supplies	\$	<b>6,314</b>	6,314				23
<b>Subtotal</b>	\$	<b>2,515,351</b>	<b>2,515,351</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>2,515,351</b>	<b>2,515,351</b>				<b>26</b>
Assessment Ratio	dec.		0.799906				27
<b>Assessed Value</b>	\$	<b>2,012,044</b>	<b>2,012,044</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>21.336565</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>42,930</b>	<b>42,930</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	37,951					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>42,930</b>					<b>34</b>

### WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	4,233		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	158,322		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>162,555</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	69,592		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	158,594	187,592	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>228,186</b>	<b>187,592</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	25,210		23
<b>Total Water Treatment Plant</b>	<b>25,210</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	300		24
Structures and Improvements (341)	0		25

**WATER UTILITY PLANT IN SERVICE (cont.)**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			4,233	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			158,322	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>162,555</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			69,592	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			346,186	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>415,778</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			25,210	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>25,210</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			300	24
Structures and Improvements (341)			0	25

### WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	605,382		26
Transmission and Distribution Mains (343)	1,064,706	54,250	27
Fire Mains (344)	0		28
Services (345)	170,509	31,208	29
Meters (346)	68,812	4,197	30
Hydrants (348)	136,694	8,566	31
Other Transmission and Distribution Plant (349)	27,357		32
<b>Total Transmission and Distribution Plant</b>	<b>2,073,760</b>	<b>98,221</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	2,915		36
Transportation Equipment (392)	16,410		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>19,325</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,509,036</b>	<b>285,813</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>2,509,036</b>	<b>285,813</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)			605,382 26
Transmission and Distribution Mains (343)			1,118,956 27
Fire Mains (344)			0 28
Services (345)			201,717 29
Meters (346)	935		72,074 30
Hydrants (348)			145,260 31
Other Transmission and Distribution Plant (349)			27,357 32
<b>Total Transmission and Distribution Plant</b>	<b>935</b>	<b>0</b>	<b>2,171,046</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			2,915 36
Transportation Equipment (392)			16,410 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>19,325</b>
<b>Total utility plant in service directly assignable</b>	<b>935</b>	<b>0</b>	<b>2,793,914</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>935</b>	<b>0</b>	<b>2,793,914</b>

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			6,687	6,687	1
February			6,142	6,142	2
March			7,733	7,733	3
April			7,672	7,672	4
May			8,809	8,809	5
June			9,332	9,332	6
July			11,049	11,049	7
August			9,351	9,351	8
September			7,626	7,626	9
October			7,587	7,587	10
November			7,139	7,139	11
December			7,785	7,785	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>96,912</b>	<b>96,912</b>	
Less: Water sold				73,470	13
Volume pumped but not sold				23,442	14
Volume sold as a percent of volume pumped				76%	15
Volume used for water production, water quality and system maintenance				5,000	16
Volume related to equipment/system malfunction				5,000	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				10,000	19
Volume pumped but unaccounted for				13,442	20
Percent of water lost				14%	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.)				547	23
Date of maximum: 6/29/2001					24
Cause of maximum:					25
WATERMAIN BREAK ON BLANDING WOODS ROAD, ALSO RESIDENTIAL FIRE INCIDENT					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				95	26
Date of minimum: 1/1/2001					27
Total KWH used for pumping for the year				230,462	28
If water is purchased: Vendor Name: NOT APPLICABLE					29
Point of Delivery: NOT APPLICABLE					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
S. ADAMS STREET	10	105	10	288,000	Yes	<b>1</b>
MARYLAND STREET	3	220	10	72,000	Yes	<b>2</b>
SIMONSON ROAD	7	171	24	115,200	Yes	<b>3</b>
MAPLE DRIVE	8	170	12	144,000	Yes	<b>4</b>
NEVADA STREET	9	205	16	144,000	Yes	<b>5</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	10	3	7	1
Location	S. ADAMS STREET	MARYLAND STREET	SIMONSON ROAD	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	MID SOUTH	GOULD	GOULD	5
Year Installed	1993	1989	1989	6
Type	VERTICAL TURBINE	SUBMERSIBLE	SUBMERSIBLE	7
Actual Capacity (gpm)	200	50	80	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	SQARE D	FURNAS SQ D	9 10
Year Installed	1993	1989	1989	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	30	7	10	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	8	9		14
Location	MAPLE DRIVE	NEVADA STREET		15
Purpose	P	P		16
Destination	D	D		17
Pump Manufacturer	CRANE	FMC PEERLESS		18
Year Installed	1971	1978		19
Type	VERTICAL TURBINE	VERTICAL TURBINE		20
Actual Capacity (gpm)	68	125		21
Pump Motor or Standby Engine Mfr	US ELECTRIC	GENERAL ELECTRIC		22 23
Year Installed	1971	1978		24
Type	ELECTRIC	ELECTRIC		25
Horsepower	10	25		26

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	DAY RESERVOIR	EAST PINE	JEFFERSON RESERVOIR	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
				<b>3</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	R	<b>4</b>
Year constructed	1935	1995	1965	<b>5</b>
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	STEEL	<b>6</b>
Elevation difference in feet (See Headnote 3.)	235	200	125	<b>7</b>
Total capacity in gallons (actual)	155,000	200,000	50,000	<b>8</b>
<b>WATER TREATMENT PLANT</b>				<b>9</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	<b>10</b>
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	BOOSTER STATION	BOOSTER STATION	<b>11</b>
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	<b>12</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	288.0000	72.0000	115.0000	<b>13</b>
Is a corrosion control chemical used (yes, no)?	N	N	N	<b>14</b>
Is water fluoridated (yes, no)?	Y	Y	Y	<b>15</b>

## 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	PINE ELEVATED TANK	TOWER ELEVATED TANK	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	1979	1956	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	115	114	6
Total capacity in gallons (actual)	150,000	50,000	7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	144.0000	72.0000	12
Is a corrosion control chemical used (yes, no)?	N	N	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	D	4.000	4,713	0	0	0	4,713	1
M	D	6.000	60,063	1,355	0	0	61,418	2
M	D	8.000	20,297	559	0	0	20,856	3
M	D	10.000	2,535	0	0	0	2,535	4
M	D	12.000	10,806	0	0	0	10,806	5
M	D	16.000	1,972	0	0	0	1,972	6
<b>Total Within Municipality</b>			<b>100,386</b>	<b>1,914</b>	<b>0</b>	<b>0</b>	<b>102,300</b>	
<b>Total Utility</b>			<b>100,386</b>	<b>1,914</b>	<b>0</b>	<b>0</b>	<b>102,300</b>	

### WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.625	525	0	0	0	525	29	1
M	1.000	90	38	0	0	128	40	2
M	1.500	10	0	0	0	10		3
M	2.000	23	0	0	0	23	4	4
M	4.000	11	0	0	0	11		5
M	6.000	21	0	0	0	21	2	6
M	8.000	1	0	0	0	1		7
<b>Total Utility</b>		<b>681</b>	<b>38</b>	<b>0</b>	<b>0</b>	<b>719</b>	<b>75</b>	

### METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (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	721	24	23	0	<b>722</b>	14	<b>1</b>
1.000	39	4	0	0	<b>43</b>	1	<b>2</b>
1.250	9	0	0	0	<b>9</b>	0	<b>3</b>
1.500	18	0	0	0	<b>18</b>	0	<b>4</b>
2.000	27	4	2	0	<b>29</b>	1	<b>5</b>
3.000	2	0	0	0	<b>2</b>	0	<b>6</b>
4.000	3	0	0	0	<b>3</b>	1	<b>7</b>
<b>Total:</b>	<b>819</b>	<b>32</b>	<b>25</b>	<b>0</b>	<b>826</b>	<b>17</b>	

#### Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	627	82	8	1	0	4	<b>722</b>	<b>1</b>
1.000	3	28	9	0	0	3	<b>43</b>	<b>2</b>
1.250	0	4	3	0	0	2	<b>9</b>	<b>3</b>
1.500	1	13	3	0	0	1	<b>18</b>	<b>4</b>
2.000	1	18	3	4	0	3	<b>29</b>	<b>5</b>
3.000	0	2	0	0	0	0	<b>2</b>	<b>6</b>
4.000	0	1	1	0	0	1	<b>3</b>	<b>7</b>
<b>Total:</b>	<b>632</b>	<b>148</b>	<b>27</b>	<b>5</b>	<b>0</b>	<b>14</b>	<b>826</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	158	6			164	2
<b>Total Fire Hydrants</b>	<b>158</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>164</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year**

Number of hydrants operated during year:	164
Number of distribution system valves end of year:	234
Number of distribution valves operated during year:	117

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

AC650 MAINT OF RESERVOIRS AND TANK-AMORTIZATION OF 2000 TOWER PAINTING \$29480, AND REPAIRS TO TOWERS \$6,560

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

AC325 ELECTRIC PUMPING EQUIPMENT- 2001 ADDITIONS CAPITALIZED FROM CONSTRUCTION WORK IN PROGRESS \$187,592. THESE COSTS REPRESENT NEW ELECTRONIC TELEMETRY AND THE WELLS AND TOWERS SO TO REGULATE LEVELS AND FLOWS THROUGH SYSTEM. THIS WAS DONE IN CONJUNCTION WITH NEW TELEMETRY AT SEWAGE TREATMENT PLANT AND LIFT STATIONS, THE COSTS BREAKDOWN PROVIDED BY CITY'S ENGINEER ON THE PROJECT WHICH WAS STARTED IN 2000.

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### Water Mains (Page W-15)

ALL MAINS INSTALLED AS PART OF LARGER GENERAL FUND PROJECTS WITH TOTAL COSTS OF \$54,249.79 AND FUNDED WITH SPECIAL ASSESSMENTS TO BENEFITED PROPERTIES. MAINS RECORDED IN TOTAL WITH CONTRIBUTED CAPITAL-CUSTOMERS

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### Water Services (Page W-16)

SERVICES INSTALLED AS PART OF LARGER GENERAL FUND PROJECT. SERVICES COSTS \$31,207.40 AND FUNDED WITH SPECIAL ASSESSMENTS TO BENEFITED PROPERTIES. COSTS CAPITALIZED WITH CONTRIBUTED CAPITAL FROM CUSTOMERS IN TOTAL.

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### Hydrants and Distribution System Valves (Page W-18)

HYDRANTS WERE INSTALLED AS PART OF LARGER GENERAL FUND PROJECT. COSTS OF \$8,565.07 RECORDED TO UTILITY BY CONTRIBUTED CAPITAL FROM CUSTOMERS SINCE ALL COSTS TO BE FUNDED BY ASSESSMENTS TO BENEFITED PROPERTIES.

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