



3014 (02-09-04)

ANNUAL REPORT

OF

Name: TOMAHAWK MUNICIPAL WATER UTILITY

Principal Office: 23 NORTH SECOND STREET
P.O. BOX 469
TOMAHAWK, WI 54487-0469

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: TOMAHAWK MUNICIPAL WATER UTILITY

Utility Address: 23 NORTH SECOND STREET

P.O. BOX 469

TOMAHAWK, WI 54487-0469

When was utility organized? 1/1/1893

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: PAUL GARNER

Title: CLERK-TREASURER

Office Address:

23 NORTH SECOND STREET

P.O. BOX 469

TOMAHAWK, WI 54487-0469

Telephone: (715) 453 - 4040

Fax Number: (715) 453 - 2717

E-mail Address:

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

Name: WILLIAM MILLER

Title: MANAGER

Office Address: SCHENCK BUSINESS SOLUTIONS, CPAS

P.O. BOX 130

PLOVER, WI 54467-0130

Telephone: (715) 344 - 9400

Fax Number: (715) 344 - 9791

E-mail Address: millerw@schencksolutions.com

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

Name: ROBERT OERTLI

Title: UTILITY PRESIDENT

Office Address:

23 NORTH 2ND STREET

P.O. BOX 460

TOMAHAWK, WI 54487-0469

Telephone: (715) 453 - 4040

Fax Number: (715) 453 - 2717

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: WILLIAM MILLER

Title: MANAGER

Office Address: SCHENCK BUSINESS SOLUTIONS, CPAS
P.O. BOX 130
PLOVER, WI 54467-0130

Telephone: (715) 344 - 9400

Fax Number: (715) 344 - 9791

E-mail Address: millerw@schencksolutions.com

Date of most recent audit report: 3/4/2002

Period covered by most recent audit: 1/0101 TO 12/31/01

Names and titles of utility management including manager or superintendent:

Name: WILLIAM JELINEK

Title: MANAGER

Office Address:
23 NORTH SECOND STREET
P.O. BOX 469
TOMAHAWK, WI 54487-0469

Telephone: (715) 453 - 4040

Fax Number: (715) 453 - 2717

E-mail Address:

Name of utility commission/committee: TOMAHAWK UTILITY COMMISSION

Names of members of utility commission/committee:

- MR JAMES BRIMACOMBE, MEMBER
- MR JOHN KOTH, MEMBER
- MR ROBERT OERTLI, PRESIDENT
- MR MARVIN SIEBERT, MEMBER
- MR CHRIS WINGER, MEMBER

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:

NONE

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	391,703	375,294	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	207,291	211,987	2
Depreciation Expense (403)	64,637	56,502	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	70,699	71,283	5
Total Operating Expenses	342,627	339,772	
Net Operating Income	49,076	35,522	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	49,076	35,522	
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	1,586	9
Interest and Dividend Income (419)	6,504	7,901	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	6,504	9,487	
Total Income	55,580	45,009	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	55,580	45,009	
INTEREST CHARGES			
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
Total Interest Charges	0	0	
Net Income	55,580	45,009	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	416,553	371,544	20
Balance Transferred from Income (433)	55,580	45,009	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	472,133	416,553	

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):		
IN A/C# 472		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
FROM AVAILABLE OPERATING CAASH	6,504	5
Total (Acct. 419):	6,504	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	391,703	0	0	0	391,703	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	391,703	0	0	0	391,703	

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	100,496		100,496	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	4,017		4,017	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	104,513	0	104,513	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	4,460,280	3,594,981	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	952,432	902,568	2
Net Utility Plant	3,507,848	2,692,413	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	233,418	186,165	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	189,088	66,229	11
Other Accounts Receivable (143)	781	796	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	80,434	0	14
Materials and Supplies (150)	26,105	21,522	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	529,826	274,712	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	26,180	39,270	20
Total Deferred Debits	26,180	39,270	
Total Assets and Other Debits	4,063,854	3,006,395	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,384,705	575,688	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	472,133	416,553	23
Total Proprietary Capital	1,856,838	992,241	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	0	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	15,754	3,033	28
Payables to Municipality (233)	207,784	66,773	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	223,538	69,806	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,983,478	1,944,348	41
Total Liabilities and Other Credits	4,063,854	3,006,395	

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)	4,424,333	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)	3,750				5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	32,197				7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	4,460,280	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	952,432	0	0	0	10
Total Accumulated Provision	952,432	0	0	0	
Net Utility Plant	3,507,848	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	902,568				902,568	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	64,637				64,637	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,043				1,043	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	65,680	0	0	0	65,680	13
Debits during year						14
Book cost of plant retired	15,550				15,550	15
Cost of removal					0	16
Other debits (specify):						17
removal of meters prior years	266				266	18
Total debits	15,816	0	0	0	15,816	19
Balance End of Year	952,432	0	0	0	952,432	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	1.67%					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	26,105	21,522
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	26,105	21,522

**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)				
NONE				1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE				2
Total			<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	575,688	1
Changes during year (explain):		
MAINS (BY TIF)	616,334	2
LIFT STATION (BY TIF)	31,685	3
FORCE MAIN (BY TIF)	160,998	4
Balance end of year	<u>1,384,705</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)
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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.

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)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	70,699	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>70,699</u>	
Taxes paid during year:		
County, state and local taxes	65,125	6
Social Security taxes	5,141	7
PSC Remainder Assessment	433	8
Other (explain):		
NONE		9
Total payments and other debits	<u>70,699</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)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	0	0	0	0	

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	1,944,348	0	0	0	0	1,944,348	1
Add credits during year:							
For Services	5,590					5,590	2
For Mains	33,540					33,540	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	1,983,478	0	0	0	0	1,983,478	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	919,520					919,520	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	189,088	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	189,088	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
CHARGES FOR MISC SERVICES	781	11
Total (Acct. 143):	781	
Receivables from Municipality (145):		
MISC OPERATING EXPENSES--DUE FROM SEWER DEPT	80,434	12
Total (Acct. 145):	80,434	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
2 ANNUAL CHARGES @\$13,090 FOR TOWER MTC PREPAID COSTS- -	26,180	15

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):		
AUTHORIZED 2/17/00		16
Total (Acct. 183):	26,180	
Payables to Municipality (233):		
MISC OPERATING EXPENSES--DUE GENERAL FUND	207,784	17
Total (Acct. 233):	207,784	
Other Deferred Credits (253):		
NONE		18
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	3,950,169	0	0	0	3,950,169	1
Materials and Supplies	23,813	0	0	0	23,813	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	927,500	0	0	0	927,500	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,963,913	0	0	0	1,963,913	6
Other (specify):						
NONE					0	7
Average Net Rate Base	1,082,569	0	0	0	1,082,569	
Net Operating Income	49,076	0	0	0	49,076	8
Net Operating Income as a percent of Average Net Rate Base						
	4.53%	N/A	N/A	N/A	4.53%	

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	980,196	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	444,343	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	1,424,539	
Net Income		
Net Income	55,580	5
Percent Return on Proprietary Capital	3.90%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

SUBSTANTIAL EXTENSIONS OF MAINS WERE INSTALLED DURING THE YEAR. OF THE TOTAL INSTALLED, APPROX 19,700 FEET (OF IN EXCESS OF 85%) WERE INSTALLED BY THE CITY'S TIF. FOR NEW USERS FOR WHICH THE TIF FINANCED THE INSTALLATION, NEW USERS WERE CONNECTED TO THE SYSTEM WITHOUT CHARGE

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.

THE UTILITY IS CURRENTLY OPERATING UNDER RATE ORDER OF 4/29/92. A NEW RATE ORDER TAKES EFFECT 1/02

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

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

Other Debits: PSC letter to Utility dated 8/23/01 and auditor response dated 10/01/01; meters from prior years removed.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

no response; immaterial 2/4/03 ele
December 4, 2002

Mr. Paul Garner, Clerk-Treasurer
Tomahawk Municipal Water and Sewer Utility
P.O. Box 469
23 North Second Street
Tomahawk, WI 54487-0469

2001 Analytical Review DWCCA-5930-PJL

Dear Mr. Garner:

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. As directed in the headnotes of the Balance Sheet End-Of-Year Account Balances schedule on page F-19, please provide a more detailed description for the \$207,784 reported in Account 233 on page F-19 and follow this procedure in the future.
2. As directed in the headnotes of both the Water Mains and Water Services schedules on pages W 15 and W-16, please provide explanations of how the mains and services reported as added during the year were financed and follow this procedure in the future.

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) 267-9198. 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 peter.leege@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

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

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Tomahawk.doc

FINANCIAL SECTION FOOTNOTES

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	379,202	1
Total Sales of Water	379,202	
Other Operating Revenues		
Forfeited Discounts (470)	3,924	2
Miscellaneous Service Revenues (471)	1,955	3
Rents from Water Property (472)	3,960	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	2,662	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	12,501	
Total Operating Revenues	391,703	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	40,456	8
Pumping Expenses (620-625)	19,368	9
Water Treatment Expenses (630-635)	15,452	10
Transmission and Distribution Expenses (640-655)	44,541	11
Customer Accounts Expenses (901-904)	29,786	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	57,688	14
Total Operation and Maintenance Expenses	207,291	
Other Operating Expenses		
Depreciation Expense (403)	64,637	15
Amortization Expense (404-407)		16
Taxes (408)	70,699	17
Total Other Operating Expenses	135,336	
Total Operating Expenses	342,627	
NET OPERATING INCOME	49,076	

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	1,186	55,145	142,679	4
Commercial	215	36,039	63,452	5
Industrial	14	18,613	23,824	6
Total Metered Sales to General Customers (461)	1,415	109,797	229,955	
Private Fire Protection Service (462)	16		6,720	7
Public Fire Protection Service (463)	1		132,392	8
Other Sales to Public Authorities (464)	20	6,917	10,135	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,452	116,714	379,202	

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	NONE		1
Total		<u>0</u>	<u>0</u>

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)	132,392	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)	132,392	
Forfeited Discounts (470):		
Customer late payment charges	3,924	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	3,924	
Miscellaneous Service Revenues (471):		
RECONNECT CHARGES	1,955	7
Total Miscellaneous Service Revenues (471)	1,955	
Rents from Water Property (472):		
TOWER RENT (PY IN A/C 418)	3,960	8
Total Rents from Water Property (472)	3,960	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	2,623	10
Other (specify):		
CHARGE FOR HYDRANT USAGE FOR SEIM POOL OWNERS	39	11
Total Other Water Revenues (474)	2,662	
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)	32,653	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	7,703	3
Maintenance of Water Source Plant (605)	100	4
Total Source of Supply Expenses	40,456	
 PUMPING EXPENSES		
Operation Labor (620)	1,661	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	11,915	7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)	5,792	9
Total Pumping Expenses	19,368	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	1,502	10
Chemicals (631)	12,685	11
Operation Supplies and Expenses (632)	1,265	12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	15,452	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	13,930	14
Operation Supplies and Expenses (641)		15
Maintenance of Distribution Reservoirs and Standpipes (650)	13,314	16
Maintenance of Mains (651)	2,348	17
Maintenance of Services (652)	2,498	18
Maintenance of Meters (653)	7,452	19
Maintenance of Hydrants (654)	4,724	20
Maintenance of Other Plant (655)	275	21
Total Transmission and Distribution Expenses	44,541	

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)	4,828	22
Accounting and Collecting Labor (902)	24,208	23
Supplies and Expenses (903)	750	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	29,786	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	1,242	27
Office Supplies and Expenses (921)	479	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	1,137	30
Property Insurance (924)	7,426	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	41,416	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	2,064	35
Transportation Expenses (933)	3,485	36
Maintenance of General Plant (935)	439	37
Total Administrative and General Expenses	57,688	
 Total Operation and Maintenance Expenses	207,291	

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		66,095	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		970	2
Net property tax equivalent		65,125	
Social Security		5,141	3
PSC Remainder Assessment		433	4
Other (specify): NONE			5
Total tax expense		70,699	

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			Lincoln				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.199740				3
County tax rate	mills		5.755760				4
Local tax rate	mills		6.887160				5
School tax rate	mills		8.255918				6
Voc. school tax rate	mills		1.319028				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		22.417606				10
Less: state credit	mills		1.068547				11
Net tax rate	mills		21.349059				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.887160				14
Combined School Tax Rate	mills		9.574946				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		16.462106				17
Total Tax Rate	mills		22.417606				18
Ratio of Local and School Tax to Total	dec.		0.734338				19
Total tax net of state credit	mills		21.349059				20
Net Local and School Tax Rate	mills		15.677431				21
Utility Plant, Jan. 1	\$	3,594,981	3,594,981				22
Materials & Supplies	\$	21,522	21,522				23
Subtotal	\$	3,616,503	3,616,503				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	3,616,503	3,616,503				26
Assessment Ratio	dec.		1.011700				27
Assessed Value	\$	3,658,816	3,658,816				28
Net Local & School Rate	mills		15.677431				29
Tax Equiv. Computed for Current Year	\$	57,361	57,361				30
Tax Equivalent per 1994 PSC Report	\$	66,095					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	66,095					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	17,241		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)	14,911		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	32,152	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	18,213		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	10,418		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	3,414		20
Total Pumping Plant	32,045	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	17,269		23
Total Water Treatment Plant	17,269	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			17,241 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)			14,911 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	32,152
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			18,213 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			10,418 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			3,414 20
Total Pumping Plant	0	0	32,045
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			17,269 23
Total Water Treatment Plant	0	0	17,269
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 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)	570,941		26
Transmission and Distribution Mains (343)	2,106,009	717,330	27
Fire Mains (344)	0		28
Services (345)	350,172	55,036	29
Meters (346)	122,053	5,931	30
Hydrants (348)	175,533	172,151	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	3,324,708	950,448	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	16,347		34
Office Furniture and Equipment (391)	2,099		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	23,941	13,696	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	6,325		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)	21,119		44
Other Tangible Property (399)	0		45
Total General Plant	69,831	13,696	
Total utility plant in service directly assignable	3,476,005	964,144	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	3,476,005	964,144	

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)			570,941 26
Transmission and Distribution Mains (343)	8,680		2,814,659 27
Fire Mains (344)			0 28
Services (345)	6,870		398,338 29
Meters (346)		(266)	127,718 30
Hydrants (348)			347,684 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	15,550	(266)	4,259,340
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			16,347 34
Office Furniture and Equipment (391)			2,099 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			37,637 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			6,325 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)			21,119 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	83,527
Total utility plant in service directly assignable	15,550	(266)	4,424,333
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	15,550	(266)	4,424,333

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			11,370	11,370	1
February			10,560	10,560	2
March			11,390	11,390	3
April			11,440	11,440	4
May			12,480	12,480	5
June			12,400	12,400	6
July			15,580	15,580	7
August			13,870	13,870	8
September			12,460	12,460	9
October			12,040	12,040	10
November			11,080	11,080	11
December			12,000	12,000	12
Total annual pumpage	0	0	146,670	146,670	
Less: Water sold				116,714	13
Volume pumped but not sold				29,956	14
Volume sold as a percent of volume pumped				80%	15
Volume used for water production, water quality and system maintenance				14,000	16
Volume related to equipment/system malfunction				1,000	17
Non-utility volume NOT included in water sales				1,500	18
Total volume not sold but accounted for				16,500	19
Volume pumped but unaccounted for				13,456	20
Percent of water lost				9%	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.)				660	23
Date of maximum: 12/7/2001					24
Cause of maximum:					25
FLUSHING NEW MAINS INSTALLED IN CITY'S TIF					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				281	26
Date of minimum: 12/29/2001					27
Total KWH used for pumping for the year				168,160	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)	
WATER PARK	4	77	18	403,370	Yes	1
WATER PARK	5	77	20	350,879	Yes	2

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 4	WELL 5		1
Location	102 WELL WORKS ROAD	102 WATER WORKS ROAD		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	LAYNE	LAYNE		5
Year Installed	1981	1981		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	901	844		8
Pump Motor or Standby Engine Mfr	US	US		10
Year Installed	1981	1981		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	60	60		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	ONE		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1981		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	156		6
Total capacity in gallons (actual)	400,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER		9
Points of application (wellhouse, central facilities, booster station, other)	OTHER		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000		12
Is a corrosion control chemical used (yes, no)?	Y		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)	
M	D	2.000	2,327	0	0	0	2,327	1
M	D	4.000	9,033	0	0	0	9,033	2
M	D	6.000	52,770		0	0	52,770	3
M	D	8.000	59,689	3,105	860	0	61,934	4
M	D	10.000	19,545	0	0	0	19,545	5
M	D	12.000	5,898	19,668	0	0	25,566	6
Total Within Municipality			149,262	22,773	860	0	171,175	
Total Utility			149,262	22,773	860	0	171,175	

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	892	127	41	0	978	29	1
M	1.000	628	92	4	0	716	138	2
M	1.250	6	0	0	0	6	6	3
M	1.500	14	0	0	0	14	12	4
M	2.000	28	0	0	0	28	19	5
M	3.000	1	0	0	0	1		6
M	4.000	3	0	0	0	3		7
M	6.000	3	0	0	0	3		8
M	8.000	3	0	0	0	3		9
Total Utility		1,578	219	45	0	1,752	204	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,367	6	0	0	1,373	110	1
0.750	10	0	0	0	10	1	2
1.000	66	0	0	0	66	1	3
1.500	19	2	0	0	21	1	4
2.000	17	0	0	0	17	0	5
3.000	4	0	0	0	4	1	6
6.000	2	0	0	0	2	1	7
12.000	0	1			1		8
Total:	1,485	9	0	0	1,494	115	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,174	171	9	7	0	12	1,373	1
0.750	1	7	1	1	0	0	10	2
1.000	6	43	4	8	0	5	66	3
1.500	2	13	2	4	0	0	21	4
2.000	0	8	4	5	0	0	17	5
3.000	0	2	0	2	0	0	4	6
6.000	0	0	1	0	0	1	2	7
12.000						1	1	8
Total:	1,183	244	21	27	0	19	1,494	

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	251	44			295	2
Total Fire Hydrants	251	44	0	0	295	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	279
Number of distribution system valves end of year:	375
Number of distribution valves operated during year:	108

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

A/C 631; More Chemicals used 2001; inventory was substantially depleted 12/31/00 and replenished in 2001--and again at EOY

AC 651; Utility employees involved in substantial plant mtc in 2001/minimal in 2000

A/C 920; In 2000 this amount reported in A/C 902

A/C 923; Substantial water testing in 2000. Minimal in 2001

A/C 926; Former Utility Manager took early retirement in 2001. Increase mainly represents booked liability for this individual's future health benefits based on unused sick leave

Water Utility Plant in Service (Page W-08)

A/c 345: PSC letter dtd 8/23/01 and auditor response 10/01/01. Prior year removal of 19-5/8" meters recorded current year

a/c 392: Purchase 97 Ford pickup. No trade

Hydrants and Distribution System Valves (Page W-18)

Number of dist valves operated during year was slightly less than 1/2 of those that existed at beginning of year. Former Superintendent of Water Utility retired early in 2001. New Sup't advised this requirement will be met in subsequent years.

Of the 44 new hydrants added to system, 40 were part of the City's TIF area
