



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: WAUSAUKEE WATER AND SEWER UTILITY

---

Principal Office: 428 HARRISON AVENUE  
WAUSAUKEE, WI 54177

---

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.*



## TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
<b>FINANCIAL SECTION</b>	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Balance Sheet	F-05
Net Utility Plant	F-06
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110)	F-07
Net Nonutility Property (Accts. 121 & 122)	F-08
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-09
Materials and Supplies	F-10
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-11
Capital Paid in by Municipality (Acct. 200)	F-12
Bonds (Acct. 221)	F-13
Notes Payable & Miscellaneous Long-Term Debt	F-14
Taxes Accrued (Acct. 236)	F-15
Interest Accrued (Acct. 237)	F-16
Contributions in Aid of Construction (Account 271)	F-17
Balance Sheet End-of-Year Account Balances	F-18
Return on Rate Base Computation	F-19
Return on Proprietary Capital Computation	F-20
Important Changes During the Year	F-21
Financial Section Footnotes	F-22
<b>WATER OPERATING SECTION</b>	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

**IDENTIFICATION AND OWNERSHIP**

**Exact Utility Name:** WAUSAUKEE WATER AND SEWER UTILITY

**Utility Address:** 428 HARRISON AVENUE  
WAUSAUKEE, WI 54177

**When was utility organized?** 7/1/1965

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** LAVERN FORST

**Title:** UTILITY CLERK

**Office Address:**

428 HARRISON AVENUE  
WAUSAUKEE, WI 54177

**Telephone:** (715) 856 - 5341

**Fax Number:** (715) 856 - 6166

**E-mail Address:**

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

**Name:** DEL W. HENQUINET

**Title:** CPA

**Office Address:** HENQUINET UNGER AND WALTERS S.C.

1727 STEPHENSON STREET  
P.O. BOX 75  
MARINETTE, WI 54143

**Telephone:** (715) 735 - 9321

**Fax Number:** (715) 735 - 5899

**E-mail Address:** del@huwcpa.com

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

**Name:** RANDY SCHMIDT

**Title:** CHAIRPERSON

**Office Address:**

428 HARRISON  
WAUSAUKEE, WI 54177

**Telephone:** (715) 856 - 5341

**Fax Number:** (715) 856 - 6166

**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:** DEL W. HENQUINET

**Title:** CPA

**Office Address:** HENQUINET UNGER AND WALTERS S.C.

1727 STEPHENSON STREET

P.O. BOX 75

MARINETTE, WI 54143

**Telephone:** (715) 735 - 9321

**Fax Number:** (715) 735 - 5899

**E-mail Address:** del@huwcpa.com

**Date of most recent audit report:** 1/30/2002

**Period covered by most recent audit:** 2001

---

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

---

**Name:** JERRY STOLTENBERG

**Title:** VILLAGE PRESIDENT

**Office Address:**

428 HARRISON AVENUE

WAUSAUKEE, WI 54177

**Telephone:** (715) 856 - 5341

**Fax Number:** (715) 856 - 6166

**E-mail Address:**

---

**Name of utility commission/committee:**

---

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

MR RAY GORDON

MR HILBERT RADTKE

MR RANDY SCHMIDT, CHAIRPERSON

MR JERRY STOLTENBERG, VILLAGE PRESIDENT

MR PAT TRACY

MR THOMAS VANCASTER

MR GERALD WOJCIK

---

**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? YES

**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:** HENQUINET UNGER & WALTERS, S.C.

1727 STEPHENSON STREET

P.O. BOX 75

MARINETTE, WI 54143

**Contact Person:** DEL W HENQUINET

**Title:** CPA

**Telephone:** (715) 735 - 9321

**Fax Number:** (715) 735 - 5899

**E-mail Address:** del@huwcpa.com

---

**Contract/Agreement beginning-ending dates:** 1/1/2001 12/31/2001

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

FINANCIAL AUDIT

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	129,055	112,870	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	49,414	47,452	2
Depreciation Expense (403)	20,214	20,162	3
Amortization Expense (404)	0	0	4
Taxes (408)	11,167	11,614	5
<b>Total Operating Expenses</b>	<b>80,795</b>	<b>79,228</b>	
<b>Net Operating Income</b>	<b>48,260</b>	<b>33,642</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>48,260</b>	<b>33,642</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	3,258	4,139	9
Miscellaneous Nonoperating Income (421)	48,380	45,687	10
<b>Total Other Income</b>	<b>51,638</b>	<b>49,826</b>	
<b>Total Income</b>	<b>99,898</b>	<b>83,468</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>99,898</b>	<b>83,468</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	24,257	20,081	13
Amortization of Debt Discount and Expense (428)	853	853	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	1,437	1,604	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
<b>Total Interest Charges</b>	<b>26,547</b>	<b>22,538</b>	
<b>Net Income</b>	<b>73,351</b>	<b>60,930</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	462,753	401,823	19
Balance Transferred from Income (433)	73,351	60,930	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>536,104</b>	<b>462,753</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 Miscellaneous Nonoperating Income, Account 421.

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>Nonoperating Rental Income (418):</b>		
NONE		3
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
INVESTMENT INCOME	3,258	4
<b>Total (Acct. 419):</b>	<b>3,258</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
UNREGULATED SEWER OPERATING LOSS	(12,886)	5
AMORTIZATION OF SEWER CONSTRUCTION GRANTS	61,266	6
<b>Total (Acct. 421):</b>	<b>48,380</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 and 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>					0	6
<b>Total costs and expenses</b>	0	0	0	0	0	
<b>Net income (or loss)</b>	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	129,055	0	0	0	<b>129,055</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents					<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
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					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
.					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>129,055</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>129,055</b>	

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (100)	1,404,919	949,488	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	279,188	259,063	2
<b>Net Utility Plant</b>	<b>1,125,731</b>	<b>690,425</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	3,502,773	3,500,544	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	625,463	525,943	4
<b>Net Nonutility Property</b>	<b>2,877,310</b>	<b>2,974,601</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	147,957	117,409	7
<b>Total Other Property and Investments</b>	<b>3,025,267</b>	<b>3,092,010</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	19,174	22,081	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	38,463	28,788	11
Other Accounts Receivable (143)	65,249	42,310	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	409	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
<b>Total Current and Accrued Assets</b>	<b>122,886</b>	<b>93,588</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	15,765	16,618	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
<b>Total Deferred Debits</b>	<b>15,765</b>	<b>16,618</b>	
<b>Total Assets and Other Debits</b>	<b>4,289,649</b>	<b>3,892,641</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	14,181	14,181	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	536,104	462,753	<b>23</b>
<b>Total Proprietary Capital</b>	<b>550,285</b>	<b>476,934</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	1,916,441	1,595,985	<b>24</b>
Advances from Municipality (223)	31,052	34,788	<b>25</b>
Other long-Term Debt (224)	0	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>1,947,493</b>	<b>1,630,773</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	28,717	23,939	<b>28</b>
Payables to Municipality (233)	27,897	28,897	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	10,000	10,000	<b>31</b>
Interest Accrued (237)	10,275	7,278	<b>32</b>
Other Current and Accrued Liabilities (238)			<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>76,889</b>	<b>70,114</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	0	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)			<b>37</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	1,714,982	1,714,820	<b>38</b>
<b>Total Liabilities and Other Credits</b>	<b>4,289,649</b>	<b>3,892,641</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 (100)	1,404,919	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
<b>Total Utility Plant</b>	<b>1,404,919</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	279,188	0	0	0	9
<b>Total Accumulated Provision</b>	<b>279,188</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>1,125,731</b>	<b>0</b>	<b>0</b>	<b>0</b>	

### 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>	259,063				<b>259,063</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	20,214				<b>20,214</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	785				<b>785</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>20,999</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>20,999</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	874				<b>874</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>874</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>874</b>	<b>19</b>
<b>Balance End of Year</b>	<b>279,188</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>279,188</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No					<b>21</b>
If yes, what is the rate?						<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	3,500,544	2,229		3,502,773	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>3,500,544</b>	<b>2,229</b>	<b>0</b>	<b>3,502,773</b>	
Less accum. prov. depr. & amort. (122)	525,943	99,520		625,463	3
<b>Net Nonutility Property</b>	<b>2,974,601</b>	<b>(97,291)</b>	<b>0</b>	<b>2,877,310</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		0 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
<b>Total Materials and Supplies</b>	<b>0</b>	<b>0</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>				
1993 FMHA LOAN WATER	477	428	10,517	1
1994 CLEAN WATER FUND SEWER	197	428	1,183	2
FMHA LOAN WATER	179	428	4,065	3
<b>Total</b>			<b>15,765</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				4
<b>Total</b>			<b>0</b>	

**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	14,181	1
<b>Changes during year (explain):</b>		<b>2</b>
<b>Balance end of year</b>	<b>14,181</b>	

**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)	
CLEAN WATER FUND LOAN	04/13/1993	05/01/2013	0.12%	1,110,930	<b>1</b>
FMHA	09/30/1993	09/30/2033	5.25%	175,311	<b>2</b>
1993 FMHA LOAN	09/07/1995	09/01/2035	5.00%	213,200	<b>3</b>
2001 FMHA (NO 2)	11/08/2001	11/01/2041	4.50%	79,000	<b>4</b>
2001 FMHA	11/08/2001	11/01/2041	4.50%	338,000	<b>5</b>
<b>Total Bonds (Account 221):</b>				<b>1,916,441</b>	

**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)	
<b>Advances (223)</b>					
G.O. DEBT - BANK NORTH	09/30/1993	09/29/2003	4.25%	31,052	1
<b>Total for Account 223</b>				<b>31,052</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	10,000	1
<b>Accruals:</b>		
Charged water department expense	11,167	2
Charged electric department expense		3
Charged sewer department expense	2,581	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<u>13,748</u>	
<b>Taxes paid during year:</b>		
County, state and local taxes	10,000	6
Social Security taxes	3,748	7
PSC Remainder Assessment		8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<u>13,748</u>	
<b>Balance end of year</b>	<u><u>10,000</u></u>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
1993 FMHA LOAN	3,773	11,277	11,319	3,731	1
CLEAN WATER FUND LOAN	178	1,016	1,030	164	2
1995 FMHA LOAN	2,957	8,836	8,871	2,922	3
2001 FMHA		2,535		2,535	4
2001 FMHA (NO2)		593		593	5
<b>Subtotal</b>	<b>6,908</b>	<b>24,257</b>	<b>21,220</b>	<b>9,945</b>	
<b>Advances from Municipality (223)</b>					
1993 G.O. DEBT	370	1,437	1,477	330	6
<b>Subtotal</b>	<b>370</b>	<b>1,437</b>	<b>1,477</b>	<b>330</b>	
<b>Other long-Term Debt (224)</b>					
NONE	0			0	7
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	8
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>7,278</b>	<b>25,694</b>	<b>22,697</b>	<b>10,275</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	308,642	0	0	1,406,178	0	<b>1,714,820</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services						<b>0</b>	<b>2</b>
For Mains						<b>0</b>	<b>3</b>
<b>Other (specify):</b>							
WATER TOWER	61,428					<b>61,428</b>	<b>4</b>
<b>Deduct charges (specify):</b>							
AMORTIZATION OF CONSTRUCT. COSTS				61,266		<b>61,266</b>	<b>5</b>
<b>Balance End of Year</b>	<b>370,070</b>	<b>0</b>	<b>0</b>	<b>1,344,912</b>	<b>0</b>	<b>1,714,982</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	61,428					<b>61,428</b>	<b>6</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.

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>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
WATER TOWER	4,538	3
REDEMPTION ACCOUNT	21,266	4
RESERVE ACCOUNT	67,797	5
DEPRECIATION ACCOUNT	19,391	6
DNR REPLACEMENT ACCOUNT	34,965	7
<b>Total (Acct. 125):</b>	<b>147,957</b>	
<b>Notes Receivable (141):</b>		
NONE		8
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	38,463	9
Electric		10
Sewer (Regulated)		11
<b>Other (specify):</b>		
NONE		12
<b>Total (Acct. 142):</b>	<b>38,463</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	41,071	13
Merchandising, jobbing and contract work		14
<b>Other (specify):</b>		
WATER TOWER GRANT	24,178	15
<b>Total (Acct. 143):</b>	<b>65,249</b>	
<b>Receivables from Municipality (145):</b>		
NONE		16
<b>Total (Acct. 145):</b>	<b>0</b>	
<b>Prepayments (165):</b>		
NONE		17
<b>Total (Acct. 165):</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>Extraordinary Property Losses (182):</b>		
NONE	18	
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
NONE	19	
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
DUE TO GENERAL FUND	27,897	20
<b>Total (Acct. 233):</b>	<b>27,897</b>	
<b>Other Deferred Credits (253):</b>		
NONE		21
<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	1,177,203	0	0	0	1,177,203	1	
Materials and Supplies	0	0	0	0	0	2	
<b>Other (specify):</b>						0	3
<b>Less Average:</b>							
Reserve for Depreciation	269,125	0	0	0	269,125	4	
Customer Advances for Construction					0	5	
Contributions in Aid of Construction	339,356	0	0	0	339,356	6	
<b>Other (specify):</b>						0	7
<b>Average Net Rate Base</b>	<b>568,722</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>568,722</b>		
Net Operating Income	48,260	0	0	0	48,260	8	
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>8.49%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>8.49%</b>		

## 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	14,181	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	499,428	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>513,609</b>	
<b>Net Income</b>		
Net Income	73,351	5
<b>Percent Return on Proprietary Capital</b>	<b>14.28%</b>	

---

## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

---

1. Acquisitions.

---

2. Leaseholder changes.

---

3. Extensions of service.

---

4. Estimated changes in revenues due to rate changes.

---

5. Obligations incurred or assumed, excluding commercial paper.

---

6. Formal proceedings with the Public Service Commission.

---

7. Any additional matters.

**FINANCIAL SECTION FOOTNOTES**

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

September 20, 2002  
Public Service Commission of Wisconsin  
Division of Water, Compliance, and Consumer Affairs 610 North Whitney Way  
P.O. Box 7854  
Madison, WI 53707-7854  
Attn: Peter Leege  
Dear Mr. Leege:

This letter is in response to your 2001 analytical review.  
Payable to Municipality (233):  
The Water & Sewer Utility received an advance from the General Fund in previous years. The Utility is paying the General Fund \$1,000/year. The balance due to the General Fund at 12/31/01 was \$27,897.  
The new depreciation rates will be used for 2002.  
Water Operation & Maintenance expense which changed by \$2,000 and 300:  
Repairs of Water Plant (650) - Additional expense because of 2 additional water main breaks during the winter which amounted to approximately \$2,000.  
Employees Pensions and Benefits (686) - Health Insurance Expense of \$2,791 for 2001 was classified to Account (686), in prior year Health Insurance Expense was classified to Account (684) Insurance Expense.  
If you have any other questions, please call.  
Very truly yours,

Del Henquiner, CPA, Kaye Menor Clerk /Treasurer

\*\*\*\*\*  
September 9, 2002

Lavern Forst, Utility Clerk  
Wausaukee Water & Sewer Utility  
428 Harrison Avenue  
Wausaukee, WI 54177-9999

2001 Analytical Review DWCCA-6310-PJL

Dear Lavern:

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 head notes of the Balance Sheet End-of-Year Account Balances schedule on page F-18, please provide a more detailed description of the \$27,897 reported in Account 233 on page F-18 described as "DUE TO GENERAL FUND". Whenever there is not enough space on the particulars line, a schedule footnote should be added. This issue was also addressed in our letter of September 11, 2001.
2. A revised schedule of depreciation rates to be effective January 1, 2001, was certified for use by your utility in the order dated July 10, 2001, in

---

## FINANCIAL SECTION FOOTNOTES

---

docket 6310-WR-103. Based upon plant investment balances in the 2001 annual report, these revised rates were not used during 2001. Enclosed is a copy of the revised depreciation rates, which should be used to calculate depreciation expense beginning January 1, 2002.

3. As directed in the head notes of the Water Operation & Maintenance Expenses schedule on page W-5, please provide an explanation of any expense account which changed by \$2,000 and 30 percent when compared to the previous year 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

Enclosure

PJL:dwh:w:\compl\Analytical Reviews\2001 analytical review letters\6310  
Wausaukee.doc

**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	122,577	1
<b>Total Sales of Water</b>	<b>122,577</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	274	2
Other Water Revenues (474)	6,204	3
Amortization of Construction Grants (475)	0	4
<b>Total Other Operating Revenues</b>	<b>6,478</b>	
<b>Total Operating Revenues</b>	<b>129,055</b>	
<b>Operation and Maintenance Expenses</b>		
Plant Operation and Maintenance Expenses (600-660)	32,689	5
General Operating Expenses (680-690)	16,725	6
<b>Total Operation and Maintenance Expenses</b>	<b>49,414</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	20,214	7
Amortization Expense (404)		8
Taxes (408)	11,167	9
<b>Total Other Operating Expenses</b>	<b>31,381</b>	
<b>Total Operating Expenses</b>	<b>80,795</b>	
<b>NET OPERATING INCOME</b>	<b>48,260</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				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	224	8,972	43,431	4
Commercial	74	6,234	19,237	5
Industrial	2	1,109	1,403	6
<b>Total Metered Sales to General Customers (461)</b>	<b>300</b>	<b>16,315</b>	<b>64,071</b>	
Private Fire Protection Service (462)	1		2,505	7
Public Fire Protection Service (463)	1		48,476	8
Other Sales to Public Authorities (464)	14	1,740	7,525	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>316</b>	<b>18,055</b>	<b>122,577</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>
------------------------------	----------------------------------	--	-------------------------

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)	48,476	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>48,476</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	274	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>274</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	564	7
<b>Other (specify):</b>		
INSURANCE CLAIM	4,961	8
OTHER	679	9
<b>Total Other Water Revenues (474)</b>	<b>6,204</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		10
<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 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>		
Salaries and Wages (600)	13,350	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	3,310	3
Chemicals (630)	245	4
Supplies and Expenses (640)	5,128	5
Repairs of Water Plant (650)	10,069	6
Transportation Expenses (660)	587	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>32,689</b>	
 <b>GENERAL OPERATING EXPENSES</b>		
Administrative and General Salaries (680)	6,389	8
Office Supplies and Expenses (681)	442	9
Outside Services Employed (682)	2,711	10
Insurance Expense (684)	2,876	11
Employees Pensions and Benefits (686)	3,873	12
Regulatory Commission Expenses (688)	206	13
Miscellaneous General Expenses (689)	228	14
Uncollectible Accounts (690)		15
<b>Total General Operating Expenses</b>	<b>16,725</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>49,414</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		10,000	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		491	2
<b>Net property tax equivalent</b>		<b>9,509</b>	
Social Security		1,521	3
PSC Remainder Assessment		137	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>11,167</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			Marinette				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.201707				3
County tax rate	mills		4.579300				4
Local tax rate	mills		10.302511				5
School tax rate	mills		10.674760				6
Voc. school tax rate	mills		1.634901				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>27.393179</b>				<b>10</b>
Less: state credit	mills		1.626530				11
<b>Net tax rate</b>	mills		<b>25.766649</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>10.302511</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>12.309661</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>22.612172</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>27.393179</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.825467</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>25.766649</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>21.269525</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>949,488</b>	949,488				22
Materials & Supplies	\$	<b>0</b>	0				23
<b>Subtotal</b>	\$	<b>949,488</b>	<b>949,488</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>949,488</b>	<b>949,488</b>				<b>26</b>
Assessment Ratio	dec.		1.091070				27
<b>Assessed Value</b>	\$	<b>1,035,958</b>	<b>1,035,958</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>21.269525</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>22,034</b>	<b>22,034</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	17,259					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	10,000					32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>10,000</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 \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, 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)	7,425		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	87,800		7
Wells and Springs (314)	0		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>95,225</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	2		12
Structures and Improvements (321)	249,865		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	59,537		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	2,837	927	20
<b>Total Pumping Plant</b>	<b>312,241</b>	<b>927</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	4,700		23
<b>Total Water Treatment Plant</b>	<b>4,700</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	547		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)			7,425 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			87,800 7
Wells and Springs (314)			0 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>95,225</b>
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			2 12
Structures and Improvements (321)			249,865 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			59,537 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			3,764 20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>313,168</b>
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			4,700 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>4,700</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			547 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 \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, 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)	48,308	453,722	26
Transmission and Distribution Mains (343)	300,472		27
Fire Mains (344)	17,165		28
Services (345)	44,277		29
Meters (346)	33,406	672	30
Hydrants (348)	46,377	984	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>490,552</b>	<b>455,378</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	8,063		35
Computer Equipment (372.1)	12,985		36
Transportation Equipment (373)	9,631		37
Other General Equipment (379)	16,091		38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>46,770</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>949,488</b>	<b>456,305</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>949,488</b>	<b>456,305</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)			502,030 26
Transmission and Distribution Mains (343)			300,472 27
Fire Mains (344)			17,165 28
Services (345)			44,277 29
Meters (346)	675		33,403 30
Hydrants (348)	199		47,162 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>874</b>	<b>0</b>	<b>945,056</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			8,063 35
Computer Equipment (372.1)			12,985 36
Transportation Equipment (373)			9,631 37
Other General Equipment (379)			16,091 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>46,770</b>
<b>Total utility plant in service directly assignable</b>	<b>874</b>	<b>0</b>	<b>1,404,919</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>874</b>	<b>0</b>	<b>1,404,919</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.

<b>Sources of Water Supply</b>					
<b>Month</b>	<b>Purchased Water</b>	<b>Surface Water</b>	<b>Ground Water</b>	<b>Total Gallons</b>	
<b>(a)</b>	<b>Gallons</b>	<b>Gallons</b>	<b>Gallons</b>	<b>All Methods</b>	
	<b>(000's)</b>	<b>(000's)</b>	<b>(000's)</b>	<b>(000's)</b>	
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	
January			2,148	2,148	1
February			2,208	2,208	2
March			2,279	2,279	3
April			1,911	1,911	4
May			2,015	2,015	5
June			1,969	1,969	6
July			2,188	2,188	7
August			2,263	2,263	8
September			1,924	1,924	9
October			1,955	1,955	10
November			2,013	2,013	11
December			1,911	1,911	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>24,784</b>	<b>24,784</b>	
Less: Water sold				18,055	13
Volume pumped but not sold				6,729	14
Volume sold as a percent of volume pumped				73%	15
Volume used for water production, water quality and system maintenance				800	16
Volume related to equipment/system malfunction				5,030	17
Non-utility volume NOT included in water sales				10	18
Total volume not sold but accounted for				5,840	19
Volume pumped but unaccounted for				889	20
Percent of water lost				4%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,132	23
Date of maximum: 3/2/2001					24
Cause of maximum:					25
USAGE HIGH					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				30	26
Date of minimum: 7/20/2001					27
Total KWH used for pumping for the year				32,232	28
If water is purchased: Vendor Name:					29
Point of Delivery:					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>	
WELL #1	1	50	20	228,000	Yes	<b>1</b>
WELL #3	3	72	12	259,200	Yes	<b>2</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	1		3 IRE PROTECTION SYSTEM	1
Location	WELL	WELL	DIRECT	2
Purpose	P	S	B	3
Destination	R	D	D	4
Pump Manufacturer	U S MOTOR	GOULOS	SINGER	5
Year Installed	1964	1995	1973	6
Type	VERTICAL TURBINE	OTHER	VERTICAL TURBINE	7
Actual Capacity (gpm)	200	180	1,500	8
Pump Motor or Standby Engine Mfr	US MOTOR	US MOTOR	GENERAL ELECTRIC	10
Year Installed	1964	1995	1973	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	15	0	150	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	1	2	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S	ET	<b>3</b>
Year constructed	1964	2001	<b>4</b>
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	<b>5</b>
Elevation difference in feet (See Headnote 3.)	128	170	<b>6</b>
Total capacity in gallons (actual)	585	150,000	<b>7</b>
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	<b>9</b>
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	<b>10</b>
Filters, type (gravity, pressure, other, none)	NONE	NONE	<b>11</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	288.0000	288.0000	<b>12</b>
Is a corrosion control chemical used (yes, no)?	N	N	<b>13</b>
Is water fluoridated (yes, no)?	N	N	<b>14</b>

### 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	S	1.750	1,548	0	0	0	1,548	1
M	T	6.000	41,811	0	0	0	41,811	2
M	T	8.000	4,099	0	0	0	4,099	3
M	D	10.000	1,700	0	0	0	1,700	4
<b>Total Within Municipality</b>			<b>49,158</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>49,158</b>	
<b>Total Utility</b>			<b>49,158</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>49,158</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	0.750	290	0	0	0	290		1
M	1.000	16	0	0	0	16		2
M	1.500	1	0	0	0	1		3
M	2.000	6	0	0	0	6		4
M	4.000	1	0	0	0	1		5
M	6.000	1	0	0	0	1		6
<b>Total Utility</b>		<b>315</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>315</b>	<b>0</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	185	12	15	110	292	34	1
0.750	110	0	0	(110)	0	0	2
1.000	24	0	0	0	24	0	3
1.500	11	0	0	0	11	0	4
2.000	3	0	0	0	3	0	5
3.000	4	0	0	0	4	0	6
<b>Total:</b>	<b>337</b>	<b>12</b>	<b>15</b>	<b>0</b>	<b>334</b>	<b>34</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	224	53	0	5	0	10	292	1
0.750	0	0	0	0	0	0	0	2
1.000	0	16	1	3	0	4	24	3
1.500	0	5	0	0	0	6	11	4
2.000	0	0	1	2	0	0	3	5
3.000	0	0	0	4	0	0	4	6
<b>Total:</b>	<b>224</b>	<b>74</b>	<b>2</b>	<b>14</b>	<b>0</b>	<b>20</b>	<b>334</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	3				3	1
Within Municipality	67	1	1		67	2
<b>Total Fire Hydrants</b>	<b>70</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>70</b>	
<b>Flushing Hydrants</b>						
	3				3	3
<b>Total Flushing Hydrants</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3</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:	140
Number of distribution system valves end of year:	91
Number of distribution valves operated during year:	51

---

## WATER OPERATING SECTION FOOTNOTES

---

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

LOWER TAX EQUIVALENT AMOUNT WAS AUTHORIZED PER BOARD APPROVAL

---

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

DURING THE YEAR THE WATER UTILITY CONSTRUCTED A NEW WATER TOWER

---