



3014 (02-09-04)

ANNUAL REPORT

OF

Name: CITY OF WHITEWATER

Principal Office: 312 W WHITEWATER ST
P.O. BOX 690
WHITEWATER, WI 53190

For the Year Ended: DECEMBER 31, 2001

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CITY OF WHITEWATER

Utility Address: 312 W WHITEWATER ST
P.O. BOX 690
WHITEWATER, WI 53190

When was utility organized? 12/30/1912

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR DOUG SAUBERT

Title: FINANCE DIRECTOR

Office Address:

312 W WHITEWATER ST
P.O. BOX 690
WHITEWATER, WI 53190

Telephone: (262) 473 - 0580 EXT 180

Fax Number: (262) 473 - 0589

E-mail Address: dsaub@ci.whitewater.wi.us

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

Name: MRS. MARILYN KIENBAUM

Title: COUNCIL PRESIDENT

Office Address:

312 W. WHITEWATER
P.O. BOX 178
WHITEWATER, WI 53190

Telephone: (262) 473 - 0500

Fax Number: (262) 473 - 0509

E-mail Address:

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

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

Name: MR. TOM POLLACK

Title: PARTNER

Office Address: VIRCHOW,KRAUSE & CO.

4600 AMERICAN PARKWAY
P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (608) 240 - 2342

Fax Number: (608) 249 - 8532

E-mail Address:

Date of most recent audit report: 12/31/2000

Period covered by most recent audit: CALANDER YEAR 2000

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR DEAN R FISCHER
Title: PUBLIC WORKS DIRECTOR

Office Address: CITY OF WHITEWATER
312 W. WHITEWATER
P.O. BOX 178
WHITEWATER, WI 53190

Telephone: (262) 473 - 0500 EXT 240

Fax Number: (262) 473 - 0509

E-mail Address: dfisch@ci.whitewater.wi.us

Name: MR GARY W BODEN
Title: CITY MANAGER

Office Address: CITY OF WHITEWATER
312 W. WHITEWATER
P.O. BOX 178
WHITEWATER, WI 53190

Telephone: (262) 473 - 0500 EXT 200

Fax Number: (262) 473 - 0509

E-mail Address: gboden@ci.whitewater.wi.us

Name: MR. RICK LEIN
Title: WATER SUPERINTENDENT

Office Address:
312 W WHITEWATER ST
P.O. BOX 178
WHITEWATER, WI 53190

Telephone: (262) 473 - 0543 EXT

Fax Number: () -

E-mail Address:

Name: MS THERESA A LEE
Title: CITY TREASURER

Office Address: CITY OF WHITEWATER
312 W. WHITEWATER
P.O. BOX 690
WHITEWATER, WI 53190

Telephone: (262) 473 - 0580 EXT 182

Fax Number: (262) 473 - 0589

E-mail Address:

Name of utility commission/committee: WHITEWATER CITY COUNCIL

Names of members of utility commission/committee:

- MR JAMES ALLEN, COUNCIL MEMBER-DISTRICT 5
 - MR JOHN FINAN, COUNCIL MEMBER-DISTRICT 2
 - MRS MARILYN KIENBAUM, COUNCIL PRESIDENT-AT LARGE
 - MR JAMES OLSEN, COUNCIL MEMBER-AT LARGE
 - MR ROD SCHERER, COUNCIL MEMBER-DISTRICT 4
 - MRS MARIANN SCOTT, COUNCIL MEMBER-DISTRICT 1
-
-

IDENTIFICATION AND OWNERSHIP

Is sewer service rendered by the utility?

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

Date of Ordinance: [REDACTED]

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

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

Firm Name: VIRCHOW, KRAUSE & CO
4600 AMERICAN PARKWAY
P.O. BOX 7398
MADISON, WI 53707-7398

Contact Person: MR TOM POLLACK

Title: PARTNER

Telephone: (608) 240 - 2342

Fax Number: (608) 240 - 8532

E-mail Address:

Contract/Agreement beginning-ending dates: 1/1/2001 1/1/2003

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

PROVIDES ANNUAL UTILITY AUDIT SERVICES

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,085,722	1,109,927	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	512,860	490,674	2
Depreciation Expense (403)	195,202	187,308	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	204,558	202,607	5
Total Operating Expenses	912,620	880,589	
Net Operating Income	173,102	229,338	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	173,102	229,338	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	46,834	46,817	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	46,834	46,817	
Total Income	219,936	276,155	
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	219,936	276,155	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	169,666	160,058	14
Amortization of Debt Discount and Expense (428)	29,119	67,017	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	198,785	227,075	
Net Income	21,151	49,080	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,507,142	1,458,062	20
Balance Transferred from Income (433)	21,151	49,080	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)	1,528,293	1,507,142	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE	0	1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE	0	2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE	0	3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE	0	4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON INVESTMENTS-CD'S;CHECKING ACCOUNT;LGIP	46,834	5
Total (Acct. 419):	46,834	
Miscellaneous Nonoperating Income (421):		
NONE	0	6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE	0	7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE	0	8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE	0	9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE	0	10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	0	11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE	0	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				0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0				0	2
Payroll	0				0	3
Materials	0				0	4
Taxes	0				0	5
Other (list by major classes):						
NONE	0				0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,085,722	0	0	0	1,085,722	1
Less: interdepartmental sales	0	0	0	0	0	2
Less: interdepartmental rents	0	0	0	0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0	0	0	0	0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE	0	0	0	0	0	6
Revenues subject to Wisconsin Remainder Assessment	1,085,722	0	0	0	1,085,722	

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	223,214		223,214	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	223,214	0	223,214	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	11,814,864	11,109,037	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,170,997	2,012,901	2
Net Utility Plant	9,643,867	9,096,136	
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)	132,316	132,316	5
Other Investments (124)	55,059	0	6
Special Funds (125)	438,907	496,313	7
Total Other Property and Investments	626,282	628,629	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	2,452	973	8
Temporary Cash Investments (132)	239,918	756,747	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	232,948	220,613	11
Other Accounts Receivable (143)	60,404	18,630	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	60,220	36,328	14
Materials and Supplies (150)	25,242	28,300	15
Prepayments (165)	0	1,124	16
Other Current and Accrued Assets (170)	3,986	3,986	17
Total Current and Accrued Assets	625,170	1,066,701	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	195,279	127,907	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	17,492	20
Total Deferred Debits	195,279	145,399	
Total Assets and Other Debits	11,090,598	10,936,865	

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)	928,998	928,998	21
Appropriated Earned Surplus (215)	0	0	22
Unappropriated Earned Surplus (216)	1,528,293	1,507,142	23
Total Proprietary Capital	2,457,291	2,436,140	
LONG-TERM DEBT			
Bonds (221)	3,240,000	3,395,000	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	3,240,000	3,395,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	42,993	124,558	28
Payables to Municipality (233)	31,939	6,095	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	139,604	138,640	31
Interest Accrued (237)	40,100	76,600	32
Other Current and Accrued Liabilities (238)	88,647	46,422	33
Total Current and Accrued Liabilities	343,283	392,315	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)	0	0	37
Injuries and Damages Reserve (262)	0	0	38
Pensions and Benefits Reserve (263)	0	0	39
Miscellaneous Operating Reserves (265)	0	0	40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	5,050,024	4,713,410	41
Total Liabilities and Other Credits	11,090,598	10,936,865	

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)	11,814,864	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	11,814,864	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	2,170,997	0	0	0	10
Total Accumulated Provision	2,170,997	0	0	0	
Net Utility Plant	9,643,867	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	2,012,901				2,012,901	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	195,202				195,202	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	5,182				5,182	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	200,384	0	0	0	200,384	13
Debits during year						14
Book cost of plant retired	42,288				42,288	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	42,288	0	0	0	42,288	19
Balance End of Year	2,170,997	0	0	0	2,170,997	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	25,242	28,300 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	25,242	28,300

**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)				
2000 REVENUE BONDS	17,369	182	94,064	1
LOSS ON ADVANCE REFUNDING	67,372	182	101,215	2
Total			195,279	
Unamortized premium on debt (251)				
NONE				3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	928,998	1
Changes during year (explain):		
NONE	0	2
Balance end of year	928,998	

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)	
2000 REVENUE BONDS	09/15/2000	10/01/2015	5.02%	3,240,000	1
Total Bonds (Account 221):				3,240,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
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NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	138,640	1
Accruals:		
Charged water department expense	203,306	2
Charged electric department expense	0	3
Charged sewer department expense	2,216	4
Other (explain):		
NONE	0	5
Total Accruals and other credits	205,522	
Taxes paid during year:		
County, state and local taxes	186,877	6
Social Security taxes	16,429	7
PSC Remainder Assessment	1,252	8
Other (explain):		
NONE		9
Total payments and other debits	204,558	
Balance end of year	139,604	

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)					
1991 Revenue Bond	11,500		11,500	0	1
1995 Revenue Bond	10,500		10,500	0	2
1997 Revenue BAN's	8,900		8,900	0	3
2000 REVENUE BOND	45,700	169,666	175,266	40,100	4
Subtotal	76,600	169,666	206,166	40,100	
Advances from Municipality (223)					
NONE	0			0	5
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	6
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	7
Subtotal	0	0	0	0	
Total	76,600	169,666	206,166	40,100	

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	4,713,410	0	0	0	0	4,713,410	1
Add credits during year:							
For Services	14,000					14,000	2
For Mains	316,614					316,614	3
Other (specify):							
HYDRANTS	6,000					6,000	4
Deduct charges (specify):							
NONE	0					0	5
Balance End of Year	5,050,024	0	0	0	0	5,050,024	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	0					0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
PUBLIC FIRE PROTECTION-1994 THRU 1999	132,316	1
Total (Acct. 123):	132,316	
Other Investments (124):		
SPECIAL ASSESSMENTS	55,059	2
Total (Acct. 124):	55,059	
Special Funds (125):		
WATER RESERVE --61.0000.1280	331,980	3
WATER BOND DEPRECIATION--61.0000.1321	25,000	4
WATER DEBT SERVICE--61.0000.1270,1281	81,927	5
Total (Acct. 125):	438,907	
Notes Receivable (141):		
NONE	0	6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	232,948	7
Electric	0	8
Sewer (Regulated)	0	9
Other (specify):		
NONE	0	10
Total (Acct. 142):	232,948	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	0	11
Merchandising, jobbing and contract work	0	12
Other (specify):		
ACCOUNTS RECEIVABLE-UWW--61.0000.1454	60,404	13
Total (Acct. 143):	60,404	
Receivables from Municipality (145):		
ACCOUNTS RECEIVABLE-MUNICIPALITY--61.0000.1450	33,127	14
ACCOUNTS RECEIVABLE-SEWER--61.0000.1451	27,093	15
Total (Acct. 145):	60,220	
Prepayments (165):		
NONE	0	16
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE	0	17
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
Other Deferred Debits (183):		
NONE	0	18
Total (Acct. 183):	0	
Payables to Municipality (233):		
DUE TO CAPITAL PROJECTS FUND--61.0000.2561	25,756	19
DUE TO GENERAL FUND--61.0000.2568	6,183	20
Total (Acct. 233):	31,939	
Other Deferred Credits (253):		
NONE	0	21
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	11,461,950	0	0	0	11,461,950	1
Materials and Supplies	26,771	0	0	0	26,771	2
Other (specify):						
NONE	0	0	0	0	0	3
Less Average:						
Reserve for Depreciation	2,091,949	0	0	0	2,091,949	4
Customer Advances for Construction	0	0	0	0	0	5
Contributions in Aid of Construction	4,881,717	0	0	0	4,881,717	6
Other (specify):						
NONE	0	0	0	0	0	7
Average Net Rate Base	4,515,055	0	0	0	4,515,055	
Net Operating Income	173,102	0	0	0	173,102	8
Net Operating Income as a percent of Average Net Rate Base						
	3.83%	N/A	N/A	N/A	3.83%	

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	928,998	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,517,717	3
Other (Specify):		
NONE	0	4
Total Average Proprietary Capital	2,446,715	
Net Income		
Net Income	21,151	5
Percent Return on Proprietary Capital	0.86%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

Caine St.--360 feet of 8" main;Park St.--547 feet of 8" main;Cravath Lake Community Center---337 feet of 6" main;Prairie St.--157 feet of 6" main;Locust Lane---556 feet of 8" main;Starin Road---379 feet of 8" main.

4. Estimated changes in revenues due to rate changes.

None

5. Obligations incurred or assumed, excluding commercial paper.

None

6. Formal proceedings with the Public Service Commission.

None

7. Any additional matters.

None

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

no response, items immaterial. 2/4/03 ele

emailed new contact email address 1/03 ele

email 12/6/02:

Dear Mr. Saubert:

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-19 as well as in our letter dated August 29, 2001 concerning our review of the utility's 2000 annual report, please provide a more detailed description for the \$60,404 reported in Account 143 and the \$33,127 reported in Account 145 and the \$25,756 as well as the \$6,183 reported in Account 233 on page F-19 and follow this procedure in the future.
2. During our review we noted 2,406 services in use reported in the Water Services schedule and 2,946 customers reported on page W-2. Please confirm that there are a significant number of services with multiple customers per service.
3. As directed in the head notes of the Water Services schedule on page W-16, please explain how the mains 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

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,061,972	1
Total Sales of Water	1,061,972	
Other Operating Revenues		
Forfeited Discounts (470)	2,360	2
Miscellaneous Service Revenues (471)	1,490	3
Rents from Water Property (472)	9,000	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	10,900	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	23,750	
Total Operating Revenues	1,085,722	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	24,632	8
Pumping Expenses (620-625)	122,808	9
Water Treatment Expenses (630-635)	28,062	10
Transmission and Distribution Expenses (640-655)	97,945	11
Customer Accounts Expenses (901-904)	35,855	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	203,558	14
Total Operation and Maintenance Expenses	512,860	
Other Operating Expenses		
Depreciation Expense (403)	195,202	15
Amortization Expense (404-407)	0	16
Taxes (408)	204,558	17
Total Other Operating Expenses	399,760	
Total Operating Expenses	912,620	
NET OPERATING INCOME	173,102	

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	8	354	526	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	8	354	526	
Metered Sales to General Customers (461)				
Residential	2,456	131,424	316,158	4
Commercial	453	113,451	170,667	5
Industrial	37	188,288	176,442	6
Total Metered Sales to General Customers (461)	2,946	433,163	663,267	
Private Fire Protection Service (462)	52		16,188	7
Public Fire Protection Service (463)	1		253,236	8
Other Sales to Public Authorities (464)	97	102,035	128,755	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	3,104	535,552	1,061,972	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------	----------------------------------	--	-------------------------

NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	253,236	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE	0	4
Total Public Fire Protection Service (463)	253,236	
Forfeited Discounts (470):		
Customer late payment charges	2,360	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	2,360	
Miscellaneous Service Revenues (471):		
RECONNECTION FEES/SERVICES--61.4600.4710	1,490	7
Total Miscellaneous Service Revenues (471)	1,490	
Rents from Water Property (472):		
TOWER RENTAL-SPRINT COMMUNICATIONS-61.4800.4600	9,000	8
Total Rents from Water Property (472)	9,000	
Interdepartmental Rents (473):		
NONE	0	9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	6,293	10
Other (specify):		
SALE OF MATERIAL--61.4600.4740	4,607	11
Total Other Water Revenues (474)	10,900	
Amortization of Construction Grants (475):		
NONE	0	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)	23,708	1
Purchased Water (601)	0	2
Operation Supplies and Expenses (602)	0	3
Maintenance of Water Source Plant (605)	924	4
Total Source of Supply Expenses	24,632	
PUMPING EXPENSES		
Operation Labor (620)	7,254	5
Fuel for Power Production (621)	0	6
Fuel or Power Purchased for Pumping (622)	107,573	7
Operation Supplies and Expenses (623)	508	8
Maintenance of Pumping Plant (625)	7,473	9
Total Pumping Expenses	122,808	
WATER TREATMENT EXPENSES		
Operation Labor (630)	13,086	10
Chemicals (631)	13,906	11
Operation Supplies and Expenses (632)	0	12
Maintenance of Water Treatment Plant (635)	1,070	13
Total Water Treatment Expenses	28,062	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	38,976	14
Operation Supplies and Expenses (641)	684	15
Maintenance of Distribution Reservoirs and Standpipes (650)	881	16
Maintenance of Mains (651)	30,219	17
Maintenance of Services (652)	10,168	18
Maintenance of Meters (653)	9,595	19
Maintenance of Hydrants (654)	7,422	20
Maintenance of Other Plant (655)	0	21
Total Transmission and Distribution Expenses	97,945	

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)	9,808	22
Accounting and Collecting Labor (902)	20,699	23
Supplies and Expenses (903)	5,348	24
Uncollectible Accounts (904)	0	25
Total Customer Accounts Expenses	35,855	
 SALES EXPENSES		
Sales Expenses (910)	0	26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	57,274	27
Office Supplies and Expenses (921)	7,715	28
Administrative Expenses Transferred--Credit (922)	0	29
Outside Services Employed (923)	29,900	30
Property Insurance (924)	5,800	31
Injuries and Damages (925)	0	32
Employee Pensions and Benefits (926)	69,749	33
Regulatory Commission Expenses (928)	0	34
Miscellaneous General Expenses (930)	0	35
Transportation Expenses (933)	5,677	36
Maintenance of General Plant (935)	27,443	37
Total Administrative and General Expenses	203,558	
 Total Operation and Maintenance Expenses	512,860	

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		189,025	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,148	2
Net property tax equivalent		186,877	
Social Security		16,429	3
PSC Remainder Assessment		1,252	4
Other (specify): NONE		0	5
Total tax expense		<u>204,558</u>	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Jefferson	Walworth			1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.193000	0.201100			3
County tax rate	mills		4.640100	5.038200			4
Local tax rate	mills		5.838700	6.083300			5
School tax rate	mills		10.147100	10.572200			6
Voc. school tax rate	mills		1.360200	1.628000			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
Total tax rate	mills		22.179100	23.522800			10
Less: state credit	mills		1.257300	1.508600			11
Net tax rate	mills		20.921800	22.014200			12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.838700	6.083300			14
Combined School Tax Rate	mills		11.507300	12.200200			15
Other Tax Rate - Local	mills		0.000000	0.000000			16
Total Local & School Tax	mills		17.346000	18.283500			17
Total Tax Rate	mills		22.179100	23.522800			18
Ratio of Local and School Tax to Total	dec.		0.782088	0.777267			19
Total tax net of state credit	mills		20.921800	22.014200			20
Net Local and School Tax Rate	mills		16.362681	17.110915			21
Utility Plant, Jan. 1	\$	11,109,037	2,262,887	8,846,150			22
Materials & Supplies	\$	28,300	0	28,300			23
Subtotal	\$	11,137,337	2,262,887	8,874,450			24
Less: Plant Outside Limits	\$	0	0	0			25
Taxable Assets	\$	11,137,337	2,262,887	8,874,450			26
Assessment Ratio	dec.		1.036400	0.992100			27
Assessed Value	\$	11,149,598	2,345,256	8,804,342			28
Net Local & School Rate	mills		16.362681	17.110915			29
Tax Equiv. Computed for Current Year	\$	189,025	38,375	150,650			30
Tax Equivalent per 1994 PSC Report	\$	116,511					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	189,025					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	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	3,603	0	4
Structures and Improvements (311)	30,984	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	385,283	0	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	17,029	0	10
Other Water Source Plant (317)	0	0	11
Total Source of Supply Plant	436,899	0	
PUMPING PLANT			
Land and Land Rights (320)	0	0	12
Structures and Improvements (321)	463,697	0	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	0	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	659,051	0	17
Diesel Pumping Equipment (326)	51,851	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	11,327	0	20
Total Pumping Plant	1,185,926	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	370,874	0	22
Water Treatment Equipment (332)	1,087,868	0	23
Total Water Treatment Plant	1,458,742	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	898	0	24
Structures and Improvements (341)	0	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	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)	0	0	3,603	4
Structures and Improvements (311)	0	0	30,984	5
Collecting and Impounding Reservoirs (312)	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	7
Wells and Springs (314)	0	0	385,283	8
Infiltration Galleries and Tunnels (315)	0	0	0	9
Supply Mains (316)	0	0	17,029	10
Other Water Source Plant (317)	0	0	0	11
Total Source of Supply Plant	0	0	436,899	
PUMPING PLANT				
Land and Land Rights (320)	0	0	0	12
Structures and Improvements (321)	0	0	463,697	13
Boiler Plant Equipment (322)	0	0	0	14
Other Power Production Equipment (323)	0	0	0	15
Steam Pumping Equipment (324)	0	0	0	16
Electric Pumping Equipment (325)	0	0	659,051	17
Diesel Pumping Equipment (326)	0	0	51,851	18
Hydraulic Pumping Equipment (327)	0	0	0	19
Other Pumping Equipment (328)	0	0	11,327	20
Total Pumping Plant	0	0	1,185,926	
WATER TREATMENT PLANT				
Land and Land Rights (330)	0	0	0	21
Structures and Improvements (331)	0	0	370,874	22
Water Treatment Equipment (332)	0	0	1,087,868	23
Total Water Treatment Plant	0	0	1,458,742	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)	0	0	898	24
Structures and Improvements (341)	0	0	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)	489,679	0	26
Transmission and Distribution Mains (343)	5,782,586	615,173	27
Fire Mains (344)	0	0	28
Services (345)	691,476	42,752	29
Meters (346)	253,118	12,883	30
Hydrants (348)	505,666	60,316	31
Other Transmission and Distribution Plant (349)	0	0	32
Total Transmission and Distribution Plant	7,723,423	731,124	
GENERAL PLANT			
Land and Land Rights (389)	2,226	0	33
Structures and Improvements (390)	92,182	0	34
Office Furniture and Equipment (391)	19,334	0	35
Computer Equipment (391.1)	26,502	0	36
Transportation Equipment (392)	47,849	11,000	37
Stores Equipment (393)	392	0	38
Tools, Shop and Garage Equipment (394)	15,237	5,991	39
Laboratory Equipment (395)	1,371	0	40
Power Operated Equipment (396)	27,187	0	41
Communication Equipment (397)	66,302	0	42
SCADA Equipment (397.1)	0	0	43
Miscellaneous Equipment (398)	5,465	0	44
Other Tangible Property (399)	0	0	45
Total General Plant	304,047	16,991	
Total utility plant in service directly assignable	11,109,037	748,115	
Common Utility Plant Allocated to Water Department	0	0	46
Total utility plant in service	11,109,037	748,115	

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)	0	0	489,679	26
Transmission and Distribution Mains (343)	37,888	0	6,359,871	27
Fire Mains (344)	0	0	0	28
Services (345)	0	0	734,228	29
Meters (346)	970	0	265,031	30
Hydrants (348)	3,430	0	562,552	31
Other Transmission and Distribution Plant (349)	0	0	0	32
Total Transmission and Distribution Plant	42,288	0	8,412,259	
GENERAL PLANT				
Land and Land Rights (389)	0	0	2,226	33
Structures and Improvements (390)	0	0	92,182	34
Office Furniture and Equipment (391)	0	0	19,334	35
Computer Equipment (391.1)	0	0	26,502	36
Transportation Equipment (392)	0	0	58,849	37
Stores Equipment (393)	0	0	392	38
Tools, Shop and Garage Equipment (394)	0	0	21,228	39
Laboratory Equipment (395)	0	0	1,371	40
Power Operated Equipment (396)	0	0	27,187	41
Communication Equipment (397)	0	0	66,302	42
SCADA Equipment (397.1)	0	0	0	43
Miscellaneous Equipment (398)	0	0	5,465	44
Other Tangible Property (399)	0	0	0	45
Total General Plant	0	0	321,038	
Total utility plant in service directly assignable	42,288	0	11,814,864	
Common Utility Plant Allocated to Water Department	0	0	0	46
Total utility plant in service	42,288	0	11,814,864	

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			38,115	38,115	1
February			49,248	49,248	2
March			55,166	55,166	3
April			42,174	42,174	4
May			49,493	49,493	5
June			55,934	55,934	6
July			78,677	78,677	7
August			74,524	74,524	8
September			58,062	58,062	9
October			79,419	79,419	10
November			50,582	50,582	11
December			61,221	61,221	12
Total annual pumpage	0	0	692,615	692,615	
Less: Water sold				535,552	13
Volume pumped but not sold				157,063	14
Volume sold as a percent of volume pumped				77%	15
Volume used for water production, water quality and system maintenance				45,369	16
Volume related to equipment/system malfunction				58,028	17
Non-utility volume NOT included in water sales				7,768	18
Total volume not sold but accounted for				111,165	19
Volume pumped but unaccounted for				45,898	20
Percent of water lost				7%	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.)				3,604	23
Date of maximum: 8/7/2001					24
Cause of maximum:					25
WATER USED FOR PRODUCTION OF ELECTRIC FOR A POWER PLANT OWNED BY LSP LIMITED PARTNERS.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				754	26
Date of minimum: 1/7/2001					27
Total KWH used for pumping for the year				1,369,320	28
If water is purchased: Vendor Name: NONE					29
Point of Delivery: NONE					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)	
308 N FREMONT ST	Well #5	657	16	1,440,000	Yes	1
1130 W CARRIAGE DR	Well #6	1,015	19	1,440,000	Yes	2
STARIN PARK	Well #7	850	19	1,440,000	Yes	3
951 COMMERCIAL AVE	Well #8	850	17	1,440,000	Yes	4
INDIAN MOUND PKWY	Well #9	1,000	20	1,440,000	Yes	5

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	BOOSTER #1	BOOSTER #2	BOOSTER #3	1
Location	308 N FREMONT ST	308 N FREMONT ST	308 N FREMONT ST	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	AURORA	AURORA	AURORA	5
Year Installed	1997	1997	1997	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	650	650	1,000	8
Pump Motor or Standby Engine Mfr	US MOTOR	US MOTOR	US MOTOR	9 10
Year Installed	1997	1997	1997	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	50	50	75	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	BOOSTER #4	WELL #5	WELL #6	14
Location	308 N FREMONT ST	308 N FREMONT ST	1126 W CARRIAGE DR	15
Purpose	B	P	P	16
Destination	D	D	D	17
Pump Manufacturer	AURORA	LAYNE NW	LAYNE NORTHWEST	18
Year Installed	1997	1992	1961	19
Type	CENTRIFUGAL	SUBMERSIBLE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,000	1,000	1,200	21
Pump Motor or Standby Engine Mfr	US MOTOR	PLUGER	US MOTOR	22 23
Year Installed	1997	1992	1961	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	75	100	150	26

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #7	WELL #8	WELL #9	1
Location	STARIN PARK	951 E COMMERCIAL AVE	797 INDIAN MOUND PKWY	2
Purpose	P	P	P	3
Destination	R	D	D	4
Pump Manufacturer	B & J	LAYNE NORTHWEST	AMERICAN TURBINE	5
Year Installed	1966	1977	1997	6
Type	SUBMERSIBLE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,000	1,100	1,000	8
Pump Motor or Standby Engine Mfr	B & J	US MOTOR	US MOTOR	10
Year Installed	1980	1980	1997	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	125	150	125	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
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	1	2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	ET	3
Year constructed	1889	1889	1984	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	4	185	170	6
Total capacity in gallons (actual)	860,000	180,000	500,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	OTHER	9
Points of application (wellhouse, central facilities, booster station, other)	OTHER	OTHER	OTHER	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	7.6320	7.6320	7.6320	12
Is a corrosion control chemical used (yes, no)?	N	N	N	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

WATER MAINS

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

								Number of Feet	
Pipe Material	Main Function	Diameter in Inches	First of Year	Added During Year	Retired During Year	Adjustments Increase or (Decrease)	End of Year		
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		
M	D	2.000	1,212	0	0	0	1,212		1
M	D	4.000	28,536	209	756	0	27,989		2
M	D	6.000	82,439	715	221	0	82,933		3
M	D	8.000	42,760	1,842	1,505	0	43,097		4
M	D	10.000	6,483	0	2,350	0	4,133		5
M	D	12.000	74,569	3,855	0	0	78,424		6
M	D	14.000	8,911	0	0	0	8,911		7
M	D	16.000	5,328	0	0	0	5,328		8
Total Within Municipality			250,238	6,621	4,832	0	252,027		
Total Utility			250,238	6,621	4,832	0	252,027		

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	1,485	0	0	0	1,485		1
M	1.000	639	20	0	0	659		2
M	1.500	80	4	0	0	84		3
M	2.000	76	8	0	0	84		4
M	4.000	58	2	0	0	60		5
M	6.000	25	0	0	0	25		6
M	8.000	7	0	0	0	7		7
P	12.000	2	0	0	0	2		8
Total Utility		2,372	34	0	0	2,406	0	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	2,724	182	73	0	2,833	66	1
1.000	96	12	11	0	97	12	2
1.500	107	3	1	0	109	3	3
2.000	46	0	0	0	46	3	4
3.000	17	1	1	0	17	5	5
4.000	2	1	0	0	3	1	6
8.000	2	0	0	0	2	2	7
Total:	2,994	199	86	0	3,107	92	

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)	
0.750	2,554	219	13	6	0	41	2,833	1
1.000	7	60	6	17	0	7	97	2
1.500	3	65	6	29	0	6	109	3
2.000	2	16	6	18	0	4	46	4
3.000	0	3	4	9	0	1	17	5
4.000	0	0	1	2	0	0	3	6
8.000	0	0	1	0	0	1	2	7
Total:	2,566	363	37	81	0	60	3,107	

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	0	0	0	1
Within Municipality	411	16	7	11	431	2
Total Fire Hydrants	411	16	7	11	431	
Flushing Hydrants						
	0	0	0	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:	431
Number of distribution system valves end of year:	648
Number of distribution valves operated during year:	648

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

PUMPING EXPENSES--Fuel or Purchased Power for Pumping(622)--\$107,573. Increased by \$7,280 or 7.26% due to increase in the cost of purchased power primarily in the firth quarter of 2001.TRANSMISSION AND DISTRIBUTION EXPENSES--Operarion Labor(640)--\$38,976. Increased by \$8,530 or 28.02% due to increase in hourly wages paid to employees (3.50%) and to the number of hours devoted to the transmission/distribution area.Maintenance of Hydrants(654)--\$7,422. Decreased by \$5,306 or 58.31% due to lower then expected problems.CUSTOMER ACCOUNTS EXPENSES--Meter Reading Labor(901)--\$9,808. Decreased by \$5,744 or 63.07% due to change in personal who read the meters.ADMINISTRATIVE AND GENERAL EXPENSES--Outside Services Employed(923)--\$29,900. Increased by \$7,735 or 34.90% due to cost of annual audit and special analysis. Employee Pensions and Benefits(926)--\$69,749. Increased by \$16,528 or 31.06% due to the increased cost of providing health insurance to employees and increase to retirement benefits due to increases in salaries/wages.

Water Mains (Page W-15)

City paid the total cost of 3,855 feet of mains; Developers paid the cost of 2766 feet of mains. Total mains added equal 6,621 feet of mains.

Hydrants and Distribution System Valves (Page W-18)

Conducted inventory of hydrants and found that 11 (eleven) units had been missed. We do not know when the error occurred.
