



3014 (02-09-04)

ANNUAL REPORT

OF

Name: WHITING MUNICIPAL WATER & SEWER UTILITY

Principal Office: 3600 WATER STREET
STEVENS POINT, WI 54481-5866

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: WHITING MUNICIPAL WATER & SEWER UTILITY

Utility Address: 3600 WATER STREET
STEVENS POINT, WI 54481-5866

When was utility organized? 1/1/1965

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: DEBI A LUTZ
Title: VILLAGE CLERK-TREASURER

Office Address:
3600 WATER STREET
STEVENS POINT, WI 54481-5866

Telephone: (715) 341 - 2742

Fax Number: (715) 341 - 6848

E-mail Address: None

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

Name: KARLA THOMPSON
Title: SENIOR ACCOUNTANT

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP
TEN TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address: kthompson@virchowkrause.com

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

Name: MR JERRY WALTERS
Title: CHAIRMAN

Office Address:
3600 WATER STREET
STEVENS POINT, WI 54481

Telephone: (715) 341 - 2742

Fax Number: (715) 341 - 6848

E-mail Address: None

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:

Title:

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP
TEN TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address: kthompson@virchowkrause.com

Date of most recent audit report: 3/1/2002

Period covered by most recent audit: 1/1/2001 TO 12/31/2001

Names and titles of utility management including manager or superintendent:

Name: MR JEFF SCHLEGEL

Title: SUPERINTENDENT

Office Address:

3600 WATER STREET
STEVENS POINT, WI 54481-5866

Telephone: (715) 341 - 2742

Fax Number: (715) 341 - 6848

E-mail Address: None

Name of utility commission/committee:

Names of members of utility commission/committee:

- MS RALPH BRILLOWSKI, MEMBER
- MR JERRY COURTNEY, MEMBER
- MR KIM HOPPENRATH, MEMBER
- MR FRANK KRUSH, MEMBER
- MR JERRY WALTERS, CHAIRMAN

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:

Contact Person:

Title:

Telephone: () -

Fax Number: () -

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	589,198	552,480	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	368,405	283,250	2
Depreciation Expense (403)	158,446	153,137	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	51,993	51,723	5
Total Operating Expenses	578,844	488,110	
Net Operating Income	10,354	64,370	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	10,354	64,370	
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)	31,663	49,836	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	31,663	49,836	
Total Income	42,017	114,206	
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	42,017	114,206	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	1,713	3,213	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	53,966	69,940	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	55,679	73,153	
Net Income	(13,662)	41,053	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	399,497	358,444	20
Balance Transferred from Income (433)	(13,662)	41,053	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)	385,835	399,497	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INCOME FROM INVESTMENTS	31,663	5
Total (Acct. 419):	31,663	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	362,072	0	227,126	0	589,198	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	1,508				1,508	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	360,564	0	227,126	0	587,690	

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	59,906		59,906	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	56,184		56,184	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	116,090	0	116,090	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	5,826,368	5,797,808	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,198,581	2,041,504	2
Net Utility Plant	3,627,787	3,756,304	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	23,550	30,006	6
Special Funds (125)	38,425	65,760	7
Total Other Property and Investments	61,975	95,766	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	25,715	40,842	8
Temporary Cash Investments (132)	370,538	795,030	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	99,666	99,217	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	8,752	0	14
Materials and Supplies (150)	16,503	16,054	15
Prepayments (165)	1,056	1,056	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	522,230	952,199	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	16,266	17,979	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	16,266	17,979	
Total Assets and Other Debits	4,228,258	4,822,248	

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)	651,306	651,306	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	385,835	399,497	23
Total Proprietary Capital	1,037,141	1,050,803	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	836,288	1,422,010	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	836,288	1,422,010	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	37,542	12,560	28
Payables to Municipality (233)	45,000	39,305	29
Customer Deposits (235)			30
Taxes Accrued (236)	43,796	43,698	31
Interest Accrued (237)	16,248	42,892	32
Other Current and Accrued Liabilities (238)	3,079	1,816	33
Total Current and Accrued Liabilities	145,665	140,271	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	2,209,164	2,209,164	41
Total Liabilities and Other Credits	4,228,258	4,822,248	

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)	2,861,261	2,965,107	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	2,861,261	2,965,107	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	745,239	1,453,342	0	0	10
Total Accumulated Provision	745,239	1,453,342	0	0	
Net Utility Plant	2,116,022	1,511,765	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)	Sewer (c)	(d)	(e)	Total (f)	
Balance first of year	675,277	1,366,227			2,041,504	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	70,013	88,433			158,446	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,318	(1,318)			0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	71,331	87,115	0	0	158,446	13
Debits during year						14
Book cost of plant retired	1,369	0			1,369	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	1,369	0	0	0	1,369	19
Balance End of Year	745,239	1,453,342	0	0	2,198,581	20
Composite Depreciation Rate?	No	No				21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	12,385	12,040
Sewer utility	4,118	4,014
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	16,503	16,054

**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)				
Unamortized debt discount	1,714	428	16,266	1
Total			<u><u>16,266</u></u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u><u>0</u></u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	651,306	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>651,306</u></u>	

BONDS (ACCT. 221)

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

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

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
STATE TRUST FUND LOAN	01/10/1999	03/15/2008	5.25%	75,263	1
STATE TRUST FUND LOAN	11/10/1999	03/15/2008	5.25%	72,346	2
STATE TRUST FUND LOAN	03/15/2000	03/15/2010	5.25%	0	3
GO REFUNDING BONDS	03/01/1999	03/01/2019	3.90%	688,679	4
Total for Account 223				836,288	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	43,698	1
Accruals:		
Charged water department expense	47,869	2
Charged electric department expense		3
Charged sewer department expense	4,124	4
Other (explain):		
NONE		5
Total Accruals and other credits	51,993	
Taxes paid during year:		
County, state and local taxes	43,600	6
Social Security taxes	7,636	7
PSC Remainder Assessment	659	8
Other (explain):		
NONE		9
Total payments and other debits	51,895	
Balance end of year	43,796	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
ADVANCES	42,892	53,966	80,610	16,248	2
Subtotal	42,892	53,966	80,610	16,248	
Other Long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	42,892	53,966	80,610	16,248	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,103,343	0	0	1,105,821	0	2,209,164	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	1,103,343	0	0	1,105,821	0	2,209,164	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	579,015					579,015	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENT RECEIVABLE	23,550	2
Total (Acct. 124):	23,550	
Special Funds (125):		
REPLACEMENT FUND INVESTMENTS	38,425	3
Total (Acct. 125):	38,425	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	26,021	5
Electric		6
Sewer (Regulated)	73,645	7
Other (specify):		
NONE		8
Total (Acct. 142):	99,666	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
DUE FROM GENERAL FUND	8,752	12
Total (Acct. 145):	8,752	
Prepayments (165):		
PREPAID INSURANCE	1,056	13
Total (Acct. 165):	1,056	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	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)	
Payables to Municipality (233):		
DUE TO GENERAL FUND	43,556	16
DUE TO TID	1,444	17
Total (Acct. 233):	45,000	
Other Deferred Credits (253):		
NONE		18
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	2,852,724	0	2,959,363	0	5,812,087	1
Materials and Supplies	12,212	0	4,066	0	16,278	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	710,258	0	1,409,784	0	2,120,042	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,103,343	0	1,105,821	0	2,209,164	6
Other (specify):						
NONE					0	7
Average Net Rate Base	1,051,335	0	447,824	0	1,499,159	
Net Operating Income	82,036	0	(71,682)	0	10,354	8
Net Operating Income as a percent of Average Net Rate Base						
	7.80%	N/A	-16.01%	N/A	0.69%	

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	651,306	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	392,666	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	1,043,972	
Net Income		
Net Income	(13,662)	5
Percent Return on Proprietary Capital	-1.31%	

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.

A public hearing was held on March 12, 2002 for sewer deregulation.

7. Any additional matters.

During 2001, the state trust fund loan dated March 15, 2000 was paid in full. The total outstanding principle paid was equal to \$554,035.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

never received meter test plan. review meter testing again in 2002 report.
2/22/03 ele

Emailed response received on 12/23/02 from Karla Thompson of VK.

We are responding on behalf of Whiting Water and Sewer Utility regarding the 2001 Analytical Review letter dated December 6, 2002. Our responses correspond to the numbering in the letter.

1. Account 145 - Receivable from Municipality - The amount of \$8,752 is for an additional amount due for public fire protection of \$896 and for amounts placed on the tax roll for delinquent utility bills & special assessments of \$7,856.

Account 233 - Payable to Municipality - The amount of \$43,556 is for expenses paid for by the village in the normal course of the year. This amount would include the utility portion of payroll and associated benefit liabilities and insurance at year end.

2. A copy of the plan to test meters in accordance with SEC. PSC 185.76 will follow directly from the village.

Please contact me at 608-240-2315 or kthompson@virchowkrause.com with any further questions.

December 6, 2002

Ms. Debi A. Lutz, Village Clerk-Treasurer
Whiting Municipal Water and Sewer Utility
3600 Water Street
Whiting, WI 54481-5866

2001 Analytical Review DWCCA-6530-PJL

Dear Ms. Lutz:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2001 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issues:

1. As directed in the headnotes of the Balance Sheet End-Of-Year Account Balances schedule on page F-19 as well as in our letter dated August 23, 2001, concerning our review of the utility's 2000 annual report, please provide a more detailed description for the \$8,752 reported in Account 145 and the \$43,556 reported in Account 233 on page F 19 and follow this procedure in the future.

2. In the footnotes to the Meters schedule on page W-17 it was stated that the village is currently in the process of creating a plan to test meters in accordance with SEC. PSC 185.76. Please provide a copy of that plan.

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office

FINANCIAL SECTION FOOTNOTES

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

PJL:dwh:w:\compl\Analytical Reviews\2001 analytical review letters\6530 Whiting.doc

ACCOUNTANTS' COMPILATION REPORT

Whiting Water and Sewer Utilities
Whiting, Wisconsin

We have compiled the accompanying Annual Report to the Public Service Commission of the Whiting Water and Sewer Utilities, an enterprise fund of the Village of Whiting, as of December 31, 2001 and 2000 and for the 12 months then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting, in the form prescribed by the Wisconsin Public Service Commission, information that is the representation of management. We have not audited or reviewed the Annual Report and, accordingly, do not express an opinion or any other form of assurance on the Report.

The Annual Report is presented in accordance with the requirements of the Wisconsin Public Service Commission which differ from generally accepted accounting principles. This report is intended solely for the information and use of the Utility and the Public Service Commission of Wisconsin, and is not intended to be, and should not be, used by anyone other than the specified parties.

Virchow, Krause and Co., LLP

FINANCIAL SECTION FOOTNOTES

Madison, Wisconsin
February 27, 2002

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	333,023	1
Total Sales of Water	333,023	
Other Operating Revenues		
Forfeited Discounts (470)	364	2
Miscellaneous Service Revenues (471)	1,450	3
Rents from Water Property (472)	23,641	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	3,594	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	29,049	
Total Operating Revenues	362,072	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	38,646	8
Pumping Expenses (620-625)	19,835	9
Water Treatment Expenses (630-635)	12,609	10
Transmission and Distribution Expenses (640-655)	37,664	11
Customer Accounts Expenses (901-904)	8,766	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	44,634	14
Total Operation and Maintenance Expenses	162,154	
Other Operating Expenses		
Depreciation Expense (403)	70,013	15
Amortization Expense (404-407)		16
Taxes (408)	47,869	17
Total Other Operating Expenses	117,882	
Total Operating Expenses	280,036	
NET OPERATING INCOME	82,036	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	590	34,119	73,127	4
Commercial	49	8,112	10,024	5
Industrial	7	384,308	189,415	6
Total Metered Sales to General Customers (461)	646	426,539	272,566	
Private Fire Protection Service (462)	1		216	7
Public Fire Protection Service (463)	1		56,540	8
Other Sales to Public Authorities (464)	4	2,329	3,701	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	652	428,868	333,023	

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)
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NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	56,540	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	56,540	
Forfeited Discounts (470):		
Customer late payment charges	364	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	364	
Miscellaneous Service Revenues (471):		
MISCELLANEOUS	1,450	7
Total Miscellaneous Service Revenues (471)	1,450	
Rents from Water Property (472):		
RENTAL OF TOWER	23,641	8
Total Rents from Water Property (472)	23,641	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,508	10
Other (specify):		
MISCELLANEOUS	2,086	11
Total Other Water Revenues (474)	3,594	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	18,917	1
Purchased Water (601)	2,600	2
Operation Supplies and Expenses (602)	17,129	3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	38,646	
 PUMPING EXPENSES		
Operation Labor (620)	9	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	16,820	7
Operation Supplies and Expenses (623)	564	8
Maintenance of Pumping Plant (625)	2,442	9
Total Pumping Expenses	19,835	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	5,735	10
Chemicals (631)		11
Operation Supplies and Expenses (632)	6,874	12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	12,609	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	13,840	14
Operation Supplies and Expenses (641)	12,487	15
Maintenance of Distribution Reservoirs and Standpipes (650)	850	16
Maintenance of Mains (651)	5,488	17
Maintenance of Services (652)	859	18
Maintenance of Meters (653)	700	19
Maintenance of Hydrants (654)	3,440	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	37,664	

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)	1,640	22
Accounting and Collecting Labor (902)	7,126	23
Supplies and Expenses (903)		24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	8,766	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	6,364	27
Office Supplies and Expenses (921)	6,279	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	6,598	30
Property Insurance (924)		31
Injuries and Damages (925)	2,930	32
Employee Pensions and Benefits (926)	15,240	33
Regulatory Commission Expenses (928)	1,096	34
Miscellaneous General Expenses (930)	1,471	35
Transportation Expenses (933)	4,656	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	44,634	
 Total Operation and Maintenance Expenses	 162,154	

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		43,698	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		306	2
Net property tax equivalent		43,392	
Social Security		3,818	3
PSC Remainder Assessment		659	4
Other (specify): NONE			5
Total tax expense		47,869	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Portage				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.218647				3
County tax rate	mills		5.832405				4
Local tax rate	mills		2.001095				5
School tax rate	mills		10.182394				6
Voc. school tax rate	mills		1.802645				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		20.037186				10
Less: state credit	mills		1.414450				11
Net tax rate	mills		18.622736				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		2.001095				14
Combined School Tax Rate	mills		11.985039				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		13.986134				17
Total Tax Rate	mills		20.037186				18
Ratio of Local and School Tax to Total	dec.		0.698009				19
Total tax net of state credit	mills		18.622736				20
Net Local and School Tax Rate	mills		12.998835				21
Utility Plant, Jan. 1	\$	2,844,188	2,844,188				22
Materials & Supplies	\$	16,054	16,054				23
Subtotal	\$	2,860,242	2,860,242				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,860,242	2,860,242				26
Assessment Ratio	dec.		0.914713				27
Assessed Value	\$	2,616,301	2,616,301				28
Net Local & School Rate	mills		12.998835				29
Tax Equiv. Computed for Current Year	\$	34,009	34,009				30
Tax Equivalent per 1994 PSC Report	\$	43,698					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	43,698					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	227,360		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	16,780		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	244,140	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	327,628		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	163,882	841	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	2,810		20
Total Pumping Plant	494,320	841	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	186,622		22
Water Treatment Equipment (332)	554,160		23
Total Water Treatment Plant	740,782	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	1,388		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			227,360	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			16,780	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	244,140	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			327,628	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			164,723	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			2,810	20
Total Pumping Plant	0	0	495,161	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			186,622	22
Water Treatment Equipment (332)			554,160	23
Total Water Treatment Plant	0	0	740,782	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			1,388	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	68,760		26
Transmission and Distribution Mains (343)	867,811	2,305	27
Fire Mains (344)	0		28
Services (345)	126,855	1,475	29
Meters (346)	51,451	2,034	30
Hydrants (348)	112,026	4,964	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,228,291	10,778	
GENERAL PLANT			
Land and Land Rights (389)	200		33
Structures and Improvements (390)	46,364	6,023	34
Office Furniture and Equipment (391)	2,241		35
Computer Equipment (391.1)	12,796		36
Transportation Equipment (392)	19,157		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	2,162		39
Laboratory Equipment (395)	3,106		40
Power Operated Equipment (396)	132		41
Communication Equipment (397)	261		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	2,465	800	44
Other Tangible Property (399)	47,771		45
Total General Plant	136,655	6,823	
Total utility plant in service directly assignable	2,844,188	18,442	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	2,844,188	18,442	

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)			68,760 26
Transmission and Distribution Mains (343)			870,116 27
Fire Mains (344)			0 28
Services (345)			128,330 29
Meters (346)	128		53,357 30
Hydrants (348)	1,241		115,749 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	1,369	0	1,237,700
GENERAL PLANT			
Land and Land Rights (389)			200 33
Structures and Improvements (390)			52,387 34
Office Furniture and Equipment (391)			2,241 35
Computer Equipment (391.1)			12,796 36
Transportation Equipment (392)			19,157 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			2,162 39
Laboratory Equipment (395)			3,106 40
Power Operated Equipment (396)			132 41
Communication Equipment (397)			261 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			3,265 44
Other Tangible Property (399)			47,771 45
Total General Plant	0	0	143,478
Total utility plant in service directly assignable	1,369	0	2,861,261
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	1,369	0	2,861,261

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			33,584	33,584	1
February			32,639	32,639	2
March			34,143	34,143	3
April			34,782	34,782	4
May			38,770	38,770	5
June			44,565	44,565	6
July			44,369	44,369	7
August			37,433	37,433	8
September			32,485	32,485	9
October			30,489	30,489	10
November			33,316	33,316	11
December			43,867	43,867	12
Total annual pumpage	0	0	440,442	440,442	
Less: Water sold				428,868	13
Volume pumped but not sold				11,574	14
Volume sold as a percent of volume pumped				97%	15
Volume used for water production, water quality and system maintenance				1,145	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				1,145	19
Volume pumped but unaccounted for				10,429	20
Percent of water lost				2%	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.)				511	23
Date of maximum: 7/11/2001					24
Cause of maximum:					25
Warm weather					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				80	26
Date of minimum: 11/29/2001					27
Total KWH used for pumping for the year				460,795	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WHITING	1	95	16	864,000	Yes	1
WHITING-KIMBERLY CLARK	5	99	16	780,000	Yes	2
WHITING-KIMBERLY CLARK	6	99	16	780,000	Yes	3
WHITING	7	90	16	864,000	Yes	4

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)	1
Identification	1	5	7	1
Location	ELM STREET	1ST STREET	ELM STREET	2
Purpose	P	P	P	3
Destination	T	D	T	4
Pump Manufacturer	LAYNE	LAYNE	GOULDS	5
Year Installed	1964	1990	1998	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,000	600	600	8
Pump Motor or Standby Engine Mfr	US	US	US	9 10
Year Installed	1964	1994	1998	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	60	50	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	14
Identification	GRAVELWELL			14
Location	1STSTREET			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	LAYNE			18
Year Installed	1990			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	600			21
Pump Motor or Standby Engine Mfr	US			22 23
Year Installed	1994			24
Type	ELECTRIC			25
Horsepower	60			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
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S		3
Year constructed	1965		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	98		6
Total capacity in gallons (actual)	250,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	Y		14

WATER MAINS

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

								Number of Feet	
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)		
M	D	4.000	935	0	0	0	935	1	
A	D	6.000	45,323	0	0	0	45,323	2	
M	D	6.000	2,313	0	0	0	2,313	3	
P	D	6.000	1,264	40	0	0	1,304	4	
A	D	8.000	6,767	0	0	0	6,767	5	
M	D	8.000	1,329	0	0	0	1,329	6	
P	S	8.000	485	0	0	0	485	7	
A	D	10.000	919	0	0	0	919	8	
M	S	10.000	478	0	0	0	478	9	
A	D	12.000	18,207	0	0	0	18,207	10	
A	S	12.000	243	0	0	0	243	11	
A	T	12.000	40	0	0	0	40	12	
M	D	12.000	10,648	0	0	0	10,648	13	
Total Within Municipality			88,951	40	0	0	88,991		
Total Utility			88,951	40	0	0	88,991		

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)	
P	0.750	544	0	0	0	544		1
M	1.000	92	1	0	0	93		2
M	1.500	7	0	0	0	7		3
M	2.000	4	0	0	0	4		4
M	3.000	1	0	0	0	1		5
M	4.000	4	0	0	0	4		6
M	6.000	4	0	0	0	4		7
M	8.000	1	0	0	0	1		8
Total Utility		657	1	0	0	658	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)	
0.625	633	18	9	0	642	0	1
1.000	18	3	0	0	21	0	2
1.250	2	0	0	0	2	0	3
1.500	7	0	0	0	7	0	4
2.000	6	0	0	0	6	0	5
4.000	5	0	0	0	5	0	6
6.000	1	0	0	0	1	0	7
Total:	672	21	9	0	684	0	

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	588	32	0	1	0	21	642	1
1.000	2	16	1	0	0	2	21	2
1.250	0	0	0	0	0	2	2	3
1.500	1	1	2	1	0	2	7	4
2.000	0	3	2	1	0	0	6	5
4.000	0	0	2	1	0	2	5	6
6.000	0	0	0	0	0	1	1	7
Total:	591	52	7	4	0	30	684	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	150	2	2		150	2
Total Fire Hydrants	150	2	2	0	150	
Flushing Hydrants						
	4				4	3
Total Flushing Hydrants	4	0	0	0	4	

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:	150
Number of distribution system valves end of year:	316
Number of distribution valves operated during year:	139

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Acct 600- The current year includes costs associated with a reallocation of wages charged to the water utility and a salary increase for a title change.

Acct 602- The current year includes an increase of \$6,500 for the lease payment on the well field paid to the village.

Acct 923- The current year includes less legal council and accounting assistance than the prior year.

Pumping and Purchased Water Statistics (Page W-10)

The amount paid for purchased water is a stand-by charge from Stevens Point.

Water Mains (Page W-15)

All plant additions were financed by the utility.

Water Services (Page W-16)

All plant additions were financed by the utility.

Meters (Page W-17)

The village is currently in the process of creating a plan to test meters in accordance with SEC. PSC 185.76.

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sewage Operating Revenues		
Sewage Operating Revenues (621-626)	225,048	1
Total Sewage Operating Revenues	225,048	
Other Operating Revenues		
Forfeited Discounts (631)	642	2
Servicing of Customers Laterals (632)	0	3
Sale of Fertilizer (633)	0	4
Rent from Sewerage Properties (634)	0	5
Miscellaneous Operating Revenues (635)	1,436	6
Amortization of Construction Grants (636)	0	7
Total Other Operating Revenues	2,078	
Total Operating Revenues	227,126	
Operation and Maintenance Expenses		
Operation Expenses (820-829)	100,932	8
Maintenance Expenses (831-834)	62,178	9
Customer Accounting & Collection Expenses (840-843)	9,255	10
Administrative and General Expenses (850-857)	33,886	11
Total Operation and Maintenance Expenses	206,251	
Other Operating Expenses		
Depreciation Expense (403)	88,433	12
Amortization Expense (404)		13
Taxes (408)	4,124	14
Total Other Operating Expenses	92,557	
Total Operating Expenses	298,808	
NET OPERATING INCOME	(71,682)	

SEWAGE OPERATING REVENUES

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
Operating Revenues				
Sewage Operating Revenues				
Flat Rate Service to General Customers (621)				
Residential Revenues				1
Commercial Revenues				2
Industrial Revenues				3
Revenues from Public Authorities				4
Total Flat Rate Service to General Customers (621)	0	0	0	
Measured Service to General Customers (622)				
Residential Revenues	591	33,761	125,612	5
Commercial Revenues	53	15,185	45,305	6
Industrial Revenues	5	19,954	48,198	7
Revenues from Public Authorities	3	1,880	5,933	8
Total Measured Service to General Customers (622)	652	70,780	225,048	
Service to Public Authorities (623)				9
Service to Other Systems (624)				10
Other Sewerage Service (625)				11
Interdepartmental Service (626)				12
Total Sewage Operating Revenues	652	70,780	225,048	

HIGH STRENGTH CONTRIBUTORS

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
-------------	--	----------------------	---------------------	-----------------------

NONE

OTHER OPERATING REVENUES (SEWER)

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 \$2,000 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)	
Customers Forfeited Discounts (631):		
Customer late payment charges	1	1
Other (specify):		
FORFEITED DISCOUNTS	642	2
Total Customers Forfeited Discounts (631)	642	
Servicing of Customers Laterals (632):		
NONE		3
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		
NONE		4
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
NONE		5
Total Rent from Sewerage Property (634)	0	
Miscellaneous Operating Revenues (635):		
MISCELLANEOUS	1,436	6
Total Miscellaneous Operating Revenues (635)	1,436	
Amortization of Construction Grants (636):		
NONE		7
Total Amortization of Construction Grants (636)	0	

SEWER 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)	
OPERATION EXPENSES		
Supervision and Labor (820)	31,260	1
Power and Fuel for Pumping (821)	4,007	2
Power and Fuel for Aeration Equipment (822)	9,424	3
Chlorine (823)	2,350	4
Phosphorous Removal Chemicals (824)		5
Sludge Conditioning Chemicals (825)		6
Other Chemicals for Sewage Treatment (826)		7
Other Operating Supplies and Expenses (827)	49,021	8
Transportation Expenses (828)	4,870	9
Rents (829)		10
Total Operation Expenses	100,932	
MAINTENANCE EXPENSES		
Maintenance of Sewage Collection System (831)	242	11
Maintenance of Collection System Pumping Equipment (832)	1,854	12
Maintenance of Treatment and Disposal Plant Equipment (833)	52,798	13
Maintenance of General Plant Structures and Equipment (834)	7,284	14
Total Maintenance Expenses	62,178	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES		
Billing, Collecting and Accounting (840)	7,126	15
Flat Rate Inspections (841)		16
Meter Reading (842)	2,129	17
Uncollectible Accounts (843)		18
Total Customer Accounting & Collection Expenses	9,255	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (850)	705	19
Office Supplies and Expenses (851)	5,537	20
Outside Services Employed (852)	6,468	21
Insurance Expense (853)	2,930	22
Employees Pensions and Benefits (854)	15,323	23

SEWER 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)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Regulatory Commission Expenses (855)	1,120	24
Miscellaneous General Expenses (856)	1,803	25
Rents (857)		26
Total Administrative and General Expenses	33,886	
 Total Operation and Maintenance Expenses	 206,251	

TAXES (ACCT. 408 - SEWER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Social Security	50/50	3,818	1
Local and School Tax Equivalent on Meters Charged by Water Department		306	2
PSC Remainder Assessment			3
Other (specify): NONE			4
Total tax expense		<u>4,124</u>	

SEWER 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, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
COLLECTION SYSTEM			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Service Connections, Traps, and Accessories (312)	131,146	1,153	6
Collecting Mains and Accessories (313)	752,042	2,304	7
Interceptor Mains and Accessories (314)	0		8
Force Mains (315)	0		9
Other Collecting System Equipment (316)	0		10
Total Collection System	883,188	3,457	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	32,680		12
Receiving Wells (322)	77,389		13
Electric Pumping Equipment (323)	47,812		14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	0		16
Total Collection System Pumping Installations	157,881	0	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	1,438		17
Structures and Improvements (331)	636,446		18
Preliminary Treatment Equipment (332)	4,356	4,640	19
Primary Treatment Equipment (333)	129,302		20
Secondary Treatment Equipment (334)	92,299		21
Advanced Treatment Equipment (335)	114,923		22
Chlorination Equipment (336)	35,109		23
Sludge Treatment and Disposal Equipment (337)	448,368		24
Plant Site Piping (338)	165,217		25
Flow Metering and Monitoring Equipment (339)	20,187		26
Outfall Sewer Pipes (340)	30,515		27

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
COLLECTION SYSTEM			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Service Connections, Traps, and Accessories (312)			132,299 6
Collecting Mains and Accessories (313)			754,346 7
Interceptor Mains and Accessories (314)			0 8
Force Mains (315)			0 9
Other Collecting System Equipment (316)			0 10
Total Collection System	0	0	886,645
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)			0 11
Structures and Improvements (321)			32,680 12
Receiving Wells (322)			77,389 13
Electric Pumping Equipment (323)			47,812 14
Other Power Pumping Equipment (324)			0 15
Miscellaneous Pumping Equipment (325)			0 16
Total Collection System Pumping Installations	0	0	157,881
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)			1,438 17
Structures and Improvements (331)			636,446 18
Preliminary Treatment Equipment (332)			8,996 19
Primary Treatment Equipment (333)			129,302 20
Secondary Treatment Equipment (334)			92,299 21
Advanced Treatment Equipment (335)			114,923 22
Chlorination Equipment (336)			35,109 23
Sludge Treatment and Disposal Equipment (337)			448,368 24
Plant Site Piping (338)			165,217 25
Flow Metering and Monitoring Equipment (339)			20,187 26
Outfall Sewer Pipes (340)			30,515 27

SEWER 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, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)	125,914	2,590	28
Total Treatment and Disposal Plant	1,804,074	7,230	
 GENERAL PLANT			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	0		30
Office Furniture and Equipment (372)	4,747		31
Computer Equipment (372.1)	2,378		32
Transportation Equipment (373)	14,605		33
Other General Equipment (379)	86,747	800	34
Other Tangible Property (390)	0		35
Total General Plant	108,477	800	
Total utility plant in service directly assignable	2,953,620	11,487	
 Common Utility Plant Allocated to Sewer Department	 0		 36
 Total utility plant in service	 2,953,620	 11,487	

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)			128,504 28
Total Treatment and Disposal Plant	0	0	1,811,304
GENERAL PLANT			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)			4,747 31
Computer Equipment (372.1)			2,378 32
Transportation Equipment (373)			14,605 33
Other General Equipment (379)			87,547 34
Other Tangible Property (390)			0 35
Total General Plant	0	0	109,277
Total utility plant in service directly assignable	0	0	2,965,107
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	0	0	2,965,107

SEWER 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 disconnected 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 diameter; pipe materials do not need to be specified.

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)	
Sewer	4.000	768	1	0	0	769	3	1
Sewer	8.000	5	0	0	0	5		2
Total Utility		773	1	0	0	774	3	

SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), 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						
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	
6.000	6,299	0	0	0	6,299	1
8.000	52,478	33	0	0	52,511	2
10.000	10,824	0	0	0	10,824	3
12.000	7,348	0	0	0	7,348	4
18.000	5,605	0	0	0	5,605	5
Total Utility	82,554	33	0	0	82,587	

SEWER OPERATING SECTION FOOTNOTES

Sewer Operation & Maintenance Expenses (Page S-05)

Acct 827- Current year includes expenses for cleaning anaerobic digester, sludge sampling, control panel repairs and chemical drum.

Acct 831- Prior year included higher costs for maintenance costs, including sewer main leaks.

Acct 833- Current year includes approximately \$34,000 of costs for painting the treatment plant and \$9,000 for repairs to drives and associated pumps at the treatment plant.

Taxes (Acct. 408 - Sewer) (Page S-06)

The sewer utility will be deregulated in 2002, therefore no assessment was allocated in 2001.

Sewer Services (Page S-09)

All plant additions were financed by the utility.

Sewer Mains (Page S-10)

All plant additions wer financed by the utility.
