



3015 (02-09-04)

ANNUAL REPORT

OF

Name: POYNETTE MUNICIPAL WATER UTILITY

Principal Office: 106 SOUTH MAIN STREET
P.O. BOX 95
POYNETTE, WI 53955

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: POYNETTE MUNICIPAL WATER UTILITY

Utility Address: 106 SOUTH MAIN STREET

P.O. BOX 95
POYNETTE, WI 53955

When was utility organized? 1/1/1941

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR DENNIS LYNN

Title: VILLAGE COMMISSIONER

Office Address:

106 SOUTH MAIN STREET
P.O. BOX 95
POYNETTE, WI 53955

Telephone: (608) 635 - 2122

Fax Number: (608) 635 - 8960

E-mail Address:

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

Name: MR ROBERT FENSKE, CPA

Title: MEMBER

Office Address: MILLER, BRUSSELL, EBBEN & GLAESKE LLC

119 WEST CONANT STREET
P.O. BOX 585
PORTAGE, WI 53901

Telephone: (608) 742 - 2103

Fax Number: (608) 742 - 4495

E-mail Address: MBEGCPA@PALACENET.NET

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

Name: MR DENNIS LYNN

Title: VILLAGE COMMISSIONER

Office Address:

106 SOUTH MAIN STREET
P.O. BOX 95
POYNETTE, WI 53955

Telephone: (608) 635 - 2122

Fax Number: (608) 635 - 8960

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: MR ROBERT FENSKE, CPA

Title: MEMBER

Office Address: MILLER, BRUSSELL, EBEN & GLAESKE LLC
119 WEST CONANT STREET
P.O. BOX 585
PORTAGE, WI 53901

Telephone: (608) 742 - 2103

Fax Number: (608) 742 - 4495

E-mail Address:

Date of most recent audit report: 2/5/2002

Period covered by most recent audit: DECEMBER 31, 2001

Names and titles of utility management including manager or superintendent:

Name: MR MIKE PAULCHECK

Title: PUBLIC WORKS DIRECTOR

Office Address:

106 SOUTH MAIN STREET
P.O. BOX 95
POYNETTE, WI 53955

Telephone: (608) 635 - 2122

Fax Number: (608) 635 - 8960

E-mail Address: POYNETTE@JVLNET.COM

Name of utility commission/committee: POYNETTE VILLAGE BOARD

Names of members of utility commission/committee:

- MR STEVE BRAKER, BOARD SUPERVISOR
- MR ART BREDESON, BOARD SUPERVISOR
- MR JOHN JAY, BOARD SUPERVISOR
- MR JAMES LEMBCKE, BOARD SUPERVISOR
- MS YVETTE LOKOTZ, BOARD SUPERVISOR
- MR DENNIS LYNN, VILLAGE COMMISSIONER
- MR ANDY ROSS, VILLAGE PRESIDENT
- MS ROBYN RYLANDER, BOARD SUPERVISOR
- MR HERB WERNER, BOARD SUPERVISOR

Is sewer service rendered by the utility? NO

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

Date of Ordinance: [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:

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) | 223,682 | 214,550 | 1 |
| Operating Expenses: | | | |
| Operation and Maintenance Expense (401) | 119,801 | 114,805 | 2 |
| Depreciation Expense (403) | 36,904 | 36,806 | 3 |
| Amortization Expense (404) | 0 | 0 | 4 |
| Taxes (408) | 38,782 | 38,633 | 5 |
| Total Operating Expenses | 195,487 | 190,244 | |
| Net Operating Income | 28,195 | 24,306 | |
| Income from Utility Plant Leased to Others (412-413) | 0 | 0 | 6 |
| Utility Operating Income | 28,195 | 24,306 | |
| OTHER INCOME | | | |
| Income from Merchandising, Jobbing and Contract Work (415-416) | 0 | 0 | 7 |
| Nonoperating Rental Income (418) | 0 | 0 | 8 |
| Interest and Dividend Income (419) | 23,489 | 40,784 | 9 |
| Miscellaneous Nonoperating Income (421) | 0 | 0 | 10 |
| Total Other Income | 23,489 | 40,784 | |
| Total Income | 51,684 | 65,090 | |
| MISCELLANEOUS INCOME DEDUCTIONS | | | |
| Miscellaneous Amortization (425) | 0 | 0 | 11 |
| Other Income Deductions (426) | 0 | 0 | 12 |
| Total Miscellaneous Income Deductions | 0 | 0 | |
| Income Before Interest Charges | 51,684 | 65,090 | |
| INTEREST CHARGES | | | |
| Interest on Long-Term Debt (427) | 25,475 | 31,608 | 13 |
| Amortization of Debt Discount and Expense (428) | 2,063 | 2,063 | 14 |
| Amortization of Premium on Debt--Cr. (429) | | | 15 |
| Interest on Debt to Municipality (430) | 0 | 523 | 16 |
| Other Interest Expense (431) | 0 | 0 | 17 |
| Interest Charged to Construction--Cr. (432) | | | 18 |
| Total Interest Charges | 27,538 | 34,194 | |
| Net Income | 24,146 | 30,896 | |
| EARNED SURPLUS | | | |
| Unappropriated Earned Surplus (Beginning of Year) (216) | 243,823 | 212,927 | 19 |
| Balance Transferred from Income (433) | 24,146 | 30,896 | 20 |
| Miscellaneous Credits to Surplus (434) | 0 | 0 | 21 |
| Miscellaneous Debits to Surplus--Debit (435) | 0 | 0 | 22 |
| Appropriations of Surplus--Debit (436) | 0 | 0 | 23 |
| Appropriations of Income to Municipal Funds--Debit (439) | 0 | 0 | 24 |
| Total Unappropriated Earned Surplus End of Year (216) | 267,969 | 243,823 | |

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
 2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

| Description of Item (a) | Amount (b) | |
|--|---------------|----|
| 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 | |
| Nonoperating Rental Income (418): | | |
| NONE | | 3 |
| Total (Acct. 418): | 0 | |
| Interest and Dividend Income (419): | | |
| INTEREST ON SPECIAL FUNDS | 5,986 | 4 |
| INTEREST ON REGULAR FUNDS | 17,503 | 5 |
| Total (Acct. 419): | 23,489 | |
| 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 and 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 | 223,682 | 0 | 0 | 0 | 223,682 | 1 |
| Less: interdepartmental sales | 0 | | 0 | 0 | 0 | 2 |
| Less: interdepartmental rents | | | | | 0 | 3 |
| Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.) | 0 | | | | 0 | 4 |
| Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained | | | | | 0 | 5 |
| Other Increases or (Decreases) to Operating Revenues - Specify: | | | | | | |
| NONE | | | | | 0 | 6 |
| Revenues subject to Wisconsin Remainder Assessment | 223,682 | 0 | 0 | 0 | 223,682 | |

BALANCE SHEET

| Assets and Other Debits (a) | Balance End of Year (b) | Balance First of Year (c) | |
|--|-------------------------------|---------------------------------|----|
| UTILITY PLANT | | | |
| Utility Plant (100) | 2,219,418 | 2,130,408 | 1 |
| Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110) | 494,949 | 507,140 | 2 |
| Net Utility Plant | 1,724,469 | 1,623,268 | |
| 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) | 121,109 | 143,049 | 6 |
| Special Funds (125) | 0 | 0 | 7 |
| Total Other Property and Investments | 121,109 | 143,049 | |
| CURRENT AND ACCRUED ASSETS | | | |
| Cash and Working Funds (131) | (180,704) | (66,382) | 8 |
| Temporary Cash Investments (132) | | | 9 |
| Notes Receivable (141) | 0 | 0 | 10 |
| Customer Accounts Receivable (142) | 29,244 | 29,483 | 11 |
| Other Accounts Receivable (143) | 0 | 0 | 12 |
| Accumulated Provision for Uncollectible Accounts- -Cr. (144) | 0 | 0 | 13 |
| Receivables from Municipality (145) | 236,295 | 227,728 | 14 |
| Materials and Supplies (150) | 6,867 | 5,724 | 15 |
| Prepayments (165) | 0 | 0 | 16 |
| Other Current and Accrued Assets (170) | | | 17 |
| Total Current and Accrued Assets | 91,702 | 196,553 | |
| DEFERRED DEBITS | | | |
| Unamortized Debt Discount and Expense (181) | 17,880 | 19,943 | 18 |
| Extraordinary Property Losses (182) | 0 | 0 | 19 |
| Other Deferred Debits (183) | 0 | 0 | 20 |
| Total Deferred Debits | 17,880 | 19,943 | |
| Total Assets and Other Debits | 1,955,160 | 1,982,813 | |

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) | 2,941 | 2,941 | 21 |
| Appropriated Earned Surplus (215) | | | 22 |
| Unappropriated Earned Surplus (216) | 267,969 | 243,823 | 23 |
| Total Proprietary Capital | 270,910 | 246,764 | |
| LONG-TERM DEBT | | | |
| Bonds (221) | 520,000 | 580,000 | 24 |
| Advances from Municipality (223) | 0 | 0 | 25 |
| Other long-Term Debt (224) | 0 | 0 | 26 |
| Total Long-Term Debt | 520,000 | 580,000 | |
| CURRENT AND ACCRUED LIABILITIES | | | |
| Notes Payable (231) | 0 | 0 | 27 |
| Accounts Payable (232) | 11,440 | 2,189 | 28 |
| Payables to Municipality (233) | 0 | 0 | 29 |
| Customer Deposits (235) | | | 30 |
| Taxes Accrued (236) | 0 | 0 | 31 |
| Interest Accrued (237) | 10,002 | 11,052 | 32 |
| Other Current and Accrued Liabilities (238) | | | 33 |
| Total Current and Accrued Liabilities | 21,442 | 13,241 | |
| 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 | | | |
| Miscellaneous Operating Reserves (265) | | | 37 |
| Total Operating Reserves | 0 | 0 | |
| CONTRIBUTIONS IN AID OF CONSTRUCTION | | | |
| Contributions in Aid of Construction (271) | 1,142,808 | 1,142,808 | 38 |
| Total Liabilities and Other Credits | 1,955,160 | 1,982,813 | |

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 (100) | 2,219,418 | 0 | 0 | 0 | 1 |
| Utility Plant Purchased or Sold (391) | | | | | 2 |
| Utility Plant in Process of Reclassification (392) | | | | | 3 |
| Utility Plant Leased to Others (393) | | | | | 4 |
| Property Held for Future Use (394) | | | | | 5 |
| Construction Work in Progress (395) | | | | | 6 |
| Utility Plant Acquisition Adjustments (396) | | | | | 7 |
| Other Utility Plant Adjustments (397) | | | | | 8 |
| Total Utility Plant | 2,219,418 | 0 | 0 | 0 | |
| Accumulated Provision for Depreciation and Amortization: | | | | | |
| Accumulated Provision for Depreciation of Utility Plant in Service (110) | 494,949 | 0 | 0 | 0 | 9 |
| Total Accumulated Provision | 494,949 | 0 | 0 | 0 | |
| Net Utility Plant | 1,724,469 | 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 | 507,140 | | | | 507,140 | 1 |
| Credits During Year | | | | | | 2 |
| Accruals: | | | | | | 3 |
| Charged depreciation expense (403) | 36,904 | | | | 36,904 | 4 |
| Depreciation expense on meters | | | | | | 5 |
| charged to sewer (see Note 3) | 2,030 | | | | 2,030 | 6 |
| Accruals charged other | | | | | | 7 |
| accounts (specify): | | | | | | 8 |
| | | | | | 0 | 9 |
| Salvage | | | | | 0 | 10 |
| Other credits (specify): | | | | | | 11 |
| | | | | | 0 | 12 |
| Total credits | 38,934 | 0 | 0 | 0 | 38,934 | 13 |
| Debits during year | | | | | | 14 |
| Book cost of plant retired | 51,125 | | | | 51,125 | 15 |
| Cost of removal | | | | | 0 | 16 |
| Other debits (specify): | | | | | | 17 |
| | | | | | 0 | 18 |
| Total debits | 51,125 | 0 | 0 | 0 | 51,125 | 19 |
| Balance End of Year | 494,949 | 0 | 0 | 0 | 494,949 | 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 | 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 | 6,867 | 5,724 |
| Sewer utility | | 0 |
| Gas utility | | 0 |
| Merchandise | | 0 |
| Other materials & supplies | | 0 |
| Total Materials and Supplies | 6,867 | 5,724 |

**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 BOND ISSUANCE COSTS | 2,063 | 428 | 17,880 | 1 |
| Total | | | 17,880 | |
| Unamortized premium on debt (251) | | | | |
| NONE | 0 | 428 | 0 | 2 |
| 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 | 2,941 | 1 |
| Changes during year (explain): | | |
| NONE | | 2 |
| Balance end of year | <u><u>2,941</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) | |
|-----------------------------------|----------------------|----------------------------|----------------------|-------------------------------------|---|
| WATER MORTGAGE REVENUE BONDS | 03/01/1996 | 08/01/2008 | 4.90% | 520,000 | 1 |
| Total Bonds (Account 221): | | | | 520,000 | |

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) |
|--|----------------------------------|--|----------------------------------|---|
|--|----------------------------------|--|----------------------------------|---|

NONE

TAXES ACCRUED (ACCT. 236)

| Particulars (a) | Amount (b) | |
|---|-----------------|---|
| Balance first of year | 0 | 1 |
| Accruals: | | |
| Charged water department expense | 38,782 | 2 |
| Charged electric department expense | | 3 |
| Charged sewer department expense | 607 | 4 |
| Other (explain): | | |
| NONE | | 5 |
| Total Accruals and other credits | <u>39,389</u> | |
| Taxes paid during year: | | |
| County, state and local taxes | 39,122 | 6 |
| Social Security taxes | | 7 |
| PSC Remainder Assessment | 267 | 8 |
| Other (explain): | | |
| NONE | | 9 |
| Total payments and other debits | <u>39,389</u> | |
| Balance end of year | <u><u>0</u></u> | |

INTEREST ACCRUED (ACCT. 237)

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

| Description of Issue (a) | Interest Accrued Balance First of Year (b) | Interest Accrued During Year (c) | Interest Paid During Year (d) | Interest Accrued Balance End of Year (e) | |
|---|---|--|-------------------------------------|---|---|
| Bonds (221) | | | | | |
| 1996 REFUNDING BONDS | 11,052 | 25,475 | 26,525 | 10,002 | 1 |
| Subtotal | 11,052 | 25,475 | 26,525 | 10,002 | |
| Advances from Municipality (223) | | | | | |
| NONE | 0 | | | 0 | 2 |
| Subtotal | 0 | 0 | 0 | 0 | |
| Other long-Term Debt (224) | | | | | |
| NONE | 0 | | | 0 | 3 |
| Subtotal | 0 | 0 | 0 | 0 | |
| Notes Payable (231) | | | | | |
| NONE | 0 | | | 0 | 4 |
| Subtotal | 0 | 0 | 0 | 0 | |
| Total | 11,052 | 25,475 | 26,525 | 10,002 | |

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 | 1,142,808 | 0 | 0 | 0 | 0 | 1,142,808 | 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 | 1,142,808 | 0 | 0 | 0 | 0 | 1,142,808 | |
| Amount of federal and state grants in aid received for utility construction included in End of Year totals | | | | | | 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): | | |
| NONE | | 1 |
| Total (Acct. 123): | 0 | |
| Other Investments (124): | | |
| SPECIAL FUNDS - BOND REDEMPTION RESERVE | 121,109 | 2 |
| Total (Acct. 124): | 121,109 | |
| Special Funds (125): | | |
| NONE | | 3 |
| Total (Acct. 125): | 0 | |
| Notes Receivable (141): | | |
| NONE | | 4 |
| Total (Acct. 141): | 0 | |
| Customer Accounts Receivable (142): | | |
| Water | 29,244 | 5 |
| Electric | | 6 |
| Sewer (Regulated) | | 7 |
| Other (specify): | | |
| NONE | | 8 |
| Total (Acct. 142): | 29,244 | |
| 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 TIF | 236,295 | 12 |
| Total (Acct. 145): | 236,295 | |
| Prepayments (165): | | |
| NONE | | 13 |
| Total (Acct. 165): | 0 | |
| 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) |
|--|--|
| <hr/> | |
| Payables to Municipality (233): | |
| NONE | 16 |
| Total (Acct. 233): | 0 |
| <hr/> | |
| Other Deferred Credits (253): | |
| NONE | 17 |
| 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 | 2,174,913 | 0 | 0 | 0 | 2,174,913 | 1 |
| Materials and Supplies | 6,295 | 0 | 0 | 0 | 6,295 | 2 |
| Other (specify): | | | | | | |
| NONE | | | | | 0 | 3 |
| Less Average: | | | | | | |
| Reserve for Depreciation | 501,044 | 0 | 0 | 0 | 501,044 | 4 |
| Customer Advances for Construction | | | | | 0 | 5 |
| Contributions in Aid of Construction | 1,142,808 | 0 | 0 | 0 | 1,142,808 | 6 |
| Other (specify): | | | | | | |
| NONE | | | | | 0 | 7 |
| Average Net Rate Base | 537,356 | 0 | 0 | 0 | 537,356 | |
| Net Operating Income | 28,195 | 0 | 0 | 0 | 28,195 | 8 |
| Net Operating Income as a percent of | | | | | | |
| Average Net Rate Base | 5.25% | N/A | N/A | N/A | 5.25% | |

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 | 2,941 | 1 |
| Appropriated Earned Surplus | 0 | 2 |
| Unappropriated Earned Surplus | 255,896 | 3 |
| Other (Specify): | | |
| NONE | | 4 |
| Total Average Proprietary Capital | 258,837 | |
| Net Income | | |
| Net Income | 24,146 | 5 |
| Percent Return on Proprietary Capital | 9.33% | |

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

NONE

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)

-----Original Message-----

From: MILLER, BRUSSELL, EBBEN & GLAESKE [mailto:mbegcpa@palacenet.net]
Sent: Tuesday, September 17, 2002 11:30 AM
To: peter.leege@psc.state.wi.us
Subject: Village of Poynette's 2001 PSC Questions

Following are the answer to the questions asked in order per your letter dated September 12, 2002.

1. The two accounts requiring explanation are Acct 680 & 681. In account 680 more administrative salaries are being allocated to the Utility than in the past to reflect a more accurate percentage. Acct 681 was just an increase in office supplies. The accounts detail was viewed and all items appear reasonable.

2. This information was provided to the gentleman in charge of the water utility.

3. \$2,352.03 was the amount of social security taxes in 2001 and it will be put in Acct 408 in the future.

4. The 2 inch meter classified as residential was a coding error and was changed. We noticed this during our application of the rate increase and was changed at that time.

5. Corrective measurers are being taken to verify correct numbers are being prepared by the person in charge on the water utility. The utility did have some extensive breaks in 2001 and items were fixed to correct this in the future.

September 12, 2002

Mr. Dennis Lynn, Village Commissioner
Poynette Municipal Water Utility
P.O. Box 95
Poynette, WI 53955-0095

2001 Analytical Review DWCCA-4810-PJL

Dear Mr. Lynn:

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

FINANCIAL SECTION FOOTNOTES

2. Wis. Admin. Code § PSC 185.76 requires periodic testing of customer meters to ensure their accuracy. Meters 1 inch or smaller shall be tested at least every 10 years, meters 1 ½ to 2 inches every 4 years, meters 3-4 inches every 2 years and meters over 4 inches every year. Your water meters over 1 inch have not been tested at the appropriate frequency for several years. If these meters are inaccurate, considerable revenue is lost. Please submit a plan within 60 days describing your efforts to bring your utility in compliance with the Wisconsin Administrative Code or reasons why your testing periods should be extended. If you have questions in regard to this matter, please contact Bruce Schmidt of our staff at (608) 266-5726.

3. If the employer's share of Social Security taxes on wages and salaries is paid by the utility, Account 408, Taxes, should be charged with the expense. If Social Security taxes are paid by the municipality, the utility's share should be charged to Account 408, Taxes, with the offsetting credit made to Account 233, Payable to Municipality. If the municipality will not require reimbursement for this expense, then the liability may be written off to Account 216. During our review, we noted no Social Security taxes were reported in Account 408, page W-6. Please confirm that the social security taxes will be reported in Account 408 in the future.

4. As directed in the warning generated when saving the meters schedule, please explain the 2 inch meter classified as residential.

5. During our review, we noted the percent of water losses for your water utility was 31 percent in 2001. This loss is in excess of the Wis. Admin. Code PSC 185.85(4) ceiling of 25 percent for Class D water utilities. Our objective is to offer our assistance in determining the reason(s) for your high water loss and lend our support to acquire the resources to correct the problem.

Managing water losses is a project that might require some changes in your utility operations, planning and resource allocations. Perhaps you already have a plan or have budgeted resources to reduce your water losses. If so, please send or email us within the next 30 days a copy of your plan and/or information identifying the additional resources dedicated to addressing water losses.

If you do not have a plan, please refer to Attachment A included with this letter. This provides practical steps to address water losses. After consideration of these steps, please send or email us within the next 60 days a copy of a plan to address your water losses. If your utility does not own leak detection equipment, many consultants offer leak detection services. Another resource is the Wisconsin Rural Water Association (WRWA) that offers leak detection assistance to water utilities. You may call WRWA at (715) 344-7778. Commission staff is also available to provide further information or technical advice. If you have questions, please call Peter Feneht who may be reached at (608) 266-5614. Email water loss plans to peter.feneht@psc.state.wi.us and indicate in your response to the review letter that you have (or will) comply.

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

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

Enclosure

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Poynette.doc

WATER OPERATING REVENUES & EXPENSES

| Particulars (a) | Amounts (b) | |
|--|----------------|---|
| Operating Revenues | | |
| Sales of Water | | |
| Sales of Water (460-467) | 216,616 | 1 |
| Total Sales of Water | 216,616 | |
| Other Operating Revenues | | |
| Forfeited Discounts (470) | 5,517 | 2 |
| Other Water Revenues (474) | 1,549 | 3 |
| Amortization of Construction Grants (475) | 0 | 4 |
| Total Other Operating Revenues | 7,066 | |
| Total Operating Revenues | 223,682 | |
| Operation and Maintenance Expenses | | |
| Plant Operation and Maintenance Expenses (600-660) | 45,021 | 5 |
| General Operating Expenses (680-690) | 74,780 | 6 |
| Total Operation and Maintenance Expenses | 119,801 | |
| Other Operating Expenses | | |
| Depreciation Expense (403) | 36,904 | 7 |
| Amortization Expense (404) | | 8 |
| Taxes (408) | 38,782 | 9 |
| Total Other Operating Expenses | 75,686 | |
| Total Operating Expenses | 195,487 | |
| NET OPERATING INCOME | 28,195 | |

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 | 759 | 38,788 | 93,116 | 4 |
| Commercial | 74 | 6,787 | 14,038 | 5 |
| Industrial | 6 | 2,546 | 12,692 | 6 |
| Total Metered Sales to General Customers (461) | 839 | 48,121 | 119,846 | |
| Private Fire Protection Service (462) | 2 | | 2,320 | 7 |
| Public Fire Protection Service (463) | 1 | | 88,160 | 8 |
| Other Sales to Public Authorities (464) | 13 | 2,957 | 6,290 | 9 |
| Sales to Irrigation Customers (465) | | | | 10 |
| Sales for Resale (466) | | 0 | 0 | 11 |
| Interdepartmental Sales (467) | | | | 12 |
| Total Sales of Water | 855 | 51,078 | 216,616 | |

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) | 88,160 | 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) | 88,160 | |
| Forfeited Discounts (470): | | |
| Customer late payment charges | 5,517 | 5 |
| Other (specify): NONE | | 6 |
| Total Forfeited Discounts (470) | 5,517 | |
| Other Water Revenues (474): | | |
| Return on net investment in meters charged to sewer department | 1,549 | 7 |
| Other (specify): NONE | | 8 |
| Total Other Water Revenues (474) | 1,549 | |
| Amortization of Construction Grants (475): | | |
| NONE | | 9 |
| 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 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

| Particulars (a) | Amount (b) | |
|---|--------------------|----|
| PLANT OPERATION AND MAINTENANCE EXPENSES | | |
| Salaries and Wages (600) | 28,523 | 1 |
| Purchased Water (610) | | 2 |
| Fuel or Power Purchased for Pumping (620) | 12,085 | 3 |
| Chemicals (630) | 1,905 | 4 |
| Supplies and Expenses (640) | 1,089 | 5 |
| Repairs of Water Plant (650) | 98 | 6 |
| Transportation Expenses (660) | 1,321 | 7 |
| Total Plant Operation and Maintenance Expenses | 45,021 | |
| GENERAL OPERATING EXPENSES | | |
| Administrative and General Salaries (680) | 12,613 | 8 |
| Office Supplies and Expenses (681) | 7,754 | 9 |
| Outside Services Employed (682) | 24,510 | 10 |
| Insurance Expense (684) | 3,025 | 11 |
| Employees Pensions and Benefits (686) | 25,852 | 12 |
| Regulatory Commission Expenses (688) | | 13 |
| Miscellaneous General Expenses (689) | 1,026 | 14 |
| Uncollectible Accounts (690) | | 15 |
| Total General Operating Expenses | 74,780 | |
| Total Operation and Maintenance Expenses | 119,801 | |

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 | | 39,122 | 1 |
| Less: Local and School Tax Equivalent on Meters Charged to Sewer Department | | 607 | 2 |
| Net property tax equivalent | | 38,515 | |
| Social Security | | | 3 |
| PSC Remainder Assessment | | 267 | 4 |
| Other (specify): NONE | | | 5 |
| Total tax expense | | 38,782 | |

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 | | | Columbia | | | | 1 |
| SUMMARY OF TAX RATES | | | | | | | 2 |
| State tax rate | mills | | 0.223110 | | | | 3 |
| County tax rate | mills | | 4.629840 | | | | 4 |
| Local tax rate | mills | | 9.152860 | | | | 5 |
| School tax rate | mills | | 10.418440 | | | | 6 |
| Voc. school tax rate | mills | | 1.572630 | | | | 7 |
| Other tax rate - Local | mills | | 0.000000 | | | | 8 |
| Other tax rate - Non-Local | mills | | 0.000000 | | | | 9 |
| Total tax rate | mills | | 25.996880 | | | | 10 |
| Less: state credit | mills | | 1.420410 | | | | 11 |
| Net tax rate | mills | | 24.576470 | | | | 12 |
| PROPERTY TAX EQUIVALENT CALCULATION | | | | | | | 13 |
| Local Tax Rate | mills | | 9.152860 | | | | 14 |
| Combined School Tax Rate | mills | | 11.991070 | | | | 15 |
| Other Tax Rate - Local | mills | | 0.000000 | | | | 16 |
| Total Local & School Tax | mills | | 21.143930 | | | | 17 |
| Total Tax Rate | mills | | 25.996880 | | | | 18 |
| Ratio of Local and School Tax to Total | dec. | | 0.813326 | | | | 19 |
| Total tax net of state credit | mills | | 24.576470 | | | | 20 |
| Net Local and School Tax Rate | mills | | 19.988674 | | | | 21 |
| Utility Plant, Jan. 1 | \$ | 2,125,631 | 2,125,631 | | | | 22 |
| Materials & Supplies | \$ | 6,867 | 6,867 | | | | 23 |
| Subtotal | \$ | 2,132,498 | 2,132,498 | | | | 24 |
| Less: Plant Outside Limits | \$ | 0 | 0 | | | | 25 |
| Taxable Assets | \$ | 2,132,498 | 2,132,498 | | | | 26 |
| Assessment Ratio | dec. | | 0.917800 | | | | 27 |
| Assessed Value | \$ | 1,957,207 | 1,957,207 | | | | 28 |
| Net Local & School Rate | mills | | 19.988674 | | | | 29 |
| Tax Equiv. Computed for Current Year | \$ | 39,122 | 39,122 | | | | 30 |
| Tax Equivalent per 1994 PSC Report | \$ | 35,187 | | | | | 31 |
| Any lower tax equivalent as authorized by municipality (see note 6) | \$ | | | | | | 32 33 |
| Tax equiv. for current year (see note 6) | \$ | 39,122 | | | | | 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 \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

| Accounts (a) | Balance First of Year (b) | Additions During Year (c) | |
|--|---------------------------------|---------------------------------|----|
| 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) | 2,129 | | 4 |
| Structures and Improvements (311) | 66,374 | | 5 |
| Collecting and Impounding Reservoirs (312) | 0 | | 6 |
| Lake, River and Other Intakes (313) | 0 | | 7 |
| Wells and Springs (314) | 15,516 | | 8 |
| Infiltration Galleries and Tunnels (315) | 0 | | 9 |
| Supply Mains (316) | 0 | | 10 |
| Other Water Source Plant (317) | 0 | | 11 |
| Total Source of Supply Plant | 84,019 | 0 | |
| PUMPING PLANT | | | |
| Land and Land Rights (320) | 0 | | 12 |
| Structures and Improvements (321) | 40,158 | | 13 |
| Boiler Plant Equipment (322) | 0 | | 14 |
| Other Power Production Equipment (323) | 0 | | 15 |
| Steam Pumping Equipment (324) | 0 | | 16 |
| Electric Pumping Equipment (325) | 41,314 | | 17 |
| Diesel Pumping Equipment (326) | 0 | | 18 |
| Hydraulic Pumping Equipment (327) | 0 | | 19 |
| Other Pumping Equipment (328) | 16,782 | | 20 |
| Total Pumping Plant | 98,254 | 0 | |
| WATER TREATMENT PLANT | | | |
| Land and Land Rights (330) | 0 | | 21 |
| Structures and Improvements (331) | 12,202 | | 22 |
| Water Treatment Equipment (332) | 28,439 | | 23 |
| Total Water Treatment Plant | 40,641 | 0 | |
| TRANSMISSION AND DISTRIBUTION PLANT | | | |
| Land and Land Rights (340) | 2,648 | | 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) | | | 2,129 4 |
| Structures and Improvements (311) | | | 66,374 5 |
| Collecting and Impounding Reservoirs (312) | | | 0 6 |
| Lake, River and Other Intakes (313) | | | 0 7 |
| Wells and Springs (314) | | | 15,516 8 |
| Infiltration Galleries and Tunnels (315) | | | 0 9 |
| Supply Mains (316) | | | 0 10 |
| Other Water Source Plant (317) | | | 0 11 |
| Total Source of Supply Plant | 0 | 0 | 84,019 |
| PUMPING PLANT | | | |
| Land and Land Rights (320) | | | 0 12 |
| Structures and Improvements (321) | | | 40,158 13 |
| Boiler Plant Equipment (322) | | | 0 14 |
| Other Power Production Equipment (323) | | | 0 15 |
| Steam Pumping Equipment (324) | | | 0 16 |
| Electric Pumping Equipment (325) | | | 41,314 17 |
| Diesel Pumping Equipment (326) | | | 0 18 |
| Hydraulic Pumping Equipment (327) | | | 0 19 |
| Other Pumping Equipment (328) | | | 16,782 20 |
| Total Pumping Plant | 0 | 0 | 98,254 |
| WATER TREATMENT PLANT | | | |
| Land and Land Rights (330) | | | 0 21 |
| Structures and Improvements (331) | | | 12,202 22 |
| Water Treatment Equipment (332) | | | 28,439 23 |
| Total Water Treatment Plant | 0 | 0 | 40,641 |
| TRANSMISSION AND DISTRIBUTION PLANT | | | |
| Land and Land Rights (340) | | | 2,648 24 |
| Structures and Improvements (341) | | | 0 25 |

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

| Accounts (a) | Balance First of Year (b) | Additions During Year (c) | |
|---|---------------------------------|---------------------------------|-----------|
| TRANSMISSION AND DISTRIBUTION PLANT | | | |
| Distribution Reservoirs and Standpipes (342) | 253,969 | | 26 |
| Transmission and Distribution Mains (343) | 1,232,028 | 132,614 | 27 |
| Fire Mains (344) | 0 | | 28 |
| Services (345) | 184,171 | | 29 |
| Meters (346) | 66,179 | 3,064 | 30 |
| Hydrants (348) | 129,642 | 4,457 | 31 |
| Other Transmission and Distribution Plant (349) | 0 | | 32 |
| Total Transmission and Distribution Plant | 1,868,637 | 140,135 | |
| GENERAL PLANT | | | |
| Land and Land Rights (370) | 0 | | 33 |
| Structures and Improvements (371) | 0 | | 34 |
| Office Furniture and Equipment (372) | 0 | | 35 |
| Computer Equipment (372.1) | 0 | | 36 |
| Transportation Equipment (373) | 12,437 | | 37 |
| Other General Equipment (379) | 26,420 | | 38 |
| Other Tangible Property (390) | 0 | | 39 |
| Total General Plant | 38,857 | 0 | |
| Total utility plant in service directly assignable | 2,130,408 | 140,135 | |
| Common Utility Plant Allocated to Water Department | 0 | | 40 |
| Total utility plant in service | 2,130,408 | 140,135 | |

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) | 25,000 | | 228,969 26 |
| Transmission and Distribution Mains (343) | 21,950 | | 1,342,692 27 |
| Fire Mains (344) | | | 0 28 |
| Services (345) | | | 184,171 29 |
| Meters (346) | 175 | | 69,068 30 |
| Hydrants (348) | 4,000 | | 130,099 31 |
| Other Transmission and Distribution Plant (349) | | | 0 32 |
| Total Transmission and Distribution Plant | 51,125 | 0 | 1,957,647 |
| GENERAL PLANT | | | |
| Land and Land Rights (370) | | | 0 33 |
| Structures and Improvements (371) | | | 0 34 |
| Office Furniture and Equipment (372) | | | 0 35 |
| Computer Equipment (372.1) | | | 0 36 |
| Transportation Equipment (373) | | | 12,437 37 |
| Other General Equipment (379) | | | 26,420 38 |
| Other Tangible Property (390) | | | 0 39 |
| Total General Plant | 0 | 0 | 38,857 |
| Total utility plant in service directly assignable | 51,125 | 0 | 2,219,418 |
| Common Utility Plant Allocated to Water Department | | | 0 40 |
| Total utility plant in service | 51,125 | 0 | 2,219,418 |

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 | | | 5,926 | 5,926 | 1 |
| February | | | 5,189 | 5,189 | 2 |
| March | | | 5,732 | 5,732 | 3 |
| April | | | 5,667 | 5,667 | 4 |
| May | | | 5,724 | 5,724 | 5 |
| June | | | 6,072 | 6,072 | 6 |
| July | | | 7,950 | 7,950 | 7 |
| August | | | 7,027 | 7,027 | 8 |
| September | | | 6,940 | 6,940 | 9 |
| October | | | 6,813 | 6,813 | 10 |
| November | | | 6,383 | 6,383 | 11 |
| December | | | 5,734 | 5,734 | 12 |
| Total annual pumpage | 0 | 0 | 75,157 | 75,157 | |
| Less: Water sold | | | | 51,078 | 13 |
| Volume pumped but not sold | | | | 24,079 | 14 |
| Volume sold as a percent of volume pumped | | | | 68% | 15 |
| Volume used for water production, water quality and system maintenance | | | | 390 | 16 |
| Volume related to equipment/system malfunction | | | | 588 | 17 |
| Non-utility volume NOT included in water sales | | | | | 18 |
| Total volume not sold but accounted for | | | | 978 | 19 |
| Volume pumped but unaccounted for | | | | 23,101 | 20 |
| Percent of water lost | | | | 31% | 21 |
| If more than 25%, indicate causes and state what action has been taken to reduce water loss: | | | | | 22 |
| MAIN BREAKS AND VALVE LEAKS, REPAIR AND REPLACE ITEMS | | | | | |
| Maximum gallons pumped by all methods in any one day during reporting year (000 gal.) | | | | 485 | 23 |
| Date of maximum: 9/3/2001 | | | | | 24 |
| Cause of maximum: | | | | | 25 |
| FIRE AT CANNING FACTORY | | | | | |
| Minimum gallons pumped by all methods in any one day during reporting year (000 gal.) | | | | 132 | 26 |
| Date of minimum: 4/7/2001 | | | | | 27 |
| Total KWH used for pumping for the year | | | | 111,766 | 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) | |
|-------------------------|--|----------------------------------|--|---|--|----------|
| WELL #2 | #2 | 126 | 8 | 180,000 | Yes | 1 |
| WELL #3 | #3 | 500 | 20 | 120,000 | Yes | 2 |

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

| Particulars (a) | Unit A (b) | Unit B (c) | Unit C (d) | |
|-------------------------------------|------------------|------------------|---------------|---------|
| Identification | #1 | #2 | #3 | 1 |
| Location | WELL #2 | WELL #3 | LIFT #1 | 2 |
| Purpose | P | P | B | 3 |
| Destination | D | D | D | 4 |
| Pump Manufacturer | FAIR-MORSE | FAIR-MORSE | FAIR-MORSE | 5 |
| Year Installed | 1966 | 1988 | 1970 | 6 |
| Type | VERTICAL TURBINE | VERTICAL TURBINE | CENTRIFUGAL | 7 |
| Actual Capacity (gpm) | 600 | 1,000 | 335 | 8 |
| Pump Motor or Standby Engine Mfr | US HOLLOW | GENERAL ELECTRIC | WESTINGHOUSE | 9 10 |
| Year Installed | 1966 | 1989 | 1982 | 11 |
| Type | ELECTRIC | ELECTRIC | ELECTRIC | 12 |
| Horsepower | 25 | 100 | 20 | 13 |

| Particulars (a) | Unit D (b) | Unit E (c) | Unit F (d) | |
|-------------------------------------|---------------|------------------|------------------|----------|
| Identification | #4 | #5 | #6 | 14 |
| Location | LIFT ##2 | WELL #2 | WELL #3 | 15 |
| Purpose | B | S | S | 16 |
| Destination | D | D | D | 17 |
| Pump Manufacturer | FAIR-MORSE | RIGHTANGLE | FORD | 18 |
| Year Installed | 1970 | 1966 | 1988 | 19 |
| Type | CENTRIFUGAL | VERTICAL TURBINE | VERTICAL TURBINE | 20 |
| Actual Capacity (gpm) | 650 | 600 | 1,000 | 21 |
| Pump Motor or Standby Engine Mfr | WESTINGHOUSE | RIGHTANGLE | FORD | 22 23 |
| Year Installed | 1970 | 1966 | 1988 | 24 |
| Type | ELECTRIC | PROPANE | DIESEL | 25 |
| Horsepower | 40 | 25 | 100 | 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 | #2 TANK | RESERVOIR | | 1 |
| RESERVOIRS, STANDPIPES OR ELEVATED TANKS | | | | 2 |
| | | | | 3 |
| Type: R (reservoir), S (standpipe) or ET (elevated tank) | ET | R | | 4 |
| | | | | 5 |
| Year constructed | 1987 | 1970 | | 6 |
| | | | | 7 |
| Primary material (earthen, steel, concrete, other) | STEEL | CONCRETE | | 8 |
| | | | | 9 |
| Elevation difference in feet (See Headnote 3.) | 167 | 0 | | 10 |
| | | | | 11 |
| Total capacity in gallons (actual) | 250,000 | 103,000 | | 12 |
| WATER TREATMENT PLANT | | | | 13 |
| Disinfection, type of equipment (gas, liquid, powder, other) | | | | 14 |
| | | | | 15 |
| Points of application (wellhouse, central facilities, booster station, other) | | | | 16 |
| | | | | 17 |
| Filters, type (gravity, pressure, other, none) | | | | 18 |
| | | | | 19 |
| Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.) | | | | 20 |
| | | | | 21 |
| Is a corrosion control chemical used (yes, no)? | N | N | | 22 |
| | | | | 23 |
| Is water fluoridated (yes, no)? | N | Y | | 24 |
| | | | | 25 |

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 | 1.000 | 380 | 0 | 0 | 0 | 380 | 1 |
| A | D | 4.000 | 694 | 0 | 0 | 0 | 694 | 2 |
| A | D | 6.000 | 28,178 | 0 | 0 | 0 | 28,178 | 3 |
| M | D | 6.000 | 24,002 | 365 | 365 | 0 | 24,002 | 4 |
| M | D | 8.000 | 27,363 | 1,830 | 1,830 | 0 | 27,363 | 5 |
| M | D | 10.000 | 22 | 0 | 0 | 0 | 22 | 6 |
| P | D | 10.000 | 1,200 | 0 | 0 | 0 | 1,200 | 7 |
| M | D | 12.000 | 10,151 | 0 | 0 | 0 | 10,151 | 8 |
| Total Within Municipality | | | 91,990 | 2,195 | 2,195 | 0 | 91,990 | |
| Total Utility | | | 91,990 | 2,195 | 2,195 | 0 | 91,990 | |

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 | 674 | 0 | 0 | 73 | 747 | 73 | 1 |
| M | 1.000 | 158 | 0 | 0 | 0 | 158 | | 2 |
| M | 1.500 | 9 | 0 | 0 | 0 | 9 | | 3 |
| M | 2.000 | 9 | 0 | 0 | 0 | 9 | | 4 |
| M | 3.000 | 3 | 0 | 0 | 0 | 3 | | 5 |
| M | 4.000 | 1 | 0 | 0 | 0 | 1 | | 6 |
| M | 6.000 | 1 | 0 | 0 | 0 | 1 | | 7 |
| Total Utility | | 855 | 0 | 0 | 73 | 928 | 73 | |

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 | 802 | 36 | 5 | 0 | 833 | 0 | 1 |
| 1.000 | 11 | 0 | 0 | 0 | 11 | 0 | 2 |
| 1.500 | 14 | 0 | 0 | 0 | 14 | 0 | 3 |
| 2.000 | 9 | 0 | 0 | 0 | 9 | 0 | 4 |
| 3.000 | 1 | 0 | 0 | 0 | 1 | 0 | 5 |
| 4.000 | 3 | 0 | 0 | 0 | 3 | 0 | 6 |
| 6.000 | 2 | 0 | 0 | 0 | 2 | 0 | 7 |
| Total: | 842 | 36 | 5 | 0 | 873 | 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) | |
|----------------------|--------------------|-------------------|-------------------|-------------------------|---|-----------------------------------|--------------|---|
| 0.750 | 762 | 51 | 3 | 7 | 0 | 10 | 833 | 1 |
| 1.000 | 0 | 10 | 1 | 0 | 0 | 0 | 11 | 2 |
| 1.500 | 2 | 8 | 2 | 2 | 0 | 0 | 14 | 3 |
| 2.000 | 1 | 3 | 2 | 3 | 0 | 0 | 9 | 4 |
| 3.000 | 0 | 0 | 0 | 1 | 0 | 0 | 1 | 5 |
| 4.000 | 0 | 1 | 2 | 0 | 0 | 0 | 3 | 6 |
| 6.000 | 0 | 0 | 1 | 0 | 0 | 1 | 2 | 7 |
| Total: | 765 | 73 | 11 | 13 | 0 | 11 | 873 | |

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 | 140 | 7 | 5 | (4) | 138 | 2 |
| Total Fire Hydrants | 140 | 7 | 5 | (4) | 138 | |
| Flushing Hydrants | | | | | | |
| | 159 | | | (21) | 138 | 3 |
| Total Flushing Hydrants | 159 | 0 | 0 | (21) | 138 | |

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: | 138 |
| Number of distribution system valves end of year: | 267 |
| Number of distribution valves operated during year: | 70 |

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Per review response:

The two accounts requiring explanation are Acct 680 & 681. In account 680 more administrative salaries are being allocated to the Utility than in the past to reflect a more accurate percentage. Acct 681 was just an increase in office supplies. The accounts detail was viewed and all items appear reasonable.

Taxes (Acct. 408 - Water) (Page W-06)

THERE IS NO SOCIAL SECURITY TAX INCLUDED IN ACCT. 408, IT IS INCLUDED IN ACCT. 686.

Water Utility Plant in Service (Page W-08)

WATER TOWER #1 WAS OFFICIALLY ABANDONED IN 2001.

Reservoirs, Standpipes & Water Treatment (Page W-14)

WATER TOWER #1 WAS OFFICIALLY ABANDONED IN 2001.

Water Mains (Page W-15)

THE 2,195 WATER MAINS WERE FINANCED BY THE UTILITY IN FULL.

Water Services (Page W-16)

UTILITY OWNED SERVICES NOT IN USE WAS DELETED FROM PRIOR REPORTS, THEY ARE NOW BEING ADDED BACK TO GET ENDING BALANCE TO CORRECT AMOUNT.

Meters (Page W-17)

REPLACED 5 METERS BECAUSE THEY WERE OLDER THAN 8 YEARS AND DID NOT TEST ANY.

Hydrants and Distribution System Valves (Page W-18)

DUE TO AN INVENTORY OF HYDRANTS AND DISTRIBUTION VALVES THERE WERE ADJUSTMENTS MADE TO THE NUMBER IN SERVICE AT YEAR END. BECAUSE OF AN INCREASE IN DISTRIBUTION SYSTEM VALVES NOT ALL WERE TESTED THIS YEAR. A SCHEDULE WILL BE ADOPTED TO TEST AT LEAST HALF NEXT YEAR.
