



3014 (02-09-04)

ANNUAL REPORT

OF

Name: CITY OF HORICON - WATER UTILITY

Principal Office: 404 EAST LAKE STREET
HORICON, WI 53032

For the Year Ended: DECEMBER 31, 2001

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

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CITY OF HORICON - WATER UTILITY

Utility Address: 404 EAST LAKE STREET
HORICON, WI 53032

When was utility organized? 1/1/1912

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR DAVID J PASEWALD

Title: CITY CLERK - TREASURER

Office Address:

404 E. LAKE STREET
HORICON, WI 53032

Telephone: (920) 485 - 3500

Fax Number: (920) 485 - 3503

E-mail Address:

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

Name:

Title:

Office Address: VIRCHOW, KRAUSE AND 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: therlitzka@virchowkrause.com

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

Name: JACK FLOURO

Title: CHAIRMAN, PUBLIC WORKS COMMITTEE

Office Address:

404 E. LAKE STREET
HORICON, WI 53032

Telephone: (920) 485 - 3500

Fax Number: (920) 485 - 3503

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? NO

IDENTIFICATION AND OWNERSHIP

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

Name:

Title:

Office Address: VIRCHOW, KRAUSE AND 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: therlitzka@virchowkrause.com

Date of most recent audit report: 3/19/2002

Period covered by most recent audit: 2001

Names and titles of utility management including manager or superintendent:

Name: DAVID J PASEWALD

Title: CITY CLERK - TREASURER

Office Address:

404 E. LAKE STREET
HORICON, WI 53032

Telephone: (920) 485 - 3500

Fax Number: (920) 485 - 3503

E-mail Address:

Name of utility commission/committee: Public Works and Development Committee

Names of members of utility commission/committee:

JACK FLOURO, CHARIMAN
TIM MIESCKE
RAYMOND TESCHKE

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:

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: MIDWEST CONTRACT OPERATIONS, INC.
1445 MCMAHON DRIVE
NEENAH, WI 54956

Contact Person: CURT WEIBEL
Title: UTILITIES MANAGER
Telephone: (920) 485 - 3500
Fax Number: (920) 485 - 3503

E-mail Address:

Contract/Agreement beginning-ending dates: 11/14/2001 11/12/2002

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

Midwest Contract Operations, Inc. was hired to provide water operating services to the department.

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	473,303	476,671	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	197,837	237,166	2
Depreciation Expense (403)	55,723	51,417	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	58,100	56,122	5
Total Operating Expenses	311,660	344,705	
Net Operating Income	161,643	131,966	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	161,643	131,966	
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)	3,295	1,711	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	3,295	1,711	
Total Income	164,938	133,677	
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	164,938	133,677	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	5,389	6,669	14
Amortization of Debt Discount and Expense (428)			15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	12,393	13,640	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	17,782	20,309	
Net Income	147,156	113,368	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	925,607	817,897	20
Balance Transferred from Income (433)	147,156	113,368	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	5,658	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	1,072,763	925,607	

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):		
INVESTMENT INCOME	3,295	5
Total (Acct. 419):	3,295	
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):					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	473,303	0	0	0	473,303	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	473,303	0	0	0	473,303	

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	76,491		76,491	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	76,491	0	76,491	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	3,056,576	2,769,994	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	693,557	706,085	2
Net Utility Plant	2,363,019	2,063,909	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	500	500	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	500	500	
Investment in Municipality (123)	0	0	5
Other Investments (124)	37,671	41,459	6
Special Funds (125)	24,928	14,706	7
Total Other Property and Investments	63,099	56,665	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	9,780	51,323	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	102,940	112,606	11
Other Accounts Receivable (143)	2,854	1,511	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	18,361	19,236	14
Materials and Supplies (150)	19,108	15,686	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	153,043	200,362	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	2,579,161	2,320,936	

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)	488,777	488,777	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,072,763	925,607	23
Total Proprietary Capital	1,561,540	1,414,384	
LONG-TERM DEBT			
Bonds (221)	80,000	104,000	24
Advances from Municipality (223)	192,960	214,530	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	272,960	318,530	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	33,846	9,251	28
Payables to Municipality (233)	228,693	244,404	29
Customer Deposits (235)	10,000		30
Taxes Accrued (236)	53,234	50,753	31
Interest Accrued (237)	1,100	1,430	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	326,873	305,838	
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)	417,788	282,184	41
Total Liabilities and Other Credits	2,579,161	2,320,936	

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)	3,056,576	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	3,056,576	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	693,557	0	0	0	10
Total Accumulated Provision	693,557	0	0	0	
Net Utility Plant	2,363,019	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	706,085				706,085	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	55,723				55,723	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	4,242				4,242	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	2,630				2,630	10
Other credits (specify):						11
					0	12
Total credits	62,595	0	0	0	62,595	13
Debits during year						14
Book cost of plant retired	75,123				75,123	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	75,123	0	0	0	75,123	19
Balance End of Year	693,557	0	0	0	693,557	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):					
Land owned by utility	500			500	2
Total Nonutility Property (121)	500	0	0	500	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	500	0	0	500	

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	19,108	15,686
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	19,108	15,686

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	488,777	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>488,777</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)	
1994 MRB	10/01/1994	10/01/2004	5.50%	80,000	1
Total Bonds (Account 221):				80,000	

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)	
Advances (223)					
1984 Advance	06/01/1984	06/01/2008	6.00%	192,960	1
Total for Account 223				192,960	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	50,753	1
Accruals:		
Charged water department expense	58,100	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>58,100</u>	
Taxes paid during year:		
County, state and local taxes	49,129	6
Social Security taxes	5,870	7
PSC Remainder Assessment	620	8
Other (explain):		
NONE		9
Total payments and other debits	<u>55,619</u>	
Balance end of year	<u><u>53,234</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)					
1994 MRB's	1,428	5,389	5,719	1,098	1
Subtotal	1,428	5,389	5,719	1,098	
Advances from Municipality (223)					
1984 Advance	2	12,393	12,393	2	2
Subtotal	2	12,393	12,393	2	
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	1,430	17,782	18,112	1,100	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	282,184	0	0	0	0	282,184	1
Add credits during year:							
For Services	2,700					2,700	2
For Mains	128,219					128,219	3
Other (specify):							
HYDRANTS	4,685					4,685	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	417,788	0	0	0	0	417,788	
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 ASSESSMENTS	37,671	2
Total (Acct. 124):	37,671	
Special Funds (125):		
REDEMPTION ACCOUNT	14,928	3
WATER TOWER LEASE DEPOSIT	10,000	4
Total (Acct. 125):	24,928	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	102,940	6
Electric		7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	102,940	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
Other (specify):		
OTHER ACCOUNTS RECEIVABLE	2,854	12
Total (Acct. 143):	2,854	
Receivables from Municipality (145):		
ADDITIONAL FIRE PROTECTION	2,072	13
MISCELLANEOUS	4,424	14
RECEIVABLE FROM SEWER FOR JOINT METERING EXPENSES	10,496	15
MISCELLANEOUS RECEIVABLE FROM SEWER	1,369	16
Total (Acct. 145):	18,361	
Prepayments (165):		
NONE		17
Total (Acct. 165):	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)	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		19
Total (Acct. 183):	0	
Payables to Municipality (233):		
PAYABLE TO MUNICIPALITY FOR TAX EQUIVALENT	182,652	20
PAYABLE TO MUNICIPALITY FOR PAYROLL	8,721	21
PAYABLE TO MUNICIPALITY FOR INSURANCE AND RETIREMENT	6,613	22
MISCELLANEOUS PAYABLES TO MUNICIPALITY	1,622	23
CUSTOMER COLLECTIONS DUE TO SEWER	29,085	24
Total (Acct. 233):	228,693	
Other Deferred Credits (253):		
NONE		25
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	2,913,285	0	0	0	2,913,285	1
Materials and Supplies	17,397	0	0	0	17,397	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	699,821	0	0	0	699,821	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	349,986	0	0	0	349,986	6
Other (specify):					0	7
Average Net Rate Base	1,880,875	0	0	0	1,880,875	
Net Operating Income	161,643	0	0	0	161,643	8
Net Operating Income as a percent of Average Net Rate Base	8.59%	N/A	N/A	N/A	8.59%	

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	488,777	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	999,185	3
Other (Specify):		4
Total Average Proprietary Capital	1,487,962	
Net Income		
Net Income	147,156	5
Percent Return on Proprietary Capital	9.89%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

In November, the utility began outsourcing utility operations with Midwest Contract Operations, Inc.

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-19)

The utility will be filing for a water rate increase in 2002. At that time, the utility will address possible reclassification of the amount shown in account 233 as an advance from the City of Horicon.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

response received by email 12/17/02:

TO: Elaine Engelke, Financial Specialist, Public Service Commission of Wisconsin
CC: David Pasewald, City Clerk-Treasurer, Horicon Water Utility
FROM: Dominic Landretti, Virchow, Krause & Company, LLP
DATE: December 17, 2002
RE: 2001 Analytical Review of PSC Report

The following is the response to the question from your letter dated November 26, 2002 in regards to the analytical review of the 2001 PSC Annual Report:

The 96 5/8" meters added should be presented in the "Adjustments" column (column (e)) instead of the "Added During the Year" column (column (c)). The adjustment is due to an accurate count of meters being completed in 2001 by utility staff.

Please contact me at 608-240-2364 or dlandretti@virchowkrause.com with any questions.

November 26, 2002

Mr. David J. Pasewald, City Clerk-Treasurer
404 East Lake Street
Horicon, WI 53032-1245

2001 Analytical Review DWCCA-2600-ELE

Dear Mr. Pasewald:

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 issue:

On page W-17, 98 meters are shown added, two of them 2-inch meters. On page W-8, \$990 is reported added to Account 346, Meters. This is an average cost of \$10 per meter. Our review program uses the range of \$20-\$150 as an average cost for meters under 1-inch. Meters greater than 1-inch are normally significantly more. Please explain the low cost of the 98 meters reported added in 2001.

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 266-3768.

Please respond within 30 days of this letter. We prefer that you respond by

FINANCIAL SECTION FOOTNOTES

e-mail if it is convenient for you to do so. My e-mail address is elaine.engelke@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE:dwh:w:\compl\Analytical Reviews\2001 analytical review letters\2600
Horicon.doc

Identification and Ownership (Page iv)

ACCOUNTANTS' COMPILATION REPORT

Horicon Water Department
Horicon, Wisconsin

We have compiled the accompanying Annual Report to the Public Service Commission of Wisconsin for the Horicon Water Department, an enterprise fund of the City of Horicon, as of December 31, 2001 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 Public Service Commission of Wisconsin, 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 Public Service Commission of Wisconsin which differ from accounting principles generally accepted in the United States of America. This report is intended solely for the information and use of the Horicon Water Department 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.

S
VIRCHOW, KRAUSE & COMPANY, LLP

Madison, Wisconsin
March 19, 2002

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	452,017	1
Total Sales of Water	452,017	
Other Operating Revenues		
Forfeited Discounts (470)	1,372	2
Miscellaneous Service Revenues (471)	2,166	3
Rents from Water Property (472)	12,500	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	5,248	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	21,286	
Total Operating Revenues	473,303	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	8	8
Pumping Expenses (620-625)	35,929	9
Water Treatment Expenses (630-635)	14,335	10
Transmission and Distribution Expenses (640-655)	40,388	11
Customer Accounts Expenses (901-904)	21,797	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	85,380	14
Total Operation and Maintenance Expenses	197,837	
Other Operating Expenses		
Depreciation Expense (403)	55,723	15
Amortization Expense (404-407)		16
Taxes (408)	58,100	17
Total Other Operating Expenses	113,823	
Total Operating Expenses	311,660	
NET OPERATING INCOME	161,643	

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	1	235	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	1	1	235	
Metered Sales to General Customers (461)				
Residential	1,329	66,415	195,799	4
Commercial	131	15,277	38,045	5
Industrial	27	61,838	78,791	6
Total Metered Sales to General Customers (461)	1,487	143,530	312,635	
Private Fire Protection Service (462)	7		4,740	7
Public Fire Protection Service (463)	2		123,083	8
Other Sales to Public Authorities (464)	17	4,355	11,324	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,514	147,886	452,017	

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)	123,083	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)	123,083	
Forfeited Discounts (470):		
Customer late payment charges	1,372	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,372	
Miscellaneous Service Revenues (471):		
MISCELLANEOUS SERVICE REVENUES	2,166	7
Total Miscellaneous Service Revenues (471)	2,166	
Rents from Water Property (472):		
WATER TOWER LEASE	12,500	8
Total Rents from Water Property (472)	12,500	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	4,630	10
Other (specify):		
OTHER WATER REVENUES	618	11
Total Other Water Revenues (474)	5,248	
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)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)	8	4
Total Source of Supply Expenses	8	
 PUMPING EXPENSES		
Operation Labor (620)	11,124	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	21,736	7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)	3,069	9
Total Pumping Expenses	35,929	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	2,315	10
Chemicals (631)	10,921	11
Operation Supplies and Expenses (632)	335	12
Maintenance of Water Treatment Plant (635)	764	13
Total Water Treatment Expenses	14,335	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	402	14
Operation Supplies and Expenses (641)		15
Maintenance of Distribution Reservoirs and Standpipes (650)	596	16
Maintenance of Mains (651)	10,590	17
Maintenance of Services (652)	17,745	18
Maintenance of Meters (653)	6,547	19
Maintenance of Hydrants (654)	4,192	20
Maintenance of Other Plant (655)	316	21
Total Transmission and Distribution Expenses	40,388	

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)	2,541	22
Accounting and Collecting Labor (902)	18,283	23
Supplies and Expenses (903)	973	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	21,797	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	20,536	27
Office Supplies and Expenses (921)	1,155	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	19,986	30
Property Insurance (924)	2,012	31
Injuries and Damages (925)	670	32
Employee Pensions and Benefits (926)	32,171	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	5,875	35
Transportation Expenses (933)	2,349	36
Maintenance of General Plant (935)	626	37
Total Administrative and General Expenses	85,380	
 Total Operation and Maintenance Expenses	 197,837	

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		53,234	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,624	2
Net property tax equivalent		51,610	
Social Security		5,870	3
PSC Remainder Assessment		620	4
Other (specify): NONE			5
Total tax expense		<u>58,100</u>	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Dodge				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.262046				3
County tax rate	mills		7.982951				4
Local tax rate	mills		11.414040				5
School tax rate	mills		12.930974				6
Voc. school tax rate	mills		2.050227				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		34.640238				10
Less: state credit	mills		1.779947				11
Net tax rate	mills		32.860291				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		11.414040				14
Combined School Tax Rate	mills		14.981201				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		26.395241				17
Total Tax Rate	mills		34.640238				18
Ratio of Local and School Tax to Total	dec.		0.761982				19
Total tax net of state credit	mills		32.860291				20
Net Local and School Tax Rate	mills		25.038953				21
Utility Plant, Jan. 1	\$	2,769,994	2,769,994				22
Materials & Supplies	\$	15,686	15,686				23
Subtotal	\$	2,785,680	2,785,680				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,785,680	2,785,680				26
Assessment Ratio	dec.		0.763200				27
Assessed Value	\$	2,126,031	2,126,031				28
Net Local & School Rate	mills		25.038953				29
Tax Equiv. Computed for Current Year	\$	53,234	53,234				30
Tax Equivalent per 1994 PSC Report	\$	44,843					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	53,234					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)	2,600		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	2,800		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	72,946	17,200	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	78,346	17,200	
PUMPING PLANT			
Land and Land Rights (320)	1,800		12
Structures and Improvements (321)	279,520		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	84,467	61,900	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	28,789		20
Total Pumping Plant	394,576	61,900	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	8,323		23
Total Water Treatment Plant	8,323	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	1,950		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)			2,600	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			2,800	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			90,146	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	95,546	
PUMPING PLANT				
Land and Land Rights (320)			1,800	12
Structures and Improvements (321)			279,520	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	49,000		97,367	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			28,789	20
Total Pumping Plant	49,000	0	407,476	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			8,323	23
Total Water Treatment Plant	0	0	8,323	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			1,950	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)	141,374	4,900	26
Transmission and Distribution Mains (343)	1,445,938	220,132	27
Fire Mains (344)	0		28
Services (345)	254,804	14,757	29
Meters (346)	170,013	990	30
Hydrants (348)	195,468	15,956	31
Other Transmission and Distribution Plant (349)	1,049		32
Total Transmission and Distribution Plant	2,210,596	256,735	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	2,480		35
Computer Equipment (391.1)	18,808		36
Transportation Equipment (392)	25,009	25,870	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	12,089		39
Laboratory Equipment (395)	2,263		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	8,280		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	9,224		44
Other Tangible Property (399)	0		45
Total General Plant	78,153	25,870	
Total utility plant in service directly assignable	2,769,994	361,705	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	2,769,994	361,705	

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)			146,274 26
Transmission and Distribution Mains (343)	7,596		1,658,474 27
Fire Mains (344)			0 28
Services (345)			269,561 29
Meters (346)	3,680		167,323 30
Hydrants (348)	1,600		209,824 31
Other Transmission and Distribution Plant (349)			1,049 32
Total Transmission and Distribution Plant	12,876	0	2,454,455
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			2,480 35
Computer Equipment (391.1)			18,808 36
Transportation Equipment (392)	13,247		37,632 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			12,089 39
Laboratory Equipment (395)			2,263 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			8,280 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			9,224 44
Other Tangible Property (399)			0 45
Total General Plant	13,247	0	90,776
Total utility plant in service directly assignable	75,123	0	3,056,576
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	75,123	0	3,056,576

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.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			17,482	17,482	1
February			14,619	14,619	2
March			14,840	14,840	3
April			13,889	13,889	4
May			14,596	14,596	5
June			15,559	15,559	6
July			17,678	17,678	7
August			15,523	15,523	8
September			12,081	12,081	9
October			12,566	12,566	10
November			12,388	12,388	11
December			17,329	17,329	12
Total annual pumpage	0	0	178,550	178,550	
Less: Water sold				147,886	13
Volume pumped but not sold				30,664	14
Volume sold as a percent of volume pumped				83%	15
Volume used for water production, water quality and system maintenance				4,743	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				4,743	19
Volume pumped but unaccounted for				25,921	20
Percent of water lost				15%	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.)				841	23
Date of maximum: 5/30/2001					24
Cause of maximum:					25
The utility had to partially drain and refill a tower to replace the operating controls.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				274	26
Date of minimum: 10/15/2001					27
Total KWH used for pumping for the year				298,960	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)	
MILL STREET	#1	582	8	432,000	Yes	1
MILL STREET	#2	582	8	432,000	Yes	2
BARSTOW STREET	#3	725	12	720,000	Yes	3
CLINTON STREET	#4	786	21	792,000	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)	
Identification	BARSTOW STREET #3	CLINTON STREET #4	MILL STREET #1	1
Location	BARSTOW STREET	CLINTON STREET	MILL STREET	2
Purpose	P	P	P	3
Destination	R	D	R	4
Pump Manufacturer	LAYNE NW	LAYNE	LAYNE	5
Year Installed	1946	1978	1941	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	550	850	300	8
Pump Motor or Standby Engine Mfr	G.E.	U.S. MOTORS	G.E.	10
Year Installed	1946	1978	1941	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	50	60	10	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	MILL STREET #2			14
Location	MILL STREET			15
Purpose	P			16
Destination	R			17
Pump Manufacturer	LAYNE NW			18
Year Installed	1941			19
Type	CENTRIFUGAL			20
Actual Capacity (gpm)	300			21
Pump Motor or Standby Engine Mfr	G.E.			23
Year Installed	1941			24
Type	ELECTRIC			25
Horsepower	10			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	CLINTON STREET	MILL STREET	TOWER HILL	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	ET	3
Year constructed	1975	1912	1912	4
Primary material (earthen, steel, concrete, other)	STEEL	OTHER	STEEL	5
Elevation difference in feet (See Headnote 3.)	150	0	190	6
Total capacity in gallons (actual)	200,000	103,700	106,000	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.)	1.0000			12
Is a corrosion control chemical used (yes, no)?	Y			13
Is water fluoridated (yes, no)?	Y			14
				15
				16
				17
				18
				19
				20
				21
				22
				23
				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	2.000	176	0	0	0	176	1
M	D	4.000	12,401	0	0	0	12,401	2
M	D	6.000	56,414	106	387	0	56,133	3
M	D	8.000	28,498	4,559	0	0	33,057	4
M	D	10.000	12,720	950	450	0	13,220	5
M	D	12.000	11,072	0	0	0	11,072	6
Total Within Municipality			121,281	5,615	837	0	126,059	
Total Utility			121,281	5,615	837	0	126,059	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	1,145	0	0	0	1,145	20	1
M	1.000	262	6	0	0	268	41	2
M	1.250	10	0	0	0	10	1	3
M	1.500	21	0	0	0	21	2	4
M	2.000	31	2	0	0	33	5	5
M	4.000	9	0	0	0	9	1	6
M	6.000	5	0	0	0	5	1	7
M	8.000	13	0	0	0	13	7	8
Total Utility		1,496	8	0	0	1,504	78	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,135	96	92	0	1,139	96	1
0.750	318	0	0	0	318	0	2
1.000	40	0	0	0	40	0	3
1.250	0	0	0	0	0	0	4
1.500	29	0	0	0	29	0	5
2.000	17	2	0	0	19	5	6
3.000	3	0	0	0	3	2	7
4.000	4	0	0	0	4	1	8
6.000	1	0	0	0	1	1	9
Total:	1,547	98	92	0	1,553	105	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,041	33	7	1	0	57	1,139	1
0.750	268	41	5	4	0	0	318	2
1.000	5	26	6	3	0	0	40	3
1.250	0	0	0	0	0	0	0	4
1.500	0	25	2	2	0	0	29	5
2.000	1	8	5	5	0	0	19	6
3.000	0	0	1	2	0	0	3	7
4.000	0	0	3	1	0	0	4	8
6.000	0	0	1	0	0	0	1	9
Total:	1,315	133	30	18	0	57	1,553	

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	240	12	2		250	2
Total Fire Hydrants	240	12	2	0	250	
Flushing Hydrants						
	3				3	3
Total Flushing Hydrants	3	0	0	0	3	

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:	254
Number of distribution system valves end of year:	168
Number of distribution valves operated during year:	86

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 605 - The utility did not perform any significant maintenance on the wells in 2001.

Account 625 - The utility had minimal maintenance to pumping equipment in 2001.

Account 650 - In 2000, the utility had a roof repair causing the expense to decrease in 2001.

Account 651 - The utility experienced less main breaks and main maintenance in 2001 compared to 2000.

Account 652 - The utility had \$9,200 of cross connection inspections in 2001 causing the expense to increase in 2001.

Water Utility Plant in Service (Page W-08)

Account 325 - The utility financed new electric pumping controls for a well pump.

Water Mains (Page W-15)

Mains were financed by both the utility and developers.

Water Services (Page W-16)

Services were financed by both the utility and developers.

Meters (Page W-17)

The 2 inch residential meter is for a sprinkler system used by a residential customer.

Hydrants and Distribution System Valves (Page W-18)

Hydrants were financed by both the utility and developers.
