



3014 (02-09-04)

ANNUAL REPORT

OF

Name: CITY OF MILTON MUNICIPAL WATER UTILITY

Principal Office: 430 E HIGH STREET
P.O. BOX 188
MILTON, WI 53563

For the Year Ended: DECEMBER 31, 2001

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

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

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110)	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Acct. 221)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Contributions in Aid of Construction (Account 271)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Return on Proprietary Capital Computation	F-21
Important Changes During the Year	F-22
Financial Section Footnotes	F-23
WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CITY OF MILTON MUNICIPAL WATER UTILITY

Utility Address: 430 E HIGH STREET

P.O. BOX 188

MILTON, WI 53563

When was utility organized? 12/31/1923

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS LAURIE J SULLIVAN

Title: CITY ACCOUNTANT

Office Address:

430 E HIGH STREET

P.O. BOX 188

MILTON, WI 53563

Telephone: (608) 868 - 6900 EXT 23

Fax Number: (608) 868 - 6927

E-mail Address: miltoncityhall@charter.net

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

Name: BILL LIPKE

Title: ALDERPERSON/CHAIR PUBLIC WORKS COMMISSION

Office Address:

430 E HIGH STREET

P.O. BOX 188

MILTON, WI 53563

Telephone: (608) 868 - 6900

Fax Number: (608) 868 - 6927

E-mail Address:

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

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

Name: CAROL CHRISTNOVICH, CPA

Title: CPA

Office Address: HAWKINS, ASH, BAPTIE & COMPANY

99 MILWAUKEE STREET

P.O. BOX 1508

LACROSSE, WI 54602-1508

Telephone: (608) 784 - 7737 EXT 219

Fax Number: (608) 785 - 2140

E-mail Address: cchristnovich @habco.com

Date of most recent audit report: 3/15/2002

Period covered by most recent audit: 2001

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR HOWARD ROBINSON

Title: PUBLIC WORKS DIRECTOR

Office Address:

430 E HIGH STREET

P.O. BOX 188

MILTON, WI 53563

Telephone: (608) 868 - 6914

Fax Number:

E-mail Address:

Name of utility commission/committee: CITY OF MILTON PUBLIC WORKS COMMITTEE

Names of members of utility commission/committee:

MR CLIFF HALL, COUNSEL REPRESENTATIVE

MR WILLIAM LIPKE, COUNSEL REPRESENTATIVE

MR HOWARD ROBINSON, PUBLIC WORKS DIRECTOR

MR PETE VAN HORN, COUNSEL REPRESENTATIVE

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:

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)	498,844	501,874	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	194,566	206,285	2
Depreciation Expense (403)	98,733	94,461	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	96,314	93,533	5
Total Operating Expenses	389,613	394,279	
Net Operating Income	109,231	107,595	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	109,231	107,595	
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)	69,215	60,646	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	69,215	60,646	
Total Income	178,446	168,241	
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	178,446	168,241	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	100,471	103,628	14
Amortization of Debt Discount and Expense (428)	10,397	10,397	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	110,868	114,025	
Net Income	67,578	54,216	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	598,048	555,895	20
Balance Transferred from Income (433)	67,578	54,216	21
Miscellaneous Credits to Surplus (434)	27,396	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	(222,675)	12,063	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	915,697	598,048	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE	0	1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE	0	2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE	0	3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE	0	4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
NONE	69,215	5
Total (Acct. 419):	69,215	
Miscellaneous Nonoperating Income (421):		
NONE	0	6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE	0	7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE	0	8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
PRIOR PERIOD ADJUSTMENTS	27,396	9
Total (Acct. 434):	27,396	
Miscellaneous Debits to Surplus (435):		
NONE	0	10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	(222,675)	11
Total (Acct. 436)--Debit:	(222,675)	
Appropriations of Income to Municipal Funds (439):		
NONE	0	12
Total (Acct. 439)--Debit:	0	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)		
Total operating revenues	498,844	0	0	0	498,844	1	
Less: interdepartmental sales	0	0	0	0	0	2	
Less: interdepartmental rents	0	0	0	0	0	3	
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4	
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0	0	0	0	0	5	
Other Increases or (Decreases) to Operating Revenues - Specify:							
NONE						0	6
Revenues subject to Wisconsin Remainder Assessment	498,844	0	0	0	498,844		

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	77,932		77,932	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	1,835		1,835	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	79,767	0	79,767	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	5,531,133	5,516,497	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,261,079	1,163,783	2
Net Utility Plant	4,270,054	4,352,714	
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)	0	0	6
Special Funds (125)	413,802	435,325	7
Total Other Property and Investments	413,802	435,325	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	16,630	108,822	8
Temporary Cash Investments (132)	893,493	489,510	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	127,953	165,114	11
Other Accounts Receivable (143)	31,071	16,770	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	20,074	14
Materials and Supplies (150)	24,675	26,149	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	5,032	0	17
Total Current and Accrued Assets	1,098,854	826,439	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	87,940	98,337	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	87,940	98,337	
Total Assets and Other Debits	5,870,650	5,712,815	

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)	392,678	392,678	21
Appropriated Earned Surplus (215)	314,400	537,075	22
Unappropriated Earned Surplus (216)	915,697	598,048	23
Total Proprietary Capital	1,622,775	1,527,801	
LONG-TERM DEBT			
Bonds (221)	1,655,000	1,720,000	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	1,655,000	1,720,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	3,211	28,411	28
Payables to Municipality (233)	196,955	130,302	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	91,532	0	31
Interest Accrued (237)	24,402	25,356	32
Other Current and Accrued Liabilities (238)	5,530	5,895	33
Total Current and Accrued Liabilities	321,630	189,964	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	1,382	7,809	36
Total Deferred Credits	1,382	7,809	
OPERATING RESERVES			
Property Insurance Reserve (261)	0	0	37
Injuries and Damages Reserve (262)	0	0	38
Pensions and Benefits Reserve (263)	0	0	39
Miscellaneous Operating Reserves (265)	0	0	40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	2,269,863	2,267,241	41
Total Liabilities and Other Credits	5,870,650	5,712,815	

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)	5,530,688	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)	445				7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	5,531,133	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,261,079	0	0	0	10
Total Accumulated Provision	1,261,079	0	0	0	
Net Utility Plant	4,270,054	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	1,163,783				1,163,783	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	98,733				98,733	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	4,025				4,025	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	102,758	0	0	0	102,758	13
Debits during year						14
Book cost of plant retired	5,462				5,462	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	5,462	0	0	0	5,462	19
Balance End of Year	1,261,079	0	0	0	1,261,079	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	24,675	26,149
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	24,675	26,149

**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)				
BOND LOSS ON REFINANCING	98,337	10397	87,940	1
Total			87,940	
Unamortized premium on debt (251)				
NONE				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	392,678	1
Changes during year (explain):		
NONE	0	2
Balance end of year	<u><u>392,678</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)	
95 REVENUE BONDS	04/25/1995	10/01/2015	5.75%	1,655,000	1
Total Bonds (Account 221):				1,655,000	

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)					
CONSTRUCTION	12/31/1988	12/31/1999	3.45%	0	1
Total for Account 223				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	89,898	2
Charged electric department expense	0	3
Charged sewer department expense	1,634	4
Other (explain):		
none	0	5
Total Accruals and other credits	<u>91,532</u>	
Taxes paid during year:		
County, state and local taxes	0	6
Social Security taxes	0	7
PSC Remainder Assessment	0	8
Other (explain):		
none	0	9
Total payments and other debits	<u>0</u>	
Balance end of year	<u><u>91,532</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)					
MORTGAGE REVENUE BONDS	25,356	100,471	101,425	24,402	1
Subtotal	25,356	100,471	101,425	24,402	
Advances from Municipality (223)					
ADVANCES	0	0	0	0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0	0	0	0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0	0	0	0	4
Subtotal	0	0	0	0	
Total	25,356	100,471	101,425	24,402	

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	2,267,241	0	0	0	0	2,267,241	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
REMOTE METERS	2,622					2,622	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	2,269,863	0	0	0	0	2,269,863	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	0					0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE	0	1
Total (Acct. 123):	0	
Other Investments (124):		
NONE	0	2
Total (Acct. 124):	0	
Special Funds (125):		
NONE	413,802	3
Total (Acct. 125):	413,802	
Notes Receivable (141):		
NONE	0	4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	127,295	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
OTHER	658	8
Total (Acct. 142):	127,953	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	31,071	9
Merchandising, jobbing and contract work	0	10
Other (specify):		
NONE		11
Total (Acct. 143):	31,071	
Receivables from Municipality (145):		
DUE FROM MUNI	0	12
Total (Acct. 145):	0	
Prepayments (165):		
NONE	0	13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE	0	14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE	0	15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Payables to Municipality (233):		
ACCOUNTS PAYABLE TO SEWER FUND AND PAYROLL AND MUNI	196,955	16
Total (Acct. 233):	196,955	
Other Deferred Credits (253):		
PREPAID FINAL BILLS	1,382	17
Total (Acct. 253):	1,382	

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	5,523,592	0	0	0	5,523,592	1
Materials and Supplies	25,412	0	0	0	25,412	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	1,212,431	0	0	0	1,212,431	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	2,268,552	0	0	0	2,268,552	6
Other (specify):						
NONE					0	7
Average Net Rate Base	2,068,021	0	0	0	2,068,021	
Net Operating Income	109,231	0	0	0	109,231	8
Net Operating Income as a percent of Average Net Rate Base						
	5.28%	N/A	N/A	N/A	5.28%	

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	392,678	1
Appropriated Earned Surplus	425,737	2
Unappropriated Earned Surplus	756,872	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	1,575,287	
Net Income		
Net Income	67,578	5
Percent Return on Proprietary Capital	4.29%	

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

Income Statement Account Details (Page F-02)

Acct 434: Prior period adjustments-This amount has been carried on the books for a number of years. This amount does not tie out to any other account balance and was written off in a prior period.

Acct. 436: This amount is a result of reclassifying restricted assets to bring the amount to what it should be. Prior years had more restricted assets than was legally needed.

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

Acct # 125 is restricted cash accounts

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

no response; re-review contributions and hydrants items in 2002 and write again if necessary. 2/6/03 ele

June 5, 2002

Ms. Laurie J. Sullivan, City Accountant
City of Milton Municipal Water Utility
430 East High Street
P.O. Box 188
Milton, WI 53563-0188

2001 Analytical Review DWCCA-3700-PJL

Dear Ms. Sullivan:

The Public Service Commission staff is in the process of completing an analytical review of your utility's 2001 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that this review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

- 1) Please explain why there are no contributions in aid of construction reported in Account 271 for either the main or service additions described in the footnotes to pages W-15 and W-16 as contributed by the developer.
- 2) Please explain why there are no additions during the year reported for Account 348, Hydrants in column (c) of page W-8 for the 9 hydrants reported as added during the year in column (c) of page W-18. - ok, added in 2002

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is peter.leege@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:dwh:w:\compl\Analytical Reviews\2001 analytical review letters\3700.doc

FINANCIAL SECTION FOOTNOTES

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	488,006	1
Total Sales of Water	488,006	
Other Operating Revenues		
Forfeited Discounts (470)	3,372	2
Miscellaneous Service Revenues (471)	1,065	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	6,401	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	10,838	
Total Operating Revenues	498,844	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	7,347	8
Pumping Expenses (620-625)	36,024	9
Water Treatment Expenses (630-635)	19,107	10
Transmission and Distribution Expenses (640-655)	59,016	11
Customer Accounts Expenses (901-904)	23,800	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	49,272	14
Total Operation and Maintenance Expenses	194,566	
Other Operating Expenses		
Depreciation Expense (403)	98,733	15
Amortization Expense (404-407)	0	16
Taxes (408)	96,314	17
Total Other Operating Expenses	195,047	
Total Operating Expenses	389,613	
NET OPERATING INCOME	109,231	

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	0			1
Commercial	0			2
Industrial	0			3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	1,811	99,814	282,385	4
Commercial	205	23,929	49,958	5
Industrial	21	9,548	13,344	6
Total Metered Sales to General Customers (461)	2,037	133,291	345,687	
Private Fire Protection Service (462)	17		2,073	7
Public Fire Protection Service (463)	2,035		123,509	8
Other Sales to Public Authorities (464)	24	10,411	16,737	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0	0	0	12
Total Sales of Water	4,113	143,702	488,006	

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)	123,509	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE	0	4
Total Public Fire Protection Service (463)	123,509	
Forfeited Discounts (470):		
Customer late payment charges	3,372	5
Other (specify):		
NONE	0	6
Total Forfeited Discounts (470)	3,372	
Miscellaneous Service Revenues (471):		
RECONNECT FEES, NSF CHARGES	1,065	7
Total Miscellaneous Service Revenues (471)	1,065	
Rents from Water Property (472):		
NONE	0	8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE	0	9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	6,401	10
Other (specify):		
NONE	0	11
Total Other Water Revenues (474)	6,401	
Amortization of Construction Grants (475):		
NONE	0	12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	0	1
Purchased Water (601)	0	2
Operation Supplies and Expenses (602)	0	3
Maintenance of Water Source Plant (605)	7,347	4
Total Source of Supply Expenses	7,347	
 PUMPING EXPENSES		
Operation Labor (620)	0	5
Fuel for Power Production (621)	0	6
Fuel or Power Purchased for Pumping (622)	32,253	7
Operation Supplies and Expenses (623)	2,774	8
Maintenance of Pumping Plant (625)	997	9
Total Pumping Expenses	36,024	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	1,835	10
Chemicals (631)	16,518	11
Operation Supplies and Expenses (632)	422	12
Maintenance of Water Treatment Plant (635)	332	13
Total Water Treatment Expenses	19,107	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	31,405	14
Operation Supplies and Expenses (641)	6,694	15
Maintenance of Distribution Reservoirs and Standpipes (650)	184	16
Maintenance of Mains (651)	6,971	17
Maintenance of Services (652)	5,751	18
Maintenance of Meters (653)	2,757	19
Maintenance of Hydrants (654)	2,370	20
Maintenance of Other Plant (655)	2,884	21
Total Transmission and Distribution Expenses	59,016	

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)	7,153	22
Accounting and Collecting Labor (902)	14,467	23
Supplies and Expenses (903)	2,180	24
Uncollectible Accounts (904)	0	25
Total Customer Accounts Expenses	23,800	
 SALES EXPENSES		
Sales Expenses (910)	0	26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	7,807	27
Office Supplies and Expenses (921)	1,154	28
Administrative Expenses Transferred--Credit (922)	0	29
Outside Services Employed (923)	6,500	30
Property Insurance (924)	3,536	31
Injuries and Damages (925)	0	32
Employee Pensions and Benefits (926)	27,567	33
Regulatory Commission Expenses (928)	0	34
Miscellaneous General Expenses (930)	283	35
Transportation Expenses (933)	2,425	36
Maintenance of General Plant (935)	0	37
Total Administrative and General Expenses	49,272	
 Total Operation and Maintenance Expenses	194,566	

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		91,532	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,634	2
Net property tax equivalent		89,898	
Social Security		5,859	3
PSC Remainder Assessment		557	4
Other (specify): NONE		0	5
Total tax expense		96,314	

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			Rock				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.204550				3
County tax rate	mills		6.151360				4
Local tax rate	mills		7.240460				5
School tax rate	mills		8.883490				6
Voc. school tax rate	mills		1.728570				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		24.208430				10
Less: state credit	mills		1.305420				11
Net tax rate	mills		22.903010				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.240460				14
Combined School Tax Rate	mills		10.612060				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.852520				17
Total Tax Rate	mills		24.208430				18
Ratio of Local and School Tax to Total	dec.		0.737451				19
Total tax net of state credit	mills		22.903010				20
Net Local and School Tax Rate	mills		16.889837				21
Utility Plant, Jan. 1	\$	5,516,497	5,516,497				22
Materials & Supplies	\$	26,149	26,149				23
Subtotal	\$	5,542,646	5,542,646				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	5,542,646	5,542,646				26
Assessment Ratio	dec.		0.977755				27
Assessed Value	\$	5,419,350	5,419,350				28
Net Local & School Rate	mills		16.889837				29
Tax Equiv. Computed for Current Year	\$	91,532	91,532				30
Tax Equivalent per 1994 PSC Report	\$	51,986					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	91,532					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	7,584	0	4
Structures and Improvements (311)	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	399,015	0	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	0	0	10
Other Water Source Plant (317)	0	0	11
Total Source of Supply Plant	406,599	0	
PUMPING PLANT			
Land and Land Rights (320)	3,350	0	12
Structures and Improvements (321)	321,588	0	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	0	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	430,485	0	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	1,048	0	20
Total Pumping Plant	756,471	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	0	0	22
Water Treatment Equipment (332)	14,068	0	23
Total Water Treatment Plant	14,068	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	6,800	0	24
Structures and Improvements (341)	1,464	0	25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)	0	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)	0	0	7,584	4
Structures and Improvements (311)	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	7
Wells and Springs (314)	0	0	399,015	8
Infiltration Galleries and Tunnels (315)	0	0	0	9
Supply Mains (316)	0	0	0	10
Other Water Source Plant (317)	0	0	0	11
Total Source of Supply Plant	0	0	406,599	
PUMPING PLANT				
Land and Land Rights (320)	0	0	3,350	12
Structures and Improvements (321)	0	0	321,588	13
Boiler Plant Equipment (322)	0	0	0	14
Other Power Production Equipment (323)	0	0	0	15
Steam Pumping Equipment (324)	0	0	0	16
Electric Pumping Equipment (325)	0	(115,722)	314,763	17
Diesel Pumping Equipment (326)	0	0	0	18
Hydraulic Pumping Equipment (327)	0	0	0	19
Other Pumping Equipment (328)	0	0	1,048	20
Total Pumping Plant	0	(115,722)	640,749	
WATER TREATMENT PLANT				
Land and Land Rights (330)	0	0	0	21
Structures and Improvements (331)	0	0	0	22
Water Treatment Equipment (332)	0	0	14,068	23
Total Water Treatment Plant	0	0	14,068	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)	0	0	6,800	24
Structures and Improvements (341)	0	0	1,464	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)	811,052	0	26
Transmission and Distribution Mains (343)	2,444,260	459	27
Fire Mains (344)	0	0	28
Services (345)	491,636	1,559	29
Meters (346)	197,870	12,055	30
Hydrants (348)	276,932	0	31
Other Transmission and Distribution Plant (349)	210	4,929	32
Total Transmission and Distribution Plant	4,230,224	19,002	
GENERAL PLANT			
Land and Land Rights (389)	0	0	33
Structures and Improvements (390)	24,041	0	34
Office Furniture and Equipment (391)	18,955	651	35
Computer Equipment (391.1)	7,251	0	36
Transportation Equipment (392)	32,275	0	37
Stores Equipment (393)	299	0	38
Tools, Shop and Garage Equipment (394)	21,987	0	39
Laboratory Equipment (395)	400	0	40
Power Operated Equipment (396)	0	0	41
Communication Equipment (397)	2,567	0	42
SCADA Equipment (397.1)	0	0	43
Miscellaneous Equipment (398)	1,360	0	44
Other Tangible Property (399)	0	0	45
Total General Plant	109,135	651	
Total utility plant in service directly assignable	5,516,497	19,653	
Common Utility Plant Allocated to Water Department	0	0	46
Total utility plant in service	5,516,497	19,653	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)	0	0	811,052	26
Transmission and Distribution Mains (343)	0	0	2,444,719	27
Fire Mains (344)	0	0	0	28
Services (345)	134	0	493,061	29
Meters (346)	5,302	0	204,623	30
Hydrants (348)	26	0	276,906	31
Other Transmission and Distribution Plant (349)	0	0	5,139	32
Total Transmission and Distribution Plant	5,462	0	4,243,764	
GENERAL PLANT				
Land and Land Rights (389)	0	0	0	33
Structures and Improvements (390)	0	0	24,041	34
Office Furniture and Equipment (391)	0	0	19,606	35
Computer Equipment (391.1)	0	0	7,251	36
Transportation Equipment (392)	0	0	32,275	37
Stores Equipment (393)	0	0	299	38
Tools, Shop and Garage Equipment (394)	0	0	21,987	39
Laboratory Equipment (395)	0	0	400	40
Power Operated Equipment (396)	0	0	0	41
Communication Equipment (397)	0	0	2,567	42
SCADA Equipment (397.1)	0	115,722	115,722	43
Miscellaneous Equipment (398)	0	0	1,360	44
Other Tangible Property (399)	0	0	0	45
Total General Plant	0	115,722	225,508	
Total utility plant in service directly assignable	5,462	0	5,530,688	
Common Utility Plant Allocated to Water Department	0	0	0	46
Total utility plant in service	5,462	0	5,530,688	

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			15,784	15,784	1
February			13,049	13,049	2
March			12,595	12,595	3
April			13,690	13,690	4
May			14,818	14,818	5
June			15,384	15,384	6
July			19,986	19,986	7
August			15,305	15,305	8
September			14,473	14,473	9
October			14,010	14,010	10
November			13,083	13,083	11
December			13,453	13,453	12
Total annual pumpage	0	0	175,630	175,630	
Less: Water sold				143,702	13
Volume pumped but not sold				31,928	14
Volume sold as a percent of volume pumped				82%	15
Volume used for water production, water quality and system maintenance				1,692	16
Volume related to equipment/system malfunction				262	17
Non-utility volume NOT included in water sales				574	18
Total volume not sold but accounted for				2,528	19
Volume pumped but unaccounted for				29,400	20
Percent of water lost				17%	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.)				859	23
Date of maximum: 7/15/2001					24
Cause of maximum:					25
Very hot day					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				321	26
Date of minimum: 3/27/2001					27
Total KWH used for pumping for the year				315,660	28
If water is purchased: Vendor Name: N/A					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)	
DEEP WELL	WELL #2	722	10	460,000	Yes	1
DEEP WELL	WELL #3	1,045	19	980,000	No	2
DEEP WELL	WELL #4	1,107	17	1,440,000	Yes	3
DEEP WELL	WELL #5	1,036	15	1,500,000	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	WELL #2	WELL #3	WELL #3A	1
Location	WELL #2	WELL #3	WELL #3A	2
Purpose	P	P	S	3
Destination	T	D	D	4
Pump Manufacturer	REDO	FM	FM	5
Year Installed	1975	1959	1959	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	220	680	680	8
Pump Motor or Standby Engine Mfr	REDO	FM	IHC	9 10
Year Installed	1975	1959	1959	11
Type	ELECTRIC	ELECTRIC	OTHER	12
Horsepower	40	75	75	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #4	WELL #5	WELL #5A	14
Location	WELL #4	WELL #5	WELL #5A	15
Purpose	P	P	S	16
Destination	T	T	T	17
Pump Manufacturer	BJ	SIMMONS	SIMMONS	18
Year Installed	1989	1992	1992	19
Type	OTHER	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,000	1,130	925	21
Pump Motor or Standby Engine Mfr	U S MOTORS	U.S. MOTORS	WAUKESHA	22 23
Year Installed	1989	1992	1992	24
Type	ELECTRIC	ELECTRIC	NATURAL GAS	25
Horsepower	125	175	175	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	CLEARLAKE	ROGERS ST.	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	1959	1997	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	157	157	6
Total capacity in gallons (actual)	200,000	500,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	OTHER	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.1520	4.3400	12
Is a corrosion control chemical used (yes, no)?	N	N	13
Is water fluoridated (yes, no)?	Y	Y	14

WATER MAINS

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

Number of Feet								
Pipe Material (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)	
L	D	1.000	265	0	0	0	265	1
M	D	1.000	146	0	0	0	146	2
M	D	2.000	1,187	0	0	0	1,187	3
M	D	4.000	9,163	0	0	0	9,163	4
M	D	6.000	63,323	20	0	0	63,343	5
M	D	8.000	43,270	0	0	0	43,270	6
M	T	10.000	26,622	0	0	0	26,622	7
M	T	12.000	5,695	0	0	0	5,695	8
Total Within Municipality			149,671	20	0	0	149,691	
M	D	8.000	462	0	0	0	462	9
Total Outside of Municipality			462	0	0	0	462	
Total Utility			150,133	20	0	0	150,153	

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	0.666	156	0	0	0	156		1
M	0.750	819	0	0	0	819		2
L	0.750	93	0	1	0	92		3
M	1.000	603	0	0	0	603		4
M	1.500	37	1	0	0	38		5
M	2.000	34	2	0	0	36		6
M	6.000	4	0	0	0	4		7
M	8.000	19	0	1	0	18		8
M	10.000	1	0	0	0	1		9
Total Utility		1,766	3	2	0	1,767	0	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,909	47	41	0	1,915	57	1
0.750	69	0	1	0	68	1	2
1.000	40	2	1	0	41	4	3
1.500	23	3	2	0	24	4	4
2.000	17	3	2	0	18	3	5
3.000	6	2	2	0	6	0	6
4.000	3	2	1	0	4	0	7
6.000	1	0	0	0	1	0	8
8.000	0	0	0	0	0	0	9
Total:	2,068	59	50	0	2,077	69	

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	1,656	195	12	9	0	43	1,915	1
0.750	56	7	1	0	0	4	68	2
1.000	1	33	2	4	0	1	41	3
1.500	0	18	1	4	0	1	24	4
2.000	0	8	4	6	0	0	18	5
3.000	0	1	1	3	0	1	6	6
4.000	0	0	1	2	0	1	4	7
6.000	0	0	0	0	0	1	1	8
8.000	0	0	0	0	0	0	0	9
Total:	1,713	262	22	28	0	52	2,077	

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	249	9	1	0	257	2
Total Fire Hydrants	249	9	1	0	257	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:	257
Number of distribution system valves end of year:	383
Number of distribution valves operated during year:	80

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Acct 651 Maintenance of mains has decreased by \$9911 from last year. A great deal of maintenance was done in year 2000 which showed an increased expense in that year.

Acct 653 & 654 same as above. Higher than average maintenance work was done in year 2000.

Acct 924: Property insurance. The City changed insurance providers, received a reduced rate. Also insurance was properly identified by carrier as to the portion to be charge to the utility.

Water Utility Plant in Service (Page W-08)

Acct 325: The utility was advised by the PSC to report the amount for SCADA equipment to account 397.1

Acct 397.1: Same as acct 325

Water Mains (Page W-15)

6" water main added this year was contributed by developer.

Water Services (Page W-16)

2" service added was contributed by developer
