



3013 (02-09-04)

ANNUAL REPORT

OF

Name: VILLAGE OF ALLOUEZ WATER DEPARTMENT

Principal Office: 1649 S WEBSTER AVENUE
GREEN BAY, WI 54301-2499

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: VILLAGE OF ALLOUEZ WATER DEPARTMENT

Utility Address: 1649 S WEBSTER AVENUE
GREEN BAY, WI 54301-2499

When was utility organized? 1/1/1926

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: JULIE BEAUCHAMP

Title: ACCOUNTANT

Office Address:

1649 S WEBSTER AVENUE
GREEN BAY, WI 54301-2499

Telephone: (920) 448 - 2800

Fax Number: (920) 448 - 2850

E-mail Address: ALLZJUL@NETNET.NET

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

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

Name: CAMERON MCCAIN

Title: VILLAGE PRESIDENT

Office Address:

1649 S WEBSTER AVENUE
GREEN BAY, WI 54301-2499

Telephone: (920) 448 - 2800

Fax Number: (920) 448 - 2850

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: SCHENCK BUSINESS SOLUTIONS

Title:

Office Address: SCHENCK BUSINESS SOLUTIONS

2200 RIVERSIDE DRIVE

P.O. BOX 23819

GREEN BAY, WI 54305-3819

Telephone: (920) 436 - 7800

Fax Number: (920) 436 - 7808

E-mail Address: www.schencksolutions.com

Date of most recent audit report: 3/26/2001

Period covered by most recent audit: 2000

Names and titles of utility management including manager or superintendent:

Name: THOMAS C. MEIER, P.E.

Title: DIRECTOR OF PUBLIC WORKS

Office Address:

1649 S WEBSTER AVENUE

GREEN BAY, WI 54301-2499

Telephone: (920) 448 - 2808

Fax Number: (920) 448 - 2850

E-mail Address: ALLOUEZ @ NET NET.NET

Name of utility commission/committee: VILLAGE BOARD

Names of members of utility commission/committee:

CAMERON MCCAIN, VILLAGE PRESIDENT

Is sewer service rendered by the utility? NO

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

Date of Ordinance: [REDACTED]

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,283,858	1,231,828	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	652,019	735,080	2
Depreciation Expense (403)	170,439	169,515	3
Amortization Expense (404-407)	11,600	0	4
Taxes (408)	142,433	125,744	5
Total Operating Expenses	976,491	1,030,339	
Net Operating Income	307,367	201,489	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	307,367	201,489	
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)	1,933	7,141	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	1,933	7,141	
Total Income	309,300	208,630	
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	309,300	208,630	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	4,790	4,790	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	95,044	102,426	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	99,834	107,216	
Net Income	209,466	101,414	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,317,868	2,216,454	20
Balance Transferred from Income (433)	209,466	101,414	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	2,527,334	2,317,868	

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):		
INTEREST INCOME	1,933	5
Total (Acct. 419):	1,933	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,283,858	0	0	0	1,283,858	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:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,283,858	0	0	0	1,283,858	

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	175,782	28,884	204,666	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	25,622	5,003	30,625	7
Water utility plant accounts	9,366	1,222	10,588	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	35,109	(35,109)	0	18
All other accounts			0	19
Total Payroll	245,879	0	245,879	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	8,237,535	8,061,062	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	1,949,669	1,836,905	2
Net Utility Plant	6,287,866	6,224,157	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	6,287,866	6,224,157	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	305,437	367,702	9
Total Other Property and Investments	305,437	367,702	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)		67,350	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	300	300	12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	104,461	100,500	15
Other Accounts Receivable (143)	157,013	148,875	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	13,950	11,200	18
Materials and Supplies (151-163)	42,211	47,512	19
Prepayments (165)	5,291	5,992	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	323,226	381,729	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	22,010	26,800	24
Other Deferred Debits (182-186)	46,400	0	25
Total Deferred Debits	68,410	26,800	
Total Assets and Other Debits	6,984,939	7,000,388	

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)	29,326	29,326	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	2,527,334	2,317,868	28
Total Proprietary Capital	2,556,660	2,347,194	
LONG-TERM DEBT			
Bonds (221-222)	0	0	29
Advances from Municipality (223)	2,090,000	2,260,000	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	2,090,000	2,260,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	25,150	91,829	33
Payables to Municipality (233)	144,288	139,388	34
Customer Deposits (235)	1,584	1,584	35
Taxes Accrued (236)	131,908	131,133	36
Interest Accrued (237)	9,154	10,413	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)			41
Total Current and Accrued Liabilities	312,084	374,347	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	0	0	44
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	2,026,195	2,018,847	49
Total Liabilities and Other Credits	6,984,939	7,000,388	

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)	8,237,535	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
Total Utility Plant	8,237,535	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	1,949,669	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	1,949,669	0	0	0	
Net Utility Plant	6,287,866	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 111)

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	1,836,905				1,836,905	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	170,439				170,439	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	17,106				17,106	6
Accruals charged other						7
accounts (specify):						8
Dep on computers charged to sewer	2,145				2,145	9
Salvage	4,981				4,981	10
Other credits (specify):						11
Extraordinary property losses	58,000				58,000	12
Total credits	252,671	0	0	0	252,671	13
Debits during year						14
Book cost of plant retired	138,857				138,857	15
Cost of removal	1,050				1,050	16
Other debits (specify):						17
					0	18
Total debits	139,907	0	0	0	139,907	19
Balance End of Year	1,949,669	0	0	0	1,949,669	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel (151)					0	0
Fuel stock expenses (152)					0	0
Plant mat. & oper. sup. (154)					0	0
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility (154)	42,211	47,512
Sewer utility (154)		0
Heating utility (154)		0
Gas utility (154)		0
Merchandise (155)		0
Other materials & supplies (156)		0
Stores expense (163)		0
Total Materials and Supplies	42,211	47,512

**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)				
Promisory Note 12/95	1,440	428	5,760	1
Promisory Note 6/93	1,200	428	1,200	2
Promisory Note 7/98	2,150	428	15,050	3
Total			22,010	
Unamortized premium on debt (251)				
NONE				4
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	29,326	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>29,326</u></u>	

BONDS (ACCTS. 221 AND 222)

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)	
Total Reacquired Bonds (Account 222)				0	1
Net amount of bonds outstanding December 31:				<u><u>0</u></u>	

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)					
Promisory Note	12/15/1995	06/01/2005	4.41%	405,000	1
Promisory Note	07/01/1998	06/01/2008	4.34%	1,510,000	2
Promisory Note	06/01/1993	04/01/2003	4.47%	175,000	3
Total for Account 223				<u>2,090,000</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	131,133	1
Accruals:		
Charged water department expense	142,433	2
Charged electric department expense		3
Charged sewer department expense	7,053	4
Other (explain):		
NONE		5
Total Accruals and other credits	149,486	
Taxes paid during year:		
County, state and local taxes	131,133	6
Social Security taxes	16,161	7
PSC Remainder Assessment	1,417	8
Other (explain):		
NONE		9
Total payments and other debits	148,711	
Balance end of year	131,908	

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)					
	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
Promisory Note 06/01/1993	3,107	9,607	10,547	2,167	2
Promisory Note 12/15/1995	1,840	19,844	20,163	1,521	3
Promisory Note 7/1/1998	5,466	65,593	65,593	5,466	4
Subtotal	10,413	95,044	96,303	9,154	
Other Long-Term Debt (224)					
NONE	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	10,413	95,044	96,303	9,154	

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	2,018,847	0	0	0	0	2,018,847	1
Add credits during year:							
For Services	7,348					7,348	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	2,026,195	0	0	0	0	2,026,195	
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):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
PLANT AND EQUIPMENT REPLACEMENT FUNDS	305,437	4
Total (Acct. 126):	305,437	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		6
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	104,461	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	104,461	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	144,288	13
Merchandising, jobbing and contract work		14
Other (specify):		
MISC SERVICE CHARGES, BULK WATER, DAMAGE TO HYDRANTS	12,725	15
Total (Acct. 143):	157,013	

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)
Receivables from Municipality (145):		
DELINQUENT WATER CHARGES ON TAX ROLL	13,950	16
Total (Acct. 145):	13,950	
Prepayments (165):		
PROPERTY, INJURY AND DAMAGE INSURANCE	5,291	17
Total (Acct. 165):	5,291	
Extraordinary Property Losses (182):		
LOSS ON RETIRE OF ELECTRIC PUMP EQUIP AND TELEMETRY SYSTEM - 03/05/02 PSC	46,400	18
Total (Acct. 182):	46,400	
Preliminary Survey and Investigation Charges (183):		
NONE		19
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		20
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		21
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		22
Total (Acct. 186):	0	
Payables to Municipality (233):		
SEWER ACCOUNTS RECEIVABLE	144,288	23
Total (Acct. 233):	144,288	
Other Deferred Credits (253):		
NONE		24
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	8,149,298	0	0	0	8,149,298	1
Materials and Supplies	44,861	0	0	0	44,861	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	1,893,287	0	0	0	1,893,287	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	2,022,521	0	0	0	2,022,521	6
Other (specify):						
NONE					0	7
Average Net Rate Base	4,278,351	0	0	0	4,278,351	
Net Operating Income	307,367	0	0	0	307,367	8
Net Operating Income as a percent of Average Net Rate Base						
	7.18%	N/A	N/A	N/A	7.18%	

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	29,326	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	2,422,601	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	2,451,927	
Net Income		
Net Income	209,466	5
 Percent Return on Proprietary Capital	 8.54%	

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.

FINANCIAL SECTION FOOTNOTES

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

Account #182 - Extraordinary property loss of \$36,000 for retirement of column pipe and bowls and extraordinary property loss of \$22,000 for retirement of telemetry system to be amortized over the five-year period 2001 through 2005 by equal annual charges of \$11,600 to Account 407 per 03/05/02 PSC authorization - File DWCCA-70-JPL.

Identification and Ownership - Contacts (Page iv)

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Identification and Ownership (Page iv)

The 2001 audit is scheduled to be performed beginning 04/02/2002.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,203,231	1
Total Sales of Water	1,203,231	
Other Operating Revenues		
Forfeited Discounts (470)	7,629	2
Miscellaneous Service Revenues (471)	1,348	3
Rents from Water Property (472)	44,953	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	26,697	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	80,627	
Total Operating Revenues	1,283,858	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	42,933	8
Pumping Expenses (620-633)	204,360	9
Water Treatment Expenses (640-652)	19,830	10
Transmission and Distribution Expenses (660-678)	163,978	11
Customer Accounts Expenses (901-905)	28,559	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	192,359	14
Total Operation and Maintenance Expenses	652,019	
Other Operating Expenses		
Depreciation Expense (403)	170,439	15
Amortization Expense (404-407)	11,600	16
Taxes (408)	142,433	17
Total Other Operating Expenses	324,472	
Total Operating Expenses	976,491	
NET OPERATING INCOME	307,367	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	5,032	321,083	732,114	4
Commercial	391	78,932	148,829	5
Industrial				6
Total Metered Sales to General Customers (461)	5,423	400,015	880,943	
Private Fire Protection Service (462)	27		8,951	7
Public Fire Protection Service (463)	1		223,760	8
Other Sales to Public Authorities (464)	24	59,296	89,577	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	5,475	459,311	1,203,231	

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)	223,760	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)	223,760	
Forfeited Discounts (470):		
Customer late payment charges	7,629	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	7,629	
Miscellaneous Service Revenues (471):		
WATER ON/RESET METERS, RECONNECTION CHARGES, NON-EMERGENCY CALLS, NSF CHARGES	1,348	7
Total Miscellaneous Service Revenues (471)	1,348	
Rents from Water Property (472):		
LEASE OF TOWER AND GROUNDSPACE FOR TELECOMMUNICATIONS ANTENNAS AND EQUIPMENT	44,953	8
Total Rents from Water Property (472)	44,953	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	26,672	10
Other (specify):		
RECEIPT FOR COMPLETION OF PUBLIC UTILITIES SURVEY	25	11
Total Other Water Revenues (474)	26,697	
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 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)	6,500	2
Purchased Water (602)		3
Miscellaneous Expenses (603)	28,278	4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)	1,655	7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)	6,500	10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	42,933	
 PUMPING EXPENSES		
Operation Supervision and Engineering (620)	1,615	14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	123,233	17
Pumping Labor and Expenses (624)	2,390	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	43,188	20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)	10,657	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	23,277	25
Total Pumping Expenses	204,360	
 WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)		26
Chemicals (641)	13,866	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	5,762	28
Miscellaneous Expenses (643)	202	29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)		32
Maintenance of Water Treatment Equipment (652)		33
Total Water Treatment Expenses	19,830	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)		34
Storage Facilities Expenses (661)		35
Transmission and Distribution Lines Expenses (662)	18,166	36
Meter Expenses (663)	6,324	37
Customer Installations Expenses (664)	17,717	38
Miscellaneous Expenses (665)	10,111	39
Rents (666)		40
Maintenance Supervision and Engineering (670)		41
Maintenance of Structures and Improvements (671)	112	42
Maintenance of Distribution Reservoirs and Standpipes (672)	3,742	43
Maintenance of Transmission and Distribution Mains (673)	77,913	44
Maintenance of Fire Mains (674)	58	45
Maintenance of Services (675)	13,153	46
Maintenance of Meters (676)	6,496	47
Maintenance of Hydrants (677)	9,724	48
Maintenance of Miscellaneous Plant (678)	462	49
Total Transmission and Distribution Expenses	163,978	
 CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		50
Meter Reading Labor (902)	10,143	51
Customer Records and Collection Expenses (903)	18,416	52
Uncollectible Accounts (904)		53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)		54
Total Customer Accounts Expenses	28,559	
 SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	42,981	56
Office Supplies and Expenses (921)	2,989	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	51,478	59
Property Insurance (924)	10,502	60
Injuries and Damages (925)	6,186	61
Employee Pensions and Benefits (926)	70,215	62
Regulatory Commission Expenses (928)		63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	4,263	65
Rents (931)	2,500	66
Maintenance of General Plant (932)	1,245	67
Total Administrative and General Expenses	192,359	
 Total Operation and Maintenance Expenses	 652,019	

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		131,908	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		7,053	2
Net property tax equivalent		124,855	
Social Security		16,161	3
PSC Remainder Assessment		1,417	4
Other (specify): NONE			5
Total tax expense		<u>142,433</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			Brown				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.213599				3
County tax rate	mills		5.405335				4
Local tax rate	mills		6.259076				5
School tax rate	mills		10.760074				6
Voc. school tax rate	mills		1.731296				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		24.369380				10
Less: state credit	mills		1.789058				11
Net tax rate	mills		22.580322				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.259076				14
Combined School Tax Rate	mills		12.491370				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.750446				17
Total Tax Rate	mills		24.369380				18
Ratio of Local and School Tax to Total	dec.		0.769426				19
Total tax net of state credit	mills		22.580322				20
Net Local and School Tax Rate	mills		17.373897				21
Utility Plant, Jan. 1	\$	8,061,062	8,061,062				22
Materials & Supplies	\$	47,512	47,512				23
Subtotal	\$	8,108,574	8,108,574				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	8,108,574	8,108,574				26
Assessment Ratio	dec.		0.936333				27
Assessed Value	\$	7,592,325	7,592,325				28
Net Local & School Rate	mills		17.373897				29
Tax Equiv. Computed for Current Year	\$	131,908	131,908				30
Tax Equivalent per 1994 PSC Report	\$	111,855					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	131,908					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 \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 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)	29,618		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	329,707		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	359,325	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	543,322		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	781,633	80,904	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	48,682		20
Total Pumping Plant	1,373,637	80,904	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	28,302		23
Total Water Treatment Plant	28,302	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	4,681		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)			29,618	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			329,707	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	359,325	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			543,322	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	54,995		807,542	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			48,682	20
Total Pumping Plant	54,995	0	1,399,546	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)	1,493		26,809	23
Total Water Treatment Plant	1,493	0	26,809	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			4,681	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 \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 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)	515,925		26
Transmission and Distribution Mains (343)	3,479,656	139,965	27
Fire Mains (344)	0		28
Services (345)	761,145	23,652	29
Meters (346)	867,144	531	30
Hydrants (348)	350,363	13,511	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	5,978,914	177,659	
GENERAL PLANT			
Land and Land Rights (389)	753		33
Structures and Improvements (390)	71,536		34
Office Furniture and Equipment (391)	9,810		35
Computer Equipment (391.1)	35,477	6,250	36
Transportation Equipment (392)	103,874		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	13,487	525	39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	21,661		41
Communication Equipment (397)	64,286	49,992	42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	320,884	56,767	
Total utility plant in service directly assignable	8,061,062	315,330	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	8,061,062	315,330	

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)			515,925 26
Transmission and Distribution Mains (343)	7,673		3,611,948 27
Fire Mains (344)			0 28
Services (345)	3,650		781,147 29
Meters (346)	24,189		843,486 30
Hydrants (348)	3,976		359,898 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	39,488	0	6,117,085
GENERAL PLANT			
Land and Land Rights (389)			753 33
Structures and Improvements (390)			71,536 34
Office Furniture and Equipment (391)			9,810 35
Computer Equipment (391.1)			41,727 36
Transportation Equipment (392)			103,874 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			14,012 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)	360		21,301 41
Communication Equipment (397)	42,521		71,757 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	42,881	0	334,770
Total utility plant in service directly assignable	138,857	0	8,237,535
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	138,857	0	8,237,535

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	147,533	2.16%	7,122	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	147,533		7,122	
PUMPING PLANT				
Structures and Improvements (321)	328,890	2.22%	12,062	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	157,759	4.40%	34,962	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	26,032	3.03%	1,475	15
Total Pumping Plant	512,681		48,499	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	9,276	5.88%	1,620	17
Total Water Treatment Plant	9,276		1,620	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	301,306	1.82%	9,390	19
Transmission and Distribution Mains (343)	236,241	0.67%	23,757	20
Fire Mains (344)	0			21
Services (345)	239,651	2.00%	15,423	22
Meters (346)	174,401	4.00%	34,213	23
Hydrants (348)	59,401	1.33%	4,723	24
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	1,011,000		87,506	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					154,655	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	154,655	
321					340,952	8
322					0	9
323					0	10
324					0	11
325	54,995			36,000	173,726	12
326					0	13
327					0	14
328					27,507	15
	54,995	0	0	36,000	542,185	
331					0	16
332	1,493				9,403	17
	1,493	0	0	0	9,403	
341					0	18
342					310,696	19
343	7,673				252,325	20
344					0	21
345	3,650				251,424	22
346	24,189			18,200	202,625	23
348	3,976	1,050	4,981		64,079	24
349					0	25
	39,488	1,050	4,981	18,200	1,081,149	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	56,835	2.04%	1,459	26
Office Furniture and Equipment (391)	9,810	7.69%		27
Computer Equipment (391.1)	2,220	11.11%	4,289	28
Transportation Equipment (392)	42,160	13.46%	13,984	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	5,361	6.25%	859	31
Laboratory Equipment (395)	0			32
Power Operated Equipment (396)	14,208	7.52%	1,615	33
Communication Equipment (397)	25,821	6.67%	4,537	34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	156,415		26,743	
Total accum. prov. directly assignable	1,836,905		171,490	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 1,836,905		 171,490	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					58,294	26
391					9,810	27
391.1					6,509	28
392					56,144	29
393					0	30
394					6,220	31
395					0	32
396	360				15,463	33
397	42,521			22,000	9,837	34
397.1					0	35
398					0	36
399					0	37
	42,881	0	0	22,000	162,277	
	138,857	1,050	4,981	76,200	1,949,669	
					0	38
	138,857	1,050	4,981	76,200	1,949,669	

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			40,640	40,640	1
February			35,971	35,971	2
March			40,015	40,015	3
April			40,697	40,697	4
May			46,067	46,067	5
June			46,305	46,305	6
July			65,880	65,880	7
August			52,727	52,727	8
September			45,237	45,237	9
October			42,543	42,543	10
November			39,863	39,863	11
December			42,057	42,057	12
Total annual pumpage	0	0	538,002	538,002	
Less: Water sold				459,311	13
Volume pumped but not sold				78,691	14
Volume sold as a percent of volume pumped				85%	15
Volume used for water production, water quality and system maintenance				6,006	16
Volume related to equipment/system malfunction				6,840	17
Non-utility volume NOT included in water sales				124	18
Total volume not sold but accounted for				12,970	19
Volume pumped but unaccounted for				65,721	20
Percent of water lost				12%	21
If more than 15%, 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.)				2,949	23
Date of maximum: 7/19/2001					24
Cause of maximum:					25
Hot weather watering					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				999	26
Date of minimum: 12/14/2001					27
Total KWH used for pumping for the year				2,056,756	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)	
535 GREENE AVE	1	750	12	100,000	Yes	1
2143 S WEBSTER AVE	2	933	12	100,000	Yes	2
141 VANDEHEI ROAD	3	923	15	0	No	3
3211 LIBAL STREET	4	870	17	250,000	Yes	4
2990 RIVERSIDE DR	5	820	17	300,000	Yes	5
821 DAUPHIN STREET	6	930	15	250,000	Yes	6
717 KALB STREET	7	925	15	450,000	Yes	7

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1 A	#1 B	#1 C	1
Location	GREENE AVENUE	GREENE AVENUE	GREENE AVENUE	2
Purpose	P	B	B	3
Destination	R	D	D	4
Pump Manufacturer	AMERICAN	AURORA	GOULDS	5
Year Installed	1988	1971	1972	6
Type	VERTICAL TURBINE	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	500	900	500	8
Pump Motor or Standby Engine Mfr	US MOTORS	LINCOLN	FORD	9 10
Year Installed	1977	1972	1994	11
Type	ELECTRIC	ELECTRIC	NATURAL GAS	12
Horsepower	150	75	200	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#2 A	#2 B	#3 D	14
Location	WEBSTER AVENUE	WEBSTER AVENUE	VANDE HEI ROAD	15
Purpose	P	B	B	16
Destination	R	D	D	17
Pump Manufacturer	AMERICAN	GOULDS	AMERICAN	18
Year Installed	1996	1937	1954	19
Type	VERTICAL TURBINE	CENTRIFUGAL	VERTICAL TURBINE	20
Actual Capacity (gpm)	700	575	1,100	21
Pump Motor or Standby Engine Mfr	US MOTORS	NEWMAN	US MOTORS	22 23
Year Installed	1967	1937	1954	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	150	160	75	26

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#3 E	#4 A	#4 B	1
Location	VANDE HEI ROAD	LIBAL STREET	LIBAL STREET	2
Purpose	B	P	B	3
Destination	D	R	D	4
Pump Manufacturer	AMERICAN	AMERICAN	AMERICAN	5
Year Installed	1954	1998	1989	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	600	1,300	1,200	8
Pump Motor or Standby Engine Mfr	US MOTORS	US MOTORS	US MOTORS	9 10
Year Installed	1954	1988	1965	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	250	100	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#4 C	#5 A	#5 B	14
Location	LIBAL STREET	RIVERSIDE DRIVE	RIVERSIDE DRIVE	15
Purpose	B	P	B	16
Destination	D	R	D	17
Pump Manufacturer	AMERICAN	GENERAL ELECTRIC	LAYNE	18
Year Installed	1989	1994	1969	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,200	800	950	21
Pump Motor or Standby Engine Mfr	US MOTORS	GENERAL ELECTRIC	U S MOTORS	22 23
Year Installed	1965	1969	1969	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	100	200	60	26

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#5 C	#6 A	#6 B	1
Location	RIVERSIDE DRIVE	DAUPHIN STREET	DAUPHIN STREET	2
Purpose	B	P	B	3
Destination	D	R	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1969	1988	1976	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	950	1,600	1,500	8
Pump Motor or Standby Engine Mfr	U S MOTORS	US MOTORS	WESTINGHOUSE	9 10
Year Installed	1969	1976	1976	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	60	250	125	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#6 C	#7 A	#7 B	14
Location	DAUPHIN STREET	KALB STREET	KALB STREET	15
Purpose	B	P	B	16
Destination	D	R	D	17
Pump Manufacturer	LAYNE	AMERICAN	LAYNE	18
Year Installed	1976	1996	1978	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,500	1,400	1,500	21
Pump Motor or Standby Engine Mfr	WESTINGHOUSE	ALLIS-CHALMERS	ALLIS-CHALMERS	22 23
Year Installed	1976	1978	1978	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	125	300	150	26

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#7 C			1
Location	KALB STREET			2
Purpose	B			3
Destination	D			4
Pump Manufacturer	LAYNE			5
Year Installed	1978			6
Type	VERTICAL TURBINE			7
Actual Capacity (gpm)	1,500			8
Pump Motor or Standby Engine Mfr	ALLIS-CHALMERS			10
Year Installed	1978			11
Type	ELECTRIC			12
Horsepower	150			13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				25
Horsepower				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#1 GREENE AVE	#2 WEBSTER AVE	#3 VANDE HEI ROAD	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	3
Year constructed	1926	1937	1954	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	182	125	135	6
Total capacity in gallons (actual)	250,000	100,000	1,100,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	OTHER	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	OTHER	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	N	13
Is water fluoridated (yes, no)?	N	N	N	14

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	#4 LIBAL STREET	#5 RIVERSIDE DRIVE	#6 DAUPHIN STREET	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	3
Year constructed	1965	1969	1975	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	176	191	190	6
Total capacity in gallons (actual)	250,000	250,000	250,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	N	N	N	14

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	#7 KALB STREET	WEBSTER TOWER	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	S	3
Year constructed	1979	1969	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	191	0	6
Total capacity in gallons (actual)	250,000	1,000,000	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	OTHER	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.)	0.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?	Y	N	13
Is water fluoridated (yes, no)?	N	N	14

WATER MAINS

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

								Number of Feet	
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)		
M	D	1.500	415	0	0	0	415	1	
P	D	1.500	19	0	0	0	19	2	
M	D	2.000	825	0	0	0	825	3	
M	D	4.000	3,243	0	24	0	3,219	4	
P	D	4.000	0	13			13	5	
A	D	6.000	11,810	0	0	0	11,810	6	
M	D	6.000	163,067	0	3,072	0	159,995	7	
P	D	6.000	34,457	69	14	0	34,512	8	
A	D	8.000	2,300	0	0	0	2,300	9	
M	D	8.000	9,591	0	0	0	9,591	10	
P	D	8.000	36,742	3,083	0	0	39,825	11	
A	D	10.000	15,540	0	0	0	15,540	12	
M	D	10.000	7,816	0	0	0	7,816	13	
P	D	10.000	12,750	0	0	0	12,750	14	
A	D	12.000	16,238	0	0	0	16,238	15	
M	D	12.000	2,476	0	0	0	2,476	16	
P	D	12.000	437	0	0	0	437	17	
A	D	14.000	8,380	0	0	0	8,380	18	
M	D	14.000	0	0	0	0	0	19	
P	D	14.000	25	0	0	0	25	20	
A	D	16.000	3,320	0	0	0	3,320	21	
M	D	16.000	5,297	0	0	0	5,297	22	
P	D	16.000	433	0	0	0	433	23	
Total Within Municipality			335,181	3,165	3,110	0	335,236		
Total Utility			335,181	3,165	3,110	0	335,236		

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	2,257	0	15	0	2,242		1
L	0.750	344	0	6	0	338		2
P	1.000	223	27	0	0	250		3
M	1.000	2,345	0	5	0	2,340		4
L	1.000	2	0	0	0	2		5
M	1.500	34	0	0	0	34		6
P	1.500	2	0	0	0	2		7
L	2.000	2	0	0	0	2		8
M	2.000	34	0	1	0	33		9
P	2.000	6	4	0	0	10		10
L	3.000	1	0	0	0	1		11
M	3.000	2	0	0	0	2		12
M	4.000	9	0	0	0	9		13
P	4.000	6	0	0	0	6		14
M	6.000	4	0	0	0	4		15
P	6.000	10	1	1	0	10		16
M	8.000	3	0	0	0	3		17
P	8.000	2	0	1	0	1		18
M	12.000	1	0	0	0	1		19
Total Utility		5,287	32	29	0	5,290	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	0	0	0	0	0	0	1
0.750	5,285	0	531	1,978	6,732	533	2
1.000	89	0	4	18	103	5	3
1.500	47	0	0	16	63	11	4
2.000	31	0	0	8	39	22	5
3.000	13	0	0	6	19	8	6
6.000	3	0	0	0	3	3	7
Total:	5,468	0	535	2,026	6,959	582	

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	0	0	0	0	0	0	0	1
0.750	4,987	243	0	8	0	1,494	6,732	2
1.000	41	46	0	6	0	10	103	3
1.500	4	50	0	4	0	5	63	4
2.000	0	30	0	1	0	8	39	5
3.000	0	13	0	3	0	3	19	6
6.000	0	1	0	2	0	0	3	7
Total:	5,032	383	0	24	0	1,520	6,959	

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	605	8	10		603	2
Total Fire Hydrants	605	8	10	0	603	
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:	130
Number of distribution system valves end of year:	904
Number of distribution valves operated during year:	139

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account #603 - Central Brown County Water Authority expenses of \$25,708 in 2001 and \$70,900 in 2000.

Account #620 - 2001 wages of \$117 and 2000 wages and fringes of \$27,976 and \$11,952. Director of public works/water utility reviewed water utility timesheets and determined that time previously charged to account #620 should be charged to accounts #624 and #633 based on the work being performed. The change to the timesheets was made in 2001.

Account #626 - 2001 wages of \$33,737 and 2000 wages and fringes of \$15,676 and \$6,614. Increase in pumping activities not readily assignable to other pumping expense accounts.

Account #664 - 2001 wages of \$18,086 and 2000 wages and fringes of \$23 and \$10. Director of public works/water utility reviewed water utility timesheets and determined that time previously charged to account #678 should be charged to account #664 based on the work being performed. The change to the timesheets was made in 2001.

Account #665 - 2001 wages of \$9,732 and no 2000 wages and fringes. Director of public works/water utility reviewed water utility timesheets and determined that this account needed to be added based on the work being performed. The change to the timesheets was made in 2001.

Account #673 - Decrease in main breaks in 2001 as compared to 2000 resulting in decreased repair costs from contractors and water utility labor.

Account #677 - Less hydrant repair work in 2001 as compared to 2000. Also, flushing and exercising of all village hydrants was done in 2000 resulting in higher water utility labor costs.

Account #678 - No 2001 wages and 2000 wages and fringes of \$37,764 and \$15,576. Director of public works/water utility reviewed water utility timesheets and determined that time previously charged to account #678 should be charged to accounts #631 and #664 based on the work being performed. The change to the timesheets was made in 2001.

Account #923 - 2001 water distribution system maps and database at a cost of \$19,640.

Account #926 - Due to a new payroll system in use beginning with the last quarter of 1998, all fringe benefits are allocated to the activities where the wages are charged. Beginning with the 2001 Annual Report, these fringe benefit expenditures were reclassified back to accounts #926 and #408 as requested by the PSC in the 2000 Analytical Review letter dated October 18, 2001.

Account #932 - No 2001 wages and 2000 wages and fringes of \$12,963 and \$4,994. Director of public works/water utility reviewed water utility timesheets and determined that time previously charged to account #932 should be charged to account #631 based on the work being performed. The change to the timesheets was made in 2001.

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service (Page W-08)

Account #346 - Column (c) additions of \$531 consist of the purchase of meter transponders and generators which are not shown as additions in column (c) of the meter schedule on page W-19.

Accumulated Provision for Depreciation - Water (Page W-10)

Account #325 - Column (i) adjustment for extraordinary property loss of \$36,000 for retirement of column pipe and bowls per 03/05/02 PSC authorization - File DWCCA-70-JPL.

Account #346 - Column (i) adjustment for additional depreciation of \$18,200, DWCCA-0070-JPL annual, 7th of 7 years.

Account #392 - Column (c) rate % used of 13.46%. This plant account is depreciated on a unit basis - straight-line depreciation over 7 years. Rate % used of 13.46% was entered to eliminate the following error message: If there is a balance at the first of the year or an accrual during the year, there must also be a depreciation rate listed, even if the account is fully depreciated.

Account #396 - Column (c) rate % used of 7.52%. This plant account is depreciated on a unit basis - straight-line depreciation over 7 years. Rate % used of 7.52% was entered to eliminate the following error message: If there is a balance at the first of the year or an accrual during the year, there must also be a depreciation rate listed, even if the account is fully depreciated.

Account #397 - Column (i) adjustment for extraordinary property loss of \$22,000 for retirement of telemetry system per 03/05/02 PSC authorization - File DWCCA-70-JPL.

Water Mains (Page W-17)

Main additions were financed by utility operations.

Water Services (Page W-18)

Most service additions were financed by utility operations. Three services were paid for by either property owners or contractors. Obtained costs of \$7,348 were recorded as additions for these services.

Meters (Page W-19)

Column (e) adjustments are for corrections to previously recorded meter counts because of both inventory and property record corrections.

WATER OPERATING SECTION FOOTNOTES

Hydrants and Distribution System Valves (Page W-20)

608 of 608 hydrants were operated during 2000. All hydrants are scheduled for operation in 2002.

804 of 907 distribution system valves were operated during 1999. 294 of 905 distribution system valves were operated during 2000.

139 of 904 distribution system valves were operated during 2001. Remainder of distribution system valves are scheduled for operation in 2002.
