



3014 (02-09-04)

ANNUAL REPORT

OF

Name: FONTANA MUNICIPAL WATER UTILITY

Principal Office: HIGHWAY 67
P.O. BOX 313
FONTANA, WI 53125

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: FONTANA MUNICIPAL WATER UTILITY

Utility Address: HIGHWAY 67
P.O. BOX 313
FONTANA, WI 53125

When was utility organized? 1/1/1949

Report any change in name:

Effective Date:

Utility Web Site: www.villageoffontana.com

Utility employee in charge of correspondence concerning this report:

Name: KELLY HAYDEN
Title: VILLAGE ADMINISTRATOR

Office Address:
HIGHWAY 67
P.O. BOX 313
FONTANA, WI 53125

Telephone: (262) 275 - 6137

Fax Number: (262) 275 - 8088

E-mail Address:

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

Name: ARTHUR C. TILLMAN
Title: CPA

Office Address: DEIGNAN & ASSOCIATES
326 CENTER STREET
LAKE GENEVA, WI 53147

Telephone: (262) 248 - 6281

Fax Number: (262) 248 - 6088

E-mail Address: atillman@deignancpa.com

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

Name: TOM WHOWELL
Title: PRESIDENT

Office Address:
P.O. BOX 222
FONTANA, WI 53125

Telephone: (262) 275 - 6151

Fax Number:

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:

Title:

Office Address: DEIGNAN & ASSOCIATES
326 CENTER STREET
LAKE GENEVA, WI 53147

Telephone: (262) 248 - 6281

Fax Number: (262) 248 - 6088

E-mail Address:

Date of most recent audit report: 12/31/2001

Period covered by most recent audit: JANUARY 1, 2001 TO DECEMBER 31, 2001

Names and titles of utility management including manager or superintendent:

Name: ROBERT TORKELSON

Title: SUPERINTENDENT PUBLIC WORKS

Office Address:

300 WILD DUCK RD
P.O. BOX 313
FONTANA, WI 53125

Telephone: (262) 275 - 3481

Fax Number: (262) 275 - 5120

E-mail Address:

Name of utility commission/committee:

Names of members of utility commission/committee:

MR BOB STEWART
MR JOHN TIERNEY
MR TOM WHOWELL
MR CRAIG WORKMAN

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

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)	691,667	627,983	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	304,006	286,628	2
Depreciation Expense (403)	152,632	149,825	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	85,862	85,089	5
Total Operating Expenses	542,500	521,542	
Net Operating Income	149,167	106,441	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	149,167	106,441	
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)	450	221	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	450	221	
Total Income	149,617	106,662	
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	149,617	106,662	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	2,277	2,277	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	108,065	103,655	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	110,342	105,932	
Net Income	39,275	730	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	519,447	543,717	20
Balance Transferred from Income (433)	39,275	730	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	25,000	25,000	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	533,722	519,447	

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 ON INVESTMENTS	450	5
Total (Acct. 419):	450	
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	25,000	11
Total (Acct. 436)--Debit:	25,000	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	691,667	0	0	0	691,667	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	691,667	0	0	0	691,667	

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	113,925		113,925	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	113,925	0	113,925	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	6,231,081	5,961,136	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,164,986	1,014,236	2
Net Utility Plant	5,066,095	4,946,900	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	568	568	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	568	568	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	568	568	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	58,818	5,083	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	160,272	153,492	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	20,669	28,913	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	239,759	187,488	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	17,275	19,552	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	17,275	19,552	
Total Assets and Other Debits	5,323,697	5,154,508	

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)	664,401	617,542	21
Appropriated Earned Surplus (215)	75,000	50,000	22
Unappropriated Earned Surplus (216)	533,722	519,447	23
Total Proprietary Capital	1,273,123	1,186,989	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	2,322,927	2,414,782	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	2,322,927	2,414,782	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	21,265	76,063	28
Payables to Municipality (233)	593,315	376,461	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	19,415	20,466	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	633,995	472,990	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	5,604	4,499	36
Total Deferred Credits	5,604	4,499	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,088,048	1,075,248	41
Total Liabilities and Other Credits	5,323,697	5,154,508	

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)	6,231,081	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	6,231,081	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,164,986	0	0	0	10
Total Accumulated Provision	1,164,986	0	0	0	
Net Utility Plant	5,066,095	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	1,014,236				1,014,236	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	152,632				152,632	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	4,948				4,948	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	157,580	0	0	0	157,580	13
Debits during year						14
Book cost of plant retired	6,830				6,830	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	6,830	0	0	0	6,830	19
Balance End of Year	1,164,986	0	0	0	1,164,986	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
LAND NOT IN USE	568			568	2
Total Nonutility Property (121)	568	0	0	568	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	568	0	0	568	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	20,669	28,913
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	20,669	28,913

**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)				
1988 BOND ISSUE	1,556	428	9,333	1
1999 BOND ISSUE	721	428	7,942	2
Total			17,275	
Unamortized premium on debt (251)				
NONE				3
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	617,542	1
Changes during year (explain):		
MAINS	40,000	2
SERVICES	2,811	3
HYDRANTS	4,048	4
Balance end of year	664,401	

BONDS (ACCT. 221)

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

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

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
1996 GO NOTE	08/01/1996	08/01/2001	5.00%	0	1
1999 GO BONDS	07/27/1999	10/01/2012	5.10%	670,450	2
1999 GO BONDS	10/08/1999	05/01/2018	2.64%	1,462,260	3
1999 GO NOTE LOC	07/06/1999	08/01/2008	5.20%	139,417	4
2001 GO BONDS	02/05/2001	02/20/2011	4.80%	50,000	5
1992 REFUNDING BONDS	11/05/1992	10/01/2002	4.00%	800	6
Total for Account 223				<u>2,322,927</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	85,862	2
Charged electric department expense		3
Charged sewer department expense	1,119	4
Other (explain):		
NONE		5
Total Accruals and other credits	86,981	
Taxes paid during year:		
County, state and local taxes	77,307	6
Social Security taxes	8,767	7
PSC Remainder Assessment	907	8
Other (explain):		
NONE		9
Total payments and other debits	86,981	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
DUE TO GENERAL FUND	0	22,740	22,740	0	2
1992 REFUNDING	89	110	178	21	3
1996 GO NOTE	1,783	2,509	4,292	0	4
1999 GO BOND	6,119	38,489	38,225	6,383	5
1998 GO NOTE	3,885	8,891	9,323	3,453	6
1999 GO BONDS	8,590	33,726	34,358	7,958	7
2001 GO BONDS		1,600		1,600	8
Subtotal	20,466	108,065	109,116	19,415	
Other Long-Term Debt (224)					
NONE	0			0	9
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	10
Subtotal	0	0	0	0	
Total	20,466	108,065	109,116	19,415	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,075,248	0	0	0	0	1,075,248	1
Add credits during year:							
For Services	12,800					12,800	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	1,088,048	0	0	0	0	1,088,048	
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	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	160,272	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	160,272	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
NONE		12
Total (Acct. 145):	0	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Payables to Municipality (233):		
CURRENT TRANSACTIONS	593,315	16
Total (Acct. 233):	593,315	
Other Deferred Credits (253):		
DEFERRED EMPLOYEE FRINGE BENEFITS	5,604	17
Total (Acct. 253):	5,604	

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	6,096,108	0	0	0	6,096,108	1
Materials and Supplies	24,791	0	0	0	24,791	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	1,089,611	0	0	0	1,089,611	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,081,648	0	0	0	1,081,648	6
Other (specify):					0	7
Average Net Rate Base	3,949,640	0	0	0	3,949,640	
Net Operating Income	149,167	0	0	0	149,167	8
Net Operating Income as a percent of Average Net Rate Base	3.78%	N/A	N/A	N/A	3.78%	

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	640,971	1
Appropriated Earned Surplus	62,500	2
Unappropriated Earned Surplus	526,584	3
Other (Specify):		4
Total Average Proprietary Capital	1,230,055	
Net Income		
Net Income	39,275	5
Percent Return on Proprietary Capital	3.19%	

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

Identification and Ownership - Contacts (Page iv)

Hi Art:

Thanks for your reply to our review letter. Please note the following regarding Account 233.

In the future, Account 233 should only contain amounts that are subject to current settlement. Amounts that will not be repaid should be written off to Account 434, Miscellaneous Credits to Surplus, after approval by the municipal body. Amounts that will be repaid, but over a longer period of time, should be reclassified to Account 223, Advances from Municipality.

Thanks again for your time. You may consider the review for Fontana Municipal Water Utility closed.

Pete

Pete Leege
Financial Specialist
Division of Water, Compliance and Consumer Affairs
Public Service Commission of Wisconsin
610 North Whitney Way
PO Box 7854
Madison, WI 53707-7854
Phone: (608) 267-9198
leegep@psc.state.wi.us
Fax: (608) 266-3957

-----Original Message-----
From: ART TILLMAN [mailto:atillman@deignancpa.com]
Sent: Tuesday, January 07, 2003 3:18 PM
To: Peter J. Leege
Cc: KELLY HAYDEN
Subject: Fontana Municipal Water Utility response to 2001 Analytical Review

Dear Mr. Leege:

This e-mail is in response to your correspondence dated December 2, 2002. Fontana Municipal Water Utility uses account 233 "Payables to Municipality" as a clearing account for all items paid by the Municipality for the Utility. In recent years due to inadequate cash-flow on part of the Utility this account has grown considerably. To rectify this situation the Utility has applied today, January 7, 2003, for permission to increase rates. The Utility plans on repaying the Municipality this advance over ten years at an

FINANCIAL SECTION FOOTNOTES

interest rate of 5.5%.

I hope this response is adequate for your needs. Please contact me if you require any additional information.

Sincerely Yours,
Arthur C. Tillman
Certified Public Accountant
Deignan & Associates, S.C.

December 2, 2002

Ms. Kelly Hayden, Village Administrator
Fontana Municipal Water Utility
P.O. Box 313
Highway 67
Fontana, WI 53125-0313

2001 Analytical Review DWCCA-2020-PJL

Dear Ms. Hayden:

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

As directed in the head notes of the Balance Sheet End-of-Year Account Balances schedule on page F-19, please provide a detailed description of the \$593,315 reported in Account 233 and follow this procedure in the future.

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

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

FINANCIAL SECTION FOOTNOTES

PJL:dwh:w:\compl\Analytical Reviews\2001 analytical review letters\2020 .dc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	681,041	1
Total Sales of Water	681,041	
Other Operating Revenues		
Forfeited Discounts (470)	2,668	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	7,958	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	10,626	
Total Operating Revenues	691,667	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	32,113	8
Pumping Expenses (620-625)	46,085	9
Water Treatment Expenses (630-635)	8,169	10
Transmission and Distribution Expenses (640-655)	106,081	11
Customer Accounts Expenses (901-904)	19,140	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	92,418	14
Total Operation and Maintenance Expenses	304,006	
Other Operating Expenses		
Depreciation Expense (403)	152,632	15
Amortization Expense (404-407)		16
Taxes (408)	85,862	17
Total Other Operating Expenses	238,494	
Total Operating Expenses	542,500	
NET OPERATING INCOME	149,167	

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	2	120	232	1
Commercial	1	80	155	2
Industrial				3
Total Unmetered Sales to General Customers (460)	3	200	387	
Metered Sales to General Customers (461)				
Residential	1,896	76,786	293,397	4
Commercial	80	74,615	179,621	5
Industrial				6
Total Metered Sales to General Customers (461)	1,976	151,401	473,018	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		202,561	8
Other Sales to Public Authorities (464)	11	1,385	5,075	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,991	152,986	681,041	

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)	202,561	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)	202,561	
Forfeited Discounts (470):		
Customer late payment charges	2,668	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	2,668	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	6,140	10
Other (specify): MISCELLANEOUS REVENUE	1,818	11
Total Other Water Revenues (474)	7,958	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	21,782	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	10,331	3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	32,113	
 PUMPING EXPENSES		
Operation Labor (620)	11,688	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	34,397	7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)		9
Total Pumping Expenses	46,085	
 WATER TREATMENT EXPENSES		
Operation Labor (630)		10
Chemicals (631)		11
Operation Supplies and Expenses (632)	5,535	12
Maintenance of Water Treatment Plant (635)	2,634	13
Total Water Treatment Expenses	8,169	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	19,657	14
Operation Supplies and Expenses (641)		15
Maintenance of Distribution Reservoirs and Standpipes (650)		16
Maintenance of Mains (651)	35,489	17
Maintenance of Services (652)	11,029	18
Maintenance of Meters (653)	6,276	19
Maintenance of Hydrants (654)	14,943	20
Maintenance of Other Plant (655)	18,687	21
Total Transmission and Distribution Expenses	106,081	

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)	4,881	22
Accounting and Collecting Labor (902)	12,281	23
Supplies and Expenses (903)	1,978	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	19,140	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	18,421	27
Office Supplies and Expenses (921)	502	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	9,847	30
Property Insurance (924)	6,344	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	46,300	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	2,059	35
Transportation Expenses (933)		36
Maintenance of General Plant (935)	8,945	37
Total Administrative and General Expenses	92,418	
 Total Operation and Maintenance Expenses	 304,006	

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		77,307	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,119	2
Net property tax equivalent		76,188	
Social Security		8,767	3
PSC Remainder Assessment		907	4
Other (specify): NONE			5
Total tax expense		<u>85,862</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			Walworth				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.211721				3
County tax rate	mills		5.305304				4
Local tax rate	mills		3.535262				5
School tax rate	mills		9.507122				6
Voc. school tax rate	mills		1.714271				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		20.273680				10
Less: state credit	mills		1.502842				11
Net tax rate	mills		18.770838				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		3.535262				14
Combined School Tax Rate	mills		11.221393				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		14.756655				17
Total Tax Rate	mills		20.273680				18
Ratio of Local and School Tax to Total	dec.		0.727873				19
Total tax net of state credit	mills		18.770838				20
Net Local and School Tax Rate	mills		13.662778				21
Utility Plant, Jan. 1	\$	5,961,136	5,961,136				22
Materials & Supplies	\$	28,913	28,913				23
Subtotal	\$	5,990,049	5,990,049				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	5,990,049	5,990,049				26
Assessment Ratio	dec.		0.944600				27
Assessed Value	\$	5,658,200	5,658,200				28
Net Local & School Rate	mills		13.662778				29
Tax Equiv. Computed for Current Year	\$	77,307	77,307				30
Tax Equivalent per 1994 PSC Report	\$	44,166					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	77,307					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	66,195		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)	632,710	164,558	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	698,905	164,558	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	922,164		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	433,899		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	15,090		20
Total Pumping Plant	1,371,153	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	349,946		22
Water Treatment Equipment (332)	351,496		23
Total Water Treatment Plant	701,442	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	2,649		24
Structures and Improvements (341)	22,572		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)			66,195	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)			797,268	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	863,463	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			922,164	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			433,899	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			15,090	20
Total Pumping Plant	0	0	1,371,153	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			349,946	22
Water Treatment Equipment (332)			351,496	23
Total Water Treatment Plant	0	0	701,442	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			2,649	24
Structures and Improvements (341)			22,572	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)	530,371		26
Transmission and Distribution Mains (343)	1,853,578	40,000	27
Fire Mains (344)	13,845		28
Services (345)	241,208	19,371	29
Meters (346)	173,372	19,957	30
Hydrants (348)	202,618	4,048	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	3,040,213	83,376	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	30,633		34
Office Furniture and Equipment (391)	14,330	1,120	35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	53,794		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	2,331		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	112		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	48,223	27,721	44
Other Tangible Property (399)	0		45
Total General Plant	149,423	28,841	
Total utility plant in service directly assignable	5,961,136	276,775	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	5,961,136	276,775	

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)			530,371 26
Transmission and Distribution Mains (343)			1,893,578 27
Fire Mains (344)			13,845 28
Services (345)			260,579 29
Meters (346)	6,830		186,499 30
Hydrants (348)			206,666 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	6,830	0	3,116,759
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			30,633 34
Office Furniture and Equipment (391)			15,450 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			53,794 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			2,331 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			112 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			75,944 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	178,264
Total utility plant in service directly assignable	6,830	0	6,231,081
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	6,830	0	6,231,081

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			19,445	19,445	1
February			17,705	17,705	2
March			17,575	17,575	3
April			16,720	16,720	4
May			20,790	20,790	5
June			23,000	23,000	6
July			29,170	29,170	7
August			25,230	25,230	8
September			20,170	20,170	9
October			19,500	19,500	10
November			17,920	17,920	11
December			19,250	19,250	12
Total annual pumpage	0	0	246,475	246,475	
Less: Water sold				152,986	13
Volume pumped but not sold				93,489	14
Volume sold as a percent of volume pumped				62%	15
Volume used for water production, water quality and system maintenance				32,500	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				32,500	19
Volume pumped but unaccounted for				60,989	20
Percent of water lost				25%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss: The 3rd Quarter was estimated due to absence of utility records, therefore the reliability of this percentage may be in question.					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				810	23
Date of maximum: 7/1/2001					24
Cause of maximum: Summer month					25
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				35	26
Date of minimum: 3/11/2001					27
Total KWH used for pumping for the year				292,627	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)	
#1	#1	189	12	250	Yes	1
#2	#2	130	12	500	No	2
#3	#3	130	24	720	Yes	3
#4	#4	1,600	12	750	No	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	STANDBY 3	BOOSTER #2	BOOSTER #3	1
Location	WELL #3	STEARNS DR	BORCKLEY CT	2
Purpose	S	B	B	3
Destination	D	D	D	4
Pump Manufacturer	BYRON JACKSON	FAIRBANKS	CRANE DEMING	5
Year Installed	1990	1991	1994	6
Type	OTHER	VERTICAL TURBINE	CENTRIFUGAL	7
Actual Capacity (gpm)	1	200	550	8
Pump Motor or Standby Engine Mfr	WAUKESHA GAS	FAIRBANKS	MARATHON ELEC	9 10
Year Installed	1990	1991	1994	11
Type	NATURAL GAS	ELECTRIC	ELECTRIC	12
Horsepower	100	7	30	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	BOOSTER #4	BOOSTER #5	WELL #1	14
Location	MAYFLOWER	MAYFLOWER	1	15
Purpose	B	B	P	16
Destination	D	D	D	17
Pump Manufacturer	CRANE DEMING	CRANE DEMING	LAYNE	18
Year Installed	1999	1999	1991	19
Type	CENTRIFUGAL	CENTRIFUGAL	VERTICAL TURBINE	20
Actual Capacity (gpm)	500	1,000	400	21
Pump Motor or Standby Engine Mfr	US ELECTRIC	US ELECTRIC	TM TURBINE	22 23
Year Installed	1999	1999	1991	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	30	60	15	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	WELL #2	WELL #4		1
Location	2	MAYFLOWER		2
Purpose	P	P		3
Destination	R T	R T		4
Pump Manufacturer	LAYNE NW	SUBMERSIBLE		5
Year Installed	1997	1999		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	448	750		8
Pump Motor or Standby Engine Mfr	LAYNE NW	BYRON JACKSON		10
Year Installed	1987	1999		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	50	125		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				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#2	#3		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET		3
Year constructed	1967	1988		4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		5
Elevation difference in feet (See Headnote 3.)	110	110		6
Total capacity in gallons (actual)	200,000	960,000		7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)				9
Points of application (wellhouse, central facilities, booster station, other)				10
Filters, type (gravity, pressure, other, none)				11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				12
Is a corrosion control chemical used (yes, no)?				13
Is water fluoridated (yes, no)?				14
				15
				16
				17
				18
				19
				20
				21
				22
				23
				24
				25

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	14,024	0	0	0	14,024	1
M	D	6.000	57,182	0	0	0	57,182	2
P	D	6.000	772	0	0	0	772	3
M	D	8.000	27,929	580	0	0	28,509	4
P	D	8.000	14,000	0	0	0	14,000	5
M	D	10.000	14,194	0	0	0	14,194	6
M	S	10.000	1,500	0	0	0	1,500	7
M	T	12.000	1,203	0	0	0	1,203	8
P	D	12.000	9,465	0	0	0	9,465	9
M	D	24.000	47	0	0	0	47	10
Total Within Municipality			140,316	580	0	0	140,896	
Total Utility			140,316	580	0	0	140,896	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	1,198	0	0	0	1,198	36	1
M	1.000	180	19	0	0	199	6	2
M	1.250	2	0	0	0	2		3
M	1.500	29	0	0	0	29		4
M	2.000	9	0	0	0	9		5
M	4.000	6	0	0	0	6		6
Total Utility		1,424	19	0	0	1,443	42	

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	1,778	54	10	0	1,822	121	1
0.750	283	0	3	0	280	78	2
1.000	51	24	21	0	54	7	3
1.500	28	0	1	0	27	1	4
2.000	9	1	1	0	9	0	5
3.000	4	1	2	0	3	0	6
4.000	5	0	2	0	3	0	7
Total:	2,158	80	40	0	2,198	207	

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	1,650	40	0	4	0	128	1,822	1
0.750	238	1	0	0	0	41	280	2
1.000	39	8	0	3	0	4	54	3
1.500	5	20	0	2	0	0	27	4
2.000	3	4	0	2	0	0	9	5
3.000	0	3	0	0	0	0	3	6
4.000	0	3	0	0	0	0	3	7
Total:	1,935	79	0	11	0	173	2,198	

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	330	1			331	2
Total Fire Hydrants	330	1	0	0	331	
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:	335
Number of distribution system valves end of year:	343
Number of distribution valves operated during year:	175

WATER OPERATING SECTION FOOTNOTES

Water Operating Revenues - Sales of Water (Page W-02)

The 2001 third quarter quantity of water sold had to be estimated due to the absence of utility records. The gallons sold for this quarter were interpolated using prior years third quarter figures and the relationship between dollars and gallons sold.

Water Operation & Maintenance Expenses (Page W-05)

The differences between the years ended December 31, 2001 and December 31, 2000 in the following accounts is due to a changeover in the treasury function during 2001 and the resultant methods used for allocating expenses:

- Operation Supplies and Expenses (602)
- Operation Supplies and Expenses (632)
- Maintenance of Mains (651)
- Maintenance of Services (652)
- Maintenance of Meters (653)
- Maintenance of Hydrants (654)
- Maintenance of Other Plant (655)
- Outside services employed (923)
- Maintenance of General Plant (935)

The increase in water treatment expenses was due to ongoing water problems with Well #4 which resulted in extra water treatment costs.

Water Utility Plant in Service (Page W-08)

The additions to account 314 (Wells and Springs) are a result of engineering fees to test Well #4 and chlorination tests used to prepare Well #4 for use.

Pumping and Purchased Water Statistics (Page W-10)

The volume used for water production, water quality and system maintenance should include an additional 3,170,000 gallons, the database would only allow 32,500,000 gallons. This large amount was due to 33,000,000 gallons used for flushing out Well #4 to prepare Well #4 for use.

Water Mains (Page W-15)

Water main added during the year were financed by the municipality.

Water Services (Page W-16)

16 water services added during 2001 were financed by contributions in aid of construction. The other 3 were financed by the municipality.

Meters (Page W-17)

The 2" meters reported in residential are for condo associations which supply more than one customer.

Hydrants and Distribution System Valves (Page W-18)

Hydrants added during the year were financed by the municipality.
