



3014 (02-09-04)

ANNUAL REPORT

OF

Name: LANCASTER MUNICIPAL WATER UTILITY

Principal Office: 206 S. MADISON ST.
LANCASTER, WI 53813

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: LANCASTER MUNICIPAL WATER UTILITY

Utility Address: 206 S. MADISON ST.
LANCASTER, WI 53813

When was utility organized? 12/31/1896

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR DAVID A. KURIHARA
Title: CITY CLERK/TREASURER

Office Address:
206 S. MADISON ST.
LANCASTER, WI 53813

Telephone: (608) 723 - 7445

Fax Number: (608) 723 - 4789

E-mail Address: ctyclerk@pcii.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: MR JERRY WEHRLE
Title: MAYOR

Office Address:
206 S. MADISON ST.
LANCASTER, WI 53813

Telephone: (608) 723 - 4246

Fax Number: (608) 723 - 4789

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: MR JAY H. BENNETT, CPA

Title: MANAGER

Office Address: JOHNSON BLOCK AND COMPANY, INC.
229 HIGH STREET
MINERAL POINT, WI 53565

Telephone: (608) 987 - 2206

Fax Number: (608) 987 - 3391

E-mail Address: jbenett@johnsonblock.com

Date of most recent audit report: 6/27/2001

Period covered by most recent audit: 1/1/00-12/31/00

Names and titles of utility management including manager or superintendent:

Name: MR JERRY CARROLL

Title: DIRECTOR OF PUBLIC WORKS

Office Address:
206 S. MADISON ST.
LANCASTER, WI 53813

Telephone: (608) 723 - 7543

Fax Number: (608) 723 - 4789

E-mail Address: jcarroll@pcii.net

Name of utility commission/committee:

Names of members of utility commission/committee:

MR JEROME WEHRLE, MAYOR

Is sewer service rendered by the utility? YES

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: JOHNSON BLOCK AND COMPANY, INC.
229 HIGH ST.
MINERAL POINT, WI 53565

Contact Person: MR JAY H BENNETT, CPA
Title: MANAGER

Telephone: (608) 987 - 2206

Fax Number: (608) 987 - 3391

E-mail Address: jhb@mhtc.net

Contract/Agreement beginning-ending dates: 1/1/2000 12/31/2001

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

Audit of Financial Records

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	727,311	754,667	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	245,938	248,869	2
Depreciation Expense (403)	122,537	118,840	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	109,466	107,528	5
Total Operating Expenses	477,941	475,237	
Net Operating Income	249,370	279,430	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	249,370	279,430	
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)	27,308	55,629	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	27,308	55,629	
Total Income	276,678	335,059	
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	276,678	335,059	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	163,114	168,587	14
Amortization of Debt Discount and Expense (428)	15,506	13,745	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)		1,892	19
Total Interest Charges	178,620	180,440	
Net Income	98,058	154,619	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,686,436	1,531,817	20
Balance Transferred from Income (433)	98,058	154,619	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)	1,784,494	1,686,436	

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	27,308	5
Total (Acct. 419):	27,308	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
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	727,311	0	0	0	727,311	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	727,311	0	0	0	727,311	

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	91,772		91,772	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	3,263		3,263	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	95,035	0	95,035	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	6,080,535	6,056,404	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,220,272	1,112,985	2
Net Utility Plant	4,860,263	4,943,419	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	1,593,284	628,484	7
Total Other Property and Investments	1,593,284	628,484	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	511,868	72,875	8
Temporary Cash Investments (132)		0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	65,849	76,703	11
Other Accounts Receivable (143)	4,013	3,585	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	31,766	31,694	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)		0	17
Total Current and Accrued Assets	613,496	184,857	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	57,942	34,151	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	52,976	7,302	20
Total Deferred Debits	110,918	41,453	
Total Assets and Other Debits	7,177,961	5,798,213	

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)	272,083	272,083	21
Appropriated Earned Surplus (215)		0	22
Unappropriated Earned Surplus (216)	1,784,494	1,686,436	23
Total Proprietary Capital	2,056,577	1,958,519	
LONG-TERM DEBT			
Bonds (221)	2,765,000	2,940,000	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	2,765,000	2,940,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	24,055	13,383	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	54,145	54,484	32
Other Current and Accrued Liabilities (238)	1,591,563	146,768	33
Total Current and Accrued Liabilities	1,669,763	214,635	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	4,722	4,675	36
Total Deferred Credits	4,722	4,675	
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)	681,899	680,384	41
Total Liabilities and Other Credits	7,177,961	5,798,213	

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)	6,080,535	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
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	6,080,535	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,220,272	0	0	0	10
Total Accumulated Provision	1,220,272	0	0	0	
Net Utility Plant	4,860,263	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	1,112,985				1,112,985	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	122,537				122,537	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	4,355				4,355	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	98				98	10
Other credits (specify):						11
					0	12
Total credits	126,990	0	0	0	126,990	13
Debits during year						14
Book cost of plant retired	19,703				19,703	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	19,703	0	0	0	19,703	19
Balance End of Year	1,220,272	0	0	0	1,220,272	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.10%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0 1
Other					0	0 2
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	31,766	31,694 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	<u>31,766</u>	<u>31,694</u>

**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)				
1994 REVENUE BONDS	3,200	428	13,801	1
1998 REVENUE BONDS ANTICIPATION NOTES	8,420	428	3,764	2
1998 TAXABLE REVENUE BOND ANTICIPATION NOTES	3,432	428	1,534	3
2001 REVENUE BONDS ANTICIPATION NOTES	318	428	27,887	4
2001 TAXABLE REVENUE BOND ANTICIPATION NOTES	136	428	10,956	5
Total			57,942	
Unamortized premium on debt (251)				
NONE				6
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	272,083	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>272,083</u></u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1994 REVENUE BONDS	09/01/1994	09/01/2009	5.60%	1,385,000	1
2001 TAXABLE REVENUE BOND ANTICIPATIOI	12/15/2001	09/01/2006	4.72%	300,000	2
2001 REVENUE BOND ANTICIPATION NOTES	12/15/2001	09/01/2005	3.70%	1,080,000	3
Total Bonds (Account 221):				2,765,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	109,466	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>109,466</u>	
Taxes paid during year:		
County, state and local taxes	101,274	6
Social Security taxes	7,270	7
PSC Remainder Assessment	922	8
Other (explain):		
NONE		9
Total payments and other debits	<u>109,466</u>	
Balance end of year	<u><u>0</u></u>	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1994 Revenue Bonds	33,922	99,058	101,765	31,215	1
1998 Revenue Bond Anticipation Notes	14,333	43,000	43,000	14,333	2
1998 Taxable Revenue Bond Anticipation Notes	6,229	18,688	18,688	6,229	3
2001 REVENUE BOND ANTICIPATION NOTES		1,672	0	1,672	4
2001 TAXABLE REVENUE BOND ANTICIPATION NOTES		696	0	696	5
Subtotal	54,484	163,114	163,453	54,145	
Advances from Municipality (223)					
NONE	0			0	6
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	7
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	8
Subtotal	0	0	0	0	
Total	54,484	163,114	163,453	54,145	

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	680,384	0	0	0	0	680,384	1
Add credits during year:							
For Services	615					615	2
For Mains						0	3
Other (specify):							
FOR HYDRANTS	900					900	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	681,899	0	0	0	0	681,899	
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):		
BOND DEPRECIATION	32,283	3
BOND REDEMPTION	339,316	4
BOND CONSTRUCTION	1,221,685	5
Total (Acct. 125):	1,593,284	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	65,849	7
Electric		8
Sewer (Regulated)		9
Other (specify):		
NONE		10
Total (Acct. 142):	65,849	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		11
Merchandising, jobbing and contract work		12
Other (specify):		
2001 TAX ROLL ITEMS	4,013	13
Total (Acct. 143):	4,013	
Receivables from Municipality (145):		
NONE		14
Total (Acct. 145):	0	
Prepayments (165):		
NONE		15
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		16
Total (Acct. 182):	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)	
Other Deferred Debits (183):		
WELL NO. 1 STUDY/APRIL 5, 2000 AUTHORIZATION LETTER	7,302	17
WELL NO. 2 REHAB./APRIL 27, 2001 AUTHORIZATION LETTER	22,254	18
WELL NO. 3 REHAB./MARCH 1, 2002 AUTHORIZATION LETTER	23,420	19
Total (Acct. 183):	52,976	
Payables to Municipality (233):		
NONE		20
Total (Acct. 233):	0	
Other Deferred Credits (253):		
VESTED VACATION	4,722	21
Total (Acct. 253):	4,722	

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	6,068,469	0	0	0	6,068,469	1
Materials and Supplies	31,730	0	0	0	31,730	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	1,166,628	0	0	0	1,166,628	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	681,141	0	0	0	681,141	6
Other (specify):						
NONE					0	7
Average Net Rate Base	4,252,430	0	0	0	4,252,430	
Net Operating Income	249,370	0	0	0	249,370	8
Net Operating Income as a percent of Average Net Rate Base						
	5.86%	N/A	N/A	N/A	5.86%	

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	272,083	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,735,465	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	2,007,548	
Net Income		
Net Income	98,058	5
Percent Return on Proprietary Capital	4.88%	

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.

ISSUED \$1,080,000 REVENUE BOND ANTICIPATION NOTES DATED 12/15/01 @ 3.7%.

ISSUED \$335,000 TAXABLE BOND ANTICIPATION NOTES DATED 12/15/01, INTEREST RATE 3.80%-5.50%

1998 \$1,075,000 REVENUE BOND ANTICIPATION NOTES AND 1998 \$325,000 TAXABLE BOND ANTICIPATION NOTES TO BE PAID OFF 3/1/02.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Balance Sheet (Page F-06)

Special Funds (125)-12/31/01 balance in Bond Construction Account contains proceeds of \$1,080,000 revenue bond anticipation notes dated 12/15/01.

Cash and Working Funds (131)-12/31/01 balance in account contains proceeds of \$335,000 taxable bond anticipation notes dated 12/15/01.

Other Current and Accrued Liabilites (138)-12/31/01 balance in account contains additionally the principal payments of \$1,075,000 (11/15/98 issue) and \$325,000 (11/15/98 taxable issue) to be paid 3/1/02.

Identification and Ownership - Contacts (Page iv)

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WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	718,121	1
Total Sales of Water	718,121	
Other Operating Revenues		
Forfeited Discounts (470)	1,854	2
Miscellaneous Service Revenues (471)	455	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	6,881	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	9,190	
Total Operating Revenues	727,311	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	213	8
Pumping Expenses (620-625)	91,999	9
Water Treatment Expenses (630-635)	14,647	10
Transmission and Distribution Expenses (640-655)	55,866	11
Customer Accounts Expenses (901-904)	18,021	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	65,192	14
Total Operation and Maintenance Expenses	245,938	
Other Operating Expenses		
Depreciation Expense (403)	122,537	15
Amortization Expense (404-407)	0	16
Taxes (408)	109,466	17
Total Other Operating Expenses	232,003	
Total Operating Expenses	477,941	
NET OPERATING INCOME	249,370	

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	1,478	75,665	255,222	4
Commercial	195	28,385	66,043	5
Industrial	11	125,079	157,812	6
Total Metered Sales to General Customers (461)	1,684	229,129	479,077	
Private Fire Protection Service (462)	9		6,888	7
Public Fire Protection Service (463)	1		177,698	8
Other Sales to Public Authorities (464)	33	31,510	54,458	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,727	260,639	718,121	

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)	177,698	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)	177,698	
Forfeited Discounts (470):		
Customer late payment charges	1,854	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	1,854	
Miscellaneous Service Revenues (471):		
RECONNECTION FEES	455	7
Total Miscellaneous Service Revenues (471)	455	
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	6,881	10
Other (specify): NONE		11
Total Other Water Revenues (474)	6,881	
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)	213	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	213	
 PUMPING EXPENSES		
Operation Labor (620)	11,055	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	49,057	7
Operation Supplies and Expenses (623)	17,476	8
Maintenance of Pumping Plant (625)	14,411	9
Total Pumping Expenses	91,999	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	2,834	10
Chemicals (631)	11,180	11
Operation Supplies and Expenses (632)	633	12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	14,647	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	20,493	14
Operation Supplies and Expenses (641)	4,065	15
Maintenance of Distribution Reservoirs and Standpipes (650)	911	16
Maintenance of Mains (651)	6,370	17
Maintenance of Services (652)	6,668	18
Maintenance of Meters (653)	5,467	19
Maintenance of Hydrants (654)	11,892	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	55,866	

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)	1,443	22
Accounting and Collecting Labor (902)	14,401	23
Supplies and Expenses (903)	2,177	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	18,021	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	17,369	27
Office Supplies and Expenses (921)	8,410	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	2,182	30
Property Insurance (924)	6,619	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	25,460	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	5,152	35
Transportation Expenses (933)		36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	65,192	
 Total Operation and Maintenance Expenses	245,938	

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		103,153	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,879	2
Net property tax equivalent		101,274	
Social Security		7,270	3
PSC Remainder Assessment		922	4
Other (specify): NONE			5
Total tax expense		<u>109,466</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			Grant				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.228749				3
County tax rate	mills		4.736796				4
Local tax rate	mills		7.276219				5
School tax rate	mills		12.758415				6
Voc. school tax rate	mills		2.039397				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		27.039576				10
Less: state credit	mills		1.688651				11
Net tax rate	mills		25.350925				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.276219				14
Combined School Tax Rate	mills		14.797812				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		22.074031				17
Total Tax Rate	mills		27.039576				18
Ratio of Local and School Tax to Total	dec.		0.816360				19
Total tax net of state credit	mills		25.350925				20
Net Local and School Tax Rate	mills		20.695484				21
Utility Plant, Jan. 1	\$	6,056,404	6,056,404				22
Materials & Supplies	\$	31,694	31,694				23
Subtotal	\$	6,088,098	6,088,098				24
Less: Plant Outside Limits	\$	385,980	385,980				25
Taxable Assets	\$	5,702,118	5,702,118				26
Assessment Ratio	dec.		0.874117				27
Assessed Value	\$	4,984,318	4,984,318				28
Net Local & School Rate	mills		20.695484				29
Tax Equiv. Computed for Current Year	\$	103,153	103,153				30
Tax Equivalent per 1994 PSC Report	\$	101,604					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	103,153					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)	20,287		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)	441,946		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	462,233	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	448,769	1,175	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	165,796		17
Diesel Pumping Equipment (326)	17,243		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	68,085		20
Total Pumping Plant	699,893	1,175	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	15,407		23
Total Water Treatment Plant	15,407	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	4,008		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)			20,287	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)			441,946	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	462,233	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			449,944	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			165,796	17
Diesel Pumping Equipment (326)			17,243	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			68,085	20
Total Pumping Plant	0	0	701,068	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			15,407	23
Total Water Treatment Plant	0	0	15,407	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			4,008	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	524,372		26
Transmission and Distribution Mains (343)	2,945,614		27
Fire Mains (344)	0		28
Services (345)	609,270	1,397	29
Meters (346)	213,350	17,304	30
Hydrants (348)	294,366	13,220	31
Other Transmission and Distribution Plant (349)	23		32
Total Transmission and Distribution Plant	4,591,003	31,921	
GENERAL PLANT			
Land and Land Rights (389)	1,700		33
Structures and Improvements (390)	55,813		34
Office Furniture and Equipment (391)	4,750		35
Computer Equipment (391.1)	38,437		36
Transportation Equipment (392)	66,356	7,244	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	52,207	3,494	39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	68,605		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	287,868	10,738	
Total utility plant in service directly assignable	6,056,404	43,834	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	6,056,404	43,834	

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)			524,372 26
Transmission and Distribution Mains (343)			2,945,614 27
Fire Mains (344)			0 28
Services (345)	337		610,330 29
Meters (346)	8,493		222,161 30
Hydrants (348)	7,268		300,318 31
Other Transmission and Distribution Plant (349)			23 32
Total Transmission and Distribution Plant	16,098	0	4,606,826
GENERAL PLANT			
Land and Land Rights (389)			1,700 33
Structures and Improvements (390)			55,813 34
Office Furniture and Equipment (391)			4,750 35
Computer Equipment (391.1)			38,437 36
Transportation Equipment (392)			73,600 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)	3,605		52,096 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			68,605 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	3,605	0	295,001
Total utility plant in service directly assignable	19,703	0	6,080,535
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	19,703	0	6,080,535

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			22,965	22,965	1
February			20,876	20,876	2
March			22,680	22,680	3
April			23,846	23,846	4
May			22,078	22,078	5
June			22,429	22,429	6
July			26,705	26,705	7
August			24,922	24,922	8
September			21,219	21,219	9
October			21,411	21,411	10
November			18,676	18,676	11
December			19,158	19,158	12
Total annual pumpage	0	0	266,965	266,965	
Less: Water sold				260,639	13
Volume pumped but not sold				6,326	14
Volume sold as a percent of volume pumped				98%	15
Volume used for water production, water quality and system maintenance				2,752	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				2,752	19
Volume pumped but unaccounted for				3,574	20
Percent of water lost				1%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,277	23
Date of maximum: 6/27/2001					24
Cause of maximum:					25
Water Main Break					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				398	26
Date of minimum: 11/14/2001					27
Total KWH used for pumping for the year				738,600	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)	
9670 OLD COUNTY K	Well #1	1,774	12	864,000	Yes	1
140 E. CHERRY ST	Well #2	1,701	13	1,123,200	Yes	2
930 ROBIN ST	Well #3	1,800	12	1,584,000	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #1	WELL #1 BOOSTER PUMP	WELL #2	1
Location	9760 OLD COUNTY K	9760 OLD COUNTY K	140 E. CHERRY ST	2
Purpose	P	B	P	3
Destination	R	D	D	4
Pump Manufacturer	PEERLESS	UNKNOWN	PEERLESS	5
Year Installed	1994	1959	1969	6
Type	SUBMERSIBLE	CENTRIFUGAL	VERTICAL TURBINE	7
Actual Capacity (gpm)	600	800	860	8
Pump Motor or Standby Engine Mfr	FRANKLIN	U.S. MOTOR	U.S. MOTOR	9 10
Year Installed	1994	1959	1969	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	50	150	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #3	WELL #3 STANDBY		14
Location	930 ROBIN ST.	930 ROBIN ST.		15
Purpose	P	S		16
Destination	R	D		17
Pump Manufacturer	U.S. MOTOR	LAYNE		18
Year Installed	1998	1996		19
Type	OTHER	OTHER		20
Actual Capacity (gpm)	1,100	1,100		21
Pump Motor or Standby Engine Mfr	U.S. MOTOR	CATERPILLAR		22 23
Year Installed	1998	1996		24
Type	ELECTRIC	NATURAL GAS		25
Horsepower	250	250		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	RESERVOIR	WATERTOWER	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	3
Year constructed	1947	1976	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	165	165	6
Total capacity in gallons (actual)	350,000	500,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	Y		14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	1,910	0	0	0	1,910	1
P	D	2.000	280	0	0	0	280	2
M	D	4.000	30,986	0	0	0	30,986	3
P	D	4.000	600	0	0	0	600	4
A	D	6.000	610	0	0	0	610	5
M	D	6.000	34,480	0	0	0	34,480	6
P	D	6.000	1,800	0	0	0	1,800	7
M	D	8.000	43,197	0	0	0	43,197	8
P	D	8.000	13,326	0	0	0	13,326	9
P	D	10.000	3,240	0	0	0	3,240	10
M	D	12.000	14,321	0	0	0	14,321	11
P	D	12.000	16,060	0	0	0	16,060	12
Total Within Municipality			160,810	0	0	0	160,810	
P	D	6.000	5,320	0	0	0	5,320	13
M	D	8.000	8,000	0	0	0	8,000	14
P	D	8.000	13	0	0	0	13	15
M	D	12.000	560	0	0	0	560	16
P	D	12.000	7,903	0	0	0	7,903	17
Total Outside of Municipality			21,796	0	0	0	21,796	
Total Utility			182,606	0	0	0	182,606	

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	1,529	1	1	0	1,529		1
M	1.000	192	1	0	0	193	1	2
M	1.250	30	0	0	0	30		3
M	1.500	16	0	0	0	16		4
M	2.000	21	0	0	0	21		5
M	4.000	11	0	0	0	11		6
M	6.000	2	0	0	0	2		7
P	8.000	6	0	0	0	6		8
Total Utility		1,807	2	1	0	1,808	1	

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	2,175	108	91	0	2,192	127	1
0.750	1	0	0	0	1	0	2
1.000	28	0	0	0	28	0	3
1.250	3	0	0	0	3	0	4
1.500	18	2	0	0	20	5	5
2.000	37	0	0	0	37	8	6
3.000	13	0	0	0	13	1	7
4.000	10	0	0	0	10	2	8
6.000	0	0	0	0	0	0	9
8.000	1	1	0	0	2	0	10
Total:	2,286	111	91	0	2,306	143	

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	1,828	178	8	15	0	163	2,192	1
0.750	0	0	0	0	0	1	1	2
1.000	0	18	1	7	0	2	28	3
1.250	0	1	0	0	0	2	3	4
1.500	0	10	0	9	0	1	20	5
2.000	0	9	3	5	0	20	37	6
3.000	0	0	1	7	0	5	13	7
4.000	0	0	2	5	0	3	10	8
6.000	0	0	0	0	0	0	0	9
8.000	0	0	0	0	2	0	2	10
Total:	1,828	216	15	48	2	197	2,306	

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	17				17	1
Within Municipality	226	6	6		226	2
Total Fire Hydrants	243	6	6	0	243	
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: 243
 Number of distribution system valves end of year: 631
 Number of distribution valves operated during year: 100

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Pumping Expenses

A/C 623-Operation Supplies and Expenses-Incurred expenses of \$1,549-repair of control valve at Well #3, \$1,142-repair of Well #3 motor and \$2,100-loadbank test of Well #3 standby generator in 2001.

A/C 625-Maint. of Pumping Plant-2001 amortization expense of rehab. of Well#2 and #3 of \$11,418.

Water Treatment Expenses

A/C 631-Chemicals-Purchased more chemicals in 2000.

Transmission & Distrib. Expenses

A/C 640-Operation Labor-More labor expense incurred in 2000 and fringe benefits charged to 640 in 2000.

A/C 651-Incurred more cost in 2000 due to increase in water main breaks.

A/C 652-Incurred more cost in 2000 due to increase in water service repairs.

A/C 654-Incurred more cost in 2001 due to increase of maintenance costs.

Administrative and General Expenses

A/C 926-Pension and benefits charged to account in 2001 and in prior years was charged to labor accounts.

Water Services (Page W-16)

Additions financed by operating cash and customer contribution. One addition cost \$657 and the other cost \$740 which was financed by a contribution of \$615.

Property owners assessed for new services-3/4" or 1"=\$615.
Larger than 1"=actual cost.

One new service installed in 2001.

Meters (Page W-17)

Hydrants and Distribution System Valves (Page W-18)

Number of distribution system valves end of year = 631. Operated 631 valves during 2000 and 100 valves during 2001. Will operated 631 in 2002.
