



3014 (02-09-04)

ANNUAL REPORT

OF

Name: CITY OF PEWAUKEE WATER UTILITY

Principal Office: W240N3065 PEWAUKEE ROAD
PEWAUKEE, WI 53072-4044

For the Year Ended: DECEMBER 31, 2001

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

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CITY OF PEWAUKEE WATER UTILITY

Utility Address: W240N3065 PEWAUKEE ROAD
PEWAUKEE, WI 53072-4044

When was utility organized? 4/14/1977

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: JEFF WEIGEL

Title: PUBLIC WORKS DIRECTOR

Office Address:

W240N3065 PEWAUKEE ROAD
PEWAUKEE, WI 53072-4044

Telephone: (262) 691 - 0804

Fax Number: (262) 691 - 5720

E-mail Address: weigel@pewaukee.wi.us

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

Name:

Title:

Office Address: ROTROFF JEANSON & COMPANY, SC

W239N1690 BUSSE ROAD
WAUKESHA, WI 53188-1150

Telephone: (262) 523 - 4090

Fax Number: (262) 523 - 4093

E-mail Address: howard@rotroffjeanson.com

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

Name: JEFF NOWAK

Title: MAYOR

Office Address:

W240N3065 PEWAUKEE ROAD
PEWAUKEE, WI 53072-4044

Telephone: (262) 691 - 0770

Fax Number: (262) 691 - 1798

E-mail Address: nowak@pewaukee.wi.us

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: ROTROFF JEANSON & COMPANY, SC
W239N1690 BUSSE ROAD
WAUKESHA, WI 53188

Telephone: (262) 523 - 4090

Fax Number: (262) 523 - 4093

E-mail Address: howard@rotroffjeanson.com

Date of most recent audit report:

Period covered by most recent audit: YEAR ENDED DECEMBER 31, 2001

Names and titles of utility management including manager or superintendent:

Name: JANE MUELLER

Title: SUPERINTENDENT

Office Address:

W240N3065 PEWAUKEE ROAD
PEWAUKEE, WI 53072-4044

Telephone: (262) 691 - 0804

Fax Number: (262) 691 - 5720

E-mail Address: jmueller@pewaukee.wi.us

Name of utility commission/committee: DEPARTMENT OF PUBLIC WORKS COMMISSION

Names of members of utility commission/committee:

- MARILYN BRIEST, COMMISSIONER
- JAMES ENGMAN, COMMISSIONER
- DONALD JONES, COMMISSIONER
- JEFF NOWAK, MAYOR
- DAVID SWAN, COMMISSIONER

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:

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)	926,827	833,135	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	606,769	522,623	2
Depreciation Expense (403)	447,859	368,011	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	304,081	286,040	5
Total Operating Expenses	1,358,709	1,176,674	
Net Operating Income	(431,882)	(343,539)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(431,882)	(343,539)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	504,781	689,340	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	420,251	552,783	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	925,032	1,242,123	
Total Income	493,150	898,584	
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	493,150	898,584	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	477,613	572,704	14
Amortization of Debt Discount and Expense (428)	29,638	16,366	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)		0	19
Total Interest Charges	507,251	589,070	
Net Income	(14,101)	309,514	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,729,434	2,419,920	20
Balance Transferred from Income (433)	(14,101)	309,514	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	2,715,333	2,729,434	

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):		
NON-REGULATED SEWER UTILITY NET INCOME	504,781	3
Total (Acct. 417):	504,781	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON CERTIFICATES OF DEPOSIT, STATE OF WISCONSIN		5
INVESTMENT POOL AND BANK ACCOUNTS	380,229	6
INTEREST ON SPECIAL ASSESSMENTS PAID IN INSTALLMENTS	40,022	7
Total (Acct. 419):	420,251	
Miscellaneous Nonoperating Income (421):		
NONE		8
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		9
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		10
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		11
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		12
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		13
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		14
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	926,827	0	0	0	926,827	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	926,827	0	0	0	926,827	

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	85,676	52,131	137,807	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	20,935	30,154	51,089	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	7,382		7,382	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	82,285	(82,285)	0	18
All other accounts			0	19
Total Payroll	196,278	0	196,278	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	21,316,148	21,012,771	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,992,350	2,577,369	2
Net Utility Plant	18,323,798	18,435,402	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	32,323,328	32,016,236	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	5,072,352	4,231,224	4
Net Nonutility Property	27,250,976	27,785,012	
Investment in Municipality (123)	0	0	5
Other Investments (124)	2,232,331	2,397,893	6
Special Funds (125)	0	0	7
Total Other Property and Investments	29,483,307	30,182,905	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	7,486,095	6,398,997	8
Temporary Cash Investments (132)	2,000,000	2,000,000	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	170,023	154,751	11
Other Accounts Receivable (143)	616,991	586,580	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	198,439	311,056	14
Materials and Supplies (150)	3,295	3,511	15
Prepayments (165)	0	65,440	16
Other Current and Accrued Assets (170)	17,725	72,300	17
Total Current and Accrued Assets	10,492,568	9,592,635	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	183,779	51,118	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	54,321	54,321	20
Total Deferred Debits	238,100	105,439	
Total Assets and Other Debits	58,537,773	58,316,381	

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)	23,316	23,316	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	2,715,333	2,729,434	23
Total Proprietary Capital	2,738,649	2,752,750	
LONG-TERM DEBT			
Bonds (221)	11,546,088	11,768,006	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	630,441	1,412,928	26
Total Long-Term Debt	12,176,529	13,180,934	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	433,873	388,131	28
Payables to Municipality (233)	387,272	24,809	29
Customer Deposits (235)	1,881	628	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	58,285	78,427	32
Other Current and Accrued Liabilities (238)		0	33
Total Current and Accrued Liabilities	881,311	491,995	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	458,452	428,172	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	458,452	428,172	
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)	42,282,832	41,462,530	41
Total Liabilities and Other Credits	58,537,773	58,316,381	

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)	21,248,009	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)	68,139				7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	21,316,148	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	2,992,350	0	0	0	10
Total Accumulated Provision	2,992,350	0	0	0	
Net Utility Plant	18,323,798	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	2,577,369				2,577,369	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	447,859				447,859	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
TRANSPORTATION EXPENSE	14,737				14,737	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	462,596	0	0	0	462,596	13
Debits during year						14
Book cost of plant retired	47,615				47,615	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	47,615	0	0	0	47,615	19
Balance End of Year	2,992,350	0	0	0	2,992,350	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	32,016,236	307,092	0	32,323,328	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	32,016,236	307,092	0	32,323,328	
Less accum. prov. depr. & amort. (122)	4,231,224	841,128		5,072,352	3
Net Nonutility Property	27,785,012	(534,036)	0	27,250,976	

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					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	3,295	3,511 2
Sewer utility	0	0 3
Gas utility	0	0 4
Merchandise	0	0 5
Other materials & supplies	0	0 6
Total Materials and Supplies	3,295	3,511

**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)				
1992	1,579	428	0	1
1994	2,630	428	4,740	2
1995	4,750	428	21,628	3
2001	20,679	428	157,411	4
Total			183,779	
Unamortized premium on debt (251)				
NONE				5
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	23,316	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>23,316</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)	
CORPORATE PURPOSE BONDS 1994	12/01/1994	12/01/2004	6.05%	700,000	1
CORPORATE PURPOSE BONDS 1995	09/01/1995	06/01/2011	5.17%	2,100,000	2
SEWER SYSTEM REVENUE BONDS	10/09/1996	05/01/2016	3.21%	7,126,088	3
CORPORATE REFUNDING BONDS 2001	03/15/2001	12/01/2010	4.18%	1,620,000	4
Total Bonds (Account 221):				11,546,088	

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)	
Other Long-Term Debt (224)					
G.O. PROMISSORY NOTES 1998	04/09/1998	05/01/2016	3.16%	630,441	1
Total for Account 224				630,441	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	12,518	2
Charged electric department expense		3
Charged sewer department expense	4,214	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>16,732</u>	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	15,698	7
PSC Remainder Assessment	1,034	8
Other (explain):		
NONE		9
Total payments and other debits	<u>16,732</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)					
CORPORATE PURPOSE BONDS 1994	11,321	34,558	42,350	3,529	1
CORPORATE PURPOSE BONDS 1995	9,054	108,442	108,650	8,846	2
SEWER SYSTEM REVENUE BONDS	39,877	231,550	234,360	37,067	3
CORPORATE PURPOSE REFUNDING BONDS 2001		53,537	47,922	5,615	4
Subtotal	60,252	428,087	433,282	55,057	
Advances from Municipality (223)					
NONE	0			0	5
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
G.O. PROMISSORY NOTES 1992	14,688	29,375	44,063	0	6
NONE	0			0	7
INTERMUNICIPAL AGREEMENT W/ VILLAGE OF PEWAUKEE	3,487	20,151	20,410	3,228	8
Subtotal	18,175	49,526	64,473	3,228	
Notes Payable (231)					
NONE	0			0	9
Subtotal	0	0	0	0	
Total	78,427	477,613	497,755	58,285	

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	18,144,156	0	0	23,318,374	0	41,462,530	1
Add credits during year:							
For Services	41,899			12,155		54,054	2
For Mains	177,923			29,321		207,244	3
Other (specify):							
HYDRANTS	29,065			0		29,065	4
SEWAGE LIFT STATION	0			3,500		3,500	5
RESERVE CAPACITY ASSESSMENTS	229,810			296,629		526,439	6
Deduct charges (specify):							
NONE						0	7
Balance End of Year	18,622,853	0	0	23,659,979	0	42,282,832	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	213,643			1,643,573		1,857,216	8

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE	2,232,331	2
Total (Acct. 124):	2,232,331	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	170,023	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	170,023	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	594,305	9
Merchandising, jobbing and contract work		10
Other (specify):		
DUE FROM DEVELOPERS AND CONTRACTORS	22,686	11
Total (Acct. 143):	616,991	
Receivables from Municipality (145):		
BALANCE DUE FOR SPECIAL ASSESSMENTS PLACED ON 2000 TAX ROLL	17,790	12
SPECIAL ASSESSMENTS, DELINQUENT USER CHARGES AND		13
DELINQUENT INVOICES PLACED ON 2001 TAX ROLL	180,649	14
Total (Acct. 145):	198,439	
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):		
REVIEW AND PRELIMINARY DESIGN FEES FOR POTENTIAL FUTURE SYSTEM EXPANSION	54,321	17
Total (Acct. 183):	54,321	18
Payables to Municipality (233):		
2001 PROPERTY TAX EQUIVALENT	291,563	19
2001 PUBLIC FIRE PROTECTION OVERBILLED	48,122	20
EXPENSES PAID BY THE CITY ON THE UTILITY'S BEHALF INCLUDING:		21
- WAGES AND SALARIES	28,250	22
- EMPLOYEE INSURANCE AND BENEFITS	11,322	23
- OPERATING EXPENSES	8,015	24
Total (Acct. 233):	387,272	
Other Deferred Credits (253):		
NONE		25
Total (Acct. 253):		0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	21,114,827	0	0	0	21,114,827	1
Materials and Supplies	3,403	0	0	0	3,403	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	2,784,859	0	0	0	2,784,859	4
Customer Advances for Construction	254,412				254,412	5
Contributions in Aid of Construction	18,383,504	0	0	0	18,383,504	6
Other (specify):						
NONE					0	7
Average Net Rate Base	(304,545)	0	0	0	(304,545)	
Net Operating Income	(431,882)	0	0	0	(431,882)	8
Net Operating Income as a percent of Average Net Rate Base						
	N/A	N/A	N/A	N/A	N/A	N/A

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	23,316	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	2,722,383	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	2,745,699	
Net Income		
Net Income	(14,101)	5
Percent Return on Proprietary Capital	-0.51%	

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.

In 2001 the City of Pewaukee Water Utility applied for and received approval from the Public Service Commission to increase its water rates. The new rates were based upon a 7.5% return on its net investment rate base and become effective January 1, 2002.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251) (Page F-12)

In 2001 the Utility refinanced \$1,500,000 of the \$2,200,000 1994 G.O. bonds outstanding. The related portion of the unamortized debt issue costs of \$15,792 from the 1994 issue have been restated as part of the 2001 debt issue costs of \$157,411.

Notes Payable & Miscellaneous Long-Term Debt (Page F-15)

The Utility made the final payment of \$750,000 on the 1992 G.O. promissory note in September 2001.

Identification and Ownership - Contacts (Page iv)

September 13, 2002

Mr. Jeff Weigel, Public Works Director
City of Pewaukee Water Utility
W240N3065 Pewaukee Road
Pewaukee, WI 53072-4044

2001 Analytical Review DWCCA-4625-ELE

Dear Mr. Weigel:

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

However, you may receive additional inquiries from our office regarding your annual report during a rate case, construction authorization, or other Commission reviews.

Thank you for your efforts in preparing your 2001 annual report. If you have any questions, please feel free to contact me at (608) 266-3768 or by e-mail at elaine.engelke@psc.state.wi.us.

Sincerely,

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

ELE:bhh:w:\compl\Analytical Reviews\2001 analytical review letters\4625
Pewaukee.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	900,355	1
Total Sales of Water	900,355	
Other Operating Revenues		
Forfeited Discounts (470)	2,472	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	24,000	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	0	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	26,472	
Total Operating Revenues	926,827	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	4,850	8
Pumping Expenses (620-625)	177,429	9
Water Treatment Expenses (630-635)	52,331	10
Transmission and Distribution Expenses (640-655)	170,113	11
Customer Accounts Expenses (901-904)	9,370	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	192,676	14
Total Operation and Maintenance Expenses	606,769	
Other Operating Expenses		
Depreciation Expense (403)	447,859	15
Amortization Expense (404-407)		16
Taxes (408)	304,081	17
Total Other Operating Expenses	751,940	
Total Operating Expenses	1,358,709	
NET OPERATING INCOME	(431,882)	

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	17	822	1,208	1
Commercial	6	286	362	2
Industrial				3
Total Unmetered Sales to General Customers (460)	23	1,108	1,570	
Metered Sales to General Customers (461)				
Residential	2,148	200,592	409,243	4
Commercial	274	116,076	172,523	5
Industrial	74	52,030	64,731	6
Total Metered Sales to General Customers (461)	2,496	368,698	646,497	
Private Fire Protection Service (462)	135		44,202	7
Public Fire Protection Service (463)	1		206,677	8
Other Sales to Public Authorities (464)	4	644	1,409	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	2,659	370,450	900,355	

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)	206,677	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)	206,677	
Forfeited Discounts (470):		
Customer late payment charges	2,472	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	2,472	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
RENTAL OF WATER TOWER TO TELEPHONE COMPANIES	24,000	8
Total Rents from Water Property (472)	24,000	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		10
Other (specify): NONE		11
Total Other Water Revenues (474)	0	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	4,850	3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	4,850	
 PUMPING EXPENSES		
Operation Labor (620)	13,587	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	145,767	7
Operation Supplies and Expenses (623)	15,257	8
Maintenance of Pumping Plant (625)	2,818	9
Total Pumping Expenses	177,429	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	12,872	10
Chemicals (631)	33,302	11
Operation Supplies and Expenses (632)	4,441	12
Maintenance of Water Treatment Plant (635)	1,716	13
Total Water Treatment Expenses	52,331	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	53,832	14
Operation Supplies and Expenses (641)	27,956	15
Maintenance of Distribution Reservoirs and Standpipes (650)	990	16
Maintenance of Mains (651)	58,235	17
Maintenance of Services (652)	0	18
Maintenance of Meters (653)	5,181	19
Maintenance of Hydrants (654)	16,236	20
Maintenance of Other Plant (655)	7,683	21
Total Transmission and Distribution Expenses	170,113	

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)	5,385	22
Accounting and Collecting Labor (902)		23
Supplies and Expenses (903)	3,985	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	9,370	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	52,131	27
Office Supplies and Expenses (921)	5,036	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	43,290	30
Property Insurance (924)	6,028	31
Injuries and Damages (925)	2,509	32
Employee Pensions and Benefits (926)	44,472	33
Regulatory Commission Expenses (928)	8,032	34
Miscellaneous General Expenses (930)	5,150	35
Transportation Expenses (933)	24,606	36
Maintenance of General Plant (935)	1,422	37
Total Administrative and General Expenses	192,676	
 Total Operation and Maintenance Expenses	606,769	

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		291,563	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		291,563	
Social Security	BASED UPON ACTUAL WAGES	11,484	3
PSC Remainder Assessment	100% TO WATER UTILITY	1,034	4
Other (specify): NONE			5
Total tax expense		<u>304,081</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			Waukesha				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.214953				3
County tax rate	mills		2.891241				4
Local tax rate	mills		2.990941				5
School tax rate	mills		11.841412				6
Voc. school tax rate	mills		1.565269				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		19.503816				10
Less: state credit	mills		1.682605				11
Net tax rate	mills		17.821211				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		2.990941				14
Combined School Tax Rate	mills		13.406681				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		16.397622				17
Total Tax Rate	mills		19.503816				18
Ratio of Local and School Tax to Total	dec.		0.840739				19
Total tax net of state credit	mills		17.821211				20
Net Local and School Tax Rate	mills		14.982990				21
Utility Plant, Jan. 1	\$	21,012,771	21,012,771				22
Materials & Supplies	\$	3,511	3,511				23
Subtotal	\$	21,016,282	21,016,282				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	21,016,282	21,016,282				26
Assessment Ratio	dec.		0.925930				27
Assessed Value	\$	19,459,606	19,459,606				28
Net Local & School Rate	mills		14.982990				29
Tax Equiv. Computed for Current Year	\$	291,563	291,563				30
Tax Equivalent per 1994 PSC Report	\$	0					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	291,563					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)	0		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)	970,062	58,651	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	176,607	0	10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	1,146,669	58,651	
PUMPING PLANT			
Land and Land Rights (320)	211,052	0	12
Structures and Improvements (321)	2,334,635	0	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	692,948	37,402	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	149,569	0	20
Total Pumping Plant	3,388,204	37,402	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	23,350	0	23
Total Water Treatment Plant	23,350	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		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)			0	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)	15,000		1,013,713	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			176,607	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	15,000	0	1,190,320	
PUMPING PLANT				
Land and Land Rights (320)			211,052	12
Structures and Improvements (321)			2,334,635	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	11,700		718,650	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)	0		149,569	20
Total Pumping Plant	11,700	0	3,413,906	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)	0		23,350	23
Total Water Treatment Plant	0	0	23,350	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	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)	1,065,799	0	26
Transmission and Distribution Mains (343)	11,469,446	88,022	27
Fire Mains (344)	0		28
Services (345)	1,865,380	13,128	29
Meters (346)	268,975	65,039	30
Hydrants (348)	1,521,304	18,120	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	16,190,904	184,309	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	16,351	3,876	35
Computer Equipment (391.1)	19,230	1,557	36
Transportation Equipment (392)	96,710	28,183	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	175		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	24,704	0	43
Miscellaneous Equipment (398)	75,349		44
Other Tangible Property (399)	0		45
Total General Plant	232,519	33,616	
Total utility plant in service directly assignable	20,981,646	313,978	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	20,981,646	313,978	

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)			1,065,799 26
Transmission and Distribution Mains (343)	0		11,557,468 27
Fire Mains (344)			0 28
Services (345)	0		1,878,508 29
Meters (346)	20,915		313,099 30
Hydrants (348)	0		1,539,424 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	20,915	0	16,354,298
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)	0		20,227 35
Computer Equipment (391.1)	0		20,787 36
Transportation Equipment (392)			124,893 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			175 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			24,704 43
Miscellaneous Equipment (398)			75,349 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	266,135
Total utility plant in service directly assignable	47,615	0	21,248,009
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	47,615	0	21,248,009

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			35,258	35,258	1
February			29,723	29,723	2
March			29,710	29,710	3
April			31,844	31,844	4
May			34,458	34,458	5
June			38,407	38,407	6
July			67,049	67,049	7
August			50,898	50,898	8
September			36,848	36,848	9
October			36,622	36,622	10
November			33,045	33,045	11
December			33,289	33,289	12
Total annual pumpage	0	0	457,151	457,151	
Less: Water sold				370,450	13
Volume pumped but not sold				86,701	14
Volume sold as a percent of volume pumped				81%	15
Volume used for water production, water quality and system maintenance				19,895	16
Volume related to equipment/system malfunction				41,754	17
Non-utility volume NOT included in water sales				1,251	18
Total volume not sold but accounted for				62,900	19
Volume pumped but unaccounted for				23,801	20
Percent of water lost				5%	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.)				3,370	23
Date of maximum: 7/6/2001					24
Cause of maximum:					25
Large watermain break					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				830	26
Date of minimum: 6/23/2001					27
Total KWH used for pumping for the year				1,677,170	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)	
WELL-W272 N2548 APPLETREE LN AX 416		182	8	76,320	Yes	1
WELL-W239 N2240 PEWAUKEE RD AY 366		340	16	403,200	Yes	2
WELL-W240 N3065 PEWAUKEE RD BH 442		1,200	12	590,400	Yes	3
WELL-N31 W22610 GREEN RD	BH 443	1,075	12	800,000	Yes	4
WELL-W272 N2548 APPLETREE LN BO 775		1,248	10	190,080	Yes	5
WELL-W226 N930 NORTHMOUND	FN 814	1,000	10	720,000	Yes	6
WELL-N20 W22040 NORTH AVE	KW 576	340	16	720,000	Yes	7
WELL-N22 W26312 DEERHAVEN RI	KW 578	1,180	16	864,000	Yes	8
WELL-N20 W22040 NORTH AVE	LK 033	1,415	17	1,260,000	Yes	9

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	A	B	C	1
Location	BH 442	BH 443	B0 775	2
Purpose	P	P	P	3
Destination	D	R	R	4
Pump Manufacturer	GRWNFOS	BYRON-JACKSON	GOULDS	5
Year Installed	2000	2000	1989	6
Type	SUBMERSIBLE	SUBMERSIBLE	SUBMERSIBLE	7
Actual Capacity (gpm)	410	500	150	8
Pump Motor or Standby Engine Mfr	FRANKLIN	BYRON-JACKSON	FRANKLIN	9 10
Year Installed	2000	1990	1989	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	125	125	25	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	D	E	F	14
Location	BO 775	AX 416	KW 576	15
Purpose	S	P	P	16
Destination	D	R	R	17
Pump Manufacturer	GOULDS	GOULDS	GOULDS	18
Year Installed	1989	2001	2001	19
Type	VERTICAL TURBINE	SUBMERSIBLE	VERTICAL TURBINE	20
Actual Capacity (gpm)	150	50	500	21
Pump Motor or Standby Engine Mfr	FORD	FRANKLIN	G.E.	22 23
Year Installed	1989	2001	1994	24
Type	NATURAL GAS	ELECTRIC	ELECTRIC	25
Horsepower	25	3	50	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	G	H	J	1
Location	AY 366	FN 814	BH 443	2
Purpose	P	P	B	3
Destination	D	R	D	4
Pump Manufacturer	SIMMONS	AMERICAN TURBINE	AURORA	5
Year Installed	1996	1993	1982	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	CENTRIFUGAL	7
Actual Capacity (gpm)	280	400	760	8
Pump Motor or Standby Engine Mfr	U.S. MOTORS	U.S. MOTORS	U.S. ELECTRIC	9 10
Year Installed	1996	1993	1982	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	75	60	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	K	L	M	14
Location	BH 443	BH 443	BO 775	15
Purpose	B	S	B	16
Destination	D	D	D	17
Pump Manufacturer	AURORA	AURORA	FAIRBANKS MFG	18
Year Installed	1982	1982	1989	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	603	603	526	21
Pump Motor or Standby Engine Mfr	U S ELECTRIC	WAUKESHA ENGINE	G.E.	22 23
Year Installed	1982	1982	1989	24
Type	ELECTRIC	NATURAL GAS	ELECTRIC	25
Horsepower	60	60	40	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	N	O	P	1
Location	BO 775	KW 576	KW 576	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	FAIRBANKS MFG	AURORA	AURORA	5
Year Installed	1989	1992	1992	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	460	750	750	8
Pump Motor or Standby Engine Mfr	G.E.	MARATHON	MARATHON	9 10
Year Installed	1989	1992	1992	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	60	60	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	Q	R	S	14
Location	FN 814	FN 814	FN 814	15
Purpose	B	B	B S	16
Destination	D	D	D	17
Pump Manufacturer	AMERICAN	AMERICAN	AMERICAN	18
Year Installed	1993	1993	1993	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	254	254	1,500	21
Pump Motor or Standby Engine Mfr	U.S. ELECTRIC	U.S. ELECTRIC	FORD	22 23
Year Installed	1993	1993	1993	24
Type	ELECTRIC	ELECTRIC	NATURAL GAS	25
Horsepower	25	25	125	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	T	U	V	1
Location	KW 578	KW 578	LK 033	2
Purpose	P	S	P	3
Destination	D	D	R	4
Pump Manufacturer	GOULDS	GOULDS	ESO	5
Year Installed	1997	1997	2000	6
Type	SUBMERSIBLE	SUBMERSIBLE	SUBMERSIBLE	7
Actual Capacity (gpm)	580	580	875	8
Pump Motor or Standby Engine Mfr	EXODYNE	KOHLER	EXODYNE	9 10
Year Installed	1997	1997	2000	11
Type	ELECTRIC	DIESEL	ELECTRIC	12
Horsepower	150	150	200	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	W			14
Location	CB 343			15
Purpose	S			16
Destination	R D			17
Pump Manufacturer	ONAN			18
Year Installed	2000			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	400			21
Pump Motor or Standby Engine Mfr	GE			22 23
Year Installed	1994			24
Type	DIESEL			25
Horsepower	380			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	1	2	3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	R	3
Year constructed	1974	1982	1989	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	158	0	0	6
Total capacity in gallons (actual)	250,000	300,000	70,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.5760	0.7920	0.2880	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	N	N	N	14

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	4	5	6	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	R	3
Year constructed	1989	1992	1993	4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	79	0	0	6
Total capacity in gallons (actual)	650,000	233,000	200,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.2880	0.8640	0.5040	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	N	N	N	14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	6.000	13,152	0	0	0	13,152	1
P	D	6.000	38,443	0	0	0	38,443	2
P	S	6.000	25	0	0	0	25	3
M	D	8.000	12,716	0	0	0	12,716	4
M	S	8.000	75	0	0	0	75	5
P	D	8.000	111,646	1,895	0	0	113,541	6
P	S	8.000	169	0	0	0	169	7
P	D	10.000	8,743	0	0	0	8,743	8
P	S	10.000	51	0	0	0	51	9
M	D	12.000	15,681	0	0	0	15,681	10
M	S	12.000	535	0	0	0	535	11
P	D	12.000	120,466	0	0	0	120,466	12
P	S	12.000	1,890	0	0	0	1,890	13
M	D	16.000	3,419	0	0	0	3,419	14
P	D	16.000	121	0	0	0	121	15
Total Within Municipality			327,132	1,895	0	0	329,027	
Total Utility			327,132	1,895	0	0	329,027	

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	1.000	1,758	3	0	0	1,761	231	1
M	1.250	100	0	0	0	100	19	2
M	1.500	290	0	0	0	290	49	3
P	2.000	1	0	0	0	1		4
M	2.000	252	0	0	0	252	37	5
M	3.000	1	0	0	0	1		6
P	4.000	5	0	0	0	5	2	7
P	6.000	32	3	0	0	35	0	8
P	8.000	8	0	0	0	8	2	9
M	10.000	5	0	0	0	5		10
P	10.000	2	0	0	0	2		11
Total Utility		2,454	6	0	0	2,460	340	

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)	
0.750	2,186	224	104	0	2,306	156	1
1.000	207	120	100	0	227	33	2
1.500	54	2	0	0	56	22	3
2.000	55	2	8	0	49	10	4
3.000	12	3	2	0	13	7	5
4.000	3	1	0	0	4	1	6
Total:	2,517	352	214	0	2,655	229	

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)	
0.750	2,102	78	16	0	0	110	2,306	1
1.000	8	166	27	2	0	24	227	2
1.500	0	41	14	0	0	1	56	3
2.000	0	36	10	2	0	1	49	4
3.000	0	7	6	0	0	0	13	5
4.000	0	3	1	0	0	0	4	6
Total:	2,110	331	74	4	0	136	2,655	

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	797	6			803	2
Total Fire Hydrants	797	6	0	0	803	
Flushing Hydrants						
	1	0			1	3
Total Flushing Hydrants	1	0	0	0	1	

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: 804
 Number of distribution system valves end of year: 1,527
 Number of distribution valves operated during year: 550

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

PUMPING EXPENSES

Maintenance of Pumping Equipment (625):

There were no major repairs to the Utility's pumping equipment in 2001.

TRANSMISSION AND DISTRIBUTION EXPENSES:

Operation Labor (640):

The Utility hired another fulltime employee in 2001. In addition there were many additional hours associated with the large water main break that occurred in July.

Maintenance of Mains (651):

The Utility experienced the largest water loss in its history due to the water main break that occurred in July 2001.

Maintenance of Hydrants (654):

There were two major hydrant repairs in 2000 whereas in 2001 there weren't any.

ADMINISTRATIVE AND GENERAL EXPENSES

Outside Services Employed (923):

During the previous year the Utility had hired consultants to do two major water studies.

Employee Pensions and Benefits (926):

In 2001 the Utility began providing insurance coverage to two additional employees. Costs had been lower in 2000 as a result of the retirement of one of the Utility's administrative staff.

Regulatory Commission Expenses (928):

In 2001 the Utility contracted with its accounting firm to prepare and submit the "Application to Increase Water Rates" to the Public Service Commission.

Transportation Expenses (933):

Costs increased by \$9,039 due to several factors including the purchase of a new vehicle in 2001 and the increase in the depreciation rates approved by the Public Service Commission.

Water Utility Plant in Service (Page W-08)

Wells and Springs (314):

The Utility spent \$58,651 for well rehabilitation at Well #2 - North Avenue and Well #3 - The Highlands.

Water Mains (Page W-15)

Watermains installed in new subdivisions are installed and paid for by the developer of the subdivision. Watermain extensions installed by the Utility are assessed to the benefiting property owners for the actual cost of the watermain extension. Assessments are payable in full or in installments over ten years. Interest is charged on assessments paid in installments at a rate of 0.5% over the cost of funds used to finance the project. Property owners electing not to hook up to the system are eligible to defer their assessment until the time of their connection to the system.

WATER OPERATING SECTION FOOTNOTES

Water Services (Page W-16)

Extensions of new services constructed by the Utility are assessed against the benefiting property. The average actual cost of service laterals are included with the watermain extension assessments. Charges for service laterals installed independently of a watermain extension project are assessed against the benefiting property at the following rates:

Size 3/4 to 1"	Lesser of actual cost or \$750
Size greater than 1"	Actual cost of lateral installation

The utility contracts for the installation of such service laterals.

During 2001 local developers also installed 6 service lateral extensions and subsequently donated them to the Utility. The services have been recorded at estimated actual costs of \$10,736.

Hydrants and Distribution System Valves (Page W-18)

Due to an increased workload the Utility employees were unable to do the minimum mandatory testing in 2001. This was primarily due to the large main break and subsequent flushing and water quality monitoring required. The Utility intends to operate additional valves during 2002 by hiring part-time staff.

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sewage Operating Revenues		
Sewage Operating Revenues (621-626)	0	1
Total Sewage Operating Revenues	0	
Other Operating Revenues		
Forfeited Discounts (631)	0	2
Servicing of Customers Lateral (632)	0	3
Sale of Fertilizer (633)	0	4
Rent from Sewerage Properties (634)	0	5
Miscellaneous Operating Revenues (635)	0	6
Amortization of Construction Grants (636)	0	7
Total Other Operating Revenues	0	
Total Operating Revenues	0	
Operation and Maintenance Expenses		
Operation Expenses (820-829)	0	8
Maintenance Expenses (831-834)	0	9
Customer Accounting & Collection Expenses (840-843)	0	10
Administrative and General Expenses (850-857)	0	11
Total Operation and Maintenance Expenses	0	
Other Operating Expenses		
Depreciation Expense (403)		12
Amortization Expense (404)		13
Taxes (408)	0	14
Total Other Operating Expenses	0	
Total Operating Expenses	0	
NET OPERATING INCOME	0	

SEWAGE OPERATING REVENUES

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)
Operating Revenues			
Sewage Operating Revenues			
Flat Rate Service to General Customers (621)			
Residential Revenues			1
Commercial Revenues			2
Industrial Revenues			3
Revenues from Public Authorities			4
Total Flat Rate Service to General Customers (621)	0	0	0
Measured Service to General Customers (622)			
Residential Revenues			5
Commercial Revenues			6
Industrial Revenues			7
Revenues from Public Authorities			8
Total Measured Service to General Customers (622)	0	0	0
Service to Public Authorities (623)			9
Service to Other Systems (624)			10
Other Sewerage Service (625)			11
Interdepartmental Service (626)			12
Total Sewage Operating Revenues	0	0	0

HIGH STRENGTH CONTRIBUTORS

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
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NONE

OTHER OPERATING REVENUES (SEWER)

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 \$2,000 and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Customers Forfeited Discounts (631):		
Customer late payment charges	0	1
Other (specify):		
		2
Total Customers Forfeited Discounts (631)	0	
Servicing of Customers Laterals (632):		
		3
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		
		4
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
		5
Total Rent from Sewerage Property (634)	0	
Miscellaneous Operating Revenues (635):		
		6
Total Miscellaneous Operating Revenues (635)	0	
Amortization of Construction Grants (636):		
		7
Total Amortization of Construction Grants (636)	0	

SEWER 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)
OPERATION EXPENSES	
Supervision and Labor (820)	1
Power and Fuel for Pumping (821)	2
Power and Fuel for Aeration Equipment (822)	3
Chlorine (823)	4
Phosphorous Removal Chemicals (824)	5
Sludge Conditioning Chemicals (825)	6
Other Chemicals for Sewage Treatment (826)	7
Other Operating Supplies and Expenses (827)	8
Transportation Expenses (828)	9
Rents (829)	10
Total Operation Expenses	0
MAINTENANCE EXPENSES	
Maintenance of Sewage Collection System (831)	11
Maintenance of Collection System Pumping Equipment (832)	12
Maintenance of Treatment and Disposal Plant Equipment (833)	13
Maintenance of General Plant Structures and Equipment (834)	14
Total Maintenance Expenses	0
CUSTOMER ACCOUNTING & COLLECTION EXPENSES	
Billing, Collecting and Accounting (840)	15
Flat Rate Inspections (841)	16
Meter Reading (842)	17
Uncollectible Accounts (843)	18
Total Customer Accounting & Collection Expenses	0
ADMINISTRATIVE AND GENERAL EXPENSES	
Administrative and General Salaries (850)	19
Office Supplies and Expenses (851)	20
Outside Services Employed (852)	21
Insurance Expense (853)	22
Employees Pensions and Benefits (854)	23

SEWER 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)
ADMINISTRATIVE AND GENERAL EXPENSES	
Regulatory Commission Expenses (855)	24
Miscellaneous General Expenses (856)	25
Rents (857)	26
Total Administrative and General Expenses	0
Total Operation and Maintenance Expenses	0

TAXES (ACCT. 408 - SEWER)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)
Social Security		1
Local and School Tax Equivalent on Meters Charged by Water Department		2
PSC Remainder Assessment		3
Other (specify):		4
Total tax expense		<u>0</u>

SEWER 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 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
COLLECTION SYSTEM			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Service Connections, Traps, and Accessories (312)			6
Collecting Mains and Accessories (313)			7
Interceptor Mains and Accessories (314)			8
Force Mains (315)			9
Other Collecting System Equipment (316)			10
Total Collection System	0	0	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)			11
Structures and Improvements (321)			12
Receiving Wells (322)			13
Electric Pumping Equipment (323)			14
Other Power Pumping Equipment (324)			15
Miscellaneous Pumping Equipment (325)			16
Total Collection System Pumping Installations	0	0	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)			17
Structures and Improvements (331)			18
Preliminary Treatment Equipment (332)			19
Primary Treatment Equipment (333)			20
Secondary Treatment Equipment (334)			21
Advanced Treatment Equipment (335)			22
Chlorination Equipment (336)			23
Sludge Treatment and Disposal Equipment (337)			24
Plant Site Piping (338)			25
Flow Metering and Monitoring Equipment (339)			26
Outfall Sewer Pipes (340)			27

SEWER 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
COLLECTION SYSTEM			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Service Connections, Traps, and Accessories (312)			0 6
Collecting Mains and Accessories (313)			0 7
Interceptor Mains and Accessories (314)			0 8
Force Mains (315)			0 9
Other Collecting System Equipment (316)			0 10
Total Collection System	0	0	0
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)			0 11
Structures and Improvements (321)			0 12
Receiving Wells (322)			0 13
Electric Pumping Equipment (323)			0 14
Other Power Pumping Equipment (324)			0 15
Miscellaneous Pumping Equipment (325)			0 16
Total Collection System Pumping Installations	0	0	0
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)			0 17
Structures and Improvements (331)			0 18
Preliminary Treatment Equipment (332)			0 19
Primary Treatment Equipment (333)			0 20
Secondary Treatment Equipment (334)			0 21
Advanced Treatment Equipment (335)			0 22
Chlorination Equipment (336)			0 23
Sludge Treatment and Disposal Equipment (337)			0 24
Plant Site Piping (338)			0 25
Flow Metering and Monitoring Equipment (339)			0 26
Outfall Sewer Pipes (340)			0 27

SEWER 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 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
TREATMENT AND DISPOSAL PLANT		
Other Treatment and Disposal Plant Equipment (341)		28
Total Treatment and Disposal Plant	0	0
GENERAL PLANT		
Land and Land Rights (370)		29
Structures and Improvements (371)		30
Office Furniture and Equipment (372)		31
Computer Equipment (372.1)		32
Transportation Equipment (373)		33
Other General Equipment (379)		34
Other Tangible Property (390)		35
Total General Plant	0	0
Total utility plant in service directly assignable	0	0
Common Utility Plant Allocated to Sewer Department		36
Total utility plant in service	0	0

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)			0 28
Total Treatment and Disposal Plant	<u>0</u>	<u>0</u>	<u>0</u>
GENERAL PLANT			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)			0 31
Computer Equipment (372.1)			0 32
Transportation Equipment (373)			0 33
Other General Equipment (379)			0 34
Other Tangible Property (390)			0 35
Total General Plant	<u>0</u>	<u>0</u>	<u>0</u>
Total utility plant in service directly assignable	<u>0</u>	<u>0</u>	<u>0</u>
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

SEWER 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 disconnected 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 diameter; pipe materials do not need to be specified.

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)
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NONE

SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), 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					
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)

NONE

SEWER OPERATING SECTION FOOTNOTES

NONE