



3015 (02-09-04)

ANNUAL REPORT

OF

Name: CHETEK MUNICIPAL WATER UTILITY

Principal Office: 220 STOUT STREET
P.O. BOX 194
CHETEK, WI 54728-0194

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: CHETEK MUNICIPAL WATER UTILITY

Utility Address: 220 STOUT STREET
P.O. BOX 194
CHETEK, WI 54728-0194

When was utility organized? 1/1/1904

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: K. R. HOFSTEDE
Title: CLERK-TREASURER

Office Address: S
220 STOUT STREET
P.O. BOX 194
CHETEK, WI 54728-0194

Telephone: (715) 924 - 4838

Fax Number: (715) 924 - 2855

E-mail Address:

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

Name: STEPHEN C. OTTO, C.P.A.
Title: FIELD AUDITOR

Office Address: TRACEY AND THOLE, S.C., C.P.A.'S
502 SECOND STREET
HUDSON, WI 54016

Telephone: (715) 386 - 2391

Fax Number: (715) 386 - 0535

E-mail Address:

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

Name: MR. JOHN BANKS
Title: MAYOR

Office Address:
220 STOUT STREET
P.O. BOX 194
CHETEK, WI 54728-0194

Telephone: (715) 924 - 4838

Fax Number: (715) 924 - 2855

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: STEPHEN C. OTTO, C.P.A.

Title: FIELD AUDITOR

Office Address: TRACEY AND THOLE, S.C., C.P.A.'S
502 SECOND STREET
HUDSON, WI 54016

Telephone: (715) 386 - 2391

Fax Number: (715) 386 - 0535

E-mail Address:

Date of most recent audit report: 4/17/2001

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

Names and titles of utility management including manager or superintendent:

Name: MR. DAN KNAPP

Title: DIRECTOR OF PUBLIC WORKS

Office Address:

220 STOUT STREET
P.O. BOX 194
CHETEK, WI 54728-0194

Telephone: (715) 924 - 4236

Fax Number: (715) 924 - 2855

E-mail Address:

Name of utility commission/committee: CHETEK CITY COUNCIL

Names of members of utility commission/committee:

- JOHN BANKS, MAYOR
- CLIFFORD BRONSTAD, COUNCIL MEMBER
- CHRISTINE FRITZ, COUNCIL MEMBER
- JEFF OHDE, COUNCIL MEMBER

Is sewer service rendered by the utility? NO

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

Date of Ordinance: [REDACTED]

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name: NOT APPLICABLE-NO CONTRACTED SERVICES FOR OPERATIONS

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)	222,956	214,008	1
Operating Expenses:			
Operation and Maintenance Expense (401)	95,607	106,150	2
Depreciation Expense (403)	31,662	30,146	3
Amortization Expense (404)	0	0	4
Taxes (408)	32,720	30,938	5
Total Operating Expenses	159,989	167,234	
Net Operating Income	62,967	46,774	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	62,967	46,774	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	3,625	8
Interest and Dividend Income (419)	52,714	65,154	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	52,714	68,779	
Total Income	115,681	115,553	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	115,681	115,553	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	37,075	38,102	13
Amortization of Debt Discount and Expense (428)	1,098	1,128	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	38,173	39,230	
Net Income	77,508	76,323	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	656,808	580,485	19
Balance Transferred from Income (433)	77,508	76,323	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	734,316	656,808	

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 Miscellaneous Nonoperating Income, Account 421.

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	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON SPECIAL FUND INVESTMENTS	25,013	4
INTEREST ON OPERATING CASH AND INVESTMENTS	10,542	5
INTEREST ON SPECIAL ASSESSMENTS	3,773	6
INTEREST ON ADVANCE TO TAX INCREMENTAL DISTRICT	13,386	7
Total (Acct. 419):	52,714	
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				0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0				0	2
Payroll	0				0	3
Materials	0				0	4
Taxes	0				0	5
Other (list by major classes):						
NONE	0				0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	222,956	0	0	0	222,956	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0				0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0				0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE	0				0	6
Revenues subject to Wisconsin Remainder Assessment	222,956	0	0	0	222,956	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,963,655	1,819,297	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	352,933	320,887	2
Net Utility Plant	1,610,722	1,498,410	
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)	184,180	307,839	6
Special Funds (125)	552,198	509,305	7
Total Other Property and Investments	736,378	817,144	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	285,977	263,549	8
Temporary Cash Investments (132)	0	0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	17,913	17,078	11
Other Accounts Receivable (143)	0	6,930	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	10,243	12,109	14
Materials and Supplies (150)	27,272	8,658	15
Prepayments (165)	1,577	0	16
Other Current and Accrued Assets (170)	2,050	2,562	17
Total Current and Accrued Assets	345,032	310,886	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	11,104	12,202	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	11,104	12,202	
Total Assets and Other Debits	2,703,236	2,638,642	

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)	838,093	838,093	21
Appropriated Earned Surplus (215)	0	0	22
Unappropriated Earned Surplus (216)	734,316	656,808	23
Total Proprietary Capital	1,572,409	1,494,901	
LONG-TERM DEBT			
Bonds (221)	725,000	750,000	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	725,000	750,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	1,632	3,587	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	3,009	3,097	32
Other Current and Accrued Liabilities (238)	0	0	33
Total Current and Accrued Liabilities	4,641	6,684	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	14,129	0	36
Total Deferred Credits	14,129	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)	0	0	37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	387,057	387,057	38
Total Liabilities and Other Credits	2,703,236	2,638,642	

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 (100)	1,936,588	0	0	0	1
Utility Plant Purchased or Sold (391)	0				2
Utility Plant in Process of Reclassification (392)	0				3
Utility Plant Leased to Others (393)	0				4
Property Held for Future Use (394)	1,837				5
Construction Work in Progress (395)	25,230				6
Utility Plant Acquisition Adjustments (396)	0				7
Other Utility Plant Adjustments (397)	0				8
Total Utility Plant	1,963,655	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	352,933	0	0	0	9
Total Accumulated Provision	352,933	0	0	0	
Net Utility Plant	1,610,722	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	320,887				320,887	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	31,662				31,662	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	5,571				5,571	6
Accruals charged other						7
accounts (specify):						8
NONE	0				0	9
Salvage	88				88	10
Other credits (specify):						11
NONE	0				0	12
Total credits	37,321	0	0	0	37,321	13
Debits during year						14
Book cost of plant retired	5,275				5,275	15
Cost of removal	0				0	16
Other debits (specify):						17
NONE	0				0	18
Total debits	5,275	0	0	0	5,275	19
Balance End of Year	352,933	0	0	0	352,933	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.00%					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	0 2
Collection of accounts previously written off: Utility Customers	0 3
Collection of accounts previously written off: Others	0 4
Total Additions	0
Deductions:	
Accounts written off during the year: Utility Customers	0 5
Accounts written off during the year: Others	0 6
Total accounts written off	0
Balance end of year	0

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0 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	27,272	8,658 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	<u>27,272</u>	<u>8,658</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)				
WATER SYSTEM REVENUE BONDS SERIES 1998B	1,098	428	11,104	1
Total			<u><u>11,104</u></u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u><u>0</u></u>	

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	838,093	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>838,093</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)	
WATER SYSTEM REVENUE BONDS	05/01/1998	12/01/2018	5.06%	725,000	1
Total Bonds (Account 221):				725,000	

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)
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NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	32,720	2
Charged electric department expense	0	3
Charged sewer department expense	1,926	4
Other (explain):		
NONE	0	5
Total Accruals and other credits	34,646	
Taxes paid during year:		
County, state and local taxes	32,110	6
Social Security taxes	2,277	7
PSC Remainder Assessment	259	8
Other (explain):		
NONE	0	9
Total payments and other debits	34,646	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
WATER SYSTEM REVENUE BONDS SERIES 1998B	3,097	37,075	37,163	3,009	1
Subtotal	3,097	37,075	37,163	3,009	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	3,097	37,075	37,163	3,009	

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	387,057	0	0	0	0	387,057	1
Add credits during year:							
For Services	0					0	2
For Mains	0					0	3
Other (specify):							
NONE	0					0	4
Deduct charges (specify):							
NONE	0					0	5
Balance End of Year	387,057	0	0	0	0	387,057	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	0					0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
ADVANCE TO CITY'S TAX INCREMENTAL DISTRICT	156,289	2
SPECIAL ASSESSMENTS RECEIVABLE	27,891	3
Total (Acct. 124):	184,180	
Special Funds (125):		
DEPRECIATION RESERVE FUND	352,384	4
CONSTRUCTION FUND	127,305	5
SPECIAL REDEMPTION FUND	72,509	6
Total (Acct. 125):	552,198	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	17,913	8
Electric	0	9
Sewer (Regulated)	0	10
Other (specify):		
NONE	0	11
Total (Acct. 142):	17,913	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	0	12
Merchandising, jobbing and contract work	0	13
Other (specify):		
NONE	0	14
Total (Acct. 143):	0	
Receivables from Municipality (145):		
SPECIAL ASSESSMENTS PLACED ON THE 2001 TAX ROLL	9,135	15
DELINQUENT UTILITY BILLINGS PLACE ON THE 2001 TAX ROLL	1,108	16
Total (Acct. 145):	10,243	
Prepayments (165):		
PREPAID INSURANCE	1,577	17
Total (Acct. 165):	1,577	

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)	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		19
Total (Acct. 183):	0	
Payables to Municipality (233):		
NONE		20
Total (Acct. 233):	0	
Other Deferred Credits (253):		
POTENTIAL LIQUIDATED DAMAGES FROM CONTRACTOR	14,129	21
Total (Acct. 253):	14,129	

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	1,862,304	0	0	0	1,862,304	1
Materials and Supplies	17,965	0	0	0	17,965	2
Other (specify):						
NONE	0				0	3
Less Average:						
Reserve for Depreciation	336,910	0	0	0	336,910	4
Customer Advances for Construction	0				0	5
Contributions in Aid of Construction	387,057	0	0	0	387,057	6
Other (specify):						
NONE	0				0	7
Average Net Rate Base	1,156,302	0	0	0	1,156,302	
Net Operating Income	62,967	0	0	0	62,967	8
Net Operating Income as a percent of Average Net Rate Base						
	5.45%	N/A	N/A	N/A	5.45%	

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	838,093	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	695,562	3
Other (Specify):		
NONE	0	4
Total Average Proprietary Capital	1,533,655	
Net Income		
Net Income	77,508	5
 Percent Return on Proprietary Capital	 5.05%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

Construction projects in 2001 added 1,368 feet of 6" main, 1000' of 8" main, 5 hydrants, and 24 1" services. The extensions of service were completed on Dallas, Leonard, 8th/Kleve Streets, and Pinewood.

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-18)

Account #253 Other Deferred Credits:

Amount represents potential liquidated damages from contractor related to 2001 construction projects. Amount has been withheld from payment to contractor and cannot be cleared or disposed of until additional information has been received. The utility is presently in negotiation with the contractor.

Identification and Ownership - Contacts (Page iv)

September 10, 2002

K. R. Hofstede, Clerk-Treasurer
Chetek Municipal Water Utility
220 Stout Street
P.O. Box 194
Chetek, WI 54728-0194

2001 Analytical Review DWCCA-1080-PJL

Dear Clerk Hofstede:

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) 267-9198 or by e-mail at peter.leege@psc.state.wi.us.

Sincerely,

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

PJL:bhh:w:\compl\Analytical Reviews\2001 analytical review letters\1080
Chetek.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	212,383	1
Total Sales of Water	212,383	
Other Operating Revenues		
Forfeited Discounts (470)	760	2
Other Water Revenues (474)	9,813	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	10,573	
Total Operating Revenues	222,956	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	70,061	5
General Operating Expenses (680-690)	25,546	6
Total Operation and Maintenance Expenses	95,607	
Other Operating Expenses		
Depreciation Expense (403)	31,662	7
Amortization Expense (404)	0	8
Taxes (408)	32,720	9
Total Other Operating Expenses	64,382	
Total Operating Expenses	159,989	
NET OPERATING INCOME	62,967	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	0	0	0	1
Commercial	0	0	0	2
Industrial	0	0	0	3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	741	30,310	82,547	4
Commercial	139	17,974	37,014	5
Industrial	3	3,344	5,052	6
Total Metered Sales to General Customers (461)	883	51,628	124,613	
Private Fire Protection Service (462)	0		0	7
Public Fire Protection Service (463)	1		73,283	8
Other Sales to Public Authorities (464)	25	7,974	14,487	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0	0	0	12
Total Sales of Water	909	59,602	212,383	

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)	22,624	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
INCLUDED IN CUSTOMER BILLINGS PER RATE SCHEDULE FD-1	50,659	4
Total Public Fire Protection Service (463)	73,283	
Forfeited Discounts (470):		
Customer late payment charges	760	5
Other (specify):		
NONE	0	6
Total Forfeited Discounts (470)	760	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	5,443	7
Other (specify):		
WATER TANK PROPERTY RENTED FOR COMMUNICATIONS	3,600	8
MISCELLANEOUS	770	9
Total Other Water Revenues (474)	9,813	
Amortization of Construction Grants (475):		
NONE		10
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 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	23,388	1
Purchased Water (610)	0	2
Fuel or Power Purchased for Pumping (620)	6,482	3
Chemicals (630)	16,758	4
Supplies and Expenses (640)	7,312	5
Repairs of Water Plant (650)	16,121	6
Transportation Expenses (660)	0	7
Total Plant Operation and Maintenance Expenses	70,061	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	6,385	8
Office Supplies and Expenses (681)	4,465	9
Outside Services Employed (682)	3,152	10
Insurance Expense (684)	2,704	11
Employees Pensions and Benefits (686)	7,620	12
Regulatory Commission Expenses (688)	0	13
Miscellaneous General Expenses (689)	1,220	14
Uncollectible Accounts (690)	0	15
Total General Operating Expenses	25,546	
 Total Operation and Maintenance Expenses	 95,607	

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	N/A	32,110	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	PSC RECOMMENDED CALCULATION	1,926	2
Net property tax equivalent		30,184	
Social Security	DIRECT BASED ON PAYROLL	2,277	3
PSC Remainder Assessment	N/A	259	4
Other (specify): NONE	N/A	0	5
Total tax expense		<u>32,720</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			Barron				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.196994				3
County tax rate	mills		5.054356				4
Local tax rate	mills		8.935045				5
School tax rate	mills		7.949120				6
Voc. school tax rate	mills		1.280089				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.415604				10
Less: state credit	mills		1.111478				11
Net tax rate	mills		22.304126				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.935045				14
Combined School Tax Rate	mills		9.229209				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.164254				17
Total Tax Rate	mills		23.415604				18
Ratio of Local and School Tax to Total	dec.		0.775733				19
Total tax net of state credit	mills		22.304126				20
Net Local and School Tax Rate	mills		17.302044				21
Utility Plant, Jan. 1	\$	1,819,297	1,819,297				22
Materials & Supplies	\$	8,658	8,658				23
Subtotal	\$	1,827,955	1,827,955				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,827,955	1,827,955				26
Assessment Ratio	dec.		1.015258				27
Assessed Value	\$	1,855,846	1,855,846				28
Net Local & School Rate	mills		17.302044				29
Tax Equiv. Computed for Current Year	\$	32,110	32,110				30
Tax Equivalent per 1994 PSC Report	\$	24,646					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	32,110					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 \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, 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)	50		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)	7,096		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	7,146	0	
PUMPING PLANT			
Land and Land Rights (320)	600		12
Structures and Improvements (321)	6,066		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	32,423		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	39,089	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	29,359		22
Water Treatment Equipment (332)	3,818		23
Total Water Treatment Plant	33,177	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)			50 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)			7,096 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	7,146
PUMPING PLANT			
Land and Land Rights (320)			600 12
Structures and Improvements (321)			6,066 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			32,423 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	39,089
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			29,359 22
Water Treatment Equipment (332)			3,818 23
Total Water Treatment Plant	0	0	33,177
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 \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, 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)	217,424		26
Transmission and Distribution Mains (343)	972,113	107,661	27
Fire Mains (344)	0		28
Services (345)	164,434	17,576	29
Meters (346)	219,345	9,608	30
Hydrants (348)	109,790	18,997	31
Other Transmission and Distribution Plant (349)	1,499		32
Total Transmission and Distribution Plant	1,684,605	153,842	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	997		35
Computer Equipment (372.1)	9,650		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	13,357		38
Other Tangible Property (390)	0		39
Total General Plant	24,004	0	
Total utility plant in service directly assignable	1,788,021	153,842	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,788,021	153,842	

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)			217,424 26
Transmission and Distribution Mains (343)			1,079,774 27
Fire Mains (344)			0 28
Services (345)			182,010 29
Meters (346)	5,275		223,678 30
Hydrants (348)			128,787 31
Other Transmission and Distribution Plant (349)			1,499 32
Total Transmission and Distribution Plant	5,275	0	1,833,172
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			997 35
Computer Equipment (372.1)			9,650 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			13,357 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	24,004
Total utility plant in service directly assignable	5,275	0	1,936,588
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	5,275	0	1,936,588

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			8,593	8,593	1
February			8,788	8,788	2
March			11,799	11,799	3
April			7,903	7,903	4
May			9,450	9,450	5
June			10,049	10,049	6
July			12,249	12,249	7
August			10,726	10,726	8
September			8,780	8,780	9
October			7,254	7,254	10
November			6,185	6,185	11
December			6,655	6,655	12
Total annual pumpage	0	0	108,431	108,431	
Less: Water sold				59,602	13
Volume pumped but not sold				48,829	14
Volume sold as a percent of volume pumped				55%	15
Volume used for water production, water quality and system maintenance				11,799	16
Volume related to equipment/system malfunction				29,844	17
Non-utility volume NOT included in water sales				0	18
Total volume not sold but accounted for				41,643	19
Volume pumped but unaccounted for				7,186	20
Percent of water lost				7%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Percentage sold improved from 53% in 2000 to 55% in 2001. The utility continues to search for leaks by hiring leak detection contractor and repairing leaks when located.					
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				543	23
Date of maximum: 3/6/2001					24
Cause of maximum:					25
Freeze-up prevention.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				178	26
Date of minimum: 12/5/2001					27
Total KWH used for pumping for the year				92,888	28
If water is purchased: Vendor Name: N/A					29
Point of Delivery: N/A					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)	
202 4TH ST. (DRILLED 9/25/35)	#1	260	12	150,490	Yes	1
702 KLEVE ST. (DRILLED 1960)	#2	266	10	146,581	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	#1	#2	1
Location	202 4TH STREET	702 KLEVE STREET	2
Purpose	P	P	3
Destination	R	R	4
Pump Manufacturer	LAYNE NORTHWEST	LAYNE NORTHWEST	5
Year Installed	1980	1984	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	500	500	8
Pump Motor or Standby Engine Mfr	US MOTOR	US MOTOR	10
Year Installed	1945	1984	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	30	30	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)
Identification			14
Location			15
Purpose			16
Destination			17
Pump Manufacturer			18
Year Installed			19
Type			20
Actual Capacity (gpm)			21
Pump Motor or Standby Engine Mfr			22
Year Installed			23
Type			24
Horsepower			25
			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		3
Year constructed	1982		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	77		6
Total capacity in gallons (actual)	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.)	0.7128		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	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	4.000	940	0	0	0	940	1
A	D	6.000	27,544	0	0	0	27,544	2
M	D	6.000	20,640	1,368	0	0	22,008	3
A	D	8.000	755	0	0	0	755	4
M	D	8.000	21,127	1,000	0	0	22,127	5
M	D	12.000	11,027	0	0	0	11,027	6
Total Within Municipality			82,033	2,368	0	0	84,401	
Total Utility			82,033	2,368	0	0	84,401	

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	866	0	0	0	866	91	1
M	1.000	101	24	0	0	125	22	2
M	1.250	5	0	0	0	5		3
M	1.500	9	0	0	0	9		4
M	2.000	8	0	0	0	8	1	5
M	3.000	2	0	0	0	2		6
M	4.000	2	0	0	0	2		7
M	6.000	3	0	0	0	3		8
Total Utility		996	24	0	0	1,020	114	

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	879	18	14	0	883	14	1
1.000	7	0	0	0	7	1	2
1.250	7	3	2	0	8	2	3
1.500	7	2	2	0	7	2	4
2.000	10	3	3	0	10	3	5
3.000	4	0	0	0	4	3	6
4.000	2	0	0	0	2	1	7
Total:	916	26	21	0	921	26	

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	741	118	1	16	0	7	883	1
1.000	0	5	0	2	0	0	7	2
1.250	0	7	0	0	0	1	8	3
1.500	0	5	0	2	0	0	7	4
2.000	0	7	0	3	0	0	10	5
3.000	0	1	1	2	0	0	4	6
4.000	0	0	1	1	0	0	2	7
Total:	741	143	3	26	0	8	921	

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	120	5			125	2
Total Fire Hydrants	120	5	0	0	125	
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: 125
 Number of distribution system valves end of year: 206
 Number of distribution valves operated during year: 20

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account #600 Salaries and Wages: Increase in wages is a result of time spent repairing mains and hydrants. City crew continues to spend additional time in this area in order to reduce water loss.

Account #640 Supplies and Expenses: 2000 was higher than 2001 due to testing costs of approximately \$4,000 incurred in 2000.

Account #650 Repairs to Plant: 2001 is lower due to the fact that 2000 was the final year of the deferred debit write-off related to tower painting. The annual write-off was \$11,071.

Account #682 Outside Services Employed: Decrease in 2001 is related to the \$6,774 paid in 2000 for engineering consulting fees related to system operation efficiencies.

Water Mains (Page W-15)

Mains were financed with utility construction funds. The utility is presently determining the assessable amount to property owners. The assessment will be completed in 2002 and the property owners will be given the option to pay in full without interest or to defer and pay in 10 installments at 7.5%.

Water Services (Page W-16)

Services were financed with utility construction funds. The utility is presently determining the assessable amount to property owners. The assessment will be completed in 2002 and the property owners will be given the option to pay in full without interest or to defer and pay in 10 installments at 7.5%.

Hydrants and Distribution System Valves (Page W-18)

The utility was not able to comply with the minimum valve operating requirement. For the year 2002, the utility will make it a priority to adopt a schedule to comply with the administrative code.
