



3014 (02-09-04)

ANNUAL REPORT

OF

Name: VILLAGE OF EAST TROY MUNICIPAL WATER UTILITY

Principal Office: 2106 CHURCH STREET
P.O. BOX 166
EAST TROY, WI 53120-0166

For the Year Ended: DECEMBER 31, 2001

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: VILLAGE OF EAST TROY MUNICIPAL WATER UTILITY

Utility Address: 2106 CHURCH STREET
P.O. BOX 166
EAST TROY, WI 53120-0166

When was utility organized? 7/20/1908

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: RAY ELLINGEN
Title: ADMINISTRATOR / CLERK-TREASURER

Office Address:
2106 CHURCH STREET
P.O. BOX 166
EAST TROY, WI 53120-0166

Telephone: (262) 642 - 6255 EXT

Fax Number: (262) 642 - 6259 EXT

E-mail Address:

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

Name: DAVID J. HENNINGFIELD
Title: PARTNER

Office Address: CARLSON, CHAMBERLAIN & HENNINGFIELD, CPAS LLP
924 WILLIAMS STREET
LAKE GENEVA, WI 53147

Telephone: (262) 249 - 1100

Fax Number: (262) 249 - 1763

E-mail Address: DHENNINGFIELD@CCHCPAS.COM

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

Name: BILL LOESCH
Title: PRESIDENT

Office Address:
2106 CHURCH STREET
P.O. BOX 166
EAST TROY, WI 53120

Telephone: (262) 642 - 6255

Fax Number: (262) 642 - 6259

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: DAVID J. HENNINGFIELD, CPA

Title: PARTNER

Office Address: CARLSON, CHAMBERLAIN & HENNINGFIELD, CPAS LLP
924 WILLIAMS ST
LAKE GENEVA, WI 53147

Telephone: (262) 249 - 1100

Fax Number: (262) 249 - 1763

E-mail Address: DHENNINGFIELD@CCHCPAS.COM

Date of most recent audit report: 2/14/2002

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

Names and titles of utility management including manager or superintendent:

Name: TOM ROSSMILLER

Title: DPW SUPERINTENDENT

Office Address:

2106 CHURCH STREET
P.O. BOX 166
EAST TROY, WI 53120-0166

Telephone: (262) 642 - 6255 EXT

Fax Number: (262) - 6426 EXT

E-mail Address:

Name of utility commission/committee: VILLAGE BOARD

Names of members of utility commission/committee:

- MR JOHN ALEXANDER
- MR TIM JAECK
- MR BILL LOESCH, PRESIDENT
- MS MARY NUGENT
- MR FORTUNE RENUCCI
- MR BILL STUBBS
- MR TED ZESS

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	439,878	406,488	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	195,919	203,292	2
Depreciation Expense (403)	92,870	84,215	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	62,474	49,055	5
Total Operating Expenses	351,263	336,562	
Net Operating Income	88,615	69,926	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	88,615	69,926	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	16,447	37,744	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	16,447	37,744	
Total Income	105,062	107,670	
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	105,062	107,670	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	48,720	63,334	14
Amortization of Debt Discount and Expense (428)	6,022	6,670	15
Amortization of Premium on Debt--Cr. (429)		(903)	16
Interest on Debt to Municipality (430)	20,891	23,104	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	75,633	94,011	
Net Income	29,429	13,659	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	551,157	576,744	20
Balance Transferred from Income (433)	29,429	13,659	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	(97,454)	39,246	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	678,040	551,157	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
 2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST INCOME	16,447	5
Total (Acct. 419):	16,447	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	(97,454)	11
Total (Acct. 436)--Debit:	(97,454)	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	439,878	0	0	0	439,878	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	439,878	0	0	0	439,878	

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

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	4,530,865	4,429,298	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	797,654	703,450	2
Net Utility Plant	3,733,211	3,725,848	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	97,831	93,896	7
Total Other Property and Investments	97,831	93,896	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)			8
Temporary Cash Investments (132)	103,470	511,387	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	73,335	70,947	11
Other Accounts Receivable (143)	44,030	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	23,869	23,269	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	244,704	605,603	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	4,644	10,666	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	4,644	10,666	
Total Assets and Other Debits	4,080,390	4,436,013	

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)	464,611	464,611	21
Appropriated Earned Surplus (215)	580	98,034	22
Unappropriated Earned Surplus (216)	678,040	551,157	23
Total Proprietary Capital	1,143,231	1,113,802	
LONG-TERM DEBT			
Bonds (221)	0	260,000	24
Advances from Municipality (223)	352,360	402,360	25
Other Long-Term Debt (224)	935,000	935,000	26
Total Long-Term Debt	1,287,360	1,597,360	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	4,992	0	28
Payables to Municipality (233)	17,350	151,474	29
Customer Deposits (235)			30
Taxes Accrued (236)	59,491	49,160	31
Interest Accrued (237)	10,818	14,641	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	92,651	215,275	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	20,381	23,752	36
Total Deferred Credits	20,381	23,752	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,536,767	1,485,824	41
Total Liabilities and Other Credits	4,080,390	4,436,013	

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)	4,530,865	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	4,530,865	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	797,654	0	0	0	10
Total Accumulated Provision	797,654	0	0	0	
Net Utility Plant	3,733,211	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	703,450				703,450	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	92,870				92,870	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	2,279				2,279	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	95,149	0	0	0	95,149	13
Debits during year						14
Book cost of plant retired	5,945				5,945	15
Cost of removal					0	16
Other debits (specify):						17
MOVE MASTER METERS PER PSI	(5,000)				(5,000)	18
Total debits	945	0	0	0	945	19
Balance End of Year	797,654	0	0	0	797,654	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	23,869	23,269 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	<u>23,869</u>	<u>23,269</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)				
1986 REVENUE BONDS	648	648	0	1
1988 NOTE ISSUE	7,407	4938	2,469	2
1996 NOTE ISSUE	2,610	435	2,175	3
Total			4,644	
Unamortized premium on debt (251)				
NONE				4
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	464,611	1
Changes during year (explain):		2
Balance end of year	<u><u>464,611</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)
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NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
LONG TERM ADVANCE	01/01/1995	01/01/2010	6.00%	102,360	1
1996 GO NOTE	09/01/1996	09/01/2006	5.00%	250,000	2
Total for Account 223				352,360	
Other Long-Term Debt (224)					
BOND ANTICIPATION NOTE	03/15/1998	11/01/2002	4.45%	935,000	3
Total for Account 224				935,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	49,160	1
Accruals:		
Charged water department expense	59,491	2
Charged electric department expense		3
Charged sewer department expense	635	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>60,126</u>	
Taxes paid during year:		
County, state and local taxes	49,248	6
Social Security taxes		7
PSC Remainder Assessment	547	8
Other (explain):		
NONE		9
Total payments and other debits	<u>49,795</u>	
Balance end of year	<u><u>59,491</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)					
1986 REVENUE BONDS	3,276	7,227	10,503	0	1
Subtotal	3,276	7,227	10,503	0	
Advances from Municipality (223)					
1996 NOTE ISSUE	4,412	13,391	13,825	3,978	2
ADVANCE FROM MUNICIPALITY	0	7,500	7,500	0	3
Subtotal	4,412	20,891	21,325	3,978	
Other Long-Term Debt (224)					
1998 NOTE ISSUE	6,953	41,493	41,606	6,840	4
Subtotal	6,953	41,493	41,606	6,840	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	14,641	69,611	73,434	10,818	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,485,824	0	0	0	0	1,485,824	1
Add credits during year:							
For Services						0	2
For Mains	48,543					48,543	3
Other (specify):							
HYDRANTS	2,400					2,400	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	1,536,767	0	0	0	0	1,536,767	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
BOND RESERVE FUND	97,831	3
Total (Acct. 125):	97,831	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	73,335	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	73,335	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
SPECIAL ASSESSMENTS	44,030	11
Total (Acct. 143):	44,030	
Receivables from Municipality (145):		
NONE		12
Total (Acct. 145):	0	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Payables to Municipality (233):		
WAGES, FRINGE BENEFITS, EXPENSES	17,350	16
Total (Acct. 233):	17,350	
Other Deferred Credits (253):		
ACCUMULATED SICK LEAVE, VACATION & COMP TIME	20,381	17
Total (Acct. 253):	20,381	

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	4,480,081	0	0	0	4,480,081	1
Materials and Supplies	23,569	0	0	0	23,569	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	750,552	0	0	0	750,552	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,511,295	0	0	0	1,511,295	6
Other (specify):					0	7
Average Net Rate Base	2,241,803	0	0	0	2,241,803	
Net Operating Income	88,615	0	0	0	88,615	8
Net Operating Income as a percent of Average Net Rate Base	3.95%	N/A	N/A	N/A	3.95%	

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	464,611	1
Appropriated Earned Surplus	49,307	2
Unappropriated Earned Surplus	614,598	3
Other (Specify):		4
Total Average Proprietary Capital	1,128,516	
Net Income		
Net Income	29,429	5
Percent Return on Proprietary Capital	2.61%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Interest Accrued (Acct. 237) (Page F-17)

1986 REVENUE BOND HAS BEEN PAID OFF IN FULL IN 2001.

Contributions in Aid of Construction (Account 271) (Page F-18)

SPECIAL ASSESSMENT FOR COSTS INCURRED IN 2000 NOT MADE UNTIL 2001 YEAR - THATS WHY CONTRIBUTION IN AID IS HIGHER THEN FIXED ASSET ADDITIONS IN 2001

Signature Page (Page ii)

TO THE VILLAGE BOARD
OF THE VILLAGE OF EAST TROY
EAST TROY, WI 53120-0166

WE HAVE COMPILED THE BALANCE SHEETS OF THE VILLAGE OF EAST TROY MUNICIPAL WATER UTILITY AS OF DECEMBER 31, 2001 AND THE RELATED STATEMENTS OF INCOME AND RETAINED EARNINGS, AND SUPPLEMENTARY INFORMATION FOR THE YEAR THEN ENDED, INCLUDED IN THE ACCOMPANYING PRESCRIBED FORM IN ACCORDANCE WITH STATEMENTS ON STANDARDS ON STANDARDS FOR ACCOUNTING AND REVIEW SERVICES ISSUED BY THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS.

OUR COMPILATION WAS LIMITED TO PRESENTING, IN THE FORM PRESCRIBED BY THE PUBLIC SERVICE COMMISSION OF WISCONSIN, INFORMATION THAT IS THE REPRESENTATION OF MANAGEMENT. WE HAVE NOT AUDITED OR REVIEWED THE FINANCIAL STATEMENTS AND SUPPLEMENTARY INFORMATION REFERRED TO ABOVE AND, ACCORDINGLY, DO NOT EXPRESS AN OPINION OR ANY FORM OF ASSURANCE ON THEM.

THESE FINANCIAL STATEMENTS AND THE SUPPLEMENTARY INFORMATION ARE PRESENTED IN ACCORDANCE WITH THE REQUIREMENTS OF THE PUBLIC SERVICE COMMISSION OF WISCONSIN, WHICH DIFFERS FROM GENERALLY ACCEPTED ACCOUNTING PRINCIPLES. ACCORDINGLY, THESE FINANCIAL STATEMENTS ARE NOT DESIGNED FOR THOSE WHO ARE NOT INFORMED ABOUT SUCH DIFFERENCES.

CARLSON, CHAMBERLAIN & HENNINGFIELD, CPAs LLP
MARCH 30, 2002

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

12/26/reply:

Okay, I see now. The problem is that the Utility Plant Jan. 1 that is to be reported on the Property Tax Equivalent schedule should be "gross" plant. Not net plant. I was looking at the gross plant figure on the Net Utility Plant schedule. In the future, please use the gross plant amount on the property tax equivalent schedule (see Head Note No. 4 to that schedule).

Also, as far as the meter dollars, in the future, when adjusting prior year records or transferring plant dollars (and statistical units) to more appropriate accounts, please use the adjustment columns and fully footnote the transactions.

Thanks for your quick response. This closes the 2001 review.

Regards, Elaine

12/24 email response:

Elaine,

This e-mail is in response to your review questions from November 25, 2002.

My records show that we filed an amended report dated June 7, 2001. The original 2000 report showed net plant assets of 3,750,768 the amended reports showed \$3,725,848 which agrees with the 2001 report Jan 1 numbers. If you need anything else from this amended report please call me.

The Master pumping meters were reclassified via our Journal Entry number 25 which debited 325 electric pumping meters \$5,000 and credited 346 Meters for \$5,000. The dollar amounts on the report are higher because on the meters they were combined with meters scraped and on the electric pumping meters additional pumping meters were purchased during 2001.

If you need anything else please contact me at 262-249-1100.

David J. Henningfield, CPA
Partner

November 25, 2002

Mr. Ray Ellingen, Administrator/Clerk-Treasurer
Village of East Troy Municipal Water Utility
P.O. Box 166
2106 Church Street
East Troy, WI 53120-0166

2001 Analytical Review DWCCA-1730-ELE

Dear Mr. Ellingen:

FINANCIAL SECTION FOOTNOTES

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

1. On page W-7, the amount reported for Utility Plant Jan. 1, does not agree with the amount reported on page F-7 of your 2000 annual report for gross plant. Please furnish an explanation.

2. In our review correspondence for the 2000 annual report, it was indicated that the 6, 8 and 10-inch meters on the meters schedule were master pumping system flow meters and associated dollars should be reclassified from Account 346 to Account 325. It does appear from the plant schedule, page W-8 that this has been done. Please supply the entries reclassifying pumping meter dollars from Account 346 to Account 325 or otherwise explain this matter.

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

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is elaine.engelke@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

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

ELE:dwh:w:\compl\Analytical Reviews\2001 analytical review letters\1730 East Troy.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	433,595	1
Total Sales of Water	433,595	
Other Operating Revenues		
Forfeited Discounts (470)	837	2
Miscellaneous Service Revenues (471)	1,325	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	4,121	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	6,283	
Total Operating Revenues	439,878	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	14,358	8
Pumping Expenses (620-625)	38,658	9
Water Treatment Expenses (630-635)	12,456	10
Transmission and Distribution Expenses (640-655)	72,296	11
Customer Accounts Expenses (901-904)	14,376	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	43,775	14
Total Operation and Maintenance Expenses	195,919	
Other Operating Expenses		
Depreciation Expense (403)	92,870	15
Amortization Expense (404-407)		16
Taxes (408)	62,474	17
Total Other Operating Expenses	155,344	
Total Operating Expenses	351,263	
NET OPERATING INCOME	88,615	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	1	200	367	1
Commercial	2	650	1,036	2
Industrial				3
Total Unmetered Sales to General Customers (460)	3	850	1,403	
Metered Sales to General Customers (461)				
Residential	1,051	84,462	135,795	4
Commercial	162	30,149	57,909	5
Industrial	25	100,966	100,374	6
Total Metered Sales to General Customers (461)	1,238	215,577	294,078	
Private Fire Protection Service (462)	22		9,530	7
Public Fire Protection Service (463)	1		120,478	8
Other Sales to Public Authorities (464)	25	12,100	8,106	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,289	228,527	433,595	

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)	120,478	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)	120,478	
Forfeited Discounts (470):		
Customer late payment charges	837	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	837	
Miscellaneous Service Revenues (471):		
MISC SERVICE REVENUE	1,290	7
PRIVATE WELL OPER PERMIT FEE	35	8
Total Miscellaneous Service Revenues (471)	1,325	
Rents from Water Property (472):		
NONE		9
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		10
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	2,933	11
Other (specify): WATER IMPACT FEES	1,188	12
Total Other Water Revenues (474)	4,121	
Amortization of Construction Grants (475):		
NONE		13
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)	7,385	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)	6,973	4
Total Source of Supply Expenses	14,358	
 PUMPING EXPENSES		
Operation Labor (620)	4,911	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	26,969	7
Operation Supplies and Expenses (623)	3,844	8
Maintenance of Pumping Plant (625)	2,934	9
Total Pumping Expenses	38,658	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	5,517	10
Chemicals (631)	6,734	11
Operation Supplies and Expenses (632)	205	12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	12,456	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	5,720	14
Operation Supplies and Expenses (641)	811	15
Maintenance of Distribution Reservoirs and Standpipes (650)	23,931	16
Maintenance of Mains (651)	10,898	17
Maintenance of Services (652)	7,227	18
Maintenance of Meters (653)	15,637	19
Maintenance of Hydrants (654)	3,212	20
Maintenance of Other Plant (655)	4,860	21
Total Transmission and Distribution Expenses	72,296	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	4,073	22
Accounting and Collecting Labor (902)	9,044	23
Supplies and Expenses (903)	1,259	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	14,376	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	3,495	27
Office Supplies and Expenses (921)	1,889	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	7,634	30
Property Insurance (924)	7,204	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	22,061	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	1,336	35
Transportation Expenses (933)	156	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	43,775	
Total Operation and Maintenance Expenses	195,919	

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		59,491	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		635	2
Net property tax equivalent		58,856	
Social Security		3,071	3
PSC Remainder Assessment		547	4
Other (specify): NONE			5
Total tax expense		<u>62,474</u>	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Walworth				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.242288				3
County tax rate	mills		6.071248				4
Local tax rate	mills		8.345272				5
School tax rate	mills		10.113981				6
Voc. school tax rate	mills		1.961768				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		26.734557				10
Less: state credit	mills		1.558257				11
Net tax rate	mills		25.176300				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.345272				14
Combined School Tax Rate	mills		12.075749				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.421021				17
Total Tax Rate	mills		26.734557				18
Ratio of Local and School Tax to Total	dec.		0.763844				19
Total tax net of state credit	mills		25.176300				20
Net Local and School Tax Rate	mills		19.230756				21
Utility Plant, Jan. 1	\$	3,725,845	3,725,845				22
Materials & Supplies	\$	23,869	23,869				23
Subtotal	\$	3,749,714	3,749,714				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	3,749,714	3,749,714				26
Assessment Ratio	dec.		0.825000				27
Assessed Value	\$	3,093,514	3,093,514				28
Net Local & School Rate	mills		19.230756				29
Tax Equiv. Computed for Current Year	\$	59,491	59,491				30
Tax Equivalent per 1994 PSC Report	\$	44,142					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	59,491					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)	5,609		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)	179,427	26,810	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	185,036	26,810	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	131,174		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	103,877	51,230	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	28,586		20
Total Pumping Plant	263,637	51,230	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	11,949		23
Total Water Treatment Plant	11,949	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	2,948		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)			5,609 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)			206,237 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	211,846
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			131,174 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			155,107 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			28,586 20
Total Pumping Plant	0	0	314,867
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			11,949 23
Total Water Treatment Plant	0	0	11,949
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			2,948 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)	525,340		26
Transmission and Distribution Mains (343)	2,507,468	15,018	27
Fire Mains (344)	0		28
Services (345)	414,931		29
Meters (346)	80,123	11,428	30
Hydrants (348)	325,567	2,400	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	3,856,377	28,846	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	9,397		35
Computer Equipment (391.1)	4,680	626	36
Transportation Equipment (392)	61,701		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	36,521		44
Other Tangible Property (399)	0		45
Total General Plant	112,299	626	
Total utility plant in service directly assignable	4,429,298	107,512	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	4,429,298	107,512	

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)			525,340 26
Transmission and Distribution Mains (343)			2,522,486 27
Fire Mains (344)			0 28
Services (345)			414,931 29
Meters (346)	5,945		85,606 30
Hydrants (348)			327,967 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	5,945	0	3,879,278
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			9,397 35
Computer Equipment (391.1)			5,306 36
Transportation Equipment (392)			61,701 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			36,521 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	112,925
Total utility plant in service directly assignable	5,945	0	4,530,865
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	5,945	0	4,530,865

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			19,320	19,320	1
February			16,443	16,443	2
March			19,010	19,010	3
April			19,125	19,125	4
May			19,803	19,803	5
June			22,280	22,280	6
July			28,023	28,023	7
August			22,019	22,019	8
September			18,482	18,482	9
October			18,800	18,800	10
November			17,806	17,806	11
December			17,741	17,741	12
Total annual pumpage	0	0	238,852	238,852	
Less: Water sold				228,527	13
Volume pumped but not sold				10,325	14
Volume sold as a percent of volume pumped				96%	15
Volume used for water production, water quality and system maintenance				1,603	16
Volume related to equipment/system malfunction				6,645	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				8,248	19
Volume pumped but unaccounted for				2,077	20
Percent of water lost				1%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,262	23
Date of maximum: 7/8/2001					24
Cause of maximum:					25
Temperature related					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				334	26
Date of minimum: 3/10/2001					27
Total KWH used for pumping for the year				451,065	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)	
3103 NORTH STREET	3	100	16	186,448	Yes	1
2028 WEST STREET	5	1,500	19	238,425	Yes	2
3219 NORTH STREET	6	160	12	180,973	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	3	5	6	1
Location	3103 NORTH STREET	2028 WEST STREET	3219 NORTH STREET	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE NW	LAYNE NW	LAYNE NW	5
Year Installed	1986	1986	1982	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	353	345	471	8
Pump Motor or Standby Engine Mfr	CATERPILLAR	CUMMINS	CONTINENTAL	9 10
Year Installed	1990	2001	1970	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	30	150	40	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 23
Year Installed				24
Type				25
Horsepower				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	2	3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2 3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	S	4
Year constructed	1970	1999	5 6
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	7 8
Elevation difference in feet (See Headnote 3.)	160	130	9 10
Total capacity in gallons (actual)	200,000	650,000	11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	13 14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	15 16 17
Filters, type (gravity, pressure, other, none)	NONE	NONE	18 19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.4300	0.0000	20 21 22
Is a corrosion control chemical used (yes, no)?	N	N	23 24
Is water fluoridated (yes, no)?	Y	Y	25

WATER MAINS

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

								Number of Feet	
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)		
P	D	1.000	1,037	0	0	0	1,037	1	
P	D	2.000	10	0	0	0	10	2	
M	D	4.000	11,189	0	0	0	11,189	3	
M	D	6.000	34,074	0	0	0	34,074	4	
P	D	6.000	497	0	0	0	497	5	
M	D	8.000	12,608	0	0	0	12,608	6	
P	D	8.000	17,330	516	0	0	17,846	7	
M	D	10.000	1,267	0	0	0	1,267	8	
P	D	10.000	580	0	0	0	580	9	
M	D	12.000	10,927	0	0	0	10,927	10	
P	D	12.000	30,767	0	0	0	30,767	11	
Total Within Municipality			120,286	516	0	0	120,802		
Total Utility			120,286	516	0	0	120,802		

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	856	0	0	0	856	7	1
M	1.000	223	0	0	0	223	47	2
M	1.250	70	0	0	0	70	1	3
M	1.500	11	0	0	0	11		4
M	2.000	5	0	0	1	6		5
M	4.000	2	0	0	0	2	2	6
P	4.000	4	0	0	2	6		7
M	6.000	1	0	0	0	1		8
P	8.000	27	0	0	0	27	26	9
M	8.000	2	0	0	0	2		10
Total Utility		1,201	0	0	3	1,204	83	

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	350	0	8	0	342	84	1
0.750	872	83	9	0	946	88	2
1.000	62	1	4	0	59	13	3
1.250	0	0	0	0	0	0	4
1.500	12	2	6	0	8	8	5
2.000	14	1	3	0	12	9	6
3.000	10	0	0	0	10	10	7
4.000	2	0	2	0	0	0	8
6.000	1	0	1	0	0	0	9
8.000	1	0	1	0	0	0	10
10.000	1	0	1	0	0	0	11
Total:	1,325	87	35	0	1,377	212	

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	289	23	1	2	0	27	342	1
0.750	785	91	8	9	0	53	946	2
1.000	0	36	7	7	0	9	59	3
1.250	0	0	0	0	0	0	0	4
1.500	0	2	4	1	0	1	8	5
2.000	0	5	2	5	0	0	12	6
3.000	0	1	3	2	0	4	10	7
4.000	0	0	0	0	0	0	0	8
6.000	0	0	0	0	0	0	0	9
8.000	0	0	0	0	0	0	0	10
10.000	0	0	0	0	0	0	0	11
Total:	1,074	158	25	26	0	94	1,377	

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	10			10	1
Within Municipality	243	2			245	2
Total Fire Hydrants	243	12	0	0	255	
Flushing Hydrants						
	5				5	3
Total Flushing Hydrants	5	0	0	0	5	

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:	254
Number of distribution system valves end of year:	371
Number of distribution valves operated during year:	204

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

605 - MAJOR UNEXPECTED REPAIRS NEEDED

622 - FOR 2001 YEAR FOUND OUT THAT IN THE PAST THE WELL #3 AND WELL #6 ELECTRIC BILLS WHERE INADVERTENTLY BEING PAID OUT OF THE GENERAL FUND. THIS IS THE FIRST YEAR WITH THE CORRECT ELECTRIC EXPENSE.

650 - CHEMICAL TREATMENT ITEMS NEEDED REPAIR

920 - THE DECLINE IN ADMIN WAGES WAS CAUSED BECAUSE THE ADMIN USED UP VACATION AND SICK HOURS WHEN IN 2000 ADMIN WAS UNABLE TO USE THEM BUT INSTEAD THE COST WAS ACCRUED TO EXPENSE. THE ACTUAL CASH OUTLAY WAS ROUGHLY THE SAME IN 2000 AS 2001 BUT THE DIFFERENCE IS THE ADMIN CHANGE OF ACCRUED VACATION & SICK TIME.

Water Utility Plant in Service (Page W-08)

325 - A 150 HP STANDBY ENGINE WAS PURCHASED FOR PUMP #5

Water Mains (Page W-15)

THE 516 FEET WAS PAID FOR BY THE DEVELOPERS OF THE WILDWOOD SUBDIVISION.

Water Services (Page W-16)

CORRECTIONS OF PRIOR YEAR NUMBERS TO ACTUAL

Hydrants and Distribution System Valves (Page W-18)

2 FIRE HYDRANTS ADDED WITHIN THE TIF #3 INDUSTRIAL PARK.
