



3013 (02-09-04)

ANNUAL REPORT

OF

Name: CITY OF FITCHBURG UTILITY DISTRICT #1

Principal Office: 5520 LACY ROAD
FITCHBURG, WI 53711-5318

For the Year Ended: DECEMBER 31, 2001

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

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

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CITY OF FITCHBURG UTILITY DISTRICT #1

Utility Address: 5520 LACY ROAD
FITCHBURG, WI 53711-5318

When was utility organized? 5/26/1965

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS PATRICIA K PETERSON

Title: UTILITY FISCAL CLERK

Office Address:

5520 LACY ROAD
FITCHBURG, WI 53711-5318

Telephone: (608) 270 - 4271

Fax Number: (608) 270 - 4275

E-mail Address: pat.peterson@city.fitchburg.wi.us

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

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

Name: MR. PHIL WINKEL

Title: BOARD OF PUBLIC WORKS CHAIRPERSON

Office Address:

2650 PENWALL CIRCLE
FITCHBURG, WI 53711

Telephone: (608) 271 - 0481

Fax Number:

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? NO

IDENTIFICATION AND OWNERSHIP

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

Name: MS STACEY WAGNER

Title:

Office Address: VIRCHOW KRAUSE AND COMPANY
TEN TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707

Telephone: (608) 240 - 2625

Fax Number: (608) 249 - 8532

E-mail Address: swagner@virchowkrause.com

Date of most recent audit report: 2/26/2002

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

Names and titles of utility management including manager or superintendent:

Name: MR PAUL Q. WOODARD

Title: DIRECTOR OF PUBLIC WORKS

Office Address:
5520 LACY ROAD
FITCHBURG, WI 53711-5318

Telephone: (608) 270 - 4261

Fax Number: (608) 270 - 4275

E-mail Address: paul.woodard@city.fitchburg.wi.us

Name of utility commission/committee: BOARD OF PUBLIC WORKS

Names of members of utility commission/committee:
MS MELISSA GILBERT, ALDERPERSON
MR DAVE HERBST, BOARD MEMBER
MR PETER RUSCH, BOARD MEMBER
MR DAVE WILLBORN, BOARD MEMBER
MR PHIL WINKEL, CHAIRPERSON

Is sewer service rendered by the utility? YES

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,475,182	1,231,169	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	502,042	476,949	2
Depreciation Expense (403)	324,324	292,413	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	315,489	314,280	5
Total Operating Expenses	1,141,855	1,083,642	
Net Operating Income	333,327	147,527	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	333,327	147,527	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	119,600	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	56,814	104,555	10
Miscellaneous Nonoperating Income (421)	18,059	63,009	11
Total Other Income	194,473	167,564	
Total Income	527,800	315,091	
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	527,800	315,091	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)			15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	37,379	10,575	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	11,641		19
Total Interest Charges	25,738	10,575	
Net Income	502,062	304,516	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	5,621,883	5,132,325	20
Balance Transferred from Income (433)	502,062	304,516	21
Miscellaneous Credits to Surplus (434)	12,891	218,242	22
Miscellaneous Debits to Surplus--Debit (435)	0	33,200	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	6,136,836	5,621,883	

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):		
SEWER OPERATING INCOME	119,600	3
Total (Acct. 417):	119,600	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST INCOME ON ALL INVESTMENTS (NO DIVIDENDS)	56,814	5
Total (Acct. 419):	56,814	
Miscellaneous Nonoperating Income (421):		
INTERCEPTOR CONNECTION CHARGES	18,059	6
Total (Acct. 421):	18,059	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
AUDITOR JOURNAL ENTRY TO RECORD LAB EQUIPMENT WROTE OFF DURING SALE	12,891	9
Total (Acct. 434):	12,891	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and 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	1,475,182	0	0	0	1,475,182	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,475,182	0	0	0	1,475,182	

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	207,915		207,915	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	125,496		125,496	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	333,411	0	333,411	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	17,816,038	16,732,145	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	2,613,245	2,272,829	2
Net Utility Plant	15,202,793	14,459,316	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	15,202,793	14,459,316	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	10,081,861	7,914,247	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	1,216,267	1,093,385	6
Net Nonutility Property	8,865,594	6,820,862	
Investment in Municipality (123)	0	0	7
Other Investments (124)	98,753	155,915	8
Special Funds (125-128)	5,019		9
Total Other Property and Investments	8,969,366	6,976,777	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	76,447	139,996	10
Special Deposits (132-134)	0	695,627	11
Working Funds (135)			12
Temporary Cash Investments (136)	862,008		13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	289,579	275,439	15
Other Accounts Receivable (143)	219,965	263,484	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	366,699	323,879	18
Materials and Supplies (151-163)	27,440	24,084	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	1,842,138	1,722,509	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	24
Other Deferred Debits (182-186)	3,626	73,141	25
Total Deferred Debits	3,626	73,141	
Total Assets and Other Debits	26,017,923	23,231,743	

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)	936,247	936,247	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	6,136,836	5,621,883	28
Total Proprietary Capital	7,073,083	6,558,130	
LONG-TERM DEBT			
Bonds (221-222)	0		29
Advances from Municipality (223)	1,147,366	173,572	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	1,147,366	173,572	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	218,973	235,770	33
Payables to Municipality (233)	98,677	65,719	34
Customer Deposits (235)			35
Taxes Accrued (236)	317,386	305,698	36
Interest Accrued (237)	29,143	823	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	43,464	41,010	41
Total Current and Accrued Liabilities	707,643	649,020	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	8,138	0	44
Total Deferred Credits	8,138	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	17,081,693	15,851,021	49
Total Liabilities and Other Credits	26,017,923	23,231,743	

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)	17,796,942	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)	19,096				7
Total Utility Plant	17,816,038	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	2,613,245	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	2,613,245	0	0	0	
Net Utility Plant	15,202,793	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 111)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	2,272,829				2,272,829	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	324,324				324,324	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	19,707				19,707	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
Total credits	344,031	0	0	0	344,031	13
Debits during year						14
Book cost of plant retired	3,615				3,615	15
Cost of removal	0				0	16
Other debits (specify):						17
					0	18
Total debits	3,615	0	0	0	3,615	19
Balance End of Year	2,613,245	0	0	0	2,613,245	20
						21
						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):					
SEWER PLANT	7,862,746	2,174,947	7,333	10,030,360	2
MADISON METRO SEWER INTERCEPTOR	51,501			51,501	3
Total Nonutility Property (121)	7,914,247	2,174,947	7,333	10,081,861	
Less accum. prov. depr. & amort. (122)	1,093,385	130,215	7,333	1,216,267	4
 Net Nonutility Property	 6,820,862	 2,044,732	 0	 8,865,594	

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 (151)					0	1
Fuel stock expenses (152)					0	2
Plant mat. & oper. sup. (154)					0	3
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility (154)	22,760	20,376
Sewer utility (154)	4,680	3,708
Heating utility (154)		
Gas utility (154)		
Merchandise (155)		
Other materials & supplies (156)		
Stores expense (163)		
Total Materials and Supplies	27,440	24,084

**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)		
<hr/>				
Unamortized debt discount & expense (181)				1
Total			<u>0</u>	
Unamortized premium on debt (251)				2
<hr/>				
Total			<u>0</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	936,247 1
Changes during year (explain):	2
Balance end of year	936,247

BONDS (ACCTS. 221 AND 222)

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)	
Total Reacquired Bonds (Account 222)				0	1
Net amount of bonds outstanding December 31:				<u><u>0</u></u>	

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)					
6/1/01 ADVANCE FROM MUNICIPALITY	06/01/2001	10/01/2008	5.35%	1,000,000	1
1993 REFINANCED G.O. DEBT	08/01/1993	06/01/2006	4.83%	147,366	2
Total for Account 223				1,147,366	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	305,698	1
Accruals:		
Charged water department expense	326,589	2
Charged electric department expense		3
Charged sewer department expense	7,940	4
Other (explain):		
NONE		5
Total Accruals and other credits	334,529	
Taxes paid during year:		
County, state and local taxes	305,698	6
Social Security taxes	15,519	7
PSC Remainder Assessment	1,624	8
Other (explain):		
NONE		9
Total payments and other debits	322,841	
Balance end of year	317,386	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
1993 REFINANCED G.O. DEBT	823	8,959	9,059	723	2
6/01 ADVANCE FROM MUNICIPALITY		28,420		28,420	3
Subtotal	823	37,379	9,059	29,143	
Other Long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	823	37,379	9,059	29,143	

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	9,611,374	0	0	6,239,647	0	15,851,021	1
Add credits during year:							
For Services	128,475					128,475	2
For Mains	461,936			571,225		1,033,161	3
Other (specify):							
FOR HYDRANTS	69,036					69,036	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	10,270,821	0	0	6,810,872	0	17,081,693	
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):		
SPECIAL ASSESSMENTS	98,753	2
Total (Acct. 124):	98,753	
Sinking Funds (125):		
CUSTOMER FUNDS TO COVER SEWER LIFT STATION EXPENSE	5,019	3
Total (Acct. 125):	5,019	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		6
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	200,005	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
MMSD CHARGES INVOICED TO FOREMOST FARMS	13,143	12
INVOICES BILLED TO CUSTOMERS FOR REPAIR OF HYDRANTS	986	13
MMSD CHARGES INVOICED OUT TO DEVELOPER	8,138	14
INVOICES BILLED TO CITY FOR ENGINEER WAGES	533	15
INVOICE TO CITY FOR PORTION OF SYENE INTERCEPTOR PROJECT	65,870	16
MISCELLANEOUS WATER CHARGES DUE TO WATER PERMIT USAGES	904	17
Total (Acct. 142):	289,579	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	209,883	18
Merchandising, jobbing and contract work		19
Other (specify):		
PRIVATE FIRE PROTECTION	9,075	20
INVOICE FOR CUSTOMER EXPENSES FOR LIFT STATION	1,007	21
Total (Acct. 143):	219,965	
Receivables from Municipality (145):		
SPECIAL ASSESSMENTS ON TAX ROLL	44,641	22
COLLECTION OF DELINQUENT WATER/SEWER CHARGES	804	23
PUBLIC FIRE PROTECTION CHARGES	321,254	24
Total (Acct. 145):	366,699	
Prepayments (165):		
NONE		25
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		26
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
SHAFER DRIVE CONSTRUCTION	3,626	27
Total (Acct. 183):	3,626	
Clearing Accounts (184):		
NONE		28
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		29
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		30
Total (Acct. 186):	0	
Payables to Municipality (233):		
DECEMBER 2001 WAGES WITH BENEFITS CHARGED IN 2002	97,564	31
LIABILITY, PROPERTY, ETC INSURANCES	1,113	32
Total (Acct. 233):	98,677	
Other Deferred Credits (253):		
MMSD CHARGES FOR CSM 9025	8,138	33
Total (Acct. 253):	8,138	

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	16,971,605	0	0	0	16,971,605	1
Materials and Supplies	21,568	0	0	0	21,568	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	2,443,037	0	0	0	2,443,037	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	9,941,097	0	0	0	9,941,097	6
Other (specify):					0	7
Average Net Rate Base	4,609,039	0	0	0	4,609,039	
Net Operating Income	333,327	0	0	0	333,327	8
Net Operating Income as a percent of Average Net Rate Base	7.23%	N/A	N/A	N/A	7.23%	

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	936,247	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	5,879,359	3
Other (Specify):		4
Total Average Proprietary Capital	6,815,606	
Net Income		
Net Income	502,062	5
Percent Return on Proprietary Capital	7.37%	

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

Balance Sheet (Page F-06)

Page F-6, Account #136, Line 13, beginning balance first of year is located in Account #132, line 11. Due to changeover from Class C to Class AB.
 Page F-6, Account #154, Line 19, beginning balance derived from Class C, Account #150, total of Class C, 2000 PSC report.
 Page F-6, Account #242, Line 41, beginning balance derived from Class C, Account #238, total of Class C, 2000 PSC report.

Net Nonutility Property (Accts. 121 & 122) (Page F-09)

Sewer Plant Added:

Developer added sewer mains	\$ 446,223.00
Developer added force mains	22,207.00
Developer added electric pumping equipment (lift station)	39,600.00
Developer added miscellaneous pumping equipment (lift sta)	35,200.00
Utility added collecting mains	31,928.00
Utility added interceptor mains	1,482,748.00
Utility added land & land rights (Syene project)	99,875.00

Total sewer plant added \$2,157,781.00

Sewer Plant Removed:

Removed 8" collecting mains	\$ 1,170.00
Retired 8" collecting mains	6,163.00

Total sewer plant removed & retired \$7,333.00

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

6/1/01 ADVANCE FROM MUNICIPALITY HAS THE CLAUSE, "THE LOAN MAY BE PREPAID IN FULL ON ANY PAYMENT DATE WITHOUT PENALTY."

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

Developer added plant - Water	\$ 659,447.00
Developer added plant - Sewer	571,225.00

Total changes \$ 1,299,708.00

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

response received by email 12/2/02:

1. On Page W-19, 198 meters are reported added. On Page W-8, \$90,366 is reported for additions to Account 346, Meters. This is an average cost of \$456 for the 3/4-inch meters. Our review program uses a range of \$20-\$150 for average cost of meters less than 1 inch. Please provide an explanation of your average cost of \$456.

In response to question #1:

We are in the process of converting all meters to be read by hand held readers. We are installing transponders on a 10 year schedule. The cost breakdown for the 3/4" meters and transponders are as follows for 2001:

450 transponders	X \$126.50	=	\$ 56,025.00
24 meters & transponders	X \$158.90	=	\$ 3,813.60
236 meters	X \$ 28.35	=	\$ 6,690.60
Total 3/4" costs = \$ 67,429.20			

2. On Page F-2, Account 421, \$18,059 is reported, described as "INTERCEPTOR CONNECTION CHARGES". Please provide further explanation of these charges.

In response to question #2:

This is a charge for hooking onto the sewer interceptor at Woods Hollow. I placed the amount of \$18,059.00 in this account, because it is miscellaneous operating sewer income. The net income for sewer is \$137,658. This net income is made up from the \$18,059 from the Interceptor Connection Charges and \$119,600 from sewer operating income. In the sewer books, the \$18,059 is classified in the account S6350, Miscellaneous Operating Income.

Should this be recorded in the "Income from Nonutility Operations" (417)? I could just put this in as a line item. Please let me know if this would be the desired way to record this information in the future for PSC. Or should it just be included in the Sewer Operating Income as one total amount?

If there are any other questions, please write or call.

Thank you,
Pat Peterson
Utility Fiscal Clerk

Dear Ms. Peterson:

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-19, 198 meters are reported added. On Page W-8, \$90,366 is reported for additions to Account 346, Meters. This is an average cost of \$456 for the 3/4-inch meters. Our review program uses a range of \$20-\$150

FINANCIAL SECTION FOOTNOTES

for average cost of meters less than 1 inch. Please provide an explanation of your average cost of \$456.

2. On Page F-2, Account 421, \$18,059 is reported, described as "INTERCEPTOR CONNECTION CHARGES". Please provide further explanation of these charges.

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

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,451,973	1
Total Sales of Water	1,451,973	
Other Operating Revenues		
Forfeited Discounts (470)	2,691	2
Miscellaneous Service Revenues (471)	2,041	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	18,477	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	23,209	
Total Operating Revenues	1,475,182	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	18,992	8
Pumping Expenses (620-633)	165,568	9
Water Treatment Expenses (640-652)	18,918	10
Transmission and Distribution Expenses (660-678)	123,906	11
Customer Accounts Expenses (901-905)	47,020	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	127,638	14
Total Operation and Maintenance Expenses	502,042	
Other Operating Expenses		
Depreciation Expense (403)	324,324	15
Amortization Expense (404-407)		16
Taxes (408)	315,489	17
Total Other Operating Expenses	639,813	
Total Operating Expenses	1,141,855	
NET OPERATING INCOME	333,327	

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	100	3,100	6,100	1
Commercial	26	520	3,237	2
Industrial				3
Total Unmetered Sales to General Customers (460)	126	3,620	9,337	
Metered Sales to General Customers (461)				
Residential	3,895	289,743	615,386	4
Commercial	488	301,282	432,673	5
Industrial	27	18,643	26,133	6
Total Metered Sales to General Customers (461)	4,410	609,668	1,074,192	
Private Fire Protection Service (462)	234		44,529	7
Public Fire Protection Service (463)	1		318,315	8
Other Sales to Public Authorities (464)	12	2,646	5,600	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	4,783	615,934	1,451,973	

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)	318,315	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)	318,315	
Forfeited Discounts (470):		
Customer late payment charges	2,691	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	2,691	
Miscellaneous Service Revenues (471):		
WATER FROM HYDRANTS	2,041	7
Total Miscellaneous Service Revenues (471)	2,041	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	18,477	10
Other (specify): NONE		11
Total Other Water Revenues (474)	18,477	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)	341	1
Operation Labor and Expenses (601)	13,621	2
Purchased Water (602)	5,030	3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)		10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	18,992	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)	3,094	14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	114,039	17
Pumping Labor and Expenses (624)	33,770	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)		20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)		23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	14,665	25
Total Pumping Expenses	165,568	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)	111	26
Chemicals (641)	14,410	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	1,798	28
Miscellaneous Expenses (643)	901	29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)		32
Maintenance of Water Treatment Equipment (652)	1,698	33
Total Water Treatment Expenses	18,918	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	1,197	34
Storage Facilities Expenses (661)		35
Transmission and Distribution Lines Expenses (662)	10,555	36
Meter Expenses (663)	10,554	37
Customer Installations Expenses (664)	1,200	38
Miscellaneous Expenses (665)	10,555	39
Rents (666)		40
Maintenance Supervision and Engineering (670)	3,682	41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)	2,950	43
Maintenance of Transmission and Distribution Mains (673)	37,056	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	19,515	46
Maintenance of Meters (676)	11,295	47
Maintenance of Hydrants (677)	15,347	48
Maintenance of Miscellaneous Plant (678)		49
Total Transmission and Distribution Expenses	123,906	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	541	50
Meter Reading Labor (902)	7,205	51
Customer Records and Collection Expenses (903)	30,026	52
Uncollectible Accounts (904)		53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)	9,248	54
Total Customer Accounts Expenses	47,020	
 SALES EXPENSES		
Sales Expenses (910)	0	55
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	33,386	56
Office Supplies and Expenses (921)	5,675	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	10,246	59
Property Insurance (924)	6,206	60
Injuries and Damages (925)	5,707	61
Employee Pensions and Benefits (926)	51,634	62
Regulatory Commission Expenses (928)	0	63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	8,786	65
Rents (931)	5,833	66
Maintenance of General Plant (932)	165	67
Total Administrative and General Expenses	127,638	
 Total Operation and Maintenance Expenses	 502,042	

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		317,386	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		7,940	2
Net property tax equivalent		309,446	
Social Security		15,519	3
PSC Remainder Assessment		1,624	4
Other (specify): TAXES CHARGED TO CONSTRUCTION		(11,100)	5
Total tax expense		<u>315,489</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			Dane				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.249209				3
County tax rate	mills		4.397508				4
Local tax rate	mills		7.566325				5
School tax rate	mills		15.947251				6
Voc. school tax rate	mills		1.756584				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		29.916877				10
Less: state credit	mills		2.232804				11
Net tax rate	mills		27.684073				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.566325				14
Combined School Tax Rate	mills		17.703835				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		25.270160				17
Total Tax Rate	mills		29.916877				18
Ratio of Local and School Tax to Total	dec.		0.844679				19
Total tax net of state credit	mills		27.684073				20
Net Local and School Tax Rate	mills		23.384157				21
Utility Plant, Jan. 1	\$	16,745,033	16,745,033				22
Materials & Supplies	\$	20,376	20,376				23
Subtotal	\$	16,765,409	16,765,409				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	16,765,409	16,765,409				26
Assessment Ratio	dec.		0.809565				27
Assessed Value	\$	13,572,688	13,572,688				28
Net Local & School Rate	mills		23.384157				29
Tax Equiv. Computed for Current Year	\$	317,386	317,386				30
Tax Equivalent per 1994 PSC Report	\$	209,393					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	317,386					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 \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	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)	7,588		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)	488,104	437,370	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	495,692	437,370	
PUMPING PLANT			
Land and Land Rights (320)	20,406	56,964	12
Structures and Improvements (321)	528,848	251,697	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	548,269	94,932	17
Diesel Pumping Equipment (326)	55,950		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	1,153,473	403,593	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	44,064	21,337	23
Total Water Treatment Plant	44,064	21,337	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	86,086		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)			7,588	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)			925,474	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	933,062	
PUMPING PLANT				
Land and Land Rights (320)			77,370	12
Structures and Improvements (321)			780,545	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)		55,950	55,950	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			643,201	17
Diesel Pumping Equipment (326)		(55,950)	0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	1,557,066	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			65,401	23
Total Water Treatment Plant	0	0	65,401	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			86,086	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 \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	1,710,626		26
Transmission and Distribution Mains (343)	8,985,365	460,347	27
Fire Mains (344)	0		28
Services (345)	1,419,377	129,970	29
Meters (346)	613,543	90,366	30
Hydrants (348)	1,145,443	71,538	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	13,960,440	752,221	
GENERAL PLANT			
Land and Land Rights (389)	3,014		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	16,896		35
Computer Equipment (391.1)	63,134	1,654	36
Transportation Equipment (392)	56,196	3,390	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	28,747	480	39
Laboratory Equipment (395)	44,505		40
Power Operated Equipment (396)	9,385		41
Communication Equipment (397)	32,252		42
SCADA Equipment (397.1)	234,971	21,352	43
Miscellaneous Equipment (398)	3,500		44
Other Tangible Property (399)	0		45
Total General Plant	492,600	26,876	
Total utility plant in service directly assignable	16,146,269	1,641,397	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	16,146,269	1,641,397	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			1,710,626 26
Transmission and Distribution Mains (343)			9,445,712 27
Fire Mains (344)			0 28
Services (345)			1,549,347 29
Meters (346)	3,615		700,294 30
Hydrants (348)			1,216,981 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	3,615	0	14,709,046
GENERAL PLANT			
Land and Land Rights (389)			3,014 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			16,896 35
Computer Equipment (391.1)			64,788 36
Transportation Equipment (392)			59,586 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			29,227 39
Laboratory Equipment (395)		12,891	57,396 40
Power Operated Equipment (396)			9,385 41
Communication Equipment (397)			32,252 42
SCADA Equipment (397.1)			256,323 43
Miscellaneous Equipment (398)			3,500 44
Other Tangible Property (399)			0 45
Total General Plant	0	12,891	532,367
Total utility plant in service directly assignable	3,615	12,891	17,796,942
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	3,615	12,891	17,796,942

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)				1
Collecting and Impounding Reservoirs (312)				2
Lake, River and Other Intakes (313)				3
Wells and Springs (314)	177,225	2.94%	20,780	4
Infiltration Galleries and Tunnels (315)				5
Supply Mains (316)	0	1.77%		6
Other Water Source Plant (317)				7
Total Source of Supply Plant	177,225		20,780	
PUMPING PLANT				
Structures and Improvements (321)	125,071	2.44%	15,975	8
Boiler Plant Equipment (322)				9
Other Power Production Equipment (323)	0	4.42%	2,400	10
Steam Pumping Equipment (324)				11
Electric Pumping Equipment (325)	326,722	5.00%	29,787	12
Diesel Pumping Equipment (326)	14,226	4.29%		13
Hydraulic Pumping Equipment (327)				14
Other Pumping Equipment (328)	0	4.29%		15
Total Pumping Plant	466,019		48,162	
WATER TREATMENT PLANT				
Structures and Improvements (331)				16
Water Treatment Equipment (332)	44,627	5.00%	2,736	17
Total Water Treatment Plant	44,627		2,736	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)				18
Distribution Reservoirs and Standpipes (342)	195,708	1.87%	31,989	19
Transmission and Distribution Mains (343)	588,138	1.10%	101,371	20
Fire Mains (344)				21
Services (345)	287,706	2.09%	31,023	22
Meters (346)	146,301	6.00%	39,415	23
Hydrants (348)	153,232	1.85%	21,852	24
Other Transmission and Distribution Plant (349)				25
Total Transmission and Distribution Plant	1,371,085		225,650	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					198,005	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	198,005	
321					141,046	8
322					0	9
323				14,226	16,626	10
324					0	11
325					356,509	12
326				(14,226)	0	13
327					0	14
328					0	15
	0	0	0	0	514,181	
331					0	16
332					47,363	17
	0	0	0	0	47,363	
341					0	18
342					227,697	19
343					689,509	20
344					0	21
345					318,729	22
346	3,615				182,101	23
348					175,084	24
349					0	25
	3,615	0	0	0	1,593,120	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)		2.25%		26
Office Furniture and Equipment (391)	14,219	5.83%	985	27
Computer Equipment (391.1)	44,174	26.67%	17,059	28
Transportation Equipment (392)	56,380	10.50%	0	29
Stores Equipment (393)				30
Tools, Shop and Garage Equipment (394)	14,557	5.83%	1,690	31
Laboratory Equipment (395)	6,700	5.83%	3,346	32
Power Operated Equipment (396)	10,130	6.00%	0	33
Communication Equipment (397)	17,724	9.17%	3,003	34
SCADA Equipment (397.1)	46,971	8.33%	20,416	35
Miscellaneous Equipment (398)	3,018	5.83%	204	36
Other Tangible Property (399)				37
Total General Plant	213,873		46,703	
Total accum. prov. directly assignable	2,272,829		344,031	
 Common Utility Plant Allocated to Water Department				 38
 Total accum. prov. for depreciation	 2,272,829		 344,031	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					0	26
391					15,204	27
391.1					61,233	28
392					56,380	29
393					0	30
394					16,247	31
395					10,046	32
396					10,130	33
397					20,727	34
397.1					67,387	35
398					3,222	36
399					0	37
	0	0	0	0	260,576	
	3,615	0	0	0	2,613,245	
					0	38
	3,615	0	0	0	2,613,245	

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 Gallons (000's)	Surface Water Gallons (000's)	Ground Water Gallons (000's)	Total Gallons All Methods (000's)	
(a)	(b)	(c)	(d)	(e)	
January			50,928	50,928	1
February			48,422	48,422	2
March	9,724		58,915	68,639	3
April			60,442	60,442	4
May			61,177	61,177	5
June			59,182	59,182	6
July			91,131	91,131	7
August			68,216	68,216	8
September	16,927		57,336	74,263	9
October			55,341	55,341	10
November			48,507	48,507	11
December			50,701	50,701	12
Total annual pumpage	26,651	0	710,298	736,949	
Less: Water sold				615,934	13
Volume pumped but not sold				121,015	14
Volume sold as a percent of volume pumped				84%	15
Volume used for water production, water quality and system maintenance				8,150	16
Volume related to equipment/system malfunction				52,300	17
Non-utility volume NOT included in water sales				1,350	18
Total volume not sold but accounted for				61,800	19
Volume pumped but unaccounted for				59,215	20
Percent of water lost				8%	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				3,888	23
Date of maximum: 7/8/2001					24
Cause of maximum: PEAK SUMMER USAGE					25
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,387	26
Date of minimum: 2/2/2001					27
Total KWH used for pumping for the year				1,598,897	28
If water is purchased: Vendor Name: CITY OF MADISON WATER UTILITY					29
Point of Delivery: 2799 RIMROCK ROAD - 6" METER					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL - 2689 GRANITE CIRCLE	10	1,033	19	1,728,000	Yes	1
WELL - 5608 BARBARA DR	2	352	10	792,000	Yes	2
WELL -2791YARMOUTH GREENWA	4	1,000	16	1,656,000	Yes	3
WELL - 6042 MCKEE ROAD	5	1,031	18	1,800,000	Yes	4
WELL - 2359 PALOMINO TRAIL	7	434	8	504,000	Yes	5
WELL - 5127 HILLTOP ROAD	8	436	8	360,000	Yes	6
WELL - 2687 OSMUNDSEN RD	9	960	16	1,200,000	Yes	7

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #10	WELL #2	WELL #4	1
Location	2689 GRANITE CIRCLE	5608 BARBARA DR.91	YARMOUTH GREENWAY	2
Purpose	P	S	P	3
Destination	D	D	D	4
Pump Manufacturer	GOULD	LAYNE	GOULD	5
Year Installed	2001	1964	1996	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,200	500	1,100	8
Pump Motor or Standby Engine Mfr	U.S.	U.S.	G.E.	10
Year Installed	2001	1993	1996	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	250	60	150	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #5	WELL #7	WELL #8	14
Location	6042 MCKEE ROAD	2359 PALOMINO TRAIL	5127 HILLTOP ROAD	15
Purpose	P	P	P	16
Destination	R	D	D	17
Pump Manufacturer	FAIRBANKS MORSE	GOULD	FAIRBANKS MORSE	18
Year Installed	1997	1995	1983	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	SUBMERSIBLE	20
Actual Capacity (gpm)	1,200	350	250	21
Pump Motor or Standby Engine Mfr	U.S.	U.S.	FRANKLYN	23
Year Installed	1997	1983	1983	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	150	50	25	26

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #9			1
Location	2687 OSMUNDSEN ROAD			2
Purpose	P			3
Destination	D			4
Pump Manufacturer	GOULD			5
Year Installed	1996			6
Type	VERTICAL TURBINE			7
Actual Capacity (gpm)	850			8
Pump Motor or Standby Engine Mfr	U.S.			9 10
Year Installed	1996			11
Type	ELECTRIC			12
Horsepower	200			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	CAMP BADGER	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	R	3
Year constructed	1969	1991	1998	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	128	147	0	6
Total capacity in gallons (actual)	500,000	500,000	500,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.3000	3.1000	0.0000	12
Is a corrosion control chemical used (yes, no)?	N	N	N	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	583	0	0	0	583	1
A	D	6.000	1,238	0	0	0	1,238	2
M	D	6.000	78,560	0	0	0	78,560	3
A	D	8.000	1,900	0	0	0	1,900	4
M	D	8.000	183,426	7,054	0	0	190,480	5
M	D	10.000	79,556	3,370	0	0	82,926	6
M	D	12.000	35,846	1,647	0	0	37,493	7
M	D	14.000	3,011	0	0	0	3,011	8
M	D	16.000	2,692	0	0	0	2,692	9
Total Within Municipality			386,812	12,071	0	0	398,883	
Total Utility			386,812	12,071	0	0	398,883	

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	797	1	0	0	798		1
M	1.000	2,644	130	0	0	2,774		2
M	1.500	101	20	0	0	121		3
M	2.000	65	1	0	0	66		4
M	3.000	4	5	0	0	9		5
M	4.000	8	0	0	0	8		6
M	6.000	60	2	0	0	62		7
M	8.000	68	5	0	0	73		8
M	10.000	5		0	0	5		9
Total Utility		3,752	164	0	0	3,916	0	

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	126	0	8	1	119	8	1
0.750	3,843	198	115	83	4,009	112	2
1.000	130	0	3	16	143	8	3
1.500	140	0	20	20	140	19	4
2.000	136	0	15	29	150	20	5
3.000	10	0	0	(2)	8	7	6
Total:	4,385	198	161	147	4,569	174	

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	119	0	0	0	0	0	119	1
0.750	3,753	131	5	3	0	117	4,009	2
1.000	26	107	4	1	0	5	143	3
1.500	2	121	8	0	0	9	140	4
2.000	0	130	8	8	0	4	150	5
3.000	0	5	2	0	0	1	8	6
Total:	3,900	494	27	12	0	136	4,569	

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	826	21			847	2
Total Fire Hydrants	826	21	0	0	847	
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: 847
 Number of distribution system valves end of year: 1,037
 Number of distribution valves operated during year: 559

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

OUR YEAR END FINANCIALS WERE COMPLETED AS A CLASS C UTILITY. I HAVE USED MY BEST ESTIMATIONS TO ALLOCATE THE PREVIOUS ACCOUNT STRUCTURE TO THE NEW CLASS AB ACCOUNTS. YEAR 2002 WILL HAVE THE CLASS AB ACCOUNT STRUCTURE IN PLACE.

Source of Supply Expenses:

Page W-5, Account #600, Line 1, decrease due to change of account structure from Class C to Class AB.

Page W-5, Account #601, Line 2, increase due to change of account structure from Class C to Class AB.

Page W-5, Account #602, line 3, increase due to change of account structure from Class C to Class AB.

Pumping Expenses:

Page W-5, Account #620, line 14, decrease due to change of account structure from Class c to Class AB. Originally combined with Account #624.

Page W-5, Account #623, line 17, increase due to overall charges and usage invoiced to utility for pumping water. Combines Account #622 & #623, and well #10 went on line in June of 2001.

Page W-5, Account #624, line 18, increase due to new account and broke out from Account #620, due to change in account structure from Class C to Class AB.

Page W-5, Account #633, line 25, decrease due to less repair work needed on wells during 2001.

Water Treatment Expenses:

Page W-5, Account #640, line 26, amount is new, portioned out from account #630, Class C.

Page W-5, Account #641, line 27, new account = to Account #631, in Class C. Not increased enough for explanation.

Page W-5, Account #642, line 28, new account, portioned out from account #630, Class C.

Page W-5, Account #643, line 29, new account, portioned out from account #635, Class C.

Page W-5, Account #652, line 33, decrease due to charging portion of Class C Account #635, to new Account #643 and #652, Class B.

Transmission and Distribution Expenses:

Page W-5, Account #660, line 34, decrease due to portioning of Class C, account #640, to supervising only.

Page W-5, Account #662, line 36, Account #663, line 37, Account #664, line 38, Account #665, line 39, are a break down of Class C Account #641, and additional charges from Class C, Account #933, Transportation Expense that is applied directly to the accounts in Class AB.

Page W-5, Account #670, line 41, new account, estimated wages from Class C, Accounts W650, W651, W652, W653 and W654, placed in supervisor maintenance.

Page W-5, Account #672, line 43, actual balance of Class C, Account #W6500, less supervisors wages.

Page W-5, Account #673, line 44, actual balance of Class C, Account #W6510, less supervisors wages.

Page W-5, Account #675, line 46, actual balance of Class C, Account #W6520, less supervisors wages.

Page W-5, Account #676, line 47, actual balance of Class C, Account #W6530,

WATER OPERATING SECTION FOOTNOTES

less supervisors wages.

Page W-5, Account #677, line 48, actual balance of Class C, Account #W6540, less supervisors wages.

Customer Accounts Expenses:

Page W-5, Account #901, line 50, supervisor wages portion of total Account #901, Class C. Remaining portion placed in Class AB, Account #902.

Page W-5, Account #902, line 51, total of Account #901, Class C, less supervisors wages, left in Account #901, Class AB. Includes portion of transportation expenses.

Page W-5, Account #905, line 54, total of Class C, Account #903, miscellaneous customer expenses.

Administrative and General Expenses:

Page W-5, Account #9230, line 59, decrease due to less outside services hired for the year 2001.

Page w-5, Account #9280, line 63, decrease due to no water rate submissions to PSC.

Page W-5, Account #9310, line 66, new account, placed portion of rent from Account #930, to actual rent account.

Water Utility Plant in Service (Page W-08)

Page W-8, Account #3260, line 18, column F, had the Diesel Pumping equipment balance moved to Account #3230, line 15, column F, Other Power Productior Equipment, per Bruce Schmidt, PSC representative.

Page W-8, Account #395, line 40, column F, had an increase in the adjustment column, as the auditors required a journal entry in April, 2001 to record the correction of lab equipment erroneously written off when the utility building was sold in March 2000. Thus, the beginning of year, 2001, should have been increased by the \$12,891. The beginning balance for Account #3950, should have been \$57,396.

Page W-8, Account #314, line 8, column C, increase due to bringing Well #10 on line in June of 2001, by utility.

Page W-8, Account #321, line 13, column C, increase due to pump house being added in 2001 for Well #10, by utility.

Page W-8, Account #343, line 27, column C, increase due to plant added by developer and utility.

Page W-8, Account #345, line 29, column C, increase due to plant added by developer and utility.

Accumulated Provision for Depreciation - Water (Page W-10)

Fitchubrg Utility District #1 has always kept individual records for plant depreciation. The actual amounts in this schedule may not be exactly the same as what Bruce Luckow sent us, but they are the amounts audited each year.

Adjustment in Account #326R was transferred to Account #323R, per Bruce Schmidt of the PSC.

Account #396, line 33 does not have an accrual of depreciation added for the year 2001, as it was over depreciated in previous years. Plant account #396 will need to have additions before we apply any depreciation.

WATER OPERATING SECTION FOOTNOTES

Water Mains (Page W-17)

Water main added during year, column e:

Developer added:

8" WM - 7,054'

10" WM - 3,370'

12" WM - 1,449'

Utility added:

12" WM - 198'

Water Services (Page W-18)

Increase is due to plant added as follows:

Developer added:

130 - 1' services

20 - 1.5" services

5 - 4" services

2 - 6" services

1 - 8" services

4 - 8" stubs

Utility added:

1 - .75" service

1 - 2" service

Meters (Page W-19)

Adjustment is due to inventory corrections.

Hydrants and Distribution System Valves (Page W-20)

All fire hydrants were operated during 2001.

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sewage Operating Revenues		
Sewage Operating Revenues (621-626)	1,122,214	1
Total Sewage Operating Revenues	1,122,214	
Other Operating Revenues		
Forfeited Discounts (631)	2,548	2
Servicing of Customers Lateral (632)	0	3
Sale of Fertilizer (633)	0	4
Rent from Sewerage Properties (634)	0	5
Miscellaneous Operating Revenues (635)	19,749	6
Amortization of Construction Grants (636)	0	7
Total Other Operating Revenues	22,297	
Total Operating Revenues	1,144,511	
Operation and Maintenance Expenses		
Operation Expenses (820-829)	658,261	8
Maintenance Expenses (831-834)	56,469	9
Customer Accounting & Collection Expenses (840-843)	44,565	10
Administrative and General Expenses (850-857)	109,447	11
Total Operation and Maintenance Expenses	868,742	
Other Operating Expenses		
Depreciation Expense (403)	130,215	12
Amortization Expense (404)		13
Taxes (408)	7,896	14
Total Other Operating Expenses	138,111	
Total Operating Expenses	1,006,853	
NET OPERATING INCOME	137,658	

SEWAGE OPERATING REVENUES

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
Operating Revenues				
Sewage Operating Revenues				
Flat Rate Service to General Customers (621)				
Residential Revenues	37	740	6,652	1
Commercial Revenues	6	120	1,035	2
Industrial Revenues	3	41	494	3
Revenues from Public Authorities	2	40	360	4
Total Flat Rate Service to General Customers (621)	48	941	8,541	
Measured Service to General Customers (622)				
Residential Revenues	3,528	267,087	606,342	5
Commercial Revenues	456	290,055	419,188	6
Industrial Revenues	22	16,534	83,647	7
Revenues from Public Authorities	9	2,441	4,496	8
Total Measured Service to General Customers (622)	4,015	576,117	1,113,673	
Service to Public Authorities (623)				9
Service to Other Systems (624)				10
Other Sewerage Service (625)				11
Interdepartmental Service (626)				12
Total Sewage Operating Revenues	4,063	577,058	1,122,214	

HIGH STRENGTH CONTRIBUTORS

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

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

OTHER OPERATING REVENUES (SEWER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$2,000 and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Customers Forfeited Discounts (631):		
Customer late payment charges	2,548	1
Other (specify):		
NONE		2
Total Customers Forfeited Discounts (631)	2,548	
Servicing of Customers Laterals (632):		
NONE		3
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		
NONE		4
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
NONE		5
Total Rent from Sewerage Property (634)	0	
Miscellaneous Operating Revenues (635):		
ASSESSMENT LETTERS	1,690	6
INTERCEPTOR CONNECTION CHARGES	18,059	7
Total Miscellaneous Operating Revenues (635)	19,749	
Amortization of Construction Grants (636):		
NONE		8
Total Amortization of Construction Grants (636)	0	

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
OPERATION EXPENSES		
Supervision and Labor (820)		1
Power and Fuel for Pumping (821)		2
Power and Fuel for Aeration Equipment (822)		3
Chlorine (823)		4
Phosphorous Removal Chemicals (824)		5
Sludge Conditioning Chemicals (825)		6
Other Chemicals for Sewage Treatment (826)		7
Other Operating Supplies and Expenses (827)	604,171	8
Transportation Expenses (828)	8,949	9
Rents (829)	45,141	10
Total Operation Expenses	658,261	
MAINTENANCE EXPENSES		
Maintenance of Sewage Collection System (831)	46,057	11
Maintenance of Collection System Pumping Equipment (832)		12
Maintenance of Treatment and Disposal Plant Equipment (833)		13
Maintenance of General Plant Structures and Equipment (834)	10,412	14
Total Maintenance Expenses	56,469	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES		
Billing, Collecting and Accounting (840)	37,720	15
Flat Rate Inspections (841)		16
Meter Reading (842)	6,845	17
Uncollectible Accounts (843)		18
Total Customer Accounting & Collection Expenses	44,565	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (850)	33,496	19
Office Supplies and Expenses (851)	5,675	20
Outside Services Employed (852)	6,177	21
Insurance Expense (853)	3,810	22
Employees Pensions and Benefits (854)	28,124	23

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Regulatory Commission Expenses (855)		24
Miscellaneous General Expenses (856)	8,328	25
Rents (857)	23,837	26
Total Administrative and General Expenses	109,447	
 Total Operation and Maintenance Expenses	 868,742	

TAXES (ACCT. 408 - SEWER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Social Security		7,896	1
Local and School Tax Equivalent on Meters Charged by Water Department			2
PSC Remainder Assessment			3
Other (specify): NONE			4
Total tax expense		<u>7,896</u>	

SEWER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
COLLECTION SYSTEM			
Land and Land Rights (310)	0	100,595	4
Structures and Improvements (311)			5
Service Connections, Traps, and Accessories (312)			6
Collecting Mains and Accessories (313)	6,502,445	478,381	7
Interceptor Mains and Accessories (314)	801,392	1,493,439	8
Force Mains (315)	0	22,207	9
Other Collecting System Equipment (316)	51,501	0	10
Total Collection System	7,355,338	2,094,622	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)			11
Structures and Improvements (321)	0	39,600	12
Receiving Wells (322)	0	35,200	13
Electric Pumping Equipment (323)			14
Other Power Pumping Equipment (324)			15
Miscellaneous Pumping Equipment (325)			16
Total Collection System Pumping Installations	0	74,800	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)			17
Structures and Improvements (331)			18
Preliminary Treatment Equipment (332)			19
Primary Treatment Equipment (333)			20
Secondary Treatment Equipment (334)			21
Advanced Treatment Equipment (335)			22
Chlorination Equipment (336)			23
Sludge Treatment and Disposal Equipment (337)			24
Plant Site Piping (338)			25
Flow Metering and Monitoring Equipment (339)			26
Outfall Sewer Pipes (340)			27

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
COLLECTION SYSTEM				
Land and Land Rights (310)			100,595	4
Structures and Improvements (311)			0	5
Service Connections, Traps, and Accessories (312)			0	6
Collecting Mains and Accessories (313)	7,333		6,973,493	7
Interceptor Mains and Accessories (314)			2,294,831	8
Force Mains (315)			22,207	9
Other Collecting System Equipment (316)			51,501	10
Total Collection System	7,333	0	9,442,627	
COLLECTION SYSTEM PUMPING INSTALLATIONS				
Land and Land Rights (320)			0	11
Structures and Improvements (321)			39,600	12
Receiving Wells (322)			35,200	13
Electric Pumping Equipment (323)			0	14
Other Power Pumping Equipment (324)			0	15
Miscellaneous Pumping Equipment (325)			0	16
Total Collection System Pumping Installations	0	0	74,800	
TREATMENT AND DISPOSAL PLANT				
Land and Land Rights (330)			0	17
Structures and Improvements (331)			0	18
Preliminary Treatment Equipment (332)			0	19
Primary Treatment Equipment (333)			0	20
Secondary Treatment Equipment (334)			0	21
Advanced Treatment Equipment (335)			0	22
Chlorination Equipment (336)			0	23
Sludge Treatment and Disposal Equipment (337)			0	24
Plant Site Piping (338)			0	25
Flow Metering and Monitoring Equipment (339)			0	26
Outfall Sewer Pipes (340)			0	27

SEWER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)			28
Total Treatment and Disposal Plant	0	0	
GENERAL PLANT			
Land and Land Rights (370)	9,315		29
Structures and Improvements (371)	0		30
Office Furniture and Equipment (372)	5,675		31
Computer Equipment (372.1)	38,584	1,654	32
Transportation Equipment (373)	289,663	3,390	33
Other General Equipment (379)	19,614	480	34
Other Tangible Property (390)			35
Total General Plant	362,851	5,524	
Total utility plant in service directly assignable	7,718,189	2,174,946	
Common Utility Plant Allocated to Sewer Department			36
Total utility plant in service	7,718,189	2,174,946	

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)			0 28
Total Treatment and Disposal Plant	0	0	0
GENERAL PLANT			
Land and Land Rights (370)			9,315 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)			5,675 31
Computer Equipment (372.1)			40,238 32
Transportation Equipment (373)			293,053 33
Other General Equipment (379)			20,094 34
Other Tangible Property (390)			0 35
Total General Plant	0	0	368,375
Total utility plant in service directly assignable	7,333	0	9,885,802
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	7,333	0	9,885,802

SEWER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily disconnected or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by diameter; pipe materials do not need to be specified.

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
Sewer	4.000		154			154		1
Sewer	6.000		8			8		2
Sewer	8.000		4			4		3
Total Utility		0	166	0	0	166	0	

SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet					
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)
4.000	0	788			788
8.000	0	9,082			9,082
12.000	0	179			179
36.000	0	8,220			8,220
Total Utility	0	18,269	0	0	18,269

1
2
3
4

SEWER OPERATING SECTION FOOTNOTES

NONE