



3014 (02-09-04)

ANNUAL REPORT

OF

Name: KEWAUNEE MUNICIPAL WATER UTILITY

Principal Office: 413 MILWAUKEE STREET
KEWAUNEE, WI 54216-0249

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: KEWAUNEE MUNICIPAL WATER UTILITY

Utility Address: 413 MILWAUKEE STREET
KEWAUNEE, WI 54216-0249

When was utility organized? 1/1/1916

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: BRIAN KRANZ
Title: CITY ADMINISTRATOR

Office Address:
413 MILWAUKEE STREET
KEWAUNEE, WI 54216-0249

Telephone: (920) 388 - 5000

Fax Number: (920) 388 - 5025

E-mail Address:

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

Name: KARLA THOMPSON
Title: SENIOR ACCOUNTANT

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

Telephone: (608) 249 - 6622 EXT 2315

Fax Number: (608) 249 - 8532

E-mail Address: KTHOMPSON@VIRCHOWKRAUSE.COM

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

Name: NONE
Title:

Office Address:
413 MILWAUKEE STREET
KEWAUNEE, WI 54216-0249

Telephone: (920) 388 - 5000

Fax Number: (920) 388 - 5025

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: VIRCHOW, KRAUSE & COMPANY, LLP

Title:

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP

TEN TERRACE COURT

P.O. BOX 7398

MADISON, WI 53707-7398

Telephone: (608) 249 - 6622 EXT

Fax Number: (608) 249 - 8532

E-mail Address:

Date of most recent audit report: 3/19/2002

Period covered by most recent audit: CALENDAR YEAR 2001

Names and titles of utility management including manager or superintendent:

Name: CHUCK BALLEINE

Title: DIRECTOR OF PUBLIC WORKS

Office Address:

413 MILWAUKEE STREET

KEWAUNEE, WI 54216-0249

Telephone: (920) 388 - 5000

Fax Number: (920) 388 - 5025

E-mail Address:

Name of utility commission/committee: CITY COUNCIL

Names of members of utility commission/committee:

JIM ABRAHAMSON

DELBERT CHARLES

DARRIN JEANQUART

DONALD KICKBUSCH

VIRGIN KOSTKA

RON PELLNAR

TOM SCHNEIDER

DONALD THOR

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)	399,081	390,031	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	231,707	232,299	2
Depreciation Expense (403)	73,997	72,155	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	52,374	64,592	5
Total Operating Expenses	358,078	369,046	
Net Operating Income	41,003	20,985	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	41,003	20,985	
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)	6,729	5,057	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	6,729	5,057	
Total Income	47,732	26,042	
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	47,732	26,042	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	28,777	30,582	14
Amortization of Debt Discount and Expense (428)	3,858	4,204	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	318	601	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	32,953	35,387	
Net Income	14,779	(9,345)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	343,003	352,348	20
Balance Transferred from Income (433)	14,779	(9,345)	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	357,782	343,003	

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):		
INVESTMENT INCOME	4,970	5
SPECIAL ASSESSMENT INTEREST	1,759	6
Total (Acct. 419):	6,729	
Miscellaneous Nonoperating Income (421):		
NONE		7
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		10
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		13
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	399,081	0	0	0	399,081	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	399,081	0	0	0	399,081	

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	93,765		93,765	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	93,765	0	93,765	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,928,799	2,854,624	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	864,992	797,445	2
Net Utility Plant	2,063,807	2,057,179	
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)	70,793	34,323	6
Special Funds (125)	83,388	79,121	7
Total Other Property and Investments	154,181	113,444	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	130,986	178,428	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	100,412	103,174	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	8,903	8,244	14
Materials and Supplies (150)	8,840	10,056	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	249,141	299,902	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	19,646	23,494	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	19,646	23,494	
Total Assets and Other Debits	2,486,775	2,494,019	

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)	411,986	411,986	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	357,782	343,003	23
Total Proprietary Capital	769,768	754,989	
LONG-TERM DEBT			
Bonds (221)	470,000	505,000	24
Advances from Municipality (223)	4,350	8,698	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	474,350	513,698	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	10,661	8,689	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	7,102	7,803	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	17,763	16,492	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	10,507	10,255	36
Total Deferred Credits	10,507	10,255	
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)	1,214,387	1,198,585	41
Total Liabilities and Other Credits	2,486,775	2,494,019	

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)	2,928,799	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)	0				7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	2,928,799	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	864,992	0	0	0	10
Total Accumulated Provision	864,992	0	0	0	
Net Utility Plant	2,063,807	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	797,445				797,445	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	73,997				73,997	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	5,496				5,496	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	79,493	0	0	0	79,493	13
Debits during year						14
Book cost of plant retired	11,946				11,946	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	11,946	0	0	0	11,946	19
Balance End of Year	864,992	0	0	0	864,992	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):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	8,840	10,056
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	8,840	10,056

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1994 REVENUE BONDS	1,680	428	15,605	1
1997 REVENUE BONDS	2,069	428	4,041	2
Total			19,646	
Unamortized premium on debt (251)				
NONE				3
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	411,986	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>411,986</u></u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1994 REVENUE BONDS	09/12/1994	10/01/2014	6.00%	350,000	1
1997 REVENUE BONDS	07/01/1997	10/01/2007	5.00%	120,000	2
Total Bonds (Account 221):				470,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
1997 ADVANCE	08/11/1997	02/15/2002	6.00%	4,350	1
Total for Account 223				4,350	
Other Long-Term Debt (224)					
1998 Capital Lease	08/31/1998	06/30/2000	0.00%	0	2
Total for Account 224				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	52,374	2
Charged electric department expense		3
Charged sewer department expense	1,468	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>53,842</u>	
Taxes paid during year:		
County, state and local taxes	46,285	6
Social Security taxes	7,091	7
PSC Remainder Assessment	466	8
Other (explain):		
NONE		9
Total payments and other debits	<u>53,842</u>	
Balance end of year	<u><u>0</u></u>	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1994 REVENUE BONDS	5,551	21,987	22,203	5,335	1
1997 REVENUE BONDS	1,757	6,790	7,028	1,519	2
Subtotal	7,308	28,777	29,231	6,854	
Advances from Municipality (223)					
1997 Advance	495	318	565	248	3
Subtotal	495	318	565	248	
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	7,803	29,095	29,796	7,102	

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	1,198,585	0	0	0	0	1,198,585	1
Add credits during year:							
For Services	2,054					2,054	2
For Mains	13,748					13,748	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	1,214,387	0	0	0	0	1,214,387	
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 RECEIVABLE	20,793	2
PRELIMINARY ENGINEERING	50,000	3
Total (Acct. 124):	70,793	
Special Funds (125):		
RESERVE ACCOUNT	83,388	4
Total (Acct. 125):	83,388	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	99,701	6
Electric		7
Sewer (Regulated)		8
Other (specify):		
MISCELLANEOUS	711	9
Total (Acct. 142):	100,412	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
Other (specify):		
NONE		12
Total (Acct. 143):	0	
Receivables from Municipality (145):		
RECEIVABLE FROM MUNICIPALITY	8,903	13
Total (Acct. 145):	8,903	
Prepayments (165):		
NONE		14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE	16	
Total (Acct. 183):	0	
Payables to Municipality (233):		
NONE	17	
Total (Acct. 233):	0	
Other Deferred Credits (253):		
ACCRUED COMPENSATED ABSENCES	10,507	18
Total (Acct. 253):	10,507	

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	2,891,711	0	0	0	2,891,711	1
Materials and Supplies	9,448	0	0	0	9,448	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	831,218	0	0	0	831,218	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,206,486	0	0	0	1,206,486	6
Other (specify):						
NONE					0	7
Average Net Rate Base	863,455	0	0	0	863,455	
Net Operating Income	41,003	0	0	0	41,003	8
Net Operating Income as a percent of Average Net Rate Base						
	4.75%	N/A	N/A	N/A	4.75%	

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	411,986	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	350,392	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	762,378	
Net Income		
Net Income	14,779	5
Percent Return on Proprietary Capital	1.94%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

NONE

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

Signature Page (Page ii)

ACCOUNTANTS' COMPILATION REPORT

Kewaunee Municipal Water Utility
Kewaunee, Wisconsin

We have compiled the accompanying Annual Report to the Public Service Commission of Kewaunee Municipal Water Utility, an enterprise fund of the City of Kewaunee as of December 31, 2001 and for the 12 months then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting, in the form prescribed by the Wisconsin Public Service Commission, information that is the representation of management. We have not audited or reviewed the Annual Report and, accordingly, do not express an opinion or any other form of assurance on the Report.

The Annual Report is presented in accordance with the requirements of the Wisconsin Public Service Commission which differ from generally accepted accounting principles. This report is intended solely for the information and use of the Utility and the Public Service Commission of Wisconsin, and is not intended to be, and should not be, used by anyone other than the specified parties.

SIGNED VIRCHOW, KRAUSE & COMPANY, LLP

Madison, Wisconsin
March 19, 2002

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

Email response received 12/23/02.

We are responding on behalf of Kewaunee Water Utility regarding the 2001 Analytical Review letter dated December 19, 2002. Our responses correspond to the numbering in that letter.

1. Account 145 - Receivable from Municipality - The amount of \$8,903 is for amounts placed on the tax roll including delinquent utility bills for \$1,335 and special assessments for \$7,568.

2. The amount of \$15,802 recorded as contributions represents deferred special assessments which had not been previously recorded on the books when construction occurred.

Please contact me at 608-240-2315 or kthompson@virchowkrause.com with any further questions.

December 19, 2002

Mr. Brian Kranz, City Administrator
Kewaunee Municipal Water Utility
413 Milwaukee Street
Kewaunee, WI 54216-0249

2001 Analytical Review DWCCA-2840-PJL

Dear Mr. Kranz:

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. As directed in the headnotes of the Balance Sheet End-of-Year Account Balances schedule on page F-19, please provide a description of the \$8,903 reported in Account 145 using other than the account title and follow this procedure in the future.

2. Given that it is reported in the footnotes of both the mains and services schedules on pages W-15 and W-16 that the additions were financed by the utility, please explain the source of the contributions in aid of construction for both mains and services reported on page F-18.

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) 267-9198. 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 peter.leege@psc.state.wi.us. If we have no questions regarding your

FINANCIAL SECTION FOOTNOTES

response, you can consider the review closed.

Sincerely,

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

PJL:dwh:w:\compl\Analytical Reviews\2001 analytical review letters\2840
Kewaunee.doc

MR BRIAN KRANZ

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	388,423	1
Total Sales of Water	388,423	
Other Operating Revenues		
Forfeited Discounts (470)	0	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	10,658	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	10,658	
Total Operating Revenues	399,081	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	15,229	8
Pumping Expenses (620-625)	35,543	9
Water Treatment Expenses (630-635)	16,659	10
Transmission and Distribution Expenses (640-655)	31,942	11
Customer Accounts Expenses (901-904)	9,217	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	123,117	14
Total Operation and Maintenance Expenses	231,707	
Other Operating Expenses		
Depreciation Expense (403)	73,997	15
Amortization Expense (404-407)		16
Taxes (408)	52,374	17
Total Other Operating Expenses	126,371	
Total Operating Expenses	358,078	
NET OPERATING INCOME	41,003	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	1,036	45,921	164,653	4
Commercial	143	16,362	48,961	5
Industrial	10	28,670	44,980	6
Total Metered Sales to General Customers (461)	1,189	90,953	258,594	
Private Fire Protection Service (462)	12		10,920	7
Public Fire Protection Service (463)	1		107,872	8
Other Sales to Public Authorities (464)	29	3,415	11,037	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,231	94,368	388,423	

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)	107,872	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)	107,872	
Forfeited Discounts (470):		
Customer late payment charges		5
Other (specify): NONE		6
Total Forfeited Discounts (470)	0	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
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	5,677	10
Other (specify): MISCELLANEOUS OTHER	4,981	11
Total Other Water Revenues (474)	10,658	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	6,339	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	3,456	3
Maintenance of Water Source Plant (605)	5,434	4
Total Source of Supply Expenses	15,229	
 PUMPING EXPENSES		
Operation Labor (620)	13,390	5
Fuel for Power Production (621)	0	6
Fuel or Power Purchased for Pumping (622)	21,980	7
Operation Supplies and Expenses (623)	173	8
Maintenance of Pumping Plant (625)		9
Total Pumping Expenses	35,543	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	5,598	10
Chemicals (631)	10,785	11
Operation Supplies and Expenses (632)	276	12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	16,659	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	10,867	14
Operation Supplies and Expenses (641)	1,310	15
Maintenance of Distribution Reservoirs and Standpipes (650)		16
Maintenance of Mains (651)	13,217	17
Maintenance of Services (652)	2,709	18
Maintenance of Meters (653)	1,864	19
Maintenance of Hydrants (654)	1,527	20
Maintenance of Other Plant (655)	448	21
Total Transmission and Distribution Expenses	31,942	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	1,397	22
Accounting and Collecting Labor (902)	7,820	23
Supplies and Expenses (903)		24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	9,217	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	47,905	27
Office Supplies and Expenses (921)	8,883	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	16,925	30
Property Insurance (924)	4,328	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	37,307	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	3,046	35
Transportation Expenses (933)	2,990	36
Maintenance of General Plant (935)	1,733	37
Total Administrative and General Expenses	123,117	
 Total Operation and Maintenance Expenses	 231,707	

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		46,285	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,468	2
Net property tax equivalent		44,817	
Social Security		7,091	3
PSC Remainder Assessment		466	4
Other (specify): NONE			5
Total tax expense		<u>52,374</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			Kewaunee				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.233083				3
County tax rate	mills		7.569697				4
Local tax rate	mills		8.419653				5
School tax rate	mills		1.889221				6
Voc. school tax rate	mills		9.725361				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		27.837015				10
Less: state credit	mills		1.673473				11
Net tax rate	mills		26.163542				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.419653				14
Combined School Tax Rate	mills		11.614582				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.034235				17
Total Tax Rate	mills		27.837015				18
Ratio of Local and School Tax to Total	dec.		0.719698				19
Total tax net of state credit	mills		26.163542				20
Net Local and School Tax Rate	mills		18.829840				21
Utility Plant, Jan. 1	\$	2,854,624	2,854,624				22
Materials & Supplies	\$	10,056	10,056				23
Subtotal	\$	2,864,680	2,864,680				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,864,680	2,864,680				26
Assessment Ratio	dec.		0.858063				27
Assessed Value	\$	2,458,076	2,458,076				28
Net Local & School Rate	mills		18.829840				29
Tax Equiv. Computed for Current Year	\$	46,285	46,285				30
Tax Equivalent per 1994 PSC Report	\$	42,769					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	46,285					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)	7,977		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	27,914		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	272,242	17,461	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	308,133	17,461	
PUMPING PLANT			
Land and Land Rights (320)	58		12
Structures and Improvements (321)	93,417		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	122,241	21,976	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	2,455		20
Total Pumping Plant	218,171	21,976	
WATER TREATMENT PLANT			
Land and Land Rights (330)	3,810		21
Structures and Improvements (331)	48,649		22
Water Treatment Equipment (332)	158,036		23
Total Water Treatment Plant	210,495	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	3,540		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)			7,977	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			27,914	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)	4,365		285,338	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	4,365	0	321,229	
PUMPING PLANT				
Land and Land Rights (320)			58	12
Structures and Improvements (321)			93,417	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	5,098		139,119	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			2,455	20
Total Pumping Plant	5,098	0	235,049	
WATER TREATMENT PLANT				
Land and Land Rights (330)			3,810	21
Structures and Improvements (331)			48,649	22
Water Treatment Equipment (332)			158,036	23
Total Water Treatment Plant	0	0	210,495	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			3,540	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)	102,735		26
Transmission and Distribution Mains (343)	1,288,446	4,510	27
Fire Mains (344)	0		28
Services (345)	200,678	608	29
Meters (346)	181,738	38,448	30
Hydrants (348)	174,550	3,118	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,951,687	46,684	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	39,753		34
Office Furniture and Equipment (391)	18,297		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	27,564		37
Stores Equipment (393)	1,380		38
Tools, Shop and Garage Equipment (394)	24,674		39
Laboratory Equipment (395)	5,361		40
Power Operated Equipment (396)	35,021		41
Communication Equipment (397)	14,088		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	166,138	0	
Total utility plant in service directly assignable	2,854,624	86,121	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	2,854,624	86,121	

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)			102,735 26
Transmission and Distribution Mains (343)			1,292,956 27
Fire Mains (344)			0 28
Services (345)			201,286 29
Meters (346)	2,217		217,969 30
Hydrants (348)	266		177,402 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	2,483	0	1,995,888
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			39,753 34
Office Furniture and Equipment (391)			18,297 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			27,564 37
Stores Equipment (393)			1,380 38
Tools, Shop and Garage Equipment (394)			24,674 39
Laboratory Equipment (395)			5,361 40
Power Operated Equipment (396)			35,021 41
Communication Equipment (397)			14,088 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	166,138
Total utility plant in service directly assignable	11,946	0	2,928,799
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	11,946	0	2,928,799

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			9,665	9,665	1
February			7,923	7,923	2
March			8,910	8,910	3
April			9,039	9,039	4
May			9,092	9,092	5
June			8,859	8,859	6
July			10,921	10,921	7
August			11,017	11,017	8
September			9,350	9,350	9
October			10,008	10,008	10
November			9,077	9,077	11
December			9,875	9,875	12
Total annual pumpage	0	0	113,736	113,736	
Less: Water sold				94,368	13
Volume pumped but not sold				19,368	14
Volume sold as a percent of volume pumped				83%	15
Volume used for water production, water quality and system maintenance				2,748	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				2,748	19
Volume pumped but unaccounted for				16,620	20
Percent of water lost				15%	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.)				558	23
Date of maximum: 12/3/2001					24
Cause of maximum:					25
Water Main Break					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				180	26
Date of minimum: 4/15/2001					27
Total KWH used for pumping for the year				210,100	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)	
77 ELLIS STREET	Well #1	172	16	1,022,400	Yes	1
77 KILBOURN STREET	Well #2	612	16	1,180,800	Yes	2
1402 FIFTH STREET	Well #3	344	16	835,200	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	1	2	3	1
Location	77 ELLIS STREET	77 KILBOURN	1405 FIFTH STREET	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	SIMMONS	5
Year Installed	1979	1973	1992	6
Type	OTHER	OTHER	OTHER	7
Actual Capacity (gpm)	750	750	500	8
Pump Motor or Standby Engine Mfr	LAYNE	LAYNE	SIMMONS	9
Year Installed	1979	1979	1992	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	20	30	75	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	4	5	6	14
Location	77 ELLIS STREET	77 ELLIS STREET	1402 FIFTH STREET	15
Purpose	P	P	P	16
Destination	D	D	D	17
Pump Manufacturer	ALLIS CHALMBERS	ALLIS CHALMBERS	ALLIS CHALMBERS	18
Year Installed	1972	1972	1992	19
Type	CENTRIFUGAL	CENTRIFUGAL	VERTICAL TURBINE	20
Actual Capacity (gpm)	650	650	575	21
Pump Motor or Standby Engine Mfr	ALLIS CHALMBERS	ALLIS CHALMBERS	SIMMONS	22
Year Installed	1972	1972	1992	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	75	75	75	26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1	2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2 3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	4 5
Year constructed	1959	1968	6
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	7 8
Elevation difference in feet (See Headnote 3.)	10	222	9 10
Total capacity in gallons (actual)	190,000	200,000	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)	OTHER	OTHER	15 16 17
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE	18 19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000	1.0000	20 21 22
Is a corrosion control chemical used (yes, no)?	N	N	23 24
Is water fluoridated (yes, no)?	N	N	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)	
M	D	4.000	5,529	0	0	0	5,529	1
M	D	6.000	53,494	0	0	0	53,494	2
P	D	6.000	886	200	0	0	1,086	3
M	D	8.000	3,631	0	0	0	3,631	4
P	D	8.000	16,823	0	0	0	16,823	5
M	D	10.000	3,449	0	0	0	3,449	6
P	D	10.000	6,079	0	0	0	6,079	7
M	D	12.000	11,661	0	0	0	11,661	8
P	D	12.000	1,293	0	0	0	1,293	9
Total Within Municipality			102,845	200	0	0	103,045	
Total Utility			102,845	200	0	0	103,045	

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)	
P	0.750	598	0	0	0	598		1
L	1.000	149	0	0	0	149		2
M	1.000	452	2	0	0	454		3
P	1.000	2	0	0	0	2		4
M	1.250	9	0	0	0	9		5
M	1.500	8	0	0	0	8		6
M	2.000	15	4	0	0	19		7
L	2.000	2	0	0	0	2		8
M	4.000	0	1			1		9
P	4.000	1	0	0	0	1		10
P	6.000	1	0	0	0	1		11
Total Utility		1,237	7	0	0	1,244	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	1,310	103	103	0	1,310	0	1
0.750	23	37	23	0	37	0	2
1.000	35	3	3	0	35	0	3
1.250	10	0	1	0	9	0	4
1.500	19	2	0	0	21	0	5
2.000	20	5	3	0	22	0	6
3.000	7	0	0	0	7	0	7
4.000	5	2	1	0	6	0	8
Total:	1,429	152	134	0	1,447	0	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,135	93	3	12	0	67	1,310	1
0.750	18	5	0	0	0	14	37	2
1.000	10	21	1	3	0	0	35	3
1.250	0	0	2	7	0	0	9	4
1.500	2	10	2	2	0	5	21	5
2.000	0	11	4	5	0	2	22	6
3.000	0	5	0	2	0	0	7	7
4.000	0	0	3	2	0	1	6	8
Total:	1,165	145	15	33	0	89	1,447	

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	178	2	1		179	2
Total Fire Hydrants	178	2	1	0	179	
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: 179
 Number of distribution system valves end of year: 307
 Number of distribution valves operated during year: 307

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

A/C 920 - The decrease in this account is consistent with the change in wage allocations, which were budgeted to decrease for 2001.

A/C 923 - The increase in this account is due to a water capacity study that was performed during 2001.

A/C 926 - The decrease in this account is consistent with the decrease in wages, which is due to a change in wage allocations for 2001.

Water Utility Plant in Service (Page W-08)

A/C 314 and A/C 325 - Additions were financed by the utility for replacement of flow meters and associated piping.

Water Mains (Page W-15)

Additions were financed by the utility.

Water Services (Page W-16)

Additions were financed by the utility.

Meters (Page W-17)

Additions were financed by the utility.

Management is aware of the meter testing requirement and is currently changing out all meters for radio reading processing.

Hydrants and Distribution System Valves (Page W-18)

Additions were financed by the utility.
