



3015 (02-09-04)

ANNUAL REPORT

OF

Name: PADDOCK LAKE MUNICIPAL WATER UTILITY

Principal Office: 6969 236TH AVENUE
PADDOCK LAKE, WI 53168

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: PADDOCK LAKE MUNICIPAL WATER UTILITY

Utility Address: 6969 236TH AVENUE
PADDOCK LAKE, WI 53168

When was utility organized? 7/14/1960

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MRS DORIS RADITZ

Title: VILLAGE CLERK

Office Address:

6969 - 236TH AVENUE
PADDOCK LAKE, WI 53168

Telephone: (262) 843 - 2713

Fax Number: (262) 843 - 3409

E-mail Address:

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

Name: KATHRYN A HOPPE

Title: TREASURER

Office Address: HOPPE & ORENDORFF SC

3916 67TH STREET
KENOSHA, WI 53142

Telephone: (262) 657 - 7716

Fax Number: (262) 657 - 6191

E-mail Address: kathyh@handocpas.com

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

Name: MR. DAVID BUEHN

Title: PRESIDENT OF THE BOARD

Office Address:

6969-236TH AVE
PADDOCK LAKE, WI 53168

Telephone: (262) 843 - 2400

Fax Number: (262) 843 - 3409

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: KATHRYN A HOPPE

Title: TREASURER

Office Address: HOPPE & ORENDORFF SC
3916 67TH STREET
KENOSHA, WI 53142

Telephone: (262) 657 - 7716

Fax Number: (262) 657 - 6191

E-mail Address: kathyh@handocpas.com

Date of most recent audit report: 12/31/2000

Period covered by most recent audit: CALENDAR YEAR 2000

Names and titles of utility management including manager or superintendent:

Name: ELAINE ODEGARD

Title: OFFICER-IN-CHARGE

Office Address:
6969 236TH AVENUE
PADDOCK LAKE, WI 53168

Telephone: (414) 843 - 2824

Fax Number: (414) 843 - 3409

E-mail Address:

Name of utility commission/committee: PADDOCK LAKE BOARD OF TRUSTEES

Names of members of utility commission/committee:

- MR DAVID BUEHN, PRESIDENT
- MR SCOTT HOUCHIN, TRUSTEE
- MR THOMAS KRAUS, TRUSTEE
- MR TOM LOIS, TRUSTEE
- MS NICOLE MCCARTHY, TRUSTEE
- MR SCOTT SOTO, TRUSTEE
- MR ARTHUR WARSHACK, TRUSTEE

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: NONE

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)	45,148	35,564	1
Operating Expenses:			
Operation and Maintenance Expense (401)	26,157	35,621	2
Depreciation Expense (403)	5,538	4,506	3
Amortization Expense (404)	0	0	4
Taxes (408)	5,019	4,682	5
Total Operating Expenses	36,714	44,809	
Net Operating Income	8,434	(9,245)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	8,434	(9,245)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	1,345	60,279	9
Miscellaneous Nonoperating Income (421)	9	125,992	10
Total Other Income	1,354	186,271	
Total Income	9,788	177,026	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	9,788	177,026	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	56,822	13
Amortization of Debt Discount and Expense (428)		1,351	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	0	58,173	
Net Income	9,788	118,853	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	675,104	556,251	19
Balance Transferred from Income (433)	9,788	118,853	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	734,648	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	(49,756)	675,104	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
 2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST FROM SAVINGS	1,345	4
Total (Acct. 419):	1,345	
Miscellaneous Nonoperating Income (421):		
MISCELLANEOUS	9	5
Total (Acct. 421):	9	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
TRANSFER OUT SURPLUS TO NONUTILITY SEWER ELIMINATION 1/1/01	734,648	9
Total (Acct. 435)--Debit:	734,648	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	0				0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	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	45,148	0	0	0	45,148	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	45,148	0	0	0	45,148	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	271,764	263,987	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	80,973	81,819	2
Net Utility Plant	190,791	182,168	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	4,770,754	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	1,861,513	4
Net Nonutility Property	0	2,909,241	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	1,014,342	7
Total Other Property and Investments	0	3,923,583	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	17,460	78,727	8
Temporary Cash Investments (132)	5,347	257,098	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	12,818	16,153	11
Other Accounts Receivable (143)	0	52,252	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	6,084	72,105	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0	10,322	17
Total Current and Accrued Assets	41,709	486,657	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	12,273	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	12,273	
Total Assets and Other Debits	232,500	4,604,681	

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)	0	20,000	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	(49,756)	675,104	23
Total Proprietary Capital	(49,756)	695,104	
LONG-TERM DEBT			
Bonds (221)	0	720,000	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	0	720,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	276	8,375	28
Payables to Municipality (233)	16,188	103,975	29
Customer Deposits (235)			30
Taxes Accrued (236)	4,101	7,230	31
Interest Accrued (237)	0	8,814	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	20,565	128,394	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	261,691	3,061,183	38
Total Liabilities and Other Credits	232,500	4,604,681	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	271,764	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	271,764	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	80,973	0	0	0	9
Total Accumulated Provision	80,973	0	0	0	
Net Utility Plant	190,791	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	81,819				81,819	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	5,538				5,538	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	5,538	0	0	0	5,538	13
Debits during year						14
Book cost of plant retired	6,384				6,384	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	6,384	0	0	0	6,384	19
Balance End of Year	80,973	0	0	0	80,973	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	3.76%					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	4,770,754		4,770,754	0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	4,770,754	0	4,770,754	0	
Less accum. prov. depr. & amort. (122)	1,861,513		1,861,513	0	3
Net Nonutility Property	2,909,241	0	2,909,241	0	

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

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

MATERIALS AND SUPPLIES

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

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

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1991 REVENUE BONDS DISCOUNT	12,273	181	0	1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE				2
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	20,000	1
Changes during year (explain):		
TRANSFER TO NONREGULATED SEWER FUND	(20,000)	2
Balance end of year	<u><u>0</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)	
1991 SEWAGE SYSTEM REVENUE BONDS	08/01/1991	11/01/2008	6.90%	0	1
Total Bonds (Account 221):				0	

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)					
NONE	00/00/0000	00/00/0000	0.00%		1
Total for Account 223				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	7,230	1
Accruals:		
Charged water department expense	5,019	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>5,019</u>	
Taxes paid during year:		
County, state and local taxes	7,230	6
Social Security taxes	869	7
PSC Remainder Assessment	49	8
Other (explain):		
NONE		9
Total payments and other debits	<u>8,148</u>	
Balance end of year	<u><u>4,101</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)					
1991 Revenue Bonds	8,814		8,814	0	1
Subtotal	8,814	0	8,814	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	8,814	0	8,814	0	

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	261,691	0	0	2,799,492	0	3,061,183	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
TRANSFER OF NONREGULATED SEWER TO ITS OWN FUND				2,799,492		2,799,492	5
Balance End of Year	261,691	0	0	0	0	261,691	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	98,395					98,395	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	12,818	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	12,818	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
DELINQUENT UTILITY BILLS ON TAX ROLL-WATER	5,785	12
DUE FROM SEWER FUND	299	13
Total (Acct. 145):	6,084	
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):		
OPERATING PAYABLE TO GENERAL FUND	11,094	17
OPERATING PAYABLE TO SEWER FUND	5,094	18
Total (Acct. 233):	16,188	
Other Deferred Credits (253):		
NONE		19
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	267,875	0	0	0	267,875	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						0 3
Less Average:						
Reserve for Depreciation	81,396	0	0	0	81,396	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	261,691	0	0	0	261,691	6
Other (specify):						0 7
Average Net Rate Base	(75,212)	0	0	0	(75,212)	
Net Operating Income	8,434	0	0	0	8,434	8
Net Operating Income as a percent of Average Net Rate Base	N/A	N/A	N/A	N/A	N/A	N/A

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	10,000	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	312,674	3
Other (Specify):		
TO ADJUST FOR REMOVAL OF NONREG SEWER IN BEG YR AMT	(377,323)	4
Total Average Proprietary Capital	(54,649)	
Net Income		
Net Income	9,788	5
Percent Return on Proprietary Capital	N/A	

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.

Rates were raised from \$25.50 per quarter to \$39 per quarter with 299 customers. We estimate an increase in revenues due to this rate change of \$9,500 because the rate changed September 1 of 2000.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

As of January 1, 2001, the Sewer Fund was separated from the Water Fund. Many adjustments are shown on this report to transfer the Sewer accounts to its own fund.

FINANCIAL SECTION FOOTNOTES

Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110) (Page F-07)

Retirements include a manual transfer switch (\$1,300), rewiring of the control center (\$2,185), & a hydrant (\$2,899).

Net Nonutility Property (Accts. 121 & 122) (Page F-08)

The nonregulated sewer utility has been transferred to a separate fund from the water utility so this eliminates the nonregulated sewer plant

Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251) (Page F-11)

In order to remove this balance of \$12,273 from acct 181, the full amount has been charged. This discount balance is all related to the Sewer Fund which is being separated into its own fund.

Capital Paid in by Municipality (Acct. 200) (Page F-12)

The amount in Capital Paid in was totally related to the Sewer Fund and is therefore being transferred out.

Bonds (Acct. 221) (Page F-13)

The bond balance from year 2000 was totally related to the Sewer Fund so the balance at the beginning and end of year is zero for the Water Fund.

Interest Accrued (Acct. 237) (Page F-16)

The full amount of interest accrued was related to the Sewer Fund which is being separated from the Water Fund. Therefore the full amount of the account is shown as paid in order to reduce the balance to zero.

Contributions in Aid of Construction (Account 271) (Page F-17)

The full amount of the sewer contributions in aid is being transferred to its own fund.

Return on Proprietary Capital Computation (Page F-20)

In order to adjust for removal of the sewer fund beginning balance of Unappropriated Surplus, \$377,323 is subtracted.

w/sewer fund	water only	Diff.	
Beginning Unappropriated Surplus		695,104	(59,543)
Ending Unappropriated Surplus		(49,756)	(49,756)
Total		645,348	109,299
Average		322,674	(54,649)
377,323			

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

no response; immaterial 1/31/03 ele

September 9, 2002

Mrs. Doris Raditz, Village Clerk
Paddock Lake Municipal Water Utility
6969 236th Avenue
Paddock Lake, WI 53168-9624

2001 Analytical Review DWCCA-4510-PJL

Dear Mrs. Raditz:

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 issue(s):

1. As directed in the headnotes of the Water Operation & Maintenance Expenses schedule on page W-5, please provide an explanation of any expense account which changed by \$2,000 and 30 percent when compared to the previous year and follow this procedure in the future.

2. During our review, we noted that the amount reported for "Utility Plant, Jan. 1" on the Property Tax Equivalent schedule, page W-7, is incorrect. The correct amount should come from the prior year's Net Utility Plant schedule, page F-4. If there is a difference, that difference should be fully explained in the footnotes. Please follow this procedure in the future.

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 response, you can consider the review closed.

Sincerely,

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

FINANCIAL SECTION FOOTNOTES

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WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	44,448	1
Total Sales of Water	44,448	
Other Operating Revenues		
Forfeited Discounts (470)	700	2
Other Water Revenues (474)	0	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	700	
Total Operating Revenues	45,148	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	10,242	5
General Operating Expenses (680-690)	15,915	6
Total Operation and Maintenance Expenses	26,157	
Other Operating Expenses		
Depreciation Expense (403)	5,538	7
Amortization Expense (404)		8
Taxes (408)	5,019	9
Total Other Operating Expenses	10,557	
Total Operating Expenses	36,714	
NET OPERATING INCOME	8,434	

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	299	29,497	44,448	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	299	29,497	44,448	
Metered Sales to General Customers (461)				
Residential				4
Commercial				5
Industrial				6
Total Metered Sales to General Customers (461)	0	0	0	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)			0	8
Other Sales to Public Authorities (464)				9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	299	29,497	44,448	

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	none		1
Total		<u>0</u>	<u>0</u>

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)	0	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)	0	
Forfeited Discounts (470):		
Customer late payment charges	700	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	700	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		7
Other (specify):		
NONE		8
Total Other Water Revenues (474)	0	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	5,195	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	3,514	3
Chemicals (630)		4
Supplies and Expenses (640)		5
Repairs of Water Plant (650)	1,533	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	10,242	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	6,160	8
Office Supplies and Expenses (681)	1,236	9
Outside Services Employed (682)	4,467	10
Insurance Expense (684)	2,318	11
Employees Pensions and Benefits (686)	1,734	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)		14
Uncollectible Accounts (690)		15
Total General Operating Expenses	15,915	
Total Operation and Maintenance Expenses	26,157	

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		4,101	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		4,101	
Social Security		869	3
PSC Remainder Assessment		49	4
Other (specify): NONE			5
Total tax expense		5,019	

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			Kenosha				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.212200				3
County tax rate	mills		5.206400				4
Local tax rate	mills		7.292600				5
School tax rate	mills		10.239400				6
Voc. school tax rate	mills		1.718000				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		24.668600				10
Less: state credit	mills		1.631400				11
Net tax rate	mills		23.037200				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.292600				14
Combined School Tax Rate	mills		11.957400				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.250000				17
Total Tax Rate	mills		24.668600				18
Ratio of Local and School Tax to Total	dec.		0.780344				19
Total tax net of state credit	mills		23.037200				20
Net Local and School Tax Rate	mills		17.976946				21
Utility Plant, Jan. 1	\$	242,045	242,045				22
Materials & Supplies	\$	0	0				23
Subtotal	\$	242,045	242,045				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	242,045	242,045				26
Assessment Ratio	dec.		0.942600				27
Assessed Value	\$	228,152	228,152				28
Net Local & School Rate	mills		17.976946				29
Tax Equiv. Computed for Current Year	\$	4,101	4,101				30
Tax Equivalent per 1994 PSC Report	\$	3,615					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	4,101					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	5,256		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	5,256	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	4,354		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	19,814	7,239	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	24,168	7,239	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			5,256 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	5,256
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			4,354 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)	3,485		23,568 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	3,485	0	27,922
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	11,974		26
Transmission and Distribution Mains (343)	143,119	900	27
Fire Mains (344)	0		28
Services (345)	57,527		29
Meters (346)	0		30
Hydrants (348)	10,386	6,022	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	223,006	6,922	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	1,998		36
Transportation Equipment (373)	9,559		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	0		39
Total General Plant	11,557	0	
Total utility plant in service directly assignable	263,987	14,161	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	263,987	14,161	

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)			11,974 26
Transmission and Distribution Mains (343)			144,019 27
Fire Mains (344)			0 28
Services (345)			57,527 29
Meters (346)			0 30
Hydrants (348)	2,899		13,509 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	2,899	0	227,029
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			1,998 36
Transportation Equipment (373)			9,559 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	11,557
Total utility plant in service directly assignable	6,384	0	271,764
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	6,384	0	271,764

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			1,941	1,941	1
February			1,803	1,803	2
March			1,986	1,986	3
April			2,196	2,196	4
May			2,503	2,503	5
June			2,893	2,893	6
July			4,480	4,480	7
August			2,901	2,901	8
September			2,312	2,312	9
October			2,247	2,247	10
November			2,081	2,081	11
December			2,154	2,154	12
Total annual pumpage	0	0	29,497	29,497	
Less: Water sold				29,497	13
Volume pumped but not sold				0	14
Volume sold as a percent of volume pumped				100%	15
Volume used for water production, water quality and system maintenance				708	16
Volume related to equipment/system malfunction				0	17
Non-utility volume NOT included in water sales				0	18
Total volume not sold but accounted for				708	19
Volume pumped but unaccounted for				(708)	20
Percent of water lost				-2%	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.)				257	23
Date of maximum: 7/16/2001					24
Cause of maximum:					25
Drought					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				46	26
Date of minimum: 3/1/2001					27
Total KWH used for pumping for the year				38,640	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)	
6939 235TH AVE	#1	136	12	0	Yes	1
6939 235TH AVE	#2	141	6	0	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#2		1
Location	6939 235TH AVENUE	6939 235TH AVENUE		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	BRYON JACKSON	BRYON JACKSON		5
Year Installed	1958	1958		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	360	180		8
Pump Motor or Standby Engine Mfr	U.S. ELECTRIC	U S ELECTRIC		10
Year Installed	1958	1958		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	30	15		13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		3
Year constructed	1958		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	3		6
Total capacity in gallons (actual)	10,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	POWDER		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	N		14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	4,171	0	0	0	4,171	1
M	D	6.000	8,545	0	0	0	8,545	2
P	D	6.000	1,801	0	0	0	1,801	3
M	D	8.000	853	0	0	0	853	4
Total Within Municipality			15,370	0	0	0	15,370	
Total Utility			15,370	0	0	0	15,370	

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	256	0	0	0	256		1
M	1.000	9	0	0	0	9		2
M	1.500	1	0	0	0	1		3
M	2.000	1	0	0	0	1		4
Total Utility		267	0	0	0	267	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)	
0.000	0	0	0	0	0	0	1
Total:	0	0	0	0	0	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)	
0.000	0	0	0	0	0	0	0	1
Total:	0	0	0	0	0	0	0	

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	13	1	1		13	2
Total Fire Hydrants	13	1	1	0	13	
Flushing Hydrants						
	2				2	3
Total Flushing Hydrants	2	0	0	0	2	

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: 15

Number of distribution system valves end of year: 40

Number of distribution valves operated during year: 20

WATER OPERATING SECTION FOOTNOTES

Other Operating Revenues (Water) (Page W-04)

No standby charges were billed due to increase in water rates.

Water Utility Plant in Service (Page W-08)

In the Electric Pumping Equipment account, a manual transfer switch was replaced with an electric switch and the control center was rewired. The new equipment costed \$7,239 and the retirements were valued at \$3,485.

A hydrant was replaced for \$6,022; the old one was written off at \$2,899.

Additional payments of \$900 were made in 2001 for the water main extensior added in 2000.

Pumping & Power Equipment (Page W-13)

CORRECTION: This schedule shows two turbine pumps whereas last year only one was shown. Paddock Lake has always had two pumps since 1958 but somehow #1 has been inadvertently missed in previous reports.

Water Services (Page W-16)

Paddock Lake has not yet installed meters.

Meters (Page W-17)

Meters have not yet been installed.

Hydrants and Distribution System Valves (Page W-18)

Paddock Lake is scheduled to exercise the valves every 2 years so all valves will be exercised in 2002.
