



3014 (02-09-04)

ANNUAL REPORT

OF

Name: VILLAGE OF PEWAUKEE WATER UTILITY

Principal Office: 235 HICKORY STREET
PEWAUKEE, WI 53072

For the Year Ended: DECEMBER 31, 2001

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

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

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: VILLAGE OF PEWAUKEE WATER UTILITY

Utility Address: 235 HICKORY STREET
PEWAUKEE, WI 53072

When was utility organized? 1/1/1930

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: JENNIFER SHEIFFER

Title: VILLAGE ADMINISTRATOR

Office Address:

235 HICKORY STREET
PEWAUKEE, WI 53072

Telephone: (262) 691 - 5660

Fax Number: (262) 691 - 5664

E-mail Address:

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

Name:

Title:

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP

TEN TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (608) 240 - 2679 EXT 2679

Fax Number: (608) 249 - 8532

E-mail Address: mlavold@virchowkrause.com

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

Name: RIC POWERS

Title:

Office Address:

235 HICKORY STREET
PEWAUKEE, WI 53072

Telephone: (262) 691 - 5660

Fax Number: (262) 691 - 5664

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

Date of most recent audit report: 2/19/2002

Period covered by most recent audit: 1/1/01 - 12/31/01

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: DAVID WHITE

Title: DIRECTOR OF PUBLIC WORKS

Office Address:

235 HICKORY STREET
PEWAUKEE, WI 53072

Telephone: (262) 691 - 5660

Fax Number: (262) 691 - 5664

E-mail Address:

Name of utility commission/committee: VILLAGE BOARD

Names of members of utility commission/committee:

- KEN COSHUN
 - LAWRENCE A DEVEREAUX
 - AL HANSEN
 - RIC POWERS
 - DONALD RIEDEL
-

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:

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,160,437	1,139,965	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	421,093	356,644	2
Depreciation Expense (403)	195,332	193,019	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	206,071	194,024	5
Total Operating Expenses	822,496	743,687	
Net Operating Income	337,941	396,278	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	337,941	396,278	
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)	110,480	160,671	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	110,480	160,671	
Total Income	448,421	556,949	
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	448,421	556,949	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	245,767	258,881	14
Amortization of Debt Discount and Expense (428)	14,846	10,347	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	260,613	269,228	
Net Income	187,808	287,721	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,184,621	896,900	20
Balance Transferred from Income (433)	187,808	287,721	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)	1,372,429	1,184,621	

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 INCOM	110,480	5
Total (Acct. 419):	110,480	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & 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	1,160,437	0	0	0	1,160,437	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,160,437	0	0	0	1,160,437	

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	140,445		140,445	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	5,779		5,779	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	146,224	0	146,224	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	11,654,263	11,308,870	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,141,046	1,958,886	2
Net Utility Plant	9,513,217	9,349,984	
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)	1,995,043	1,624,602	6
Special Funds (125)	760,971	865,663	7
Total Other Property and Investments	2,756,014	2,490,265	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	71,596	7,584	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	191,327	194,252	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	6,289	350,771	14
Materials and Supplies (150)	13,447	7,980	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	282,659	560,587	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	373,275	106,019	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	20,912	3,770	20
Total Deferred Debits	394,187	109,789	
Total Assets and Other Debits	12,946,077	12,510,625	

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)	788,080	788,080	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,372,429	1,184,621	23
Total Proprietary Capital	2,160,509	1,972,701	
LONG-TERM DEBT			
Bonds (221)	4,575,000	4,480,000	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	4,575,000	4,480,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	24,527	51,276	28
Payables to Municipality (233)	10,830	9,728	29
Customer Deposits (235)			30
Taxes Accrued (236)	197,600	186,017	31
Interest Accrued (237)	39,245	41,924	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	272,202	288,945	
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			
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)	5,938,366	5,768,979	41
Total Liabilities and Other Credits	12,946,077	12,510,625	

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)	11,654,263	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	11,654,263	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	2,141,046	0	0	0	10
Total Accumulated Provision	2,141,046	0	0	0	
Net Utility Plant	9,513,217	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	1,958,886				1,958,886	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	195,332				195,332	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	6,525				6,525	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	336				336	10
Other credits (specify):						11
					0	12
Total credits	202,193	0	0	0	202,193	13
Debits during year						14
Book cost of plant retired	20,033				20,033	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	20,033	0	0	0	20,033	19
Balance End of Year	2,141,046	0	0	0	2,141,046	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 1
Other					0	0 2
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	13,447	7,980 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	13,447	7,980

**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)				
1996 REVENUE BOND & 2001 REFUNDING	76,648	428	104,614	1
2001 UNAMORTIZED LOSS ON ADVANCE REFUNDING	5,372	428	268,661	2
Total			373,275	
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	788,080	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>788,080</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)	
1996 REVENUE BONDS	05/15/1996	11/01/2016	6.00%	1,370,000	1
2001 REVENUE REFUNDING BONDS	10/15/2001	11/01/2016	4.42%	3,205,000	2
Total Bonds (Account 221):				4,575,000	

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)					
ADVANCE	07/31/1989	12/01/1999	7.00%	0	1
Total for Account 223				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	186,017	1
Accruals:		
Charged water department expense	206,071	2
Charged electric department expense		3
Charged sewer department expense	2,247	4
Other (explain):		
NONE		5
Total Accruals and other credits	208,318	
Taxes paid during year:		
County, state and local taxes	186,017	6
Social Security taxes	9,356	7
PSC Remainder Assessment	1,362	8
Other (explain):		
NONE		9
Total payments and other debits	196,735	
Balance end of year	197,600	

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)					
1996 REVENUE BONDS	41,924	221,474	251,543	11,855	1
2001 REVENUE REFUNDING BONDS		24,293	(3,097)	27,390	2
Subtotal	41,924	245,767	248,446	39,245	
Advances from Municipality (223)					
1989 ADVANCE	0			0	3
Subtotal	0	0	0	0	
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	41,924	245,767	248,446	39,245	

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	5,768,979	0	0	0	0	5,768,979	1
Add credits during year:							
For Services	45,012					45,012	2
For Mains	164,515					164,515	3
Other (specify):							
HYDRANTS	28,900					28,900	4
HOOK-UP FEES RECEIVED	28,800					28,800	5
Deduct charges (specify):							
HOOK-UP FEES REIMBURSED	97,840					97,840	6
Balance End of Year	5,938,366	0	0	0	0	5,938,366	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	7

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):		
LGIP INVESTMENTS	1,995,043	2
Total (Acct. 124):	1,995,043	
Special Funds (125):		
REDEMPTION FUND	54,985	3
RESERVE FUND	420,798	4
HOOK-UP FEES	285,188	5
Total (Acct. 125):	760,971	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	191,327	7
Electric		8
Sewer (Regulated)		9
Other (specify):		
NONE		10
Total (Acct. 142):	191,327	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		11
Merchandising, jobbing and contract work		12
Other (specify):		
NONE		13
Total (Acct. 143):	0	
Receivables from Municipality (145):		
RECEIVABLE FROM MUNICIPALITY	6,289	14
Total (Acct. 145):	6,289	
Prepayments (165):		
NONE		15
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		16
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):		
PRELIMINARY SURVEY AND INVESTIGATION	20,912	17
Total (Acct. 183):	20,912	
Payables to Municipality (233):		
DUE TO SEWER UTILITY	10,830	18
Total (Acct. 233):	10,830	
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	11,481,566	0	0	0	11,481,566	1
Materials and Supplies	10,713	0	0	0	10,713	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	2,049,966	0	0	0	2,049,966	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	5,853,672	0	0	0	5,853,672	6
Other (specify):						
NONE					0	7
Average Net Rate Base	3,588,641	0	0	0	3,588,641	
Net Operating Income	337,941	0	0	0	337,941	8
Net Operating Income as a percent of Average Net Rate Base						
	9.42%	N/A	N/A	N/A	9.42%	

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	788,080	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,278,525	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	2,066,605	
Net Income		
Net Income	187,808	5
Percent Return on Proprietary Capital	9.09%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Signature Page (Page ii)

ACCOUNTANTS' COMPILATION REPORT

To the Governing Body
Village of Pewaukee Water Utility
Pewaukee, Wisconsin

We have compiled the accompanying Annual Report to the Public Service Commission of the Pewaukee Water Utility, an enterprise fund of the Village of Pewaukee, as of December 31, 2001 and 2000 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.

S. VIRCHOW, KRAUSE AND COMPANY, LLP

Madison, Wisconsin
February 19, 2002

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

September 13, 2002

Ms. Jennifer Sheiffer, Village Administrator
Village of Pewaukee Water Utility
235 Hickory Street
Pewaukee, WI 53072-3533

2001 Analytical Review DWCCA-4620-ELE

Dear Ms. Sheiffer:

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

However, you may receive additional inquiries from our office regarding your annual report during a rate case, construction authorization, or other Commission reviews.

Thank you for your efforts in preparing your 2001 annual report. If you have any questions, please feel free to contact me at (608) 266-3768 or by e-mail at elaine.engelke@psc.state.wi.us.

Sincerely,

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

ELE:bhh:w:\compl\Analytical Reviews\2001 analytical review letters\4620
Pewaukee.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,143,435	1
Total Sales of Water	1,143,435	
Other Operating Revenues		
Forfeited Discounts (470)	4,036	2
Miscellaneous Service Revenues (471)	5,260	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	7,706	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	17,002	
Total Operating Revenues	1,160,437	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	32,205	8
Pumping Expenses (620-625)	103,246	9
Water Treatment Expenses (630-635)	38,565	10
Transmission and Distribution Expenses (640-655)	76,528	11
Customer Accounts Expenses (901-904)	18,107	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	152,442	14
Total Operation and Maintenance Expenses	421,093	
Other Operating Expenses		
Depreciation Expense (403)	195,332	15
Amortization Expense (404-407)		16
Taxes (408)	206,071	17
Total Other Operating Expenses	401,403	
Total Operating Expenses	822,496	
NET OPERATING INCOME	337,941	

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	1,586	102,098	372,825	4
Commercial	353	106,614	287,022	5
Industrial	45	16,641	41,924	6
Total Metered Sales to General Customers (461)	1,984	225,353	701,771	
Private Fire Protection Service (462)	45		39,495	7
Public Fire Protection Service (463)	1		366,353	8
Other Sales to Public Authorities (464)	20	14,706	35,816	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	2,050	240,059	1,143,435	

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)	366,353	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)	366,353	
Forfeited Discounts (470):		
Customer late payment charges	4,036	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	4,036	
Miscellaneous Service Revenues (471):		
MISCELLANEOUS SALES	5,260	7
Total Miscellaneous Service Revenues (471)	5,260	
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	7,706	10
Other (specify): NONE		11
Total Other Water Revenues (474)	7,706	
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)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)	32,205	4
Total Source of Supply Expenses	32,205	
 PUMPING EXPENSES		
Operation Labor (620)		5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	94,659	7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)	8,587	9
Total Pumping Expenses	103,246	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	15,513	10
Chemicals (631)	23,052	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	38,565	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	14,865	14
Operation Supplies and Expenses (641)	5,018	15
Maintenance of Distribution Reservoirs and Standpipes (650)	6,725	16
Maintenance of Mains (651)	30,406	17
Maintenance of Services (652)	2,773	18
Maintenance of Meters (653)	10,128	19
Maintenance of Hydrants (654)	6,613	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	76,528	

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)	7,259	22
Accounting and Collecting Labor (902)	8,840	23
Supplies and Expenses (903)	2,008	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	18,107	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	32,567	27
Office Supplies and Expenses (921)	332	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	52,475	30
Property Insurance (924)	2,550	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	57,492	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	1,210	35
Transportation Expenses (933)	3,058	36
Maintenance of General Plant (935)	2,758	37
Total Administrative and General Expenses	152,442	
 Total Operation and Maintenance Expenses	 421,093	

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		197,600	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,247	2
Net property tax equivalent		195,353	
Social Security		9,356	3
PSC Remainder Assessment		1,362	4
Other (specify): NONE			5
Total tax expense		206,071	

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			Waukesha				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.212800				3
County tax rate	mills		2.569500				4
Local tax rate	mills		6.190700				5
School tax rate	mills		12.360600				6
Voc. school tax rate	mills		1.546700				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		22.880300				10
Less: state credit	mills		1.783200				11
Net tax rate	mills		21.097100				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.190700				14
Combined School Tax Rate	mills		13.907300				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.098000				17
Total Tax Rate	mills		22.880300				18
Ratio of Local and School Tax to Total	dec.		0.878398				19
Total tax net of state credit	mills		21.097100				20
Net Local and School Tax Rate	mills		18.531641				21
Utility Plant, Jan. 1	\$	11,308,870	11,308,870				22
Materials & Supplies	\$	7,980	7,980				23
Subtotal	\$	11,316,850	11,316,850				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	11,316,850	11,316,850				26
Assessment Ratio	dec.		0.942211				27
Assessed Value	\$	10,662,861	10,662,861				28
Net Local & School Rate	mills		18.531641				29
Tax Equiv. Computed for Current Year	\$	197,600	197,600				30
Tax Equivalent per 1994 PSC Report	\$	147,408					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	197,600					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)	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)	548,881		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	548,881	0	
PUMPING PLANT			
Land and Land Rights (320)	8,528		12
Structures and Improvements (321)	943,885		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	387,540		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	1,339,953	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	166,292		23
Total Water Treatment Plant	166,292	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	2,214		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)			548,881	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	548,881	
PUMPING PLANT				
Land and Land Rights (320)			8,528	12
Structures and Improvements (321)			943,885	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			387,540	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	1,339,953	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			166,292	23
Total Water Treatment Plant	0	0	166,292	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			2,214	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)	1,041,867		26
Transmission and Distribution Mains (343)	6,112,626	224,671	27
Fire Mains (344)	0		28
Services (345)	1,080,995	48,790	29
Meters (346)	257,351	10,124	30
Hydrants (348)	553,491	81,841	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	9,048,544	365,426	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	236		35
Computer Equipment (391.1)	25,545		36
Transportation Equipment (392)	48,323		37
Stores Equipment (393)	9,123		38
Tools, Shop and Garage Equipment (394)	524		39
Laboratory Equipment (395)	504		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	120,945		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	205,200	0	
Total utility plant in service directly assignable	11,308,870	365,426	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	11,308,870	365,426	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			1,041,867 26
Transmission and Distribution Mains (343)	9,000		6,328,297 27
Fire Mains (344)			0 28
Services (345)	200		1,129,585 29
Meters (346)	5,933		261,542 30
Hydrants (348)	4,900		630,432 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	20,033	0	9,393,937
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			236 35
Computer Equipment (391.1)			25,545 36
Transportation Equipment (392)			48,323 37
Stores Equipment (393)			9,123 38
Tools, Shop and Garage Equipment (394)			524 39
Laboratory Equipment (395)			504 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			120,945 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	205,200
Total utility plant in service directly assignable	20,033	0	11,654,263
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	20,033	0	11,654,263

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			25,275	25,275	1
February			23,585	23,585	2
March			25,660	25,660	3
April			27,938	27,938	4
May			27,445	27,445	5
June			27,700	27,700	6
July			35,203	35,203	7
August			30,924	30,924	8
September			27,663	27,663	9
October			23,815	23,815	10
November			21,729	21,729	11
December			23,639	23,639	12
Total annual pumpage	0	0	320,576	320,576	
Less: Water sold				240,059	13
Volume pumped but not sold				80,517	14
Volume sold as a percent of volume pumped				75%	15
Volume used for water production, water quality and system maintenance				24,999	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				24,999	19
Volume pumped but unaccounted for				55,518	20
Percent of water lost				17%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,541	23
Date of maximum: 7/15/2001					24
Cause of maximum:					25
Hot weather					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				564	26
Date of minimum: 3/30/2001					27
Total KWH used for pumping for the year				1,330,784	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)
-------------------------	--	----------------------------------	--	---	--

NONE

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	SECOND WELL	THIRD WELL	WELL 2	1
Location	125 CAPITAL DR.	1004 HICKORY ST.	125 CAPITOL DRIVE	2
Purpose	B	B	P	3
Destination	D	D	R	4
Pump Manufacturer	AMERICAN	AURORA	SIMMONS	5
Year Installed	1997	1997	1997	6
Type	CENTRIFUGAL	CENTRIFUGAL	VERTICAL TURBINE	7
Actual Capacity (gpm)	0	500	521	8
Pump Motor or Standby Engine Mfr	US	RELIANCE	US	9 10
Year Installed	1997	1997	1997	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	50	100	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL 3	WELL 4	WELL 5	14
Location	1004 HICKORY STREET	800 MAIN STREET	1010 QUINLAN DRIVE	15
Purpose	P	P	P	16
Destination	R	D	D	17
Pump Manufacturer	BYRON-JOHNSON	BYRON-JACKSON	BYRON-JACKSON	18
Year Installed	1997	1997	1997	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	762	700	498	21
Pump Motor or Standby Engine Mfr	WESTINGHOUSE	BYRON-JACKSON	BYRON-JACKSON	22 23
Year Installed	1997	1997	1997	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	150	200	150	26

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL THREE			1
Location	1004 HICKORY STREET			2
Purpose	B			3
Destination	D			4
Pump Manufacturer	AURORA			5
Year Installed	1997			6
Type	CENTRIFUGAL			7
Actual Capacity (gpm)	500			8
Pump Motor or Standby Engine Mfr	RELIANCE			10
Year Installed	1997			11
Type	ELECTRIC			12
Horsepower	50			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	.20MG SPHEROID	.25 MG TOWER	1.0 MG STANDPIPE	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	S	3
Year constructed	1997	1968	1984	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	129	129	136	6
Total capacity in gallons (actual)	200,000	250,000	1,000,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000	1.0000	1.0000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

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	WELL 2	WELL 3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	3
Year constructed	1962	1970	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	129	129	6
Total capacity in gallons (actual)	125,000	125,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000	1.0000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	1,216	0	0	0	1,216	1
M	D	3.000	173	0	0	0	173	2
M	D	4.000	142	140	0	0	282	3
M	D	6.000	54,082	0	1,040	0	53,042	4
P	D	6.000	455	1,295	0	0	1,750	5
M	D	8.000	66,076	0	0	0	66,076	6
P	D	8.000	6,783	2,582	0	0	9,365	7
M	T	12.000	59,059	0	0	0	59,059	8
P	D	12.000	246	1,819	0	0	2,065	9
M	T	16.000	7,779	0	0	0	7,779	10
P	D	16.000	0	205			205	11
Total Within Municipality			196,011	6,041	1,040	0	201,012	
Total Utility			196,011	6,041	1,040	0	201,012	

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	0.625	459	0	0	0	459		1
M	0.750	8	0	0	0	8		2
M	1.000	1,182	43	0	0	1,225	137	3
M	1.250	27	0	0	0	27	1	4
M	1.500	103	0	0	0	103	0	5
P	2.000	4	0	0	0	4	0	6
M	2.000	154	0	0	0	154	0	7
M	3.000	15	0	0	0	15	1	8
P	4.000	14	3	0	0	17	10	9
M	4.000	22	0	1	0	21		10
P	6.000	3	2	0	0	5	1	11
M	6.000	15	0	0	0	15		12
M	8.000	6	0	0	0	6		13
M	10.000	1	0	0	0	1		14
Total Utility		2,013	48	1	0	2,060	150	

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	1,806	153	129	8	1,838	135	1
0.750	99	0	0	(2)	97	12	2
1.000	123	6	0	(3)	126	8	3
1.500	129	0	0	0	129	14	4
2.000	16	1	0	3	20	0	5
3.000	5	0	0	1	6	1	6
6.000	5	0	0	0	5	2	7
Total:	2,183	160	129	7	2,221	172	

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	1,555	87	24	5	0	167	1,838	1
0.750	28	41	6	1	0	21	97	2
1.000	3	103	3	4	0	13	126	3
1.500	0	112	6	2	0	9	129	4
2.000	0	8	4	3	0	5	20	5
3.000	0	2	2	2	0	0	6	6
6.000	0	0	0	3	0	2	5	7
Total:	1,586	353	45	20	0	217	2,221	

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	407	32	18		421	2
Total Fire Hydrants	407	32	18	0	421	
Flushing Hydrants						
	0	1			1	3
Total Flushing Hydrants	0	1	0	0	1	

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:	407
Number of distribution system valves end of year:	967
Number of distribution valves operated during year:	752

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 605 - In 2001, maintenance and painting was completed to the well house.

Account 903 - In 2001, the utility is completing a water map conversion project. In addition, the utility incurred some costs for water leak detection.

Account 926 - In 2001, health insurance increased 70%. In addition, a full time utility employee who receives full benefits was hired in October 2001.

Water Mains (Page W-15)

Developers financed \$164,515 of main additions. The remaining were financed by the utility.

Water Services (Page W-16)

Developers financed \$45,012 of service additions. The remaining were financed by the utility.

Meters (Page W-17)

Adjustments to the meter counts were made for adjustments to meters in stock at the end of the year.

Hydrants and Distribution System Valves (Page W-18)

Developers financed \$28,900 of hydrant additions. The remaining were financed by the utility.
