



3015 (02-09-04)

ANNUAL REPORT

OF

Name: TOWN OF BRISTOL WATER UTILITY

Principal Office: 8301 198TH AVENUE
P.O. BOX 187
BRISTOL, WI 53104

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: TOWN OF BRISTOL WATER UTILITY

Utility Address: 8301 198TH AVENUE
P.O. BOX 187
BRISTOL, WI 53104

When was utility organized? 1/1/1968

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR RICHARD CZOPP

Title: ADMINISTRATOR

Office Address:

8301 198TH AVENUE
P.O. BOX 187
BRISTOL, WI 53104

Telephone: (414) 857 - 2368

Fax Number: (414) 857 - 2136

E-mail Address:

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

Name: RENEE MESSING

Title: CPA, PARTNER

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP
115 S. 84TH STREET, SUITE 400
MILWAUKEE, WI 53214

Telephone: (414) 777 - 5500

Fax Number: (414) 777 - 5555

E-mail Address: rmessing@virchowkrause.com

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

Name: WAYNE EIDE

Title: TOWN BOARD CHAIRMAN

Office Address:

8301 198TH AVENUE
P.O. BOX 187
BRISTOL, WI 53104

Telephone: (262) 857 - 2368

Fax Number: (262) 857 - 2136

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: RENEE MESSING

Title: CPA, PARTNER

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP
115 S. 84TH STREET, SUITE 400
MILWAUKEE, WI 53214

Telephone: (414) 777 - 5500

Fax Number: (414) 777 - 5555

E-mail Address: rmessing@virchowkrause.com

Date of most recent audit report: 4/1/2002

Period covered by most recent audit: 2001

Names and titles of utility management including manager or superintendent:

Name: MR RANDALL KERKMAN

Title: SUPERINTENDENT

Office Address:

8301 198TH AVENUE
P.O. BOX 187
BRISTOL, WI 53104

Telephone: (414) 857 - 2368

Fax Number: (414) 857 - 2136

E-mail Address:

Name of utility commission/committee: TOWN BOARD

Names of members of utility commission/committee:

- MR RICHARD CZOPP, ADMINISTRATOR
- MR WAYNE EIDE, CHAIRMAN
- MR RICH GOSSLING, SUPERVISOR
- MR RANDALL KERKMAN, SUPERINTENDENT
- MR MARK MILLER, SUPERVISOR
- MR DAN MOLGAARD, SUPRVISOR
- MR CAROLYN OWENS, SUPERVISOR

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone: () -

Fax Number: () -

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	299,309	343,802	1
Operating Expenses:			
Operation and Maintenance Expense (401)	166,998	148,053	2
Depreciation Expense (403)	75,298	71,312	3
Amortization Expense (404)	9,191	0	4
Taxes (408)	79,236	78,253	5
Total Operating Expenses	330,723	297,618	
Net Operating Income	(31,414)	46,184	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(31,414)	46,184	
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)	58,913	85,945	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	58,913	85,945	
Total Income	27,499	132,129	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	48,630	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	48,630	0	
Income Before Interest Charges	(21,131)	132,129	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	13
Amortization of Debt Discount and Expense (428)	17,496	18,894	14
Amortization of Premium on Debt--Cr. (429)	0		15
Interest on Debt to Municipality (430)	144,788	154,872	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0		18
Total Interest Charges	162,284	173,766	
Net Income	(183,415)	(41,637)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(528,346)	(560,238)	19
Balance Transferred from Income (433)	(183,415)	(41,637)	20
Miscellaneous Credits to Surplus (434)	73,529	73,529	21
Miscellaneous Debits to Surplus--Debit (435)	0	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)	(638,232)	(528,346)	

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 ON INVESTMENTS AND SPECIAL ASSESSMENTS	58,913	4
Total (Acct. 419):	58,913	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
AMORTIZATION OF WELL #4 NOT INCLUDED IN RATES	48,630	6
Total (Acct. 425):	48,630	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
PROPERTY TAX EQUIVALENT FORGIVEN BY TOWN	73,529	8
Total (Acct. 434):	73,529	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
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	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	299,309	0	0	0	299,309	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	299,309	0	0	0	299,309	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	3,005,357	4,681,773	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	575,467	804,043	2
Net Utility Plant	2,429,890	3,877,730	
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)	48,632	89,930	6
Special Funds (125)	954,949	828,341	7
Total Other Property and Investments	1,003,581	918,271	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	503,759	432,899	8
Temporary Cash Investments (132)	0		9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	46,634	57,354	11
Other Accounts Receivable (143)	479,499	206	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	118,786	157,873	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0		17
Total Current and Accrued Assets	1,148,678	648,332	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	88,375	105,869	18
Extraordinary Property Losses (182)	520,393	91,912	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	608,768	197,781	
Total Assets and Other Debits	5,190,917	5,642,114	

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)	1,079,300	974,300	21
Appropriated Earned Surplus (215)	0		22
Unappropriated Earned Surplus (216)	(638,232)	(528,346)	23
Total Proprietary Capital	441,068	445,954	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	2,554,469	2,759,347	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	2,554,469	2,759,347	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	5,045	3,782	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	0		30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	46,832	50,588	32
Other Current and Accrued Liabilities (238)	1,304		33
Total Current and Accrued Liabilities	53,181	54,370	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0		35
Other Deferred Credits (253)	160,967	164,064	36
Total Deferred Credits	160,967	164,064	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)	0		37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,981,232	2,218,379	38
Total Liabilities and Other Credits	5,190,917	5,642,114	

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)	2,922,868	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)	82,489				6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	3,005,357	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	575,467	0	0	0	9
Total Accumulated Provision	575,467	0	0	0	
Net Utility Plant	2,429,890	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	804,043				804,043	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	75,298				75,298	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
Sale to Kenosha Water Utility	1,098,612				1,098,612	12
Total credits	1,173,910	0	0	0	1,173,910	13
Debits during year						14
Book cost of plant retired	1,402,486				1,402,486	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	1,402,486	0	0	0	1,402,486	19
Balance End of Year	575,467	0	0	0	575,467	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

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

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	0	0

**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 REFUNDING BONDS	17,496	428	88,375	1
Total			<u><u>88,375</u></u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u><u>0</u></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	974,300	1
Changes during year (explain):		
PROPERTY TAXES LEVIED FOR PRINCIPAL ON DEBT	105,000	2
Balance end of year	<u><u>1,079,300</u></u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
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NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
1996 REFUNDING BONDS	06/01/1996	03/01/2011	5.50%	2,554,469	1
Total for Account 223				2,554,469	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	79,236	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>79,236</u>	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	5,123	7
PSC Remainder Assessment	584	8
Other (explain):		
Tax equivalent forgiven by the Town	73,529	9
Total payments and other debits	<u>79,236</u>	
Balance end of year	<u><u>0</u></u>	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
1996 REFUNDING BONDS	50,588	144,788	148,544	46,832	2
Subtotal	50,588	144,788	148,544	46,832	
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	50,588	144,788	148,544	46,832	

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	2,218,379	0	0	0	0	2,218,379	1
Add credits during year:							
For Services	40,410					40,410	2
For Mains	104,750					104,750	3
Other (specify):							
HYDRANTS	14,400					14,400	4
Deduct charges (specify):							
UTILITY PLANT SOLD TO KENOSHA	396,707					396,707	5
Balance End of Year	1,981,232	0	0	0	0	1,981,232	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS	48,632	2
Total (Acct. 124):	48,632	
Special Funds (125):		
CONSTRUCTION AND DEBT SERVICE FUNDS	954,949	3
Total (Acct. 125):	954,949	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	46,634	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	46,634	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
DELINQUENT ITEMS ON TAXROLL DUE FROM COUNTY	320	11
BALANCE DUE FROM KENOSHA ON SALE OF PLANT	430,913	12
SPECIAL ASSESSMENTS DUE FROM KENOSHA	36,887	13
DELINQUENT UTILITIES DUE FROM KENOSHA	8,926	14
MISCELLANEOUS ACCOUNTS RECEIVABLE	2,453	15
Total (Acct. 143):	479,499	
Receivables from Municipality (145):		
TAXES AND ASSESSMENTS ON 2001 TAXROLL	118,786	16
Total (Acct. 145):	118,786	
Prepayments (165):		
NONE		17
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
ABANDONED WATER MAIN LOOP	82,721	18

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)	
Extraordinary Property Losses (182):		
WELL #4 ABANDONED	437,672	19
Total (Acct. 182):	520,393	
Other Deferred Debits (183):		
NONE		20
Total (Acct. 183):	0	
Payables to Municipality (233):		
NONE		21
Total (Acct. 233):	0	
Other Deferred Credits (253):		
DEFERRED REVENUE - AMOUNTS ON 2001 TAXROLL	109,465	22
SPECIAL ASSESSMENT CREDITS	51,502	23
Total (Acct. 253):	160,967	

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	3,559,169	0	0	0	3,559,169	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						0
						3
Less Average:						
Reserve for Depreciation	689,755	0	0	0	689,755	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	2,099,805	0	0	0	2,099,805	6
Other (specify):						0
						7
Average Net Rate Base	769,609	0	0	0	769,609	
Net Operating Income	(31,414)	0	0	0	(31,414)	8
Net Operating Income as a percent of Average Net Rate Base						
	-4.08%	N/A	N/A	N/A	-4.08%	

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	1,026,800	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(583,289)	3
Other (Specify):		4
Total Average Proprietary Capital	443,511	
Net Income		
Net Income	(183,415)	5
Percent Return on Proprietary Capital	-41.36%	

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.

The Utility has applied for an increase in rates. The public hearing was held 2/2002, and is expected to increase revenues approximately 8%.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

During 2001 the Utility plant north of Hwy 50 at I-94 was sold to the Kenosha Water Utility, which resulted in significant changes in plant and customers.

FINANCIAL SECTION FOOTNOTES

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

The Utility plant sold to the Kenosha Water Utility was recorded by removing the actual cost and accumulated depreciation from the accounts. The net book value was a cash sale. This transaction was reviewed by the PSC in the rate increase approved in 2/02.

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

The contributions related to the Utility plant sold to the Kenosha Water Utility were written off as part of the write off of the plant. The details for this transaction were reviewed by the PSC as part of the rate increase approved in 2/02.

Signature Page (Page ii)

ACCOUNTANTS' COMPILATION REPORT

Honorable President and Board of Trustees
Town of Bristol
Kenosha County, Wisconsin

We have compiled the accompanying PSC Report of the Bristol Water Utility, an enterprise fund of the Town of Bristol, as of December 31, 2001 and 2000 in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation was limited to presenting, in the form prescribed by the Wisconsin Public Service Commission, information that is the representation of management. We have not audited or reviewed the financial statements referred to above and, do not express an opinion or any other form of assurance on them.

These financial statements are presented in accordance with the requirements of the Wisconsin Public Service Commission which differ from accounting principles generally accepted in the United States of America. Accordingly, these financial statements are not designed for those who are not informed about such differences.

VIRCHOW, KRAUSE & COMPANY, LLP

Milwaukee, Wisconsin
April 1, 2002

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

November 8, 2002

Mr. Peter Leege, Financial Specialist
Public Service Commission
610 N. Whitney Way
P. O. Box 7854
Madison, WI 53707-7854

Dear Mr. Leege:

The following information is provided in response to your letter to the Town of Bristol Water Utility (DWCCA-720-PJL 2001 Analytical Review) dated September 3, 2002.

1. As noted in the footnotes for page W-5, the Utility sold a portion of its plant to the City of Kenosha. This plant is located on the north side of Highway 50 at the intersection of Highway 50 and I-94. The customers in that area became customers of the City. The customers on the south side of Highway 50 are still served by that plant and accordingly, the Utility began purchasing water from the City to serve those customers. The major effects on expenses of the Utility related to the purchased water were power for pumping and depreciation. The power costs decreased by approximately \$8,000 or 45% from 2000 to 2001. This decrease does appear to be more significant than expected and the Utility is currently reviewing the accounts related to this cost. Depreciation decreased as a result of the plant sale, however, the Utility implemented new depreciation rates (as used in the most recent rate increase application) which resulted in an overall increase in depreciation.

2. The amounts recorded in account 143 represent amounts placed on the 2001 tax roll to be collected in 2002. As a result of the sale of the plant and certain property annexations, some of the assessments are collected by the City of Kenosha and remitted to the Town. The noncurrent portions of special assessments receivable are reported in account 124.

3. The Town of Bristol has 3 separate and distinct sewer districts. The rates charged to the customers of the sewer districts are not based on water consumption, and accordingly, no allocation of costs to the sewer districts is appropriate.

4. There are not a significant number of services with multiple customers per service. The number of services not in use at the end of the year appears to be incorrect. This will be investigated and corrected in the 2002 annual report.

Mr. Peter Leege, Financial Specialist
Public Service Commission
November 8, 2002

5. The other local tax is related to a lake rehabilitation district tax levy

6. The maximum water pumped in one day was 385,200 gallons on 9/11/01, which resulted from a water main break. The minimum water pumped in any one day

FINANCIAL SECTION FOOTNOTES

was 96,000 gallons on 12/29/01. The Town will get the monthly water pumped data and we will forward it to you.

Please contact me should you have any questions.

Very truly yours,

Virchow Krause & Company. LLP

Renee Messing, CPA
Partner

Cc: Rick Czopp

September 3, 2002

Mr. Richard Czopp, Administrator
Town of Bristol Water Utility
P.O. Box 187
8301 198th Avenue
Bristol, WI 53104-0187

2001 Analytical Review DWCCA-720-PJL

Dear Mr. Czopp:

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

1. Please provide more detail as to how the fact that the Utility began purchasing water from the Kenosha Water Utility subsequent to the sale of Utility plant to Kenosha in the 4th quarter of 2001, as noted in the footnotes to page W-5, affected the changes in those operation and maintenance expense accounts on page W-5 which changed by more than \$2,000 or 30 percent.

2. In the Balance Sheet End-of-Year Account Balances schedule on page F-18, special assessments of \$36,887 are reported in Account 143, Other Accounts Receivable. In the future, please note that assessments which will be collected over a period of more than one year should be reported in Account 124, Other Investments, and amounts to be collected in less than one year in Account 143.

3. During our review we noted that the utility did not report any depreciation expense on meters charged to sewer, (Account 110), return on net investment in meters charged to sewer department, (Account 474), or local and school tax equivalent on meters charged to sewer department, (Account 408). If a sewer department uses the water meter to measure sewer

FINANCIAL SECTION FOOTNOTES

(Account 400). If a sewer department uses the water meter to measure sewer volume for purposes of charging for sewer service, the water utility must charge the sewer department for its share of water meter costs. See section 4, pages 10 and 11 of the Water Utility Reference Manual (enclosed). Please confirm that the sewer department does not use the water meter to measure sewer volume, or, if the sewer department is using the water meter, please confirm that your utility will begin to allocate the water meter costs on your 2002 books.

4. During our review we noted 279 services in use reported in the Water Services schedule and 340 customers reported on page W-2. Please confirm that there are a significant number of services with multiple customers per service.

5. As directed in the head notes of the Property Tax Equivalent schedule on page W-7, please provide an explanation of the Other Tax Rate - Non Local or line 9.

6. At this time please provide the revised data referred to in the footnotes to page W-10.

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

Enclosure

PJL:dwh:w:\compl\Analytical Reviews\2001 analytical review letters\0720
Bristol.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	262,264	1
Total Sales of Water	262,264	
Other Operating Revenues		
Forfeited Discounts (470)	2,766	2
Other Water Revenues (474)	34,279	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	37,045	
Total Operating Revenues	299,309	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	94,041	5
General Operating Expenses (680-690)	72,957	6
Total Operation and Maintenance Expenses	166,998	
Other Operating Expenses		
Depreciation Expense (403)	75,298	7
Amortization Expense (404)	9,191	8
Taxes (408)	79,236	9
Total Other Operating Expenses	163,725	
Total Operating Expenses	330,723	
NET OPERATING INCOME	(31,414)	

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	1	907	1,860	2
Industrial				3
Total Unmetered Sales to General Customers (460)	1	907	1,860	
Metered Sales to General Customers (461)				
Residential	264	19,829	68,482	4
Commercial	42	25,152	58,618	5
Industrial	34	29,988	46,774	6
Total Metered Sales to General Customers (461)	340	74,969	173,874	
Private Fire Protection Service (462)	27		9,481	7
Public Fire Protection Service (463)	1		63,664	8
Other Sales to Public Authorities (464)	8	5,649	13,385	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	377	81,525	262,264	

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)	63,664	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)	63,664	
Forfeited Discounts (470):		
Customer late payment charges	2,766	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	2,766	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		7
Other (specify):		
MISCELLANEOUS SERVICE CHARGES	627	8
CELL TOWER RENTAL	33,652	9
Total Other Water Revenues (474)	34,279	
Amortization of Construction Grants (475):		
NONE		10
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)	47,172	1
Purchased Water (610)	3,732	2
Fuel or Power Purchased for Pumping (620)	9,790	3
Chemicals (630)	13,249	4
Supplies and Expenses (640)	11,013	5
Repairs of Water Plant (650)	8,694	6
Transportation Expenses (660)	391	7
Total Plant Operation and Maintenance Expenses	94,041	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	21,496	8
Office Supplies and Expenses (681)	2,178	9
Outside Services Employed (682)	14,221	10
Insurance Expense (684)	4,000	11
Employees Pensions and Benefits (686)	20,916	12
Regulatory Commission Expenses (688)	10,125	13
Miscellaneous General Expenses (689)	21	14
Uncollectible Accounts (690)	0	15
Total General Operating Expenses	72,957	
 Total Operation and Maintenance Expenses	166,998	

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		73,529	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		73,529	
Social Security		5,123	3
PSC Remainder Assessment		584	4
Other (specify): NONE			5
Total tax expense		<u>79,236</u>	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Kenosha				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.242480				3
County tax rate	mills		6.401840				4
Local tax rate	mills		3.518570				5
School tax rate	mills		12.512350				6
Voc. school tax rate	mills		1.963280				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		1.387040				9
Total tax rate	mills		26.025560				10
Less: state credit	mills		1.947270				11
Net tax rate	mills		24.078290				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		3.518570				14
Combined School Tax Rate	mills		14.475630				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.994200				17
Total Tax Rate	mills		26.025560				18
Ratio of Local and School Tax to Total	dec.		0.691405				19
Total tax net of state credit	mills		24.078290				20
Net Local and School Tax Rate	mills		16.647848				21
Utility Plant, Jan. 1	\$	4,195,471	4,195,471				22
Materials & Supplies	\$	0	0				23
Subtotal	\$	4,195,471	4,195,471				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	4,195,471	4,195,471				26
Assessment Ratio	dec.		0.817134				27
Assessed Value	\$	3,428,262	3,428,262				28
Net Local & School Rate	mills		16.647848				29
Tax Equiv. Computed for Current Year	\$	57,073	57,073				30
Tax Equivalent per 1994 PSC Report	\$	73,529					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	73,529					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)	1,650		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	1,650	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	18,352		4
Structures and Improvements (311)	73,040		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	342,244		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	433,636	0	
PUMPING PLANT			
Land and Land Rights (320)	18,000		12
Structures and Improvements (321)	299,535		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	155,565		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	9,281		20
Total Pumping Plant	482,381	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	2,567		22
Water Treatment Equipment (332)	84,966		23
Total Water Treatment Plant	87,533	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	12,500		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)			1,650	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	1,650	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			18,352	4
Structures and Improvements (311)			73,040	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)	88,609		253,635	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	88,609	0	345,027	
PUMPING PLANT				
Land and Land Rights (320)	18,000		0	12
Structures and Improvements (321)	294,660		4,875	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	23,042		132,523	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)	9,281		0	20
Total Pumping Plant	344,983	0	137,398	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			2,567	22
Water Treatment Equipment (332)			84,966	23
Total Water Treatment Plant	0	0	87,533	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)	12,000		500	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)	482,537		26
Transmission and Distribution Mains (343)	2,271,309	104,750	27
Fire Mains (344)	0		28
Services (345)	121,920	40,410	29
Meters (346)	48,014	323	30
Hydrants (348)	184,061	14,400	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	3,120,341	159,883	
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)	4,298		36
Transportation Equipment (373)	35,981		37
Other General Equipment (379)	29,340		38
Other Tangible Property (390)	311		39
Total General Plant	69,930	0	
Total utility plant in service directly assignable	4,195,471	159,883	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	4,195,471	159,883	

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)	354,536		128,001 26
Transmission and Distribution Mains (343)	555,485		1,820,574 27
Fire Mains (344)			0 28
Services (345)	46,074		116,256 29
Meters (346)			48,337 30
Hydrants (348)	30,799		167,662 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	998,894	0	2,281,330
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)			4,298 36
Transportation Equipment (373)			35,981 37
Other General Equipment (379)			29,340 38
Other Tangible Property (390)			311 39
Total General Plant	0	0	69,930
Total utility plant in service directly assignable	1,432,486	0	2,922,868
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	1,432,486	0	2,922,868

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.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			7,000	7,000	1
February			6,500	6,500	2
March			7,100	7,100	3
April			7,400	7,400	4
May			8,600	8,600	5
June			9,000	9,000	6
July			11,000	11,000	7
August			10,400	10,400	8
September			10,400	10,400	9
October			9,200	9,200	10
November	963		8,300	9,263	11
December	794		8,200	8,994	12
Total annual pumpage	1,757	0	103,100	104,857	
Less: Water sold				81,525	13
Volume pumped but not sold				23,332	14
Volume sold as a percent of volume pumped				78%	15
Volume used for water production, water quality and system maintenance				0	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				0	19
Volume pumped but unaccounted for				23,332	20
Percent of water lost				22%	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.)				385	23
Date of maximum: 1/1/2001					24
Cause of maximum:					25
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				96	26
Date of minimum: 1/1/2001					27
Total KWH used for pumping for the year				225,000	28
If water is purchased: Vendor Name: KENOSHA WATER UTILITY					29
Point of Delivery: I94 AND HWY 50					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL #1 HWY 45 SO. OF AH	1	1,169	10	518,400	Yes	1
WELL #2 HWY 45 NO. OF 5TH-50	2	54	23	655,200	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		3 1
Location	WELL #1	WELL #2		3 2
Purpose	P	P		P 3
Destination	D	R		R 4
Pump Manufacturer	MUNICIPAL WELL & PUMP	LAYNE	AMERICAN	5
Year Installed	2000	1988	1991	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	360	440	270	8
Pump Motor or Standby Engine Mfr	FRANKLIN	NEUMAN	NEUMAN	9 10
Year Installed	2000	1985	1991	11
Type	OTHER	ELECTRIC	ELECTRIC	12
Horsepower	60	40	40	13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	NO. 1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1974		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	131		6
Total capacity in gallons (actual)	100,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	PRESSURE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	360.0000		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	45	0	0	0	45	1
M	D	6.000	13,035	0	0	0	13,035	2
P	D	6.000	0	0	0	0	0	3
M	D	8.000	27,406	3,235	11,614	0	19,027	4
P	D	8.000	0	0	0	0	0	5
M	D	10.000	959	0	0	0	959	6
M	D	12.000	19,530	0	0	0	19,530	7
P	D	12.000	3,626	0	0	0	3,626	8
M	D	16.000	3,536	0	0	0	3,536	9
Total Within Municipality			68,137	3,235	11,614	0	59,758	
Total Utility			68,137	3,235	11,614	0	59,758	

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	37	0	0	0	37	16	1
M	1.000	160	1	13	0	148	62	2
M	1.250	68	0	0	0	68	41	3
M	1.500	105	1	0	0	106	35	4
M	2.000	2	0	0	0	2		5
M	4.000	24	0	0	0	24		6
M	6.000	2	0	0	0	2		7
P	6.000	2	0	0	0	2		8
P	8.000	2	0	0	0	2		9
M	8.000	41	0	0	0	41		10
M	12.000	1	0	0	0	1		11
Total Utility		444	2	13	0	433	154	

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	332	1	0	(34)	299	0	1
1.000	13	1	0	(2)	12	0	2
1.250	9	0	0	(1)	8	0	3
1.500	15	0	0	(2)	13	0	4
2.000	19	0	0	1	20	0	5
3.000	10	0	0	(1)	9	0	6
4.000	3	0	0	(1)	2	0	7
6.000	0	0	0	0	0	0	8
8.000	0	0	0	0	0	0	9
Total:	401	2	0	(40)	363	0	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	263	12	7	3	0	14	299	1
1.000	0	4	6	0	0	2	12	2
1.250	0	0	8	0	0	0	8	3
1.500	0	5	6	1	0	1	13	4
2.000	0	9	6	1	0	4	20	5
3.000	0	4	1	3	0	1	9	6
4.000	0	0	0	0	0	2	2	7
6.000	0	0	0	0	0	0	0	8
8.000	0	0	0	0	0	0	0	9
Total:	263	34	34	8	0	24	363	

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	141	8	30		119	2
Total Fire Hydrants	141	8	30	0	119	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

- Number of hydrants operated during year:
- Number of distribution system valves end of year:
- Number of distribution valves operated during year:

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

The Utility began purchasing water from the Kenosha Water Utility subsequent to the sale of Utility plant to Kenosha in the 4th quarter of 2001.

Property Tax Equivalent (Water) (Page W-07)

Per review response:

The other local tax is related to a lake rehabilitation district tax levy.

Water Utility Plant in Service (Page W-08)

All deletions of utility plant are related to the sale of a portion of the system to the Kenosha Water Utility. This sale was contemplated in the water rate increase approved in 2/02.

Pumping and Purchased Water Statistics (Page W-10)

Water pumped data and minimum and maximum data was not available at the time of preparation of this schedule. A revised schedule will be submitted.

Per review response, min & max gallon data added on 11/8/02. PJJ

Sources of Water Supply - Statistics (Page W-10)

Pumpage is estimated. Records had been filed at time of preparation of this report- a revised schedule will be submitted with correct amounts.

Sources of Water Supply - Ground Waters (Page W-11)

Well #3 was sold to the Kenosha Water Utility

Water Mains (Page W-15)

Mains retired were sold to the Kenosha Water Utility.

Mains added were installed by a developer.

Water Services (Page W-16)

Services retired were sold to the Kenosha Water Utility.

Services added were installed by a customer and a developer.

Meters (Page W-17)

Adjustments have been reported to this schedule to bring the customer data and inventory data into agreement. These adjustments will be investigated during 2002.

No meters were tested during 2001. Utility personnel did not have time available for this during 2001. It is anticipated that the normal meter testing schedule will be resumed in 2002.

Hydrants and Distribution System Valves (Page W-18)

Hydrants removed during the year were sold to the Kenosha Water Utility.

Hydrants added were installed by a developer.
