



3014 (02-09-04)

ANNUAL REPORT

OF

Name: CHILTON MUNICIPAL WATER UTILITY

Principal Office: 42 SCHOOL ST.
CHILTON, WI 53014

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: CHILTON MUNICIPAL WATER UTILITY

Utility Address: 42 SCHOOL ST.
CHILTON, WI 53014

When was utility organized? 1/1/1919

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: HELEN SCHMIDLKOFER
Title: CITY CLERK/TREASURER

Office Address:
42 SCHOOL ST.
CHILTON, WI 53014

Telephone: (920) 849 - 2451

Fax Number: (920) 849 - 2025

E-mail Address:

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

Name: PAUL G. DENIS
Title: SHAREHOLDER

Office Address: SCHENCK SC
2200 RIVERSIDE DRIVE
P.O. BOX 23819
GREEN BAY, WI 54305-3819

Telephone: (920) 455 - 4117

Fax Number: (920) 436 - 7808

E-mail Address: denisp@schencksolutions.com

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

Name: MICHAEL SCHEMMER
Title: CHAIRMAN OF PUBLIC WORKS COMMITTEE

Office Address:
131 HAWTHORNE COURT
CHILTON, WI 53014

Telephone: (920) 849 - 9358

Fax Number:

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: PAUL G. DENIS

Title: SHAREHOLDER

Office Address: SCHENCK SC
2200 RIVERSIDE DRIVE
P.O. BOX 23819
GREEN BAY, WI 54305-3819

Telephone: (920) 455 - 4117

Fax Number: (920) 436 - 7808

E-mail Address: denisp@schencksolutions.com

Date of most recent audit report: 1/21/2002

Period covered by most recent audit: CALENDAR 2001

Names and titles of utility management including manager or superintendent:

Name: TODD SCHWARZ

Title: DPW DIRECTOR

Office Address:
42 SCHOOL ST.
CHILTON, WI 53014

Telephone: (920) 849 - 2451

Fax Number:

E-mail Address:

Name of utility commission/committee: City Council

Names of members of utility commission/committee:
CITY COUNCIL

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: [REDACTED]

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	512,991	530,423	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	308,002	358,311	2
Depreciation Expense (403)	91,863	89,088	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	69,268	70,006	5
Total Operating Expenses	469,133	517,405	
Net Operating Income	43,858	13,018	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	43,858	13,018	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	(33)	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	558	956	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	558	923	
Total Income	44,416	13,941	
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	44,416	13,941	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	2,891	14
Amortization of Debt Discount and Expense (428)	0	2,361	15
Amortization of Premium on Debt--Cr. (429)	0		16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	0	5,252	
Net Income	44,416	8,689	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,190,376	957,242	20
Balance Transferred from Income (433)	44,416	8,689	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	(71,698)	(224,445)	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	1,306,490	1,190,376	

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):		
SPECIAL ASSESSMENTS AND BANK DEPOSITORY ACCOUNTS	558	5
Total (Acct. 419):	558	
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	0	9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE	0	10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
REDUCTION OF AMOUNT IN SPECIAL FUNDS	(71,698)	12
Total (Acct. 436)--Debit:	(71,698)	
Appropriations of Income to Municipal Funds (439):		
NONE		13
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					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	512,991	0	0	0	512,991	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:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	512,991	0	0	0	512,991	

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	118,352		118,352	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	118,352	0	118,352	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	4,525,277	4,341,741	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,439,384	1,381,608	2
Net Utility Plant	3,085,893	2,960,133	
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)	1,631	10,803	6
Special Funds (125)	62,516	134,214	7
Total Other Property and Investments	64,147	145,017	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	387,293	273,858	8
Temporary Cash Investments (132)	0	0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	94,318	98,287	11
Other Accounts Receivable (143)	413	286	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	37,283	36,839	14
Materials and Supplies (150)	18,674	25,038	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)		0	17
Total Current and Accrued Assets	537,981	434,308	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	3,688,021	3,539,458	

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)	747,211	747,211	21
Appropriated Earned Surplus (215)	62,516	134,214	22
Unappropriated Earned Surplus (216)	1,306,490	1,190,376	23
Total Proprietary Capital	2,116,217	2,071,801	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	0	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	9,481	5,831	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	60,647	60,216	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)	0	0	33
Total Current and Accrued Liabilities	70,128	66,047	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	3,245	3,275	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	3,245	3,275	
OPERATING RESERVES			
Property Insurance Reserve (261)	0	0	37
Injuries and Damages Reserve (262)	0	0	38
Pensions and Benefits Reserve (263)	0	0	39
Miscellaneous Operating Reserves (265)	0	0	40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,498,431	1,398,335	41
Total Liabilities and Other Credits	3,688,021	3,539,458	

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)	4,524,773	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)	504				7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	4,525,277	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,439,384	0	0	0	10
Total Accumulated Provision	1,439,384	0	0	0	
Net Utility Plant	3,085,893	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	1,381,608				1,381,608	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	91,863				91,863	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	2,201				2,201	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	94,064	0	0	0	94,064	13
Debits during year						14
Book cost of plant retired	36,288				36,288	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	36,288	0	0	0	36,288	19
Balance End of Year	1,439,384	0	0	0	1,439,384	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.17%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
None	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	18,674	25,038
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	18,674	25,038

**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)				
NONE				1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	747,211	1
Changes during year (explain):		2
Balance end of year	<u><u>747,211</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)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	60,216	1
Accruals:		
Charged water department expense	69,268	2
Charged electric department expense		3
Charged sewer department expense	1,078	4
Other (explain):		
NONE		5
Total Accruals and other credits	70,346	
Taxes paid during year:		
County, state and local taxes	60,216	6
Social Security taxes	9,054	7
PSC Remainder Assessment	645	8
Other (explain):		
NONE		9
Total payments and other debits	69,915	
Balance end of year	60,647	

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)					
None	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	0	0	0	0	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,398,335	0	0	0	0	1,398,335	1
Add credits during year:							
For Services	17,400					17,400	2
For Mains	82,696					82,696	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	1,498,431	0	0	0	0	1,498,431	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	466,769					466,769	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	1,631	2
Total (Acct. 124):	1,631	
Special Funds (125):		
PLANT REPLACEMENT	62,516	3
Total (Acct. 125):	62,516	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	94,318	5
Electric	0	6
Sewer (Regulated)	0	7
Other (specify):		
NONE		8
Total (Acct. 142):	94,318	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
MISCELLANEOUS	413	11
Total (Acct. 143):	413	
Receivables from Municipality (145):		
FOURTH QUARTER, 2001 CHARGES	35,042	12
2001 HYDRANT RENTAL	2,241	13
Total (Acct. 145):	37,283	
Prepayments (165):		
NONE		14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)
<hr/>	
Other Deferred Debits (183):	
NONE	16
Total (Acct. 183):	0
<hr/>	
Payables to Municipality (233):	
NONE	17
Total (Acct. 233):	0
<hr/>	
Other Deferred Credits (253):	
NONE	18
Total (Acct. 253):	0
<hr/>	

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	4,412,398	0	0	0	4,412,398	1
Materials and Supplies	21,856	0	0	0	21,856	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	1,410,496	0	0	0	1,410,496	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,448,383	0	0	0	1,448,383	6
Other (specify):						
NONE					0	7
Average Net Rate Base	1,575,375	0	0	0	1,575,375	
Net Operating Income	43,858	0	0	0	43,858	8
Net Operating Income as a percent of Average Net Rate Base						
	2.78%	N/A	N/A	N/A	2.78%	

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	747,211	1
Appropriated Earned Surplus	98,365	2
Unappropriated Earned Surplus	1,248,433	3
Other (Specify):		4
Total Average Proprietary Capital	2,094,009	
Net Income		
Net Income	44,416	5
Percent Return on Proprietary Capital	2.12%	

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

Identification and Ownership - Contacts (Page iv)

Response to Jim and his reply 11/1/02:

Your reply indicates this was an improvement to the Well #8 reservoir which is listed in the supporting schedule on page W-14 in the annual report. Therefore, it is not necessary to pursue this matter any further. Thank you for your assistance.

-----Original Message-----

From: DenisP@schencksolutions.com [mailto:DenisP@schencksolutions.com]

Sent: Friday, November 01, 2002 10:17 AM

To: James.Luckow@psc.state.wi.us

Subject: 2001- City of Chilton

James,

I have reviewed our file. A journal entry was proposed and recorded as follows:

601-24-18726 Well #8 Reservoir Repair
\$(37993.81)

601-24-18729 Well #8 Brine Tank
(37382.52)

601-Distribution reservoirs and standpipes
75376.33

To reclassify construction in process.

I'm sure that there are invoices recorded to the above general ledger accounts dating back to 2000 and 2001. However, I do not have copies of them in our file. Please let me know if you would like us to ask the City to investigate this further for proper classification. It could very well be that Todd would not immediately remember these transactions since he is not directly involved in the accounting and the amounts are rather small in comparison to the other projects the City performed during that time frame. Thank you.

Paul G. Denis

Jim emailed 10/29/02:

The question with regard to Account 342 was included in the September 23, 2002 letter at my request. After reviewing your response I contacted Mr. Todd Schwarz by telephone and he was unable to explain what is represented by the \$75,376 charged to Account 342 and he could not recall a project at a reservoir or standpipe. Mr. Schwarz suggested that I contact you. If you are able to provide a description of the \$75,376 based upon information in your files, please forward this information to the Commission. If you are unable to provide assistance, please so indicate and we will contact the utility's accounting personnel and request that they locate source documentation for this transaction. Please respond at your convenience. Thank you.

James Luckow

FINANCIAL SECTION FOOTNOTES

September 23, 2002

Ms. Helen Schmidlkofer, City Clerk/Treasurer
Chilton Municipal Water Utility
42 School Street
Chilton, WI 53014-1346

2001 Analytical Review DWCCA-1100-ELE

Dear Ms. Schmidlkofer:

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. According to the footnote for page W-8 on page W-19, it appears that the \$75,376 addition to Account 342, Distribution Reservoirs and Standpipes, is the cost of upgrading Well No. 8. If the \$75,376 is the cost upgrading Well No. 8, this amount is misclassified. Please provide a complete descriptor of this amount, and provide a copy of an invoice if it is available.
2. The Utility Plant Jan. 1 reported on page W-7 is not the correct amount (see schedule head note No. 4). In the future, please use the prior year gross plant amount from the Net Utility Plant schedule, page F-7.

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is elaine.engelke@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

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

ELE:dwh:w:\compl\Analytical Reviews\2001 analytical review letters\1100
Chilton.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	506,382	1
Total Sales of Water	506,382	
Other Operating Revenues		
Forfeited Discounts (470)	2,007	2
Miscellaneous Service Revenues (471)	939	3
Rents from Water Property (472)	880	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	2,783	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	6,609	
Total Operating Revenues	512,991	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	34,302	8
Pumping Expenses (620-625)	42,117	9
Water Treatment Expenses (630-635)	58,447	10
Transmission and Distribution Expenses (640-655)	90,194	11
Customer Accounts Expenses (901-904)	7,541	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	75,401	14
Total Operation and Maintenance Expenses	308,002	
Other Operating Expenses		
Depreciation Expense (403)	91,863	15
Amortization Expense (404-407)		16
Taxes (408)	69,268	17
Total Other Operating Expenses	161,131	
Total Operating Expenses	469,133	
NET OPERATING INCOME	43,858	

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	4	155	194	1
Commercial	11	981	1,626	2
Industrial	0	0		3
Total Unmetered Sales to General Customers (460)	15	1,136	1,820	
Metered Sales to General Customers (461)				
Residential	1,269	60,761	165,452	4
Commercial	182	28,379	62,888	5
Industrial	39	78,149	105,998	6
Total Metered Sales to General Customers (461)	1,490	167,289	334,338	
Private Fire Protection Service (462)	47		13,300	7
Public Fire Protection Service (463)	1		140,456	8
Other Sales to Public Authorities (464)	21	8,455	16,468	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,574	176,880	506,382	

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)	140,456	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE	0	4
Total Public Fire Protection Service (463)	140,456	
Forfeited Discounts (470):		
Customer late payment charges	2,007	5
Other (specify):		
NONE	0	6
Total Forfeited Discounts (470)	2,007	
Miscellaneous Service Revenues (471):		
SUNDRY	939	7
Total Miscellaneous Service Revenues (471)	939	
Rents from Water Property (472):		
SUNDRY	880	8
Total Rents from Water Property (472)	880	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	2,783	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	2,783	
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)	16,180	1
Purchased Water (601)	0	2
Operation Supplies and Expenses (602)	2,791	3
Maintenance of Water Source Plant (605)	15,331	4
Total Source of Supply Expenses	34,302	
PUMPING EXPENSES		
Operation Labor (620)	8,512	5
Fuel for Power Production (621)	0	6
Fuel or Power Purchased for Pumping (622)	26,188	7
Operation Supplies and Expenses (623)	2,977	8
Maintenance of Pumping Plant (625)	4,440	9
Total Pumping Expenses	42,117	
WATER TREATMENT EXPENSES		
Operation Labor (630)	14,327	10
Chemicals (631)	30,733	11
Operation Supplies and Expenses (632)	8,246	12
Maintenance of Water Treatment Plant (635)	5,141	13
Total Water Treatment Expenses	58,447	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	18,733	14
Operation Supplies and Expenses (641)	4,213	15
Maintenance of Distribution Reservoirs and Standpipes (650)	1,983	16
Maintenance of Mains (651)	39,667	17
Maintenance of Services (652)	5,635	18
Maintenance of Meters (653)	9,113	19
Maintenance of Hydrants (654)	10,005	20
Maintenance of Other Plant (655)	845	21
Total Transmission and Distribution Expenses	90,194	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	1,917	22
Accounting and Collecting Labor (902)	4,805	23
Supplies and Expenses (903)	819	24
Uncollectible Accounts (904)	0	25
Total Customer Accounts Expenses	7,541	
 SALES EXPENSES		
Sales Expenses (910)	0	26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	14,330	27
Office Supplies and Expenses (921)	4,385	28
Administrative Expenses Transferred--Credit (922)	0	29
Outside Services Employed (923)	4,948	30
Property Insurance (924)	4,956	31
Injuries and Damages (925)	0	32
Employee Pensions and Benefits (926)	42,257	33
Regulatory Commission Expenses (928)	78	34
Miscellaneous General Expenses (930)	2,002	35
Transportation Expenses (933)	2,445	36
Maintenance of General Plant (935)	0	37
Total Administrative and General Expenses	75,401	
 Total Operation and Maintenance Expenses	 308,002	

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		60,647	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,078	2
Net property tax equivalent		59,569	
Social Security		9,054	3
PSC Remainder Assessment		645	4
Other (specify): NONE			5
Total tax expense		69,268	

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			Calumet				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.231704				3
County tax rate	mills		6.933640				4
Local tax rate	mills		8.385137				5
School tax rate	mills		10.512662				6
Voc. school tax rate	mills		2.242447				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		28.305590				10
Less: state credit	mills		1.406335				11
Net tax rate	mills		26.899255				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.385137				14
Combined School Tax Rate	mills		12.755109				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.140246				17
Total Tax Rate	mills		28.305590				18
Ratio of Local and School Tax to Total	dec.		0.746858				19
Total tax net of state credit	mills		26.899255				20
Net Local and School Tax Rate	mills		20.089914				21
Utility Plant, Jan. 1	\$	4,300,023	4,300,023				22
Materials & Supplies	\$	25,038	25,038				23
Subtotal	\$	4,325,061	4,325,061				24
Less: Plant Outside Limits	\$	733,792	733,792				25
Taxable Assets	\$	3,591,269	3,591,269				26
Assessment Ratio	dec.		0.840589				27
Assessed Value	\$	3,018,781	3,018,781				28
Net Local & School Rate	mills		20.089914				29
Tax Equiv. Computed for Current Year	\$	60,647	60,647				30
Tax Equivalent per 1994 PSC Report	\$	60,216					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	60,647					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)	33,722		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	121,152		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	283,872		11
Total Source of Supply Plant	438,746	0	
PUMPING PLANT			
Land and Land Rights (320)	456		12
Structures and Improvements (321)	349,874		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	308,287		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	658,617	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	49,110		22
Water Treatment Equipment (332)	335,835		23
Total Water Treatment Plant	384,945	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	5,815		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)		33,722	33,722	4
Structures and Improvements (311)		(33,722)	0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			121,152	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)		283,872	283,872	10
Other Water Source Plant (317)		(283,872)	0	11
Total Source of Supply Plant	0	0	438,746	
PUMPING PLANT				
Land and Land Rights (320)			456	12
Structures and Improvements (321)			349,874	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			308,287	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	658,617	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			49,110	22
Water Treatment Equipment (332)			335,835	23
Total Water Treatment Plant	0	0	384,945	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)		5,815	5,815	24
Structures and Improvements (341)		(5,815)	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)	517,380	75,376	26
Transmission and Distribution Mains (343)	1,662,606	154,570	27
Fire Mains (344)	0		28
Services (345)	281,634	20,400	29
Meters (346)	110,285	6,642	30
Hydrants (348)	151,066	4,050	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,728,786	261,038	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	1,786		35
Computer Equipment (391.1)	4,917		36
Transportation Equipment (392)	60,787		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	17,529		39
Laboratory Equipment (395)	3,910		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	88,929	0	
Total utility plant in service directly assignable	4,300,023	261,038	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	4,300,023	261,038	

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)			592,756 26
Transmission and Distribution Mains (343)	27,338		1,789,838 27
Fire Mains (344)			0 28
Services (345)	1,800		300,234 29
Meters (346)	7,150		109,777 30
Hydrants (348)			155,116 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	36,288	0	2,953,536
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			1,786 35
Computer Equipment (391.1)			4,917 36
Transportation Equipment (392)			60,787 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			17,529 39
Laboratory Equipment (395)			3,910 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	88,929
Total utility plant in service directly assignable	36,288	0	4,524,773
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	36,288	0	4,524,773

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			21,625	21,625	1
February			19,410	19,410	2
March			21,732	21,732	3
April			21,102	21,102	4
May			21,933	21,933	5
June			22,241	22,241	6
July			28,239	28,239	7
August			24,634	24,634	8
September			21,358	21,358	9
October			19,094	19,094	10
November			15,303	15,303	11
December			16,722	16,722	12
Total annual pumpage	0	0	253,393	253,393	
Less: Water sold				176,880	13
Volume pumped but not sold				76,513	14
Volume sold as a percent of volume pumped				70%	15
Volume used for water production, water quality and system maintenance				14,564	16
Volume related to equipment/system malfunction				1,096	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				15,660	19
Volume pumped but unaccounted for				60,853	20
Percent of water lost				24%	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.)				1,043	23
Date of maximum: 7/16/2001					24
Cause of maximum:					25
FLUSHING MAINS					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				386	26
Date of minimum: 11/29/2001					27
Total KWH used for pumping for the year				422,962	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)	
EAST MAIN ST.	Well #5	180	20	111,500	Yes	1
COUNTY TRUNK "Y"	Well #7	280	20	420,000	Yes	2
N4374 WEEKS ROAD	Well #9	263	18	290,000	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #5	WELL #9	WELL#7	1
Location	EAST MAIN ST.	N4374 WEEKS ROAD	COUNTY TRUNK "Y"	2
Purpose	P	P	P	3
Destination	R	R	R	4
Pump Manufacturer	LAYNE	AMERICAN TURBINE	BYRON IACKSON	5
Year Installed	1959	1993	1965	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	400	500	700	8
Pump Motor or Standby Engine Mfr	ALLIS	U.S. MOTOR	U.S. MOTOR	10
Year Installed	1959	1993	1964	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	25	40	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	TANK #1	TANK #2	WELL #5	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	R	3
Year constructed	1969	1978	1960	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	160	160	0	6
Total capacity in gallons (actual)	200,000	300,000	100,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)			GAS	9
Points of application (wellhouse, central facilities, booster station, other)			WELLHOUSE	10
Filters, type (gravity, pressure, other, none)			NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			0.5500	12
Is a corrosion control chemical used (yes, no)?			N	13
Is water fluoridated (yes, no)?			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 #8		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		3
Year constructed	1979		4
Primary material (earthen, steel, concrete, other)	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	0		6
Total capacity in gallons (actual)	500,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.5000		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	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	800	0	0	0	800	1	
M	D	4.000	5,712	0	615	0	5,097	2	
A	D	6.000	1,050	0	0	0	1,050	3	
M	D	6.000	50,737	0	600	0	50,137	4	
P	D	6.000	876	0	0	0	876	5	
M	D	8.000	17,974	0	0	0	17,974	6	
P	D	8.000	28,477	3,230	0	0	31,707	7	
M	D	10.000	7,130	0	0	0	7,130	8	
P	D	10.000	715	0	0	0	715	9	
M	D	12.000	1,825	0	0	0	1,825	10	
P	D	12.000	22,126	100	0	0	22,226	11	
M	D	16.000	8,760	0	0	0	8,760	12	
Total Within Municipality			146,182	3,330	1,215	0	148,297		
Total Utility			146,182	3,330	1,215	0	148,297		

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)	
L	0.625	386	0	6	0	380	18	1
L	0.750	3	0	0	0	3	0	2
M	0.750	529	0	0	0	529	15	3
L	1.000	3	0	0	0	3	1	4
P	1.000	1	0	0	0	1	0	5
M	1.000	502	22	0	0	524	75	6
M	1.250	5	0	0	0	5	1	7
M	1.500	6	0	0	0	6	2	8
P	1.500	2	0	0	0	2	2	9
P	2.000	5	8	0	0	13	0	10
M	2.000	17	0	0	0	17	3	11
L	2.000	1	0	0	0	1	0	12
M	4.000	18	0	0	0	18	1	13
P	4.000	1	1	0	0	2	1	14
M	6.000	8	0	0	0	8	1	15
P	6.000	4	0	0	0	4	2	16
M	8.000	6	0	0	0	6	0	17
P	8.000	12	1	0	0	13	0	18
Total Utility		1,509	32	6	0	1,535	122	

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)	
0.750	1,473	96	136	0	1,433	217	1
1.000	45	0	7	0	38	8	2
1.500	25	0	0	0	25	2	3
2.000	26	1	0	0	27	4	4
3.000	9	0	0	0	9	1	5
4.000	2	0	0	0	2	0	6
6.000	2	0	0	0	2	2	7
Total:	1,582	97	143	0	1,536	234	

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)	
0.750	1,251	119	14	5	0	44	1,433	1
1.000	1	19	7	3	0	8	38	2
1.500	0	18	0	3	0	4	25	3
2.000	0	22	0	2	0	3	27	4
3.000	0	1	3	4	0	1	9	5
4.000	0	0	1	1	0	0	2	6
6.000	0	0	1	0	0	1	2	7
Total:	1,252	179	26	18	0	61	1,536	

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	5	1			6	1
Within Municipality	219	5			224	2
Total Fire Hydrants	224	6	0	0	230	
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:	197
Number of distribution system valves end of year:	514
Number of distribution valves operated during year:	345

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 605 - tank repair on Well #8.

Account 651 & 652 - Less maintenance performed in 2001 compared to 2000.

Account 923 - Additional outside services employed in 2000 due to water rate increase.

Water Utility Plant in Service (Page W-08)

Account 316 & 317 - Reclassified amount from Other Water Source Plant to Supply Mains.

Account 340 & 341 - Reclassified amount from Structures and Improvements to Land and Land Rights.

Account 310 & 311 - Reclassified amount from from Structures and Improvements to Land and Land Rights.

Account 342 - Upgrade to well #8.

Water Mains (Page W-15)

Water mains in the amount of \$82696 were financed by developers and the remainder by utility operations.

Water Services (Page W-16)

Water services in the amount of \$17400 were financed by developers and the remainder from utility operations.
