



3015 (02-09-04)

ANNUAL REPORT

OF

Name: ARLINGTON WATER UTILITYPrincipal Office: 215 PIERCE STREET
ARLINGTON, WI 53911For 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: ARLINGTON WATER UTILITY

Utility Address: 215 PIERCE STREET
ARLINGTON, WI 53911

When was utility organized? 1/1/1950

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: SHARON L MILLER

Title: ADMINISTRATOR-CLERK-TREASURER

Office Address:

200 COMMERCIAL STREET
P.O. BOX 207
ARLINGTON, WI 53911

Telephone: (608) 635 - 2474

Fax Number: (608) 635 - 8699

E-mail Address:

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

Name:

Title:

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP

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

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address:

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

Name: MR. DAVID QUALLE

Title: PRESIDENT

Office Address:

200 COMMERCIAL STREET
P.O. BOX 207
ARLINGTON, WI 53911

Telephone: (608) 635 - 2474

Fax Number: (608) 635 - 8699

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:

Title:

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

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address:

Date of most recent audit report: 1/22/2002

Period covered by most recent audit: 2001

Names and titles of utility management including manager or superintendent:

Name: LORIN STAVENESS

Title: VILLAGE SUPERINTENDENT

Office Address:

215 PIERCE STREET
ARLINGTON, WI 53911

Telephone: (608) 635 - 4781

Fax Number: (608) 635 - 8699

E-mail Address:

Name of utility commission/committee: UTILITY COMMISSION

Names of members of utility commission/committee:

- JAMES LAATSCH, BOARD MEMBER
- DAVID QUALLE, PRESIDENT
- CARL RASMUSSEN, BOARD MEMBER
- TODD RUF, BOARD MEMBER
- DON THURSTON, BOARD MEMBER

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)	69,016	37,746	1
Operating Expenses:			
Operation and Maintenance Expense (401)	35,191	39,594	2
Depreciation Expense (403)	16,185	11,096	3
Amortization Expense (404)	0	0	4
Taxes (408)	12,336	7,459	5
Total Operating Expenses	63,712	58,149	
Net Operating Income	5,304	(20,403)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	5,304	(20,403)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	1,908	575	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	1,908	575	
Total Income	7,212	(19,828)	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	7,212	(19,828)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	8,532	2,599	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	8,532	2,599	
Net Income	(1,320)	(22,427)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	35,364	57,791	19
Balance Transferred from Income (433)	(1,320)	(22,427)	20
Miscellaneous Credits to Surplus (434)	0	0	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)	34,044	35,364	

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):		
INVESTMENT INCOME	1,908	4
Total (Acct. 419):	1,908	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
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	69,016	0	0	0	69,016	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	69,016	0	0	0	69,016	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,044,731	686,598	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	128,015	113,471	2
Net Utility Plant	916,716	573,127	
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)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	26,455	693	8
Temporary Cash Investments (132)	0	16,047	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	13,228	6,774	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	30,005	42,717	14
Materials and Supplies (150)	170	170	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	69,858	66,401	
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	986,574	639,528	

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)	451,148	54,599	21
Appropriated Earned Surplus (215)	0		22
Unappropriated Earned Surplus (216)	34,044	35,364	23
Total Proprietary Capital	485,192	89,963	
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)	155,127	315,000	27
Accounts Payable (232)	2,782	28,626	28
Payables to Municipality (233)	68,341	6,865	29
Customer Deposits (235)	0		30
Taxes Accrued (236)	11,410	11,529	31
Interest Accrued (237)	11,131	2,599	32
Other Current and Accrued Liabilities (238)	0		33
Total Current and Accrued Liabilities	248,791	364,619	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0		35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)	0		37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	252,591	184,946	38
Total Liabilities and Other Credits	986,574	639,528	

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)	969,731	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)	75,000				5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,044,731	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	128,015	0	0	0	9
Total Accumulated Provision	128,015	0	0	0	
Net Utility Plant	916,716	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	113,471				113,471	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	16,185				16,185	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	359				359	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	16,544	0	0	0	16,544	13
Debits during year						14
Book cost of plant retired	2,000				2,000	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	2,000	0	0	0	2,000	19
Balance End of Year	128,015	0	0	0	128,015	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
Other					0	0
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	170	170
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	170	170

**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><u>0</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	54,599	1
Changes during year (explain):		
INDUSTRIAL PARK WATER MAIN IMPROVEMENTS	396,549	2
Balance end of year	451,148	

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)
-------------------------------------	------------------------------	------------------------------------	------------------------------	---

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)	
Notes Payable (231)					
ADVANCE FROM GENERAL FUND	11/10/2001	11/10/2002	4.95%	155,127	1
Total for Account 231				155,127	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	11,529	1
Accruals:		
Charged water department expense	11,410	2
Charged electric department expense		3
Charged sewer department expense	109	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>11,519</u>	
Taxes paid during year:		
County, state and local taxes	10,603	6
Social Security taxes	992	7
PSC Remainder Assessment	43	8
Other (explain):		
NONE		9
Total payments and other debits	<u>11,638</u>	
Balance end of year	<u><u>11,410</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)					
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)					
ADVANCE FROM GENERAL FUND	2,599	8,532		11,131	4
Subtotal	2,599	8,532	0	11,131	
Total	2,599	8,532	0	11,131	

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	184,946	0	0	0	0	184,946	1
Add credits during year:							
For Services	14,620					14,620	2
For Mains	48,389					48,389	3
Other (specify):							
HYDRANTS	4,636					4,636	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	252,591	0	0	0	0	252,591	
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):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	13,228	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	13,228	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
PFP AND TAX ROLL	29,407	12
DUE FROM SEWER UTILITY	598	13
Total (Acct. 145):	30,005	
Prepayments (165):		
NONE		14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE	16	16
Total (Acct. 183):	0	
Payables to Municipality (233):		
DUE TO VILLAGE	49,616	17
DUE TO SEWER UTILITY	18,725	18
Total (Acct. 233):	68,341	
Other Deferred Credits (253):		
NONE		19
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	790,664	0	0	0	790,664	1
Materials and Supplies	170	0	0	0	170	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	120,743	0	0	0	120,743	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	218,768	0	0	0	218,768	6
Other (specify):					0	7
Average Net Rate Base	451,323	0	0	0	451,323	
Net Operating Income	5,304	0	0	0	5,304	8
Net Operating Income as a percent of Average Net Rate Base	1.18%	N/A	N/A	N/A	1.18%	

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	252,873	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	34,704	3
Other (Specify):		4
Total Average Proprietary Capital	287,577	
Net Income		
Net Income	(1,320)	5
Percent Return on Proprietary Capital	-0.46%	

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

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

Before changes dictated in review response all \$67,645 in column (b) was on
Mains line. PJJ

FINANCIAL SECTION FOOTNOTES

Signature Page (Page ii)

Ten Terrace Court • PO Box 7398 • Madison, WI 53707-7398
608/249-6622 • 608/249-8532

ACCOUNTANTS' COMPILATION REPORT

Arlington Water Utility
Arlington, Wisconsin

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

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

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

VIRCHOW, KRAUSE & COMPANY, LLP

Madison, Wisconsin
January 22, 2002

FINANCIAL SECTION FOOTNOTES

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

May 9, 2002

Ms. Sharon L. Miller, Administrator
Arlington Water Utility
200 Commercial Street
P.O. Box 207
Arlington, WI 53911-0207

2001 Analytical Review DWCCA-240-PJL

Dear Ms. Miller:

The Public Service Commission staff is in the process of completing an analytical review of your utility's 2001 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that this review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

- 1) As directed in the head notes of the Balance Sheet End-Of-Year Account Balances schedule on page F-18, please provide detailed descriptions of the \$18,725 and the \$49,616 reported in Account 233 and follow this procedure in the future.
- 2) If the \$155,127 reported as the end of year amount of principal in Account 231, Notes Payable on page F-14 is an advance from the municipality, please reclass that amount to Account 233, Advances in the 2002 annual report and follow this procedure in the future.
- 3) Please explain why there are no contributions for water services reported in Account 271 on page F-17 for the services described in the footnotes of the Water Services schedule on page W-16 as financed by developers.
- 4) As directed in the head notes of the Water Operation & Maintenance Expenses schedule on page W-5, please provide an explanation of any expense account which changed by \$2,000 and 30 percent when compared to the previous year and follow this procedure in the future.
- 5) Given that it is unusual to test the same 3/4" meters two years in a row as would be the case if the utility tested all 254 3/4" meters during 2001 as indicated in column (g) of the meters schedule on page W-17, please either confirm that the numbers reported in column (g) are correct or provide revised numbers for the year 2001.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. 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

FINANCIAL SECTION FOOTNOTES

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

PJL:dwh:w:\compl\Analytical Reviews\2001 analytical review letters\240.doc

TO: Peter Leege, PSC
FROM: Laura Geurink, CPA
CC:
DATE: May 30, 2002
RE: 2001 Analytical Review DWCCA-240-PJL

This is in response to the letter dated May 9, 2002 to the Arlington Water Utility regarding the 2001 Analytical Review. The following issues were addressed:

1. Included in account 233 Payable to Municipality:
Due to Village = 3 years of tax equivalent not paid over and the utility portion of insurance expense.
Due to Sewer = Water portion of garage built by the sewer utility.
2. Noted for 2002 report.
3. F-17 Contributions in aid of Construction should be split in the following manner:
Services: \$14,620
Mains: 48,389
Hydrants: 4,636
\$67,645
4. On W-5, Repairs of Water Plant has changed by more than 30% and \$2,000. This relates to a larger than normal amount of main breaks in the prior year. This has been noted and explanations will be included in the future.
5. On W-17, 254 meters were recorded as tested. This is incorrect. The total was mistakenly recorded in the tested column. Actually, 33 meters were tested during 2001.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	68,246	1
Total Sales of Water	68,246	
Other Operating Revenues		
Forfeited Discounts (470)	354	2
Other Water Revenues (474)	416	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	770	
Total Operating Revenues	69,016	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	15,781	5
General Operating Expenses (680-690)	19,410	6
Total Operation and Maintenance Expenses	35,191	
Other Operating Expenses		
Depreciation Expense (403)	16,185	7
Amortization Expense (404)	0	8
Taxes (408)	12,336	9
Total Other Operating Expenses	28,521	
Total Operating Expenses	63,712	
NET OPERATING INCOME	5,304	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	230	11,483	35,692	4
Commercial	17	1,130	3,419	5
Industrial	1	132	408	6
Total Metered Sales to General Customers (461)	248	12,745	39,519	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		28,117	8
Other Sales to Public Authorities (464)	2	226	610	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	251	12,971	68,246	

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)	28,117	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)	28,117	
Forfeited Discounts (470):		
Customer late payment charges	354	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	354	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	416	7
Other (specify): NONE		8
Total Other Water Revenues (474)	416	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	5,693	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	3,118	3
Chemicals (630)	1,090	4
Supplies and Expenses (640)	882	5
Repairs of Water Plant (650)	4,998	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	15,781	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	7,050	8
Office Supplies and Expenses (681)	470	9
Outside Services Employed (682)	4,538	10
Insurance Expense (684)	1,328	11
Employees Pensions and Benefits (686)	1,420	12
Regulatory Commission Expenses (688)	3,851	13
Miscellaneous General Expenses (689)	753	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	19,410	
 Total Operation and Maintenance Expenses	35,191	

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		11,410	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		109	2
Net property tax equivalent		11,301	
Social Security		992	3
PSC Remainder Assessment		43	4
Other (specify): NONE			5
Total tax expense		<u>12,336</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			Columbia				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.209000				3
County tax rate	mills		4.527000				4
Local tax rate	mills		7.412300				5
School tax rate	mills		9.758000				6
Voc. school tax rate	mills		1.472900				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.379200				10
Less: state credit	mills		1.582000				11
Net tax rate	mills		21.797200				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.412300				14
Combined School Tax Rate	mills		11.230900				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.643200				17
Total Tax Rate	mills		23.379200				18
Ratio of Local and School Tax to Total	dec.		0.797427				19
Total tax net of state credit	mills		21.797200				20
Net Local and School Tax Rate	mills		17.381671				21
Utility Plant, Jan. 1	\$	686,598	686,598				22
Materials & Supplies	\$	170	170				23
Subtotal	\$	686,768	686,768				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	686,768	686,768				26
Assessment Ratio	dec.		0.955800				27
Assessed Value	\$	656,413	656,413				28
Net Local & School Rate	mills		17.381671				29
Tax Equiv. Computed for Current Year	\$	11,410	11,410				30
Tax Equivalent per 1994 PSC Report	\$	4,781					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	11,410					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	21,054		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	21,054	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	3,447		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	4,390		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	7,837	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	2,916		23
Total Water Treatment Plant	2,916	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			21,054 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	21,054
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			3,447 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			4,390 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	7,837
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			2,916 23
Total Water Treatment Plant	0	0	2,916
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	245,086	2,051	26
Transmission and Distribution Mains (343)	194,073	285,403	27
Fire Mains (344)	0		28
Services (345)	54,196	16,902	29
Meters (346)	13,073		30
Hydrants (348)	33,233	39,347	31
Other Transmission and Distribution Plant (349)	36,923		32
Total Transmission and Distribution Plant	576,584	343,703	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0	16,430	34
Office Furniture and Equipment (372)	50		35
Computer Equipment (372.1)	2,545		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	612		38
Other Tangible Property (390)	0		39
Total General Plant	3,207	16,430	
Total utility plant in service directly assignable	611,598	360,133	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	611,598	360,133	

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)			247,137 26
Transmission and Distribution Mains (343)			479,476 27
Fire Mains (344)			0 28
Services (345)			71,098 29
Meters (346)			13,073 30
Hydrants (348)	2,000		70,580 31
Other Transmission and Distribution Plant (349)			36,923 32
Total Transmission and Distribution Plant	2,000	0	918,287
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			16,430 34
Office Furniture and Equipment (372)			50 35
Computer Equipment (372.1)			2,545 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			612 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	19,637
Total utility plant in service directly assignable	2,000	0	969,731
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	2,000	0	969,731

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			1,587	1,587	1
February			1,089	1,089	2
March			1,199	1,199	3
April			1,177	1,177	4
May			1,571	1,571	5
June			1,363	1,363	6
July			1,506	1,506	7
August			1,271	1,271	8
September			1,231	1,231	9
October			1,297	1,297	10
November			1,380	1,380	11
December			1,369	1,369	12
Total annual pumpage	0	0	16,040	16,040	
Less: Water sold				12,971	13
Volume pumped but not sold				3,069	14
Volume sold as a percent of volume pumped				81%	15
Volume used for water production, water quality and system maintenance				100	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				100	19
Volume pumped but unaccounted for				2,969	20
Percent of water lost				19%	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.)				256	23
Date of maximum: 5/16/2001					24
Cause of maximum:					25
Fill water tower after repair.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				0	26
Date of minimum: 6/13/2001					27
Total KWH used for pumping for the year				26,731	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)	
215 PIERCE	2	449	18	500,000	Yes	1

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)	1
Identification	2			1
Location	215 PIERCE			2
Purpose	P			3
Destination	R			4
Pump Manufacturer	PIERLESS			5
Year Installed	1984			6
Type	CENTRIFUGAL			7
Actual Capacity (gpm)	335			8
Pump Motor or Standby Engine Mfr	WORTHINGTON			9
Year Installed	1984			10
Type	ELECTRIC			11
Horsepower	350			12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	13
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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1	2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2 3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	4 5
Year constructed	1949	1962	6
Primary material (earthen, steel, concrete, other)	OTHER	STEEL	7 8
Elevation difference in feet (See Headnote 3.)	1	155	9 10
Total capacity in gallons (actual)	18,700	250,000	11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER		13 14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		15 16 17
Filters, type (gravity, pressure, other, none)	OTHER		18 19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000		20 21 22
Is a corrosion control chemical used (yes, no)?	N		23 24
Is water fluoridated (yes, no)?	Y		25

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	6.000	14,958		0	0	14,958	1
P	D	6.000	1,160	362	0	0	1,522	2
P	D	8.000	420	1,087	0	0	1,507	3
M	D	10.000	943		0	0	943	4
P	D	10.000	950	1,049	0	0	1,999	5
M	D	12.000	74		0	0	74	6
P	D	12.000	0	3,907			3,907	7
Total Within Municipality			18,505	6,405	0	0	24,910	
Total Utility			18,505	6,405	0	0	24,910	

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	195	4	0	0	199	22	1
M	1.000	41	0	0	0	41		2
Total Utility		236	4	0	0	240	22	

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 (a).
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	254	0	0	0	254	33	1
1.000	2	0	0	0	2	0	2
Total:	256	0	0	0	256	33	

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	224	16	0	1	0	13	254	1
1.000	0	1	0	1	0	0	2	2
Total:	224	17	0	2	0	13	256	

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	36	12	1		47	2
Total Fire Hydrants	36	12	1	0	47	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

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

Number of hydrants operated during year:	47
Number of distribution system valves end of year:	24
Number of distribution valves operated during year:	36

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Per review response:

On W-5, Repairs of Water Plant has changed by more than 30% and \$2,000. This relates to a larger than normal amount of main breaks in the prior year. PJL

Water Utility Plant in Service (Page W-08)

Utility storage garage built during the year.

Water Mains (Page W-15)

Additions financed by developers and utility earnings.

Water Services (Page W-16)

Additions financed by developers.
