



3015 (02-09-04)

ANNUAL REPORT

OF

Name: MAZOMANIE WATER UTILITY

Principal Office: 133 CRESCENT STREET
MAZOMANIE, WI 53560

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: MAZOMANIE WATER UTILITY

Utility Address: 133 CRESCENT STREET
MAZOMANIE, WI 53560

When was utility organized? 1/1/1893

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MRS SUSAN DIETZEN

Title: CLERK/TREASURER

Office Address:

133 CRESCENT STREET
MAZOMANIE, WI 53560

Telephone: (608) 795 - 2100

Fax Number: (608) 795 - 2102

E-mail Address:

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

Name: MR CHAD C FREYMILLER

Title: STAFF ACCOUNTANT

Office Address: JOHNSON BLOCK AND COMPANY, INC.

229 HIGH STREET
MINERAL POINT, WI 53565

Telephone: (608) 987 - 2206

Fax Number: (608) 987 - 3391

E-mail Address: chadf@johnsonblock.com

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

Name: MR LOWELL HOLCOMB

Title: CHAIRMAN

Office Address:

133 CRESCENT STREET
MAZOMANIE, WI 53569

Telephone: (608) 795 - 2100

Fax Number: (608) 795 - 2102

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: MR TERRY DRONE, CPA

Title: IN CHARGE ACCOUNTANT

Office Address: JOHNSON BLOCK AND COMPANY, INC.
229 HIGH STREET
MINERAL POINT, WI 53565

Telephone: (608) 987 - 2206

Fax Number: (608) 987 - 3391

E-mail Address: tdrone@johnsonblock.com

Date of most recent audit report: 3/7/2001

Period covered by most recent audit: 1/1/00 - 12/31/00

Names and titles of utility management including manager or superintendent:

Name: MR DEAN SANFTLEBEN

Title: UTILITY MANAGER

Office Address:
133 CRESCENT STREET
MAZOMANIE, WI 53569

Telephone: (608) 795 - 2100

Fax Number: (608) 795 - 2102

E-mail Address:

Name of utility commission/committee: PUBLIC UTILITIES COMMITTEE

Names of members of utility commission/committee:

MR LOWELL HOLCOMB, CHAIRMAN
MS MONICA WALKER

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)? YES

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

IDENTIFICATION AND OWNERSHIP

Firm Name: JOHNSON, BLOCK & COMPANY, INC.
229 HIGH STREET
MINERAL POINT, WI 53565

Contact Person: MR ALAN L. BREY, CPA
Title: CERTIFIED PUBLIC ACCOUNTANT
Telephone: (608) 987 - 2206
Fax Number: (608) 987 - 3391
E-mail Address: jbcmp@mhtc.net

Contract/Agreement beginning-ending dates: 1/1/2001 12/31/2001

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

Monthly bookkeeping services.

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	184,003	170,195	1
Operating Expenses:			
Operation and Maintenance Expense (401)	104,781	85,871	2
Depreciation Expense (403)	23,411	22,509	3
Amortization Expense (404)	0	0	4
Taxes (408)	28,818	29,242	5
Total Operating Expenses	157,010	137,622	
Net Operating Income	26,993	32,573	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	26,993	32,573	
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)	51,150	14,850	9
Miscellaneous Nonoperating Income (421)	1,363	4,536	10
Total Other Income	52,513	19,386	
Total Income	79,506	51,959	
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	79,506	51,959	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	79,939	28,115	13
Amortization of Debt Discount and Expense (428)	7,369	5,311	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	3,094	3,259	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	90,402	36,685	
Net Income	(10,896)	15,274	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	171,282	156,008	19
Balance Transferred from Income (433)	(10,896)	15,274	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)	160,386	171,282	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST INCOME	51,150	4
Total (Acct. 419):	51,150	
Miscellaneous Nonoperating Income (421):		
UNREALIZED GAIN ON INVESTMENTS	1,363	5
Total (Acct. 421):	1,363	
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

- | |
|---|
| <p>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.</p> <p>2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).</p> |
|---|

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	184,003	0	0	0	184,003	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	184,003	0	0	0	184,003	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,449,776	1,316,801	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	267,915	270,973	2
Net Utility Plant	1,181,861	1,045,828	
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)	47,980	44,221	5
Other Investments (124)	2,399	2,399	6
Special Funds (125)	929,356	58,389	7
Total Other Property and Investments	979,735	105,009	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	105,040	211,478	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	13,457	13,536	11
Other Accounts Receivable (143)	10,850	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	70,270	199,165	14
Materials and Supplies (150)	3,771	4,152	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	203,388	428,331	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	57,104	40,173	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	57,104	40,173	
Total Assets and Other Debits	2,422,088	1,619,341	

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)	143,769	143,769	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	160,386	171,282	23
Total Proprietary Capital	304,155	315,051	
LONG-TERM DEBT			
Bonds (221)	1,524,878	580,800	24
Advances from Municipality (223)	52,755	59,250	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	1,577,633	640,050	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	13,256	1,629	28
Payables to Municipality (233)	0	133,283	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	24,304	31
Interest Accrued (237)	31,420	14,759	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	44,676	173,975	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	28,839	25,080	36
Total Deferred Credits	28,839	25,080	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	466,785	465,185	38
Total Liabilities and Other Credits	2,422,088	1,619,341	

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)	1,416,385	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)	33,391				6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,449,776	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	267,915	0	0	0	9
Total Accumulated Provision	267,915	0	0	0	
Net Utility Plant	1,181,861	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	270,973				270,973	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	23,411				23,411	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	740				740	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	24,151	0	0	0	24,151	13
Debits during year						14
Book cost of plant retired	27,209				27,209	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	27,209	0	0	0	27,209	19
Balance End of Year	267,915	0	0	0	267,915	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	1.77%					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	3,771	4,152
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	3,771	4,152

**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)				
1998 Bond Refunding Costs	3,242	428	18,489	1
1998 Mortgage Revenue Bonds	1,664	428	16,778	2
2000 MORTGAGE REVENUE BONDS	2,463	428	21,837	3
Total			57,104	
Unamortized premium on debt (251)				
NONE				4
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	143,769	1
Changes during year (explain):		2
Balance end of year	143,769	

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)	
1998 Mortgage Revenue Bonds	02/01/1998	08/01/2011	4.46%	559,200	1
2001 MORTGAGE REVENUE BONDS	01/04/2001	08/01/2017	4.97%	965,678	2
Total Bonds (Account 221):				1,524,878	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
Advance from General	10/11/1988	01/01/2009	5.50%	52,755	1
Total for Account 223				52,755	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	24,304	1
Accruals:		
Charged water department expense	28,818	2
Charged electric department expense		3
Charged sewer department expense	389	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>29,207</u>	
Taxes paid during year:		
County, state and local taxes	49,360	6
Social Security taxes	3,920	7
PSC Remainder Assessment	231	8
Other (explain):		
NONE		9
Total payments and other debits	<u>53,511</u>	
Balance end of year	<u><u>0</u></u>	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1998 MORTGAGE REVENUE BONDS	11,500	27,165	27,565	11,100	1
2001 MORTGAGE REVENUE BONDS		52,774	32,454	20,320	2
Subtotal	11,500	79,939	60,019	31,420	
Advances from Municipality (223)					
Advance from General	3,259	3,094	6,353	0	3
Subtotal	3,259	3,094	6,353	0	
Other long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	14,759	83,033	66,372	31,420	

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	465,185	0	0	0	0	465,185	1
Add credits during year:							
For Services	1,600					1,600	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	466,785	0	0	0	0	466,785	
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):		
ADVANCE TO TIF	47,980	1
Total (Acct. 123):	47,980	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE	2,399	2
Total (Acct. 124):	2,399	
Special Funds (125):		
WATER BOND	57,615	3
WATER SAVINGS	2,236	4
FINANCING FUNDS	869,505	5
Total (Acct. 125):	929,356	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	13,457	7
Electric		8
Sewer (Regulated)		9
Other (specify):		
NONE		10
Total (Acct. 142):	13,457	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		11
Merchandising, jobbing and contract work		12
Other (specify):		
WATER PROJECT REIMBURSEMENT - DUE FROM DEVELOPER	10,850	13
Total (Acct. 143):	10,850	
Receivables from Municipality (145):		
DUE FROM GENERAL - TAX ROLL	1,514	14
DUE FROM SEWER - SHARED METER EXPENSE	2,266	15
DUE FROM GENERAL - ADDITIONAL HYDRANT RENT	6,170	16
DUE FROM GENERAL - BOND PROCEEDS	60,320	17
Total (Acct. 145):	70,270	
Prepayments (165):		
NONE		18
Total (Acct. 165):	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)	
Extraordinary Property Losses (182):		
NONE		19
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		20
Total (Acct. 183):	0	
Payables to Municipality (233):		
NONE		21
Total (Acct. 233):	0	
Other Deferred Credits (253):		
DEFERRED CREDITS - TIF	28,839	22
Total (Acct. 253):	28,839	

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	1,366,593	0	0	0	1,366,593	1
Materials and Supplies	3,961	0	0	0	3,961	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	269,444	0	0	0	269,444	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	465,985	0	0	0	465,985	6
Other (specify):					0	7
Average Net Rate Base	635,125	0	0	0	635,125	
Net Operating Income	26,993	0	0	0	26,993	8
Net Operating Income as a percent of Average Net Rate Base	4.25%	N/A	N/A	N/A	4.25%	

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	143,769	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	165,834	3
Other (Specify):		4
Total Average Proprietary Capital	309,603	
Net Income		
Net Income	(10,896)	5
Percent Return on Proprietary Capital	-3.52%	

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

Income Statement Account Details (Page F-02)

Receipt of debt proceeds were deposited and earning interest during 2001 resulting in an increase in A/C 419.

Balance Sheet End-of-Year Account Balances (Page F-18)

Increase in A/C 125 relates to the receipt of debt proceeds.

Signature Page (Page ii)

COMPILATION REPORT OF CERTIFIED PUBLIC ACCOUNTANTS

March 28, 2002

Village Board
Village of Mazomanie
Mazomanie, Wisconsin 53560

We have compiled the accompanying prescribed Municipal Utility Annual Report of the Village of Mazomanie Water Utility as of December 31, 2001, 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 of financial statements, information that is the representation of management. We have not audited or reviewed the accompanying Municipal Utility annual Report and, accordingly, do not express an opinion or any other form of assurance on this report.

The aforementioned report was prepared for the purpose of complying with statutory requirements, rules, regulations and guidelines of the Wisconsin Public Service Commission and is not intended to be a complete presentation in conformity with accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of the management of the Village of Mazomanie and the Wisconsin Public Service Commission, and should not be used for any other purpose.

JOHNSON BLOCK AND COMPANY, INC.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

no response. Watch item 1 next year, the kwh reported is greater than the allowed range of 3-12 cents per kilowatt. Watch item 2, water loss. 2001 was 49%, but they reported large main breaks apparently repaired 1/31/03 ele August 15, 2002

Mrs. Susan Dietzen, Clerk-Treasurer
Mazomanie Water Utility
133 Crescent Street
Mazomanie, WI 53560-9665

2001 Analytical Review DWCCA-3480-PJL

Dear Mrs. Dietzen:

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

1. Please run the edit check listing again and reply to item number one as directed there.

2. During our review, we noted the percent of water losses for your water utility was 49 percent in 2001. This loss is in excess of the Wis. Admin. Code PSC 185.85(4) ceiling of 25 percent for Class D water utilities. We noted your explanation of the water loss corrective actions on the Source of Supply, Pumping and Purchased Water Statistics schedule. However, it was not clear to us from the explanation that your water loss problems are resolved. Our objective is to offer our suggestions in determining all the reason(s) for your high water loss and lend our support to acquire the resources to correct the problem.

3. Managing water losses is a project that might require some changes in your utility operations, planning and resource allocations. Perhaps you already have a plan or have budgeted resources to reduce your water losses. If so, please send or email us within the next 30 days a copy of your plan and/or information identifying the additional resources dedicated to addressing water losses.

4. If you do not have a plan, please refer to Attachment A included with this letter. This provides practical steps to address water losses. After consideration of these steps, please send or email us within the next 60 days a copy of a plan to address your water losses. If your utility does not own leak detection equipment, many consultants offer leak detection services. Another resource is the Wisconsin Rural Water Association (WRWA) that offers leak detection assistance to water utilities. You may call WRWA at (715) 344 7778. Commission staff is also available to provide further information or technical advice. If you have questions, please call Peter Feneht who may be reached at (608) 266-5614. E-mail water loss plans to peter.feneht@psc.state.wi.us or send to the attention of Peter Feneht and

FINANCIAL SECTION FOOTNOTES

indicate in your response to the review letter that you have (or will) comply.

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

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is peter.leege@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

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

Enclosure

PJL:dwh:w:\compl\Analytical Reviews\2001 analytical review letters\3480.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	179,076	1
Total Sales of Water	179,076	
Other Operating Revenues		
Forfeited Discounts (470)	898	2
Other Water Revenues (474)	4,029	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	4,927	
Total Operating Revenues	184,003	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	57,439	5
General Operating Expenses (680-690)	47,342	6
Total Operation and Maintenance Expenses	104,781	
Other Operating Expenses		
Depreciation Expense (403)	23,411	7
Amortization Expense (404)		8
Taxes (408)	28,818	9
Total Other Operating Expenses	52,229	
Total Operating Expenses	157,010	
NET OPERATING INCOME	26,993	

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	558	27,371	98,595	4
Commercial	58	3,636	11,656	5
Industrial	7	3,635	7,899	6
Total Metered Sales to General Customers (461)	623	34,642	118,150	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		58,274	8
Other Sales to Public Authorities (464)	7	1,143	2,652	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	631	35,785	179,076	

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)	58,274	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)	58,274	
Forfeited Discounts (470):		
Customer late payment charges	898	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	898	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,187	7
Other (specify):		
MISCELLANEOUS	2,842	8
Total Other Water Revenues (474)	4,029	
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)	25,884	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	10,315	3
Chemicals (630)	2,323	4
Supplies and Expenses (640)	9,175	5
Repairs of Water Plant (650)	4,233	6
Transportation Expenses (660)	5,509	7
Total Plant Operation and Maintenance Expenses	57,439	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	20,621	8
Office Supplies and Expenses (681)	1,833	9
Outside Services Employed (682)	4,293	10
Insurance Expense (684)	1,885	11
Employees Pensions and Benefits (686)	16,272	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	2,438	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	47,342	
Total Operation and Maintenance Expenses	104,781	

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		25,006	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		339	2
Net property tax equivalent		24,667	
Social Security		3,920	3
PSC Remainder Assessment		231	4
Other (specify): NONE			5
Total tax expense		<u>28,818</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			Dane				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.212180				3
County tax rate	mills		3.310860				4
Local tax rate	mills		9.047590				5
School tax rate	mills		11.135990				6
Voc. school tax rate	mills		1.495550				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.202170				10
Less: state credit	mills		1.654780				11
Net tax rate	mills		23.547390				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.047590				14
Combined School Tax Rate	mills		12.631540				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.679130				17
Total Tax Rate	mills		25.202170				18
Ratio of Local and School Tax to Total	dec.		0.860209				19
Total tax net of state credit	mills		23.547390				20
Net Local and School Tax Rate	mills		20.255674				21
Utility Plant, Jan. 1	\$	1,316,799	1,316,799				22
Materials & Supplies	\$	4,152	4,152				23
Subtotal	\$	1,320,951	1,320,951				24
Less: Plant Outside Limits	\$	11,280	11,280				25
Taxable Assets	\$	1,309,671	1,309,671				26
Assessment Ratio	dec.		0.942603				27
Assessed Value	\$	1,234,500	1,234,500				28
Net Local & School Rate	mills		20.255674				29
Tax Equiv. Computed for Current Year	\$	25,006	25,006				30
Tax Equivalent per 1994 PSC Report	\$	23,766					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	25,006					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)	1,979		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)	73,407		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	75,386	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	33,944		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	26,761		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	3,564		20
Total Pumping Plant	64,269	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	5,744		23
Total Water Treatment Plant	5,744	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	50		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)			1,979	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)			73,407	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	75,386	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			33,944	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			26,761	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			3,564	20
Total Pumping Plant	0	0	64,269	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			5,744	23
Total Water Treatment Plant	0	0	5,744	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			50	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)	2,761		26
Transmission and Distribution Mains (343)	858,511	67,715	27
Fire Mains (344)	0		28
Services (345)	168,473	48,167	29
Meters (346)	37,734	1,501	30
Hydrants (348)	72,336	3,613	31
Other Transmission and Distribution Plant (349)	361		32
Total Transmission and Distribution Plant	1,140,226	120,996	
GENERAL PLANT			
Land and Land Rights (370)	100		33
Structures and Improvements (371)	3,823		34
Office Furniture and Equipment (372)	1,129		35
Computer Equipment (372.1)	1,840	4,053	36
Transportation Equipment (373)	15,405		37
Other General Equipment (379)	8,879	1,744	38
Other Tangible Property (390)	0		39
Total General Plant	31,176	5,797	
Total utility plant in service directly assignable	1,316,801	126,793	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,316,801	126,793	

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)			2,761	26
Transmission and Distribution Mains (343)	11,926		914,300	27
Fire Mains (344)			0	28
Services (345)	8,967		207,673	29
Meters (346)	3,000		36,235	30
Hydrants (348)	1,476		74,473	31
Other Transmission and Distribution Plant (349)			361	32
Total Transmission and Distribution Plant	25,369	0	1,235,853	
GENERAL PLANT				
Land and Land Rights (370)			100	33
Structures and Improvements (371)			3,823	34
Office Furniture and Equipment (372)			1,129	35
Computer Equipment (372.1)	1,840		4,053	36
Transportation Equipment (373)			15,405	37
Other General Equipment (379)			10,623	38
Other Tangible Property (390)			0	39
Total General Plant	1,840	0	35,133	
Total utility plant in service directly assignable	27,209	0	1,416,385	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	27,209	0	1,416,385	

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			13,573	13,573	1
February			3,802	3,802	2
March			4,201	4,201	3
April			4,185	4,185	4
May			4,533	4,533	5
June			4,710	4,710	6
July			5,496	5,496	7
August			4,957	4,957	8
September			4,322	4,322	9
October			4,339	4,339	10
November			4,442	4,442	11
December			4,310	4,310	12
Total annual pumpage	0	0	62,870	62,870	
Less: Water sold				35,785	13
Volume pumped but not sold				27,085	14
Volume sold as a percent of volume pumped				57%	15
Volume used for water production, water quality and system maintenance				555	16
Volume related to equipment/system malfunction				4,205	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				4,760	19
Volume pumped but unaccounted for				22,325	20
Percent of water lost				36%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Village experienced numerous main breaks throughout the year. Repairs have been made to reduce the amount of water losses.					
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				213	23
Date of maximum: 7/16/2001					24
Cause of maximum:					25
Watermain break					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				26	26
Date of minimum: 3/7/2001					27
Total KWH used for pumping for the year				76,817	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)	
1963 DRILL WELL	#2	640	18	748,800	Yes	1
1977 DRILL WELL	#3	120	6	288,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#2	#3		1
Location	CRAMER STREET	WALTER ROAD		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	LAYNE, N.W.	MILLINGER		5
Year Installed	1963	1977		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	500	500		8
Pump Motor or Standby Engine Mfr	U.S. MOTORS	GENERAL ELECTRIC		9 10
Year Installed	1963	1978		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	50	60		13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	BLUFF LOCATION		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		3
Year constructed	1914		4
Primary material (earthen, steel, concrete, other)	OTHER		5
Elevation difference in feet (See Headnote 3.)	190		6
Total capacity in gallons (actual)	96,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.2800		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	1.500	201	0	0	0	201	1
M	D	2.000	423	0	0	0	423	2
M	D	4.000	12,344	0	0	0	12,344	3
M	D	6.000	26,294	0	0	0	26,294	4
M	D	8.000	13,035	790	790	0	13,035	5
M	D	10.000	3,572	0	0	0	3,572	6
Total Within Municipality			55,869	790	790	0	55,869	
M	D	6.000	200	0	0	0	200	7
M	D	8.000	800	0	0	0	800	8
Total Outside of Municipality			1,000	0	0	0	1,000	
Total Utility			56,869	790	790	0	56,869	

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	483	5	5	0	483		1
M	1.000	112	13	11	0	114		2
M	1.250	2	0	0	0	2		3
M	1.500	15	16	15	0	16		4
M	2.000	2	1	1	0	2		5
M	4.000	6	0	0	0	6		6
Total Utility		620	35	32	0	623	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	606	12	50	0	568	30	1
1.000	15	2	0	0	17	0	2
1.250	2	0	0	0	2	0	3
1.500	1	0	0	0	1	0	4
2.000	6	0	0	0	6	0	5
Total:	630	14	50	0	594	30	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	530	32	1	2	0	3	568	1
1.000	7	5	1	4	0	0	17	2
1.250	0	0	1	0	0	1	2	3
1.500	0	0	0	0	0	1	1	4
2.000	0	0	3	2	0	1	6	5
Total:	537	37	6	8	0	6	594	

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	3				3	1
Within Municipality	95	2	2		95	2
Total Fire Hydrants	98	2	2	0	98	
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:	98
Number of distribution system valves end of year:	135
Number of distribution valves operated during year:	70

WATER OPERATING SECTION FOOTNOTES

Water Operating Revenues - Sales of Water (Page W-02)

consumption figures changed per footnotes to 2002 annual report. 4/11/03 ele

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

Public fire protection was adjusted \$5,500 to include an amount that was undercharged in the prior year per PSC letter dated Sept. 25, 2001.

Water Operation & Maintenance Expenses (Page W-05)

Utility purchased a larger number of supplies than in previous years resulting in an increase in A/C 640.

Repair expenses resulting from main breaks increased over prior year which explains the increase in A/C 650.

Tractor repairs and rental of dump truck results in an increase in A/C 660.

Last year the Utility contracted for services to repair well and televise reservoir, no like expenses were incurred in 2001 explaining the decrease in A/C 682.

Changes in the allocation of wages for these employees, as well as, the administrator and support staff results in an increase in A/C 680.

Utility employees are researching the number of kWh reported in conjunction with the amount of power purchased reported in A/C 620.

Water Mains (Page W-15)

Main additions were financed through operating revenues of the Utility and loan proceeds.

Water Services (Page W-16)

(2) 1" service additions were paid for by customers. Remaining service additions were financed through operating revenues of the Utility and loan proceeds.
