



3015 (02-09-04)

ANNUAL REPORT

OF

Name: RIO MUNICIPAL WATER UTILITY

Principal Office: 207 LINCOLN AVENUE
P.O. BOX 276
RIO, WI 53960

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: RIO MUNICIPAL WATER UTILITY

Utility Address: 207 LINCOLN AVENUE

P.O. BOX 276

RIO, WI 53960

When was utility organized? 1/1/1919

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: ANDREA MILFRED

Title: UTILITY CLERK

Office Address:

207 LINCOLN AVENUE

P.O. BOX

RIO, WI 53960

Telephone: (920) 992 - 5454

Fax Number: (920) 992 - 6108

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: RUSSELL SUNDE

Title: PRESIDENT

Office Address:

207 LINCOLN AVENUE

RIO, WI 53960

Telephone: (920) 992 - 5454

Fax Number: (920) 992 - 6108

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 TERRENCE DRONE, CPA

Title: 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: 2/13/2001

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

Names and titles of utility management including manager or superintendent:

Name: ROBERT LANG

Title: UTILITY SUPERINTENDENT

Office Address:

207 LINCOLN AVENUE
P.O. BOX
RIO, WI 53960

Telephone: (920) 992 - 5454

Fax Number: (920) 992 - 6108

E-mail Address:

Name of utility commission/committee: RIO VILLAGE BOARD

Names of members of utility commission/committee:

- MELVIN GILLEN, TRUSTEE
- NANCY JAMES, TRUSTEE
- CYNTHIA KUENZLI, TRUSTEE
- JOHN MORTIMER, TRUSTEE
- JOHN ROBERTS, TRUSTEE
- DALE STRMISKA, TRUSTEE
- RUSSELL SUNDE, PRESIDENT

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)	137,709	131,681	1
Operating Expenses:			
Operation and Maintenance Expense (401)	43,398	49,624	2
Depreciation Expense (403)	20,223	20,033	3
Amortization Expense (404)	0	0	4
Taxes (408)	20,842	22,012	5
Total Operating Expenses	84,463	91,669	
Net Operating Income	53,246	40,012	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	53,246	40,012	
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)	13,717	14,619	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	13,717	14,619	
Total Income	66,963	54,631	
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	66,963	54,631	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	16,805	17,889	13
Amortization of Debt Discount and Expense (428)	868	870	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	17,673	18,759	
Net Income	49,290	35,872	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	360,926	325,054	19
Balance Transferred from Income (433)	49,290	35,872	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)	410,216	360,926	

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	13,717	4
Total (Acct. 419):	13,717	
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	137,709	0	0	0	137,709	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	137,709	0	0	0	137,709	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,175,295	1,172,518	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	159,177	139,317	2
Net Utility Plant	1,016,118	1,033,201	
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)	166,414	170,606	5
Other Investments (124)	0	397	6
Special Funds (125)	40,278	38,658	7
Total Other Property and Investments	206,692	209,661	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	(7,832)	3,943	8
Temporary Cash Investments (132)	121,293	73,853	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	18,953	18,462	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	4,481	21,815	14
Materials and Supplies (150)	6,472	6,134	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	143,367	124,207	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	6,266	7,134	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	6,266	7,134	
Total Assets and Other Debits	1,372,443	1,374,203	

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)	182,861	181,299	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	410,216	360,926	23
Total Proprietary Capital	593,077	542,225	
LONG-TERM DEBT			
Bonds (221)	310,428	333,186	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	310,428	333,186	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	85	256	28
Payables to Municipality (233)	0	29,450	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	3,700	3,933	32
Other Current and Accrued Liabilities (238)	2,200	2,700	33
Total Current and Accrued Liabilities	5,985	36,339	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	462,953	462,453	38
Total Liabilities and Other Credits	1,372,443	1,374,203	

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)	1,175,295	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)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,175,295	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	159,177	0	0	0	9
Total Accumulated Provision	159,177	0	0	0	
Net Utility Plant	1,016,118	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	139,317				139,317	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	20,223				20,223	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	685				685	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	20,908	0	0	0	20,908	13
Debits during year						14
Book cost of plant retired	1,048				1,048	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	1,048	0	0	0	1,048	19
Balance End of Year	159,177	0	0	0	159,177	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	6,472	6,134
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	6,472	6,134

**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)				
1994 MORTGAGE REVENUE BONDS	512	428	1,991	1
1999 GENERAL OBLIGATION BONDS	356	428	4,275	2
Total			6,266	
Unamortized premium on debt (251)				
NONE				3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	181,299	1
Changes during year (explain):		
SERVICES	1,562	2
Balance end of year	<u><u>182,861</u></u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1994 MRB'S	05/01/1994	11/01/2008	4.00%	83,600	1
1999 G.O. BONDS	07/15/1999	04/01/2013	4.99%	226,828	2
Total Bonds (Account 221):				310,428	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	------------------------------	------------------------------------	------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	20,842	2
Charged electric department expense		3
Charged sewer department expense	221	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>21,063</u>	
Taxes paid during year:		
County, state and local taxes	19,428	6
Social Security taxes	1,474	7
PSC Remainder Assessment	161	8
Other (explain):		
NONE		9
Total payments and other debits	<u>21,063</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)					
1994 Water Revenue Bonds	929	5,256	5,335	850	1
1999 G.O. BONDS	3,004	11,549	11,703	2,850	2
Subtotal	3,933	16,805	17,038	3,700	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	3,933	16,805	17,038	3,700	

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	462,453	0	0	0	0	462,453	1
Add credits during year:							
For Services	500					500	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	462,953	0	0	0	0	462,953	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	287,374					287,374	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 1	83,188	1
ADVANCE TO TIF 2	24,426	2
ADVANCE TO TIF 3	58,800	3
Total (Acct. 123):	166,414	
Other Investments (124):		
NONE		4
Total (Acct. 124):	0	
Special Funds (125):		
RESERVE AND INTEREST REDEMPTION BOND FUND	29,488	5
DEPRECIATION FUND	10,790	6
Total (Acct. 125):	40,278	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	18,953	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	18,953	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
NONE		14
Total (Acct. 143):	0	
Receivables from Municipality (145):		
DUE FROM SEWER - SHARED METER COSTS	1,349	15
DUE FROM GENERAL - TAX EQUIVALENT	3,132	16
Total (Acct. 145):	4,481	
Prepayments (165):		
NONE		17
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	18
Total (Acct. 182):	0
Other Deferred Debits (183):	
NONE	19
Total (Acct. 183):	0
Payables to Municipality (233):	
NONE	20
Total (Acct. 233):	0
Other Deferred Credits (253):	
NONE	21
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	1,173,906	0	0	0	1,173,906	1
Materials and Supplies	6,303	0	0	0	6,303	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	149,247	0	0	0	149,247	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	462,703	0	0	0	462,703	6
Other (specify):					0	7
Average Net Rate Base	568,259	0	0	0	568,259	
Net Operating Income	53,246	0	0	0	53,246	8
Net Operating Income as a percent of Average Net Rate Base	9.37%	N/A	N/A	N/A	9.37%	

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	182,080	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	385,571	3
Other (Specify):		4
Total Average Proprietary Capital	567,651	
Net Income		
Net Income	49,290	5
Percent Return on Proprietary Capital	8.68%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Signature Page (Page ii)

COMPILATION REPORT OF CERTIFIED PUBLIC ACCOUNTANTS

February 20, 2002

City Council
Village of Rio
Rio, Wisconsin

We have compiled the accompanying prescribed Municipal Utility Annual Report of the Village of Rio 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 Rio 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)

September 13, 2002

Ms. Andrea Milfred, Utility Clerk
Rio Municipal Water Utility
207 Lincoln Avenue
Rio, WI 53960-8014

2001 Analytical Review DWCCA-5100-PJL

Dear Ms. Milfred:

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

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

Thank you for your efforts in preparing your 2001 annual report. If you have any questions, please feel free to contact me at (608) 267-9198 or by e-mail at peter.leege@psc.state.wi.us.

Sincerely,

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

PJL:bhh:w:\compl\Analytical Reviews\2001 analytical review letters\5100
Rio.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	135,904	1
Total Sales of Water	135,904	
Other Operating Revenues		
Forfeited Discounts (470)	638	2
Other Water Revenues (474)	1,167	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	1,805	
Total Operating Revenues	137,709	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	21,823	5
General Operating Expenses (680-690)	21,575	6
Total Operation and Maintenance Expenses	43,398	
Other Operating Expenses		
Depreciation Expense (403)	20,223	7
Amortization Expense (404)		8
Taxes (408)	20,842	9
Total Other Operating Expenses	41,065	
Total Operating Expenses	84,463	
NET OPERATING INCOME	53,246	

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	375	19,125	59,919	4
Commercial	51	4,291	10,894	5
Industrial	4	4,541	5,326	6
Total Metered Sales to General Customers (461)	430	27,957	76,139	
Private Fire Protection Service (462)	1		340	7
Public Fire Protection Service (463)	1		56,628	8
Other Sales to Public Authorities (464)	8	1,067	2,797	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	440	29,024	135,904	

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)	56,628	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)	56,628	
Forfeited Discounts (470):		
Customer late payment charges	638	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	638	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,167	7
Other (specify): NONE		8
Total Other Water Revenues (474)	1,167	
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)	11,058	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	2,896	3
Chemicals (630)	359	4
Supplies and Expenses (640)	4,279	5
Repairs of Water Plant (650)	19	6
Transportation Expenses (660)	3,212	7
Total Plant Operation and Maintenance Expenses	21,823	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	8,197	8
Office Supplies and Expenses (681)	3,451	9
Outside Services Employed (682)	1,988	10
Insurance Expense (684)	1,964	11
Employees Pensions and Benefits (686)	5,771	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	204	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	21,575	
 Total Operation and Maintenance Expenses	43,398	

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		19,428	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		221	2
Net property tax equivalent		19,207	
Social Security		1,474	3
PSC Remainder Assessment		161	4
Other (specify): NONE			5
Total tax expense		<u>20,842</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		0.261270				3
County tax rate	mills		5.421770				4
Local tax rate	mills		8.262970				5
School tax rate	mills		12.571630				6
Voc. school tax rate	mills		1.841620				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		28.359260				10
Less: state credit	mills		1.768610				11
Net tax rate	mills		26.590650				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.262970				14
Combined School Tax Rate	mills		14.413250				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		22.676220				17
Total Tax Rate	mills		28.359260				18
Ratio of Local and School Tax to Total	dec.		0.799605				19
Total tax net of state credit	mills		26.590650				20
Net Local and School Tax Rate	mills		21.262030				21
Utility Plant, Jan. 1	\$	1,172,518	1,172,518				22
Materials & Supplies	\$	6,134	6,134				23
Subtotal	\$	1,178,652	1,178,652				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,178,652	1,178,652				26
Assessment Ratio	dec.		0.775259				27
Assessed Value	\$	913,761	913,761				28
Net Local & School Rate	mills		21.262030				29
Tax Equiv. Computed for Current Year	\$	19,428	19,428				30
Tax Equivalent per 1994 PSC Report	\$	9,020					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	19,428					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)	1,116		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)	13,670		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	14,786	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	17,074		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	13,398		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	8,614		20
Total Pumping Plant	39,086	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	4,813		23
Total Water Treatment Plant	4,813	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)			1,116 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)			13,670 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	14,786
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			17,074 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			13,398 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			8,614 20
Total Pumping Plant	0	0	39,086
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			4,813 23
Total Water Treatment Plant	0	0	4,813
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)	362,615		26
Transmission and Distribution Mains (343)	540,713		27
Fire Mains (344)	0		28
Services (345)	85,192	1,562	29
Meters (346)	26,777	2,007	30
Hydrants (348)	86,625		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,101,922	3,569	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	1,940		36
Transportation Equipment (373)	4,173		37
Other General Equipment (379)	5,798	256	38
Other Tangible Property (390)	0		39
Total General Plant	11,911	256	
Total utility plant in service directly assignable	1,172,518	3,825	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,172,518	3,825	

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)			362,615 26
Transmission and Distribution Mains (343)			540,713 27
Fire Mains (344)			0 28
Services (345)			86,754 29
Meters (346)	1,048		27,736 30
Hydrants (348)			86,625 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	1,048	0	1,104,443
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			1,940 36
Transportation Equipment (373)			4,173 37
Other General Equipment (379)			6,054 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	12,167
Total utility plant in service directly assignable	1,048	0	1,175,295
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	1,048	0	1,175,295

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Sources of Water Supply					
Month	Purchased Water Gallons (000's)	Surface Water Gallons (000's)	Ground Water Gallons (000's)	Total Gallons All Methods (000's)	
(a)	(b)	(c)	(d)	(e)	
January			2,632	2,632	1
February			2,425	2,425	2
March			2,646	2,646	3
April			2,596	2,596	4
May			2,950	2,950	5
June			2,815	2,815	6
July			3,384	3,384	7
August			3,027	3,027	8
September			2,653	2,653	9
October			2,843	2,843	10
November			2,652	2,652	11
December			2,648	2,648	12
Total annual pumpage	0	0	33,271	33,271	
Less: Water sold				29,024	13
Volume pumped but not sold				4,247	14
Volume sold as a percent of volume pumped				87%	15
Volume used for water production, water quality and system maintenance				359	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				359	19
Volume pumped but unaccounted for				3,888	20
Percent of water lost				12%	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.)				150	23
Date of maximum: 5/21/2001					24
Cause of maximum:					25
Put out fire					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				46	26
Date of minimum: 4/24/2001					27
Total KWH used for pumping for the year				35,184	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)	
301 EAST RIO STREET	2	392	12	94,400	Yes	1
330 WEST LYONS STREET	3	405	12	78,750	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	NUMBER 2	NUMBER 2 STANDBY	NUMBER 3	1
Location	301 EAST RIO STREET	301 E. RIO ST.	330 WEST LYONS STREET	2
Purpose	P	S	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1953	1953	1968	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	455	455	440	8
Pump Motor or Standby Engine Mfr	US	INTERNATIONAL	US	9 10
Year Installed	1953	1957	1968	11
Type	ELECTRIC	OTHER	ELECTRIC	12
Horsepower	40	110	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	NUMBER 3 STANDBY			14
Location	330 W. LYONS ST.			15
Purpose	S			16
Destination	D			17
Pump Manufacturer	LAYNE			18
Year Installed	1968			19
Type	CENTRIFUGAL			20
Actual Capacity (gpm)	440			21
Pump Motor or Standby Engine Mfr	FORD			22 23
Year Installed	1987			24
Type	NATURAL GAS			25
Horsepower	155			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	NUMBER 2		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1997		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	110		6
Total capacity in gallons (actual)	150,000		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.)	1.2800		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	2.000	1,124	0	0	0	1,124	1
A	D	6.000	215	0	0	0	215	2
M	D	6.000	20,739	0	0	0	20,739	3
M	D	8.000	10,857	0	0	0	10,857	4
M	D	10.000	3,140	0	0	0	3,140	5
Total Within Municipality			36,075	0	0	0	36,075	
Total Utility			36,075	0	0	0	36,075	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.750	175	0	0	0	175		1
M	0.750	150	0	0	0	150		2
M	1.000	94	1	0	3	98	3	3
L	1.000	3	0	0	0	3		4
M	2.000	6	2	0	0	8		5
M	3.000	1	0	0	0	1		6
M	4.000	4	0	0	0	4		7
Total Utility		433	3	0	3	439	3	

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	211	0	18	(76)	117	18	1
0.750	233	36	0	85	354	0	2
1.000	6	0	0	0	6	0	3
1.500	4	0	0	0	4	0	4
2.000	4	0	0	0	4	0	5
3.000	2	0	0	0	2	0	6
Total:	460	36	18	9	487	18	

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	97	0	0	0	0	20	117	1
0.750	276	34	5	4	2	33	354	2
1.000	0	3	0	1	0	2	6	3
1.500	0	2	0	2	0	0	4	4
2.000	0	2	1	1	0	0	4	5
3.000	0	1	0	1	0	0	2	6
Total:	373	42	6	9	2	55	487	

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	72				72	2
Total Fire Hydrants	72	0	0	0	72	
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:	72
Number of distribution system valves end of year:	85
Number of distribution valves operated during year:	75

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Fewer repairs to plant were conducted in current year resulting in a decrease in A/C 650.

Expenses for excavation were incurred in prior year which explains the decrease in A/C 682.

Older transportation equipment required more repairs in current year, this results in an increase in A/C 660.

The Water Utility purchased more supplies in 2001 resulting in an increase in A/C 681.

Water Services (Page W-16)

The 1" service addition was financed through the application of Cz-1. The 2" service additions were financed by the TIF District.

Water service adjustments were reported to adjust to detail provided by client on the number of services throughout the Village.

Meters (Page W-17)

Adjustments for meters were made to reflect actual count conducted by utility employees.
