



3015 (02-09-04)

ANNUAL REPORT

OF

Name: VILLAGE OF WEBSTER WATER UTILITY

Principal Office: 7505 MAIN STREET WEST
P.O. BOX 25
WEBSTER, WI 54893

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: VILLAGE OF WEBSTER WATER UTILITY

Utility Address: 7505 MAIN STREET WEST

P.O. BOX 25

WEBSTER, WI 54893

When was utility organized? 12/31/1952

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS BARBARA JACKSON ESQ

Title: CLERK-TREASURER

Office Address:

7505 MAIN STREET WEST

P.O. BOX 25

WEBSTER, WI 54893

Telephone: (715) 866 - 4211

Fax Number:

E-mail Address:

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

Name: MR RODNEY A. PAULSON CPA

Title: ACCOUNTANT

Office Address: TRACEY AND THOLE SC

502 2ND ST

HUDSON, WI 54016

Telephone: (715) 386 - 2391

Fax Number: (715) 386 - 0535

E-mail Address: TRACTOOL@PRESS ENTER.COM

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

Name: MR AL STEINER ESQ

Title: VILLAGE PRESIDENT

Office Address:

7505 MAIN STREET WEST

P.O. BOX 25

WEBSTER, WI 54893

Telephone: (715) 866 - 4211

Fax Number: (715) 866 - 4863

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 RODNEY A. PAULSON CPA

Title: ACCOUNTANT

Office Address: TRACRY AND THOLE SC
502 2ND ST
HUDSON, WI 54016

Telephone: (715) 386 - 2391

Fax Number: (715) 386 - 0535

E-mail Address: TRACTOOL@PRESS ENTER.COM

Date of most recent audit report: 3/7/2002

Period covered by most recent audit: 2001

Names and titles of utility management including manager or superintendent:

Name: MR JAY HEYER ESQ

Title: STREET SUPERINTENDENT

Office Address:
7505 MAIN STREET WEST
P.O. BOX 25
WEBSTER, WI 54893

Telephone: (715) 866 - 4211

Fax Number: (715) 866 - 4863

E-mail Address:

Name of utility commission/committee: AL STEINER

Names of members of utility commission/committee:

MR AL STEINER, ESQ

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)	108,351	106,910	1
Operating Expenses:			
Operation and Maintenance Expense (401)	45,668	45,512	2
Depreciation Expense (403)	28,993	28,714	3
Amortization Expense (404)	0	0	4
Taxes (408)	27,098	27,037	5
Total Operating Expenses	101,759	101,263	
Net Operating Income	6,592	5,647	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	6,592	5,647	
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)	8,948	13,340	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	8,948	13,340	
Total Income	15,540	18,987	
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	15,540	18,987	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	0	0	
Net Income	15,540	18,987	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	145,730	126,743	19
Balance Transferred from Income (433)	15,540	18,987	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)	161,270	145,730	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON INVESTMENTS AND SPECIAL ASSESSMENTS	8,948	4
Total (Acct. 419):	8,948	
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):						
NONE					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	108,351	0	0	0	108,351	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:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	108,351	0	0	0	108,351	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,211,050	1,198,206	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	372,795	345,535	2
Net Utility Plant	838,255	852,671	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	3,250	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	3,250	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	126,788	122,543	8
Temporary Cash Investments (132)	234,431	178,713	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	18,162	18,399	11
Other Accounts Receivable (143)	2,819	3,261	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	37,184	36,598	14
Materials and Supplies (150)	7,197	7,182	15
Prepayments (165)	984	604	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	427,565	367,300	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	21,117	11,660	20
Total Deferred Debits	21,117	11,660	
Total Assets and Other Debits	1,290,187	1,231,631	

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)	274,663	274,663	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	161,270	145,730	23
Total Proprietary Capital	435,933	420,393	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	0	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	14,635	1,541	28
Payables to Municipality (233)	28,290	3,649	29
Customer Deposits (235)			30
Taxes Accrued (236)	25,548	25,548	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	68,473	30,738	
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)	785,781	780,500	38
Total Liabilities and Other Credits	1,290,187	1,231,631	

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)	1,211,050	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	1,211,050	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	372,795	0	0	0	9
Total Accumulated Provision	372,795	0	0	0	
Net Utility Plant	838,255	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	345,535				345,535	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	28,993				28,993	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	567				567	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	29,560	0	0	0	29,560	13
Debits during year						14
Book cost of plant retired	2,300				2,300	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	2,300	0	0	0	2,300	19
Balance End of Year	372,795	0	0	0	372,795	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):					
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 1
Other					0	0 2
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	7,197	7,182 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	7,197	7,182

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	274,663	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>274,663</u></u>	

BONDS (ACCT. 221)

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

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

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

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

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	25,548	1
Accruals:		
Charged water department expense	27,098	2
Charged electric department expense		3
Charged sewer department expense	237	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>27,335</u>	
Taxes paid during year:		
County, state and local taxes	25,548	6
Social Security taxes	1,653	7
PSC Remainder Assessment	134	8
Other (explain):		
NONE		9
Total payments and other debits	<u>27,335</u>	
Balance end of year	<u><u>25,548</u></u>	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	0	0	0	0	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	780,500	0	0	0	0	780,500	1
Add credits during year:							
For Services	2,032					2,032	2
For Mains	3,249					3,249	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	785,781	0	0	0	0	785,781	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE	3,250	2
Total (Acct. 124):	3,250	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	18,162	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	18,162	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	2,528	9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
HOOK-UP FEES FOR SERVICE INSTALLATIONS	291	12
Total (Acct. 143):	2,819	
Receivables from Municipality (145):		
RECIVABLE FOR TAX ROLL AND OTHER OPERATING ITEMS	37,184	13
Total (Acct. 145):	37,184	
Prepayments (165):		
PREPAID INSURANCE	984	14
Total (Acct. 165):	984	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
WATER TOWER REPAINTING AND MAIN EXTENSIONS	21,117	16
Total (Acct. 183):	21,117	
Payables to Municipality (233):		
PAYABLE FOR PROPERTY TAX EQUIVALENT AND OTHER OPERATING	28,290	17
Total (Acct. 233):	28,290	
Other Deferred Credits (253):		
NONE		18
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	1,204,628	0	0	0	1,204,628	1
Materials and Supplies	7,189	0	0	0	7,189	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	359,165	0	0	0	359,165	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	783,140	0	0	0	783,140	6
Other (specify):						
NONE					0	7
Average Net Rate Base	69,512	0	0	0	69,512	
Net Operating Income	6,592	0	0	0	6,592	8
Net Operating Income as a percent of Average Net Rate Base						
	9.48%	N/A	N/A	N/A	9.48%	

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	274,663	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	153,500	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	428,163	
Net Income		
Net Income	15,540	5
Percent Return on Proprietary Capital	3.63%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

Trout St water and sewer extension project was done with total water cost of \$12,022.18. Total cost of the project was not assessed to property owners as it also involved a new street through the owners land. Total assessed to owners was \$3,249.42 by agreement with village.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

no response; review for details in 2002 report. 1/31/03 ele

September 11, 2002

Ms. Barbara Jackson, Clerk-Treasurer
Village of Webster Water Utility
P.O. Box 25
7505 Main Street West
Webster, WI 54893-0025

2001 Analytical Review DWCCA-6350-PJL

Dear Ms. Jackson:

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

1. During our review of Account 143 on page F-18 we noted \$291 described as "Hook Up Fees For Service Installations". Please describe this entry further and explain under what rate schedule these charges are authorized.
2. As directed in the headnotes of the Water Mains schedule on page W-15, please explain how the mains reported in column (e) as added during the year were financed and follow this procedure in the future.
3. As directed in the headnotes of the Water Services schedule on page W-16, please explain how the services reported as added during the year in column (e) as added during the year were financed and follow this procedure in the future.
4. As directed in the head notes of the Meters schedule on page W-17, please provide an explanation of the adjustments reported in column (e) and follow this procedure in the future.

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,

FINANCIAL SECTION FOOTNOTES

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

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WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	107,201	1
Total Sales of Water	107,201	
Other Operating Revenues		
Forfeited Discounts (470)	464	2
Other Water Revenues (474)	686	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	1,150	
Total Operating Revenues	108,351	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	27,913	5
General Operating Expenses (680-690)	17,755	6
Total Operation and Maintenance Expenses	45,668	
Other Operating Expenses		
Depreciation Expense (403)	28,993	7
Amortization Expense (404)		8
Taxes (408)	27,098	9
Total Other Operating Expenses	56,091	
Total Operating Expenses	101,759	
NET OPERATING INCOME	6,592	

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	232	9,214	38,888	4
Commercial	62	5,765	16,722	5
Industrial	2	1,043	2,767	6
Total Metered Sales to General Customers (461)	296	16,022	58,377	
Private Fire Protection Service (462)	2		1,160	7
Public Fire Protection Service (463)	1		37,045	8
Other Sales to Public Authorities (464)	30	2,699	10,619	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	329	18,721	107,201	

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)	37,045	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)	37,045	
Forfeited Discounts (470):		
Customer late payment charges	464	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	464	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	475	7
Other (specify):		
MISC SALES OF WATER AND CONNECTION CHARGES	211	8
Total Other Water Revenues (474)	686	
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)	14,328	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	3,951	3
Chemicals (630)		4
Supplies and Expenses (640)	4,320	5
Repairs of Water Plant (650)	4,179	6
Transportation Expenses (660)	1,135	7
Total Plant Operation and Maintenance Expenses	27,913	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	6,679	8
Office Supplies and Expenses (681)	1,200	9
Outside Services Employed (682)	2,415	10
Insurance Expense (684)	1,503	11
Employees Pensions and Benefits (686)	5,472	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	486	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	17,755	
 Total Operation and Maintenance Expenses	 45,668	

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		25,548	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		237	2
Net property tax equivalent		25,311	
Social Security		1,654	3
PSC Remainder Assessment		133	4
Other (specify): NONE			5
Total tax expense		<u>27,098</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			Burnett				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.228649				3
County tax rate	mills		4.165926				4
Local tax rate	mills		9.356566				5
School tax rate	mills		8.131392				6
Voc. school tax rate	mills		1.485792				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.368325				10
Less: state credit	mills		1.260113				11
Net tax rate	mills		22.108212				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.356566				14
Combined School Tax Rate	mills		9.617184				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.973750				17
Total Tax Rate	mills		23.368325				18
Ratio of Local and School Tax to Total	dec.		0.811943				19
Total tax net of state credit	mills		22.108212				20
Net Local and School Tax Rate	mills		17.950610				21
Utility Plant, Jan. 1	\$	1,198,207	1,198,207				22
Materials & Supplies	\$	7,182	7,182				23
Subtotal	\$	1,205,389	1,205,389				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,205,389	1,205,389				26
Assessment Ratio	dec.		0.874699				27
Assessed Value	\$	1,054,353	1,054,353				28
Net Local & School Rate	mills		17.950610				29
Tax Equiv. Computed for Current Year	\$	18,926	18,926				30
Tax Equivalent per 1994 PSC Report	\$	25,548					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	25,548					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)	3,746		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)	176,775		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	7,144		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	187,665	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	128,223		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	175,649		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	31,286	1,219	20
Total Pumping Plant	335,158	1,219	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	11,862		23
Total Water Treatment Plant	11,862	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	347		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)			3,746	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)			176,775	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			7,144	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	187,665	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			128,223	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			175,649	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)	1,200		31,305	20
Total Pumping Plant	1,200	0	335,177	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			11,862	23
Total Water Treatment Plant	0	0	11,862	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			347	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)	161,310		26
Transmission and Distribution Mains (343)	359,865	7,261	27
Fire Mains (344)	0		28
Services (345)	57,016	1,351	29
Meters (346)	22,433	1,213	30
Hydrants (348)	46,226	4,100	31
Other Transmission and Distribution Plant (349)	797		32
Total Transmission and Distribution Plant	647,994	13,925	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	198		35
Computer Equipment (372.1)	6,665		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	8,664		38
Other Tangible Property (390)	0		39
Total General Plant	15,527	0	
Total utility plant in service directly assignable	1,198,206	15,144	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,198,206	15,144	

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)			161,310 26
Transmission and Distribution Mains (343)			367,126 27
Fire Mains (344)			0 28
Services (345)	200		58,167 29
Meters (346)	900		22,746 30
Hydrants (348)			50,326 31
Other Transmission and Distribution Plant (349)			797 32
Total Transmission and Distribution Plant	1,100	0	660,819
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			198 35
Computer Equipment (372.1)			6,665 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			8,664 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	15,527
Total utility plant in service directly assignable	2,300	0	1,211,050
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	2,300	0	1,211,050

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			1,920	1,920	1
February			1,691	1,691	2
March			2,014	2,014	3
April			1,762	1,762	4
May			1,978	1,978	5
June			1,887	1,887	6
July			2,538	2,538	7
August			2,290	2,290	8
September			1,860	1,860	9
October			1,832	1,832	10
November			1,957	1,957	11
December			1,685	1,685	12
Total annual pumpage	0	0	23,414	23,414	
Less: Water sold				18,721	13
Volume pumped but not sold				4,693	14
Volume sold as a percent of volume pumped				80%	15
Volume used for water production, water quality and system maintenance				280	16
Volume related to equipment/system malfunction				250	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				530	19
Volume pumped but unaccounted for				4,163	20
Percent of water lost				18%	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.)				262	23
Date of maximum: 11/1/2001					24
Cause of maximum:					25
Broken Water Main					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				36	26
Date of minimum: 4/21/2001					27
Total KWH used for pumping for the year				37,881	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)	
7505 MAIN ST	#2	68	8	18,000	No	1
7364 E. OAK ST	#3	242	16	62,000	Yes	2
26515 PERCH AVE N	#4	215	6	58,240	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL # 3	WELL # 4	WELL #2	1
Location	SAME	SAME	SAME	2
Purpose	P	P	S	3
Destination	R	R	R	4
Pump Manufacturer	NOT KNOWN	NOT KNOWN	NOT KNOWN	5
Year Installed	1985	1992	1985	6
Type	SUBMERSIBLE	SUBMERSIBLE	SUBMERSIBLE	7
Actual Capacity (gpm)	300	300	300	8
Pump Motor or Standby Engine Mfr	NEWMAN	U.S. PREMIUM	HITACHI	10
Year Installed	1985	1992	1985	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	30	40	8	13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1979		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	150		6
Total capacity in gallons (actual)	150,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)			9
Points of application (wellhouse, central facilities, booster station, other)			10
Filters, type (gravity, pressure, other, none)			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			12
Is a corrosion control chemical used (yes, no)?			13
Is water fluoridated (yes, no)?			14
			15
			16
			17
			18
			19
			20
			21
			22
			23
			24
			25

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	0.750	403	0	0	0	403	1
A	D	3.000	3,979	0	0	0	3,979	2
M	D	4.000	341	0	0	0	341	3
A	D	6.000	21,712	0	0	0	21,712	4
M	D	6.000	2,517	124	0	0	2,641	5
P	D	6.000	1,254	0	0	0	1,254	6
M	D	8.000	9,221	0	0	0	9,221	7
P	D	8.000	4,078	0	0	0	4,078	8
M	D	10.000	845	0	0	0	845	9
Total Within Municipality			44,350	124	0	0	44,474	
Total Utility			44,350	124	0	0	44,474	

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	300	2	0	0	302	12	1
M	1.000	25	0	0	0	25	14	2
M	1.250	10	0	0	0	10		3
M	1.500	7	0	1	0	6		4
M	2.000	16	0	0	0	16	9	5
M	4.000	1	0	0	0	1		6
Total Utility		359	2	1	0	360	35	

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	311	18	19	9	319	21	1
1.000	20	0	0	0	20	0	2
1.250	1	0	0	0	1	0	3
1.500	7	0	0	0	7	0	4
2.000	6	0	0	0	6	0	5
3.000	1	0	0	0	1	0	6
Total:	346	18	19	9	354	21	

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	234	54	1	12	0	18	319	1
1.000	0	7	0	12	0	1	20	2
1.250	0	0	0	1	0	0	1	3
1.500	0	4	1	1	0	1	7	4
2.000	0	1	0	5	0	0	6	5
3.000	0	0	0	1	0	0	1	6
Total:	234	66	2	32	0	20	354	

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	59	1			60	2
Total Fire Hydrants	59	1	0	0	60	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

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

Number of hydrants operated during year:	60
Number of distribution system valves end of year:	97
Number of distribution valves operated during year:	37

WATER OPERATING SECTION FOOTNOTES

NONE