



3015 (02-09-04)

ANNUAL REPORT

OF

Name: VILLAGE OF WILSON MUNICIPAL WATER UTILITY

Principal Office: 440 MAIN STREET
WILSON, WI 54027-3939

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 WILSON MUNICIPAL WATER UTILITY

Utility Address: 440 MAIN STREET
WILSON, WI 54027-3939

When was utility organized? 12/31/1980

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR JAMES E. WINOSKE

Title: VILLAGE CLERK

Office Address: VILLAGE OF WILSON MUNICIPAL WATER UTILITY
440 MAIN STREET
WILSON, WI 54027-3939

Telephone: (715) 772 - 4761

Fax Number: (715) 772 - 4402

E-mail Address: N/A

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

Name: ROBERT T. GANSCHOW

Title: MANAGER

Office Address: WIPFLI ULLRICH BERTELSON LLP
3703 OAKWOOD HILLS PARKWAY
P.O. BOX 690
EAU CLAIRE, WI 54702-0690

Telephone: (715) 858 - 6642

Fax Number: (715) 832 - 2345

E-mail Address: rganschow@wipfli.com

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

Name: JOANNE SHOWALTER

Title: PRESIDENT

Office Address:
440 MAIN STREET
WILSON, WI 54027-3939

Telephone: (715) 772 - 3141

Fax Number: (715) 772 - 4402

E-mail Address: N/A

Are records of utility audited by individuals or firms, other than utility employee? NO

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Date of most recent audit report: 3/21/1997

Period covered by most recent audit: JANUARY 1 TO DECEMBER 31, 1996

Names and titles of utility management including manager or superintendent:

Name: STEVE NIELSEN

Title: UTILITY SUPERINTENDENT

Office Address:

440 MAIN STREET

WILSON, WI 54027-3939

Telephone: (715) 772 - 4402

Fax Number: (715) 772 - 4402

E-mail Address: N/A

Name of utility commission/committee: VILLAGE BOARD

Names of members of utility commission/committee:

RANDY KARNSSES, TRUSTEE

JOANNE SHOWALTER, PRESIDENT

MIKE SNYDER, TRUSTEE

JAMES WINOSKE, CLERK

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)	19,236	19,524	1
Operating Expenses:			
Operation and Maintenance Expense (401)	6,185	29,993	2
Depreciation Expense (403)	8,126	8,121	3
Amortization Expense (404)	0	0	4
Taxes (408)	5,118	172	5
Total Operating Expenses	19,429	38,286	
Net Operating Income	(193)	(18,762)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(193)	(18,762)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	1,484	2,104	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	1,484	2,104	
Total Income	1,291	(16,658)	
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	1,291	(16,658)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	3,850	3,950	13
Amortization of Debt Discount and Expense (428)	17	17	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	3,867	3,967	
Net Income	(2,576)	(20,625)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(154,538)	(138,220)	19
Balance Transferred from Income (433)	(2,576)	(20,625)	20
Miscellaneous Credits to Surplus (434)	0	4,307	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	1,926	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	(159,040)	(154,538)	

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	0	1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE	0	2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE	0	3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON OPERATING CASH	320	4
INTEREST ON SPECIAL REDEMPTION FUND	134	5
INTEREST ON DEPRECIATION FUND	1,030	6
Total (Acct. 419):	1,484	
Miscellaneous Nonoperating Income (421):		
NONE	0	7
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE	0	8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE	0	9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE	0	10
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE	0	11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	1,926	12
Total (Acct. 436)--Debit:	1,926	
Appropriations of Income to Municipal Funds (439):		
NONE	0	13
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	0	0	0	0	0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0	0	0	0	0	2
Payroll	0	0	0	0	0	3
Materials	0	0	0	0	0	4
Taxes	0	0	0	0	0	5
Other (list by major classes):						
NONE	0	0	0	0	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	19,236	0	0	0	19,236	1
Less: interdepartmental sales	0	0	0	0	0	2
Less: interdepartmental rents	0	0	0		0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0	0	0	0	0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE	0	0	0	0	0	6
Revenues subject to Wisconsin Remainder Assessment	19,236	0	0	0	19,236	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	416,262	415,679	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	169,490	161,290	2
Net Utility Plant	246,772	254,389	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	27,969	26,043	7
Total Other Property and Investments	27,969	26,043	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	11,893	10,214	8
Temporary Cash Investments (132)	0	0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	2,339	2,207	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	1,531	1,342	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	607	958	17
Total Current and Accrued Assets	16,370	14,721	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	645	662	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	645	662	
Total Assets and Other Debits	291,756	295,815	

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)	24,898	24,898	21
Appropriated Earned Surplus (215)	27,969	26,043	22
Unappropriated Earned Surplus (216)	(159,040)	(154,538)	23
Total Proprietary Capital	(106,173)	(103,597)	
LONG-TERM DEBT			
Bonds (221)	76,000	78,000	24
Advances from Municipality (223)	40,822	40,822	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	116,822	118,822	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	243	226	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)	0	0	33
Total Current and Accrued Liabilities	243	226	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)	0	0	37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	280,864	280,364	38
Total Liabilities and Other Credits	291,756	295,815	

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)	416,262	0	0	0	1
Utility Plant Purchased or Sold (391)	0	0	0	0	2
Utility Plant in Process of Reclassification (392)	0	0	0	0	3
Utility Plant Leased to Others (393)	0	0	0	0	4
Property Held for Future Use (394)	0	0	0	0	5
Construction Work in Progress (395)	0	0	0	0	6
Utility Plant Acquisition Adjustments (396)	0	0	0	0	7
Other Utility Plant Adjustments (397)	0	0	0	0	8
Total Utility Plant	416,262	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	169,490	0	0	0	9
Total Accumulated Provision	169,490	0	0	0	
Net Utility Plant	246,772	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	161,290				161,290	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	8,126				8,126	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	74				74	6
Accruals charged other						7
accounts (specify):						8
	0				0	9
Salvage	0				0	10
Other credits (specify):						11
	0				0	12
Total credits	8,200	0	0	0	8,200	13
Debits during year						14
Book cost of plant retired	0				0	15
Cost of removal	0				0	16
Other debits (specify):						17
	0				0	18
Total debits	0	0	0	0	0	19
Balance End of Year	169,490	0	0	0	169,490	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	1.98%					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	0	0	1
Other (specify):					
NONE	0	0	0	0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0	0	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	0 2
Collection of accounts previously written off: Utility Customers	0 3
Collection of accounts previously written off: Others	0 4
Total Additions	0
Deductions:	
Accounts written off during the year: Utility Customers	0 5
Accounts written off during the year: Others	0 6
Total accounts written off	0
Balance end of year	0

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	0	0	0	0 1
Other	0	0	0	0	0	0 2
Total Electric Utility					0	0

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

**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)				
FHA MORTGAGE NOTE PAYABLE	17	428	645	1
Total			645	
Unamortized premium on debt (251)				
NONE	0	0	0	2
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	24,898	1
Changes during year (explain):		
NONE	0	2
Balance end of year	<u><u>24,898</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)	
FHA MORTGAGE REVENUE BONDS	07/17/1980	07/17/2020	5.00%	76,000	1
Total Bonds (Account 221):				76,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
DETERMINED BY PSC AUDIT	12/31/1980	12/31/2050	0.00%	40,822	1
Total for Account 223				40,822	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	5,118	2
Charged electric department expense	0	3
Charged sewer department expense	31	4
Other (explain):		
NONE	0	5
Total Accruals and other credits	5,149	
Taxes paid during year:		
County, state and local taxes	5,000	6
Social Security taxes	126	7
PSC Remainder Assessment	23	8
Other (explain):		
NONE	0	9
Total payments and other debits	5,149	
Balance end of year	0	

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)					
FHA MORTGAGE REVENUE BONDS	0	3,850	3,850	0	1
Subtotal	0	3,850	3,850	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	3,850	3,850	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	280,364	0	0	0	0	280,364	1
Add credits during year:							
For Services	0	0	0	0	0	0	2
For Mains	0	0	0	0	0	0	3
Other (specify):							
HOOK UP CHARGE	500	0	0	0	0	500	4
Deduct charges (specify):							
NONE	0	0	0	0	0	0	5
Balance End of Year	280,864	0	0	0	0	280,864	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	244,224	0	0	0	0	244,224	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	0	1
Total (Acct. 123):	0	
Other Investments (124):		
NONE	0	2
Total (Acct. 124):	0	
Special Funds (125):		
SPECIAL REDEMPTION FUND	6,280	3
DEPRECIATION FUND	21,689	4
Total (Acct. 125):	27,969	
Notes Receivable (141):		
NONE	0	5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	2,339	6
Electric	0	7
Sewer (Regulated)	0	8
Other (specify):		
NONE	0	9
Total (Acct. 142):	2,339	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	0	10
Merchandising, jobbing and contract work	0	11
Other (specify):		
NONE	0	12
Total (Acct. 143):	0	
Receivables from Municipality (145):		
SEWER UTILITY METER CHARGE	1,454	13
DELINQUENT UTILITIES PLACED ON TAX ROLL	77	14
Total (Acct. 145):	1,531	
Prepayments (165):		
NONE	0	15
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE	0	16
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)
<hr/>	
Other Deferred Debits (183):	
NONE	0 17
Total (Acct. 183):	0
<hr/>	
Payables to Municipality (233):	
NONE	0 18
Total (Acct. 233):	0
<hr/>	
Other Deferred Credits (253):	
NONE	0 19
Total (Acct. 253):	0
<hr/>	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	415,970	0	0	0	415,970	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						
NONE	0	0	0	0	0	3
Less Average:						
Reserve for Depreciation	165,390	0	0	0	165,390	4
Customer Advances for Construction	0	0	0	0	0	5
Contributions in Aid of Construction	280,614	0	0	0	280,614	6
Other (specify):						
NONE	0	0	0	0	0	7
Average Net Rate Base	(30,034)	0	0	0	(30,034)	
Net Operating Income	(193)	0	0	0	(193)	8
Net Operating Income as a percent of Average Net Rate Base						
	N/A	N/A	N/A	N/A	N/A	N/A

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	24,898	1
Appropriated Earned Surplus	27,006	2
Unappropriated Earned Surplus	(156,789)	3
Other (Specify):		
NONE	0	4
Total Average Proprietary Capital	(104,885)	
Net Income		
Net Income	(2,576)	5
 Percent Return on Proprietary Capital	 N/A	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

NONE

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

Income Statement Account Details (Page F-02)

The amount in a/c #346 is for the increase in reserved cash for the depreciation fund and the special redemption fund.

Notes Payable & Miscellaneous Long-Term Debt (Page F-14)

The municipality chooses not to charge interest on the amount advanced to the water utility.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

2/20 email:
Elaine,

Thank you for your e-mail. I did not receive the reply from Mr. Pete Leege. I will inform the Village of Wilson that it can not continue to charge customers the \$500.

Sincerely,

Robert T. Ganschow, CPA
Manager
Wipfli Ullrich Bertelson LLP

2/22/03 I'll discuss this with Kathy. Their Cz-1 is \$300 per 3/4 & 1 inch and actual cost for larger.

November 19, 2002

Peter J. Leege
Public Service Commission of Wisconsin
610 North Whitney Way
Madison, WI 53707-7854

RE: DWCCA-6545-PJL

emailed 2/22/03:
Dear Mr. Ganschow:

I am emailing you regarding the 2001 analytical review correspondence for Wilson Water Utility. Mr. Pete Leege is no longer with the PSC and it is not clear if he responded to you regarding the utility charges for water service installation. Your letter dated November 19, 2002 indicates:

In response to your first question, the \$500 represents a charge to a new customer for their initial water service. Per discussions with Jim Winoske (Village Clerk), this is the amount that was recommended to them in 1979 by FHA when they received financing through them. The rates were not set with the Public Service Commission until January 13, 1982. The utility has continued to charge \$500 per lateral so as to stay consistent with previous charges.

Would you please advise the utility that they cannot charge \$500 per lateral. Their current Cz-1, Water Lateral Installation Charge, effective from 1982, authorizes \$300 for 3/4 and 1 inch laterals, and actual cost for

FINANCIAL SECTION FOOTNOTES

larger sizes. In the future, if they want to charge \$500, they must apply to the PSC and revise their Cz-1 tariff.

Please confirm that you will discuss this with the utility.

Thank you for your cooperation with the matter.

Regards, Elaine

Dear Peter:

We are in receipt of your letter dated September 11, 2002 in regards to the analytical review of the Village of Wilson's 2001 Annual Report.

In response to your first question, the \$500 represents a charge to a new customer for their initial water service. Per discussions with Jim Winoske (Village Clerk), this is the amount that was recommended to them in 1979 by FHA when they received financing through them. The rates were not set with the Public Service Commission until January 13, 1982. The utility has continued to charge \$500 per lateral so as to stay consistent with previous charges.

In response to your second question, the Village charges all the costs for participation in the Wisconsin Retirement System to the general fund of the Village and does not allocate a portion of the payment to the water utility.

If you have any further questions, please feel free to contact Jim Winoske at (715) 772-4402 or myself at (715) 858-6642,

Sincerely,

Robert T. Ganschow
Manager

Cc: Jim Winoske, Village Clerk

September 11, 2002

Mr. James E. Winoske, Village Clerk
Village of Wilson Municipal Water Utility
440 Main Street
Wilson, WI 54027-3939

2001 Analytical Review DWCCA-6545-PJL

Dear Mr. Winoske:

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

FINANCIAL SECTION FOOTNOTES

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. Please provide an explanation of the \$500 reported in column (b) of Account 271 described as "Hook Up Charge" and explain which rate schedule authorizes the charge.
2. Please explain why there are no dollars reported in Account 686, Employees Pensions and Benefits on page W-5.

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

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

Sincerely,

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

PJL:dwh:w:\compl\Analytical Reviews\2001 analytical review letters\6545
Wilson.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	18,921	1
Total Sales of Water	18,921	
Other Operating Revenues		
Forfeited Discounts (470)	63	2
Other Water Revenues (474)	252	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	315	
Total Operating Revenues	19,236	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	3,278	5
General Operating Expenses (680-690)	2,907	6
Total Operation and Maintenance Expenses	6,185	
Other Operating Expenses		
Depreciation Expense (403)	8,126	7
Amortization Expense (404)	0	8
Taxes (408)	5,118	9
Total Other Operating Expenses	13,244	
Total Operating Expenses	19,429	
NET OPERATING INCOME	(193)	

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	0	0	0	1
Commercial	0	0	0	2
Industrial	0	0	0	3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	52	2,046	8,159	4
Commercial	7	184	880	5
Industrial	0	0	0	6
Total Metered Sales to General Customers (461)	59	2,230	9,039	
Private Fire Protection Service (462)	0		0	7
Public Fire Protection Service (463)	1		9,617	8
Other Sales to Public Authorities (464)	2	26	265	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0	0	0	12
Total Sales of Water	62	2,256	18,921	

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)	9,617	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE	0	4
Total Public Fire Protection Service (463)	9,617	
Forfeited Discounts (470):		
Customer late payment charges	63	5
Other (specify):		
NONE	0	6
Total Forfeited Discounts (470)	63	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	83	7
Other (specify):		
WELL PERMITS	125	8
MISCELLANEOUS	44	9
Total Other Water Revenues (474)	252	
Amortization of Construction Grants (475):		
NONE	0	10
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)	1,000	1
Purchased Water (610)	0	2
Fuel or Power Purchased for Pumping (620)	1,489	3
Chemicals (630)	52	4
Supplies and Expenses (640)	477	5
Repairs of Water Plant (650)	260	6
Transportation Expenses (660)	0	7
Total Plant Operation and Maintenance Expenses	3,278	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	500	8
Office Supplies and Expenses (681)	145	9
Outside Services Employed (682)	1,740	10
Insurance Expense (684)	0	11
Employees Pensions and Benefits (686)	0	12
Regulatory Commission Expenses (688)	0	13
Miscellaneous General Expenses (689)	522	14
Uncollectible Accounts (690)	0	15
Total General Operating Expenses	2,907	
 Total Operation and Maintenance Expenses	6,185	

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		5,000	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		31	2
Net property tax equivalent		4,969	
Social Security		126	3
PSC Remainder Assessment		23	4
Other (specify): NONE		0	5
Total tax expense		5,118	

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			Saint Croix				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.266841				3
County tax rate	mills		5.143341				4
Local tax rate	mills		3.995493				5
School tax rate	mills		14.565782				6
Voc. school tax rate	mills		2.428191				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		26.399648				10
Less: state credit	mills		1.854000				11
Net tax rate	mills		24.545648				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		3.995493				14
Combined School Tax Rate	mills		16.993973				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.989466				17
Total Tax Rate	mills		26.399648				18
Ratio of Local and School Tax to Total	dec.		0.795066				19
Total tax net of state credit	mills		24.545648				20
Net Local and School Tax Rate	mills		19.515413				21
Utility Plant, Jan. 1	\$	415,679	415,679				22
Materials & Supplies	\$	0	0				23
Subtotal	\$	415,679	415,679				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	415,679	415,679				26
Assessment Ratio	dec.		0.749509				27
Assessed Value	\$	311,555	311,555				28
Net Local & School Rate	mills		19.515413				29
Tax Equiv. Computed for Current Year	\$	6,080	6,080				30
Tax Equivalent per 1994 PSC Report	\$	10,968					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	5,000					32 33
Tax equiv. for current year (see note 6)	\$	5,000					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	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	800	0	4
Structures and Improvements (311)	36,632	368	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	31,382	0	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	0	0	10
Other Water Source Plant (317)	0	0	11
Total Source of Supply Plant	68,814	368	
PUMPING PLANT			
Land and Land Rights (320)	0	0	12
Structures and Improvements (321)	0	0	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	0	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	24,986	0	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	0	0	20
Total Pumping Plant	24,986	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	0	0	22
Water Treatment Equipment (332)	0	0	23
Total Water Treatment Plant	0	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	1,000	0	24
Structures and Improvements (341)	0	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	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)	0	0	800	4
Structures and Improvements (311)	0	0	37,000	5
Collecting and Impounding Reservoirs (312)	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	7
Wells and Springs (314)	0	0	31,382	8
Infiltration Galleries and Tunnels (315)	0	0	0	9
Supply Mains (316)	0	0	0	10
Other Water Source Plant (317)	0	0	0	11
Total Source of Supply Plant	0	0	69,182	
PUMPING PLANT				
Land and Land Rights (320)	0	0	0	12
Structures and Improvements (321)	0	0	0	13
Boiler Plant Equipment (322)	0	0	0	14
Other Power Production Equipment (323)	0	0	0	15
Steam Pumping Equipment (324)	0	0	0	16
Electric Pumping Equipment (325)	0	0	24,986	17
Diesel Pumping Equipment (326)	0	0	0	18
Hydraulic Pumping Equipment (327)	0	0	0	19
Other Pumping Equipment (328)	0	0	0	20
Total Pumping Plant	0	0	24,986	
WATER TREATMENT PLANT				
Land and Land Rights (330)	0	0	0	21
Structures and Improvements (331)	0	0	0	22
Water Treatment Equipment (332)	0	0	0	23
Total Water Treatment Plant	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)	0	0	1,000	24
Structures and Improvements (341)	0	0	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)	100,559	0	26
Transmission and Distribution Mains (343)	180,125	0	27
Fire Mains (344)	0	0	28
Services (345)	20,174	215	29
Meters (346)	4,231	0	30
Hydrants (348)	13,037	0	31
Other Transmission and Distribution Plant (349)	0	0	32
Total Transmission and Distribution Plant	319,126	215	
GENERAL PLANT			
Land and Land Rights (370)	0	0	33
Structures and Improvements (371)	0	0	34
Office Furniture and Equipment (372)	0	0	35
Computer Equipment (372.1)	796	0	36
Transportation Equipment (373)	0	0	37
Other General Equipment (379)	1,957	0	38
Other Tangible Property (390)	0	0	39
Total General Plant	2,753	0	
Total utility plant in service directly assignable	415,679	583	
Common Utility Plant Allocated to Water Department	0	0	40
Total utility plant in service	415,679	583	

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)	0	0	100,559 26
Transmission and Distribution Mains (343)	0	0	180,125 27
Fire Mains (344)	0	0	0 28
Services (345)	0	0	20,389 29
Meters (346)	0	0	4,231 30
Hydrants (348)	0	0	13,037 31
Other Transmission and Distribution Plant (349)	0	0	0 32
Total Transmission and Distribution Plant	0	0	319,341
GENERAL PLANT			
Land and Land Rights (370)	0	0	0 33
Structures and Improvements (371)	0	0	0 34
Office Furniture and Equipment (372)	0	0	0 35
Computer Equipment (372.1)	0	0	796 36
Transportation Equipment (373)	0	0	0 37
Other General Equipment (379)	0	0	1,957 38
Other Tangible Property (390)	0	0	0 39
Total General Plant	0	0	2,753
Total utility plant in service directly assignable	0	0	416,262
Common Utility Plant Allocated to Water Department	0	0	0 40
Total utility plant in service	0	0	416,262

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	0	0	798	798	1
February	0	0	894	894	2
March	0	0	469	469	3
April	0	0	226	226	4
May	0	0	236	236	5
June	0	0	305	305	6
July	0	0	363	363	7
August	0	0	333	333	8
September	0	0	251	251	9
October	0	0	301	301	10
November	0	0	316	316	11
December	0	0	383	383	12
Total annual pumpage	0	0	4,875	4,875	
Less: Water sold				2,256	13
Volume pumped but not sold				2,619	14
Volume sold as a percent of volume pumped				46%	15
Volume used for water production, water quality and system maintenance				1,871	16
Volume related to equipment/system malfunction				0	17
Non-utility volume NOT included in water sales				0	18
Total volume not sold but accounted for				1,871	19
Volume pumped but unaccounted for				748	20
Percent of water lost				15%	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.)				128	23
Date of maximum: 2/22/2001					24
Cause of maximum:					25
Complete drain and refill of water tower to prevent freeze up.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				1	26
Date of minimum: 3/22/2001					27
Total KWH used for pumping for the year				17,082	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)	
DRILLED WELL	NUMBER 1	235	16	13,800	Yes	1

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	NUMBER 1			1
Location	DRILLED WELL			2
Purpose	P			3
Destination	R			4
Pump Manufacturer	PEERLESS PUMP			5
Year Installed	1980			6
Type	VERTICAL TURBINE			7
Actual Capacity (gpm)	300			8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC			10
Year Installed	1980			11
Type	ELECTRIC			12
Horsepower	25			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				23
Year Installed				24
Type				25
Horsepower				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	NUMBER 1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1980		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	135		6
Total capacity in gallons (actual)	60,000		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)?	N		13
Is water fluoridated (yes, no)?	N		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	200	0	0	0	200	1
M	D	6.000	6,300	0	0	0	6,300	2
M	D	8.000	4,210	0	0	0	4,210	3
Total Within Municipality			10,710	0	0	0	10,710	
Total Utility			10,710	0	0	0	10,710	

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	61	1	0	0	62	1	1
M	1.000	1	0	0	0	1	0	2
Total Utility		62	1	0	0	63	1	

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	74	0	0	(1)	73	0	1
1.000	0	0	0	1	1	0	2
Total:	74	0	0	0	74	0	

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	53	6	2	0	0	12	73	1
1.000	0	1	0	0	0	0	1	2
Total:	53	7	2	0	0	12	74	

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	0	0	0	1
Within Municipality	15	0	0	0	15	2
Total Fire Hydrants	15	0	0	0	15	
Flushing Hydrants						
	2	0	0	0	2	3
Total Flushing Hydrants	2	0	0	0	2	

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: 17

Number of distribution system valves end of year: 17

Number of distribution valves operated during year: 5

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

a/c #650 In 2000, the utility painted the water tower for a cost of \$23,870.

Property Tax Equivalent (Water) (Page W-07)

The municipality has chosen to only charge the water utility \$5,000 annually for property taxes.

Water Services (Page W-16)

The service added during the year was paid for out of operating cash of the utility.

Meters (Page W-17)

The adjustment was necessary to bring the PSC report in agreement with the classification of meters for billing purposes.

The utility did not test any meters in 2001, however they are buying 50 new meters over the next two years and will be changing the older meters out.

Hydrants and Distribution System Valves (Page W-18)

Once again this year we will remind the utility superintendent to operate at least 50% of the distribution valves.
