



3015 (02-09-04)

ANNUAL REPORT

OF

Name: COTTAGE GROVE WATER UTILITY

Principal Office: 221 EAST COTTAGE GROVE ROAD
COTTAGE GROVE, WI 53527

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.

SIGNATURE PAGE

I LAVONNE WANDSCHNEIDER of
(Person responsible for accounts)

COTTAGE GROVE WATER UTILITY, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts) 01/29/2002
(Date)

VILLAGE ADMINISTRATOR
(Title)

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Balance Sheet	F-05
Net Utility Plant	F-06
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110)	F-07
Net Nonutility Property (Accts. 121 & 122)	F-08
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-09
Materials and Supplies	F-10
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-11
Capital Paid in by Municipality (Acct. 200)	F-12
Bonds (Acct. 221)	F-13
Notes Payable & Miscellaneous Long-Term Debt	F-14
Taxes Accrued (Acct. 236)	F-15
Interest Accrued (Acct. 237)	F-16
Contributions in Aid of Construction (Account 271)	F-17
Balance Sheet End-of-Year Account Balances	F-18
Return on Rate Base Computation	F-19
Return on Proprietary Capital Computation	F-20
Important Changes During the Year	F-21
Financial Section Footnotes	F-22
WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: COTTAGE GROVE WATER UTILITY

Utility Address: 221 EAST COTTAGE GROVE ROAD
COTTAGE GROVE, WI 53527

When was utility organized? 1/1/1941

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: LAVONNE WANDSCHNEIDER

Title: VILLAGE ADMINISTRATOR

Office Address:

221 EAST COTTAGE GROVE ROAD
COTTAGE GROVE, WI 53527

Telephone: (608) 839 - 4704

Fax Number: (608) 839 - 4698

E-mail Address:

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

Name: VICKI HELLENBRAND

Title: SENIOR MANAGER

Office Address: VIRCHOW, KRAUSE AND COMPANY, LLP

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

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address: vhellenbrand@virchowkrause.com

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

Name: JEFFERY HANSON

Title: UTILITY COMMISSION CHAIRPERSON

Office Address:

221 EAST COTTAGE GROVE ROAD
COTTAGE GROVE, WI 53527

Telephone: (608) 839 - 4704

Fax Number: (608) 839 - 4698

E-mail Address:

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: VICKI HELLENBRAND

Title: SENIOR MANAGER

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

Telephone: (608) 240 - 2387

Fax Number: (608) 249 - 8532

E-mail Address: vhellenbrand@virchowkrause.com

Date of most recent audit report: 1/29/2002

Period covered by most recent audit: 2001

Names and titles of utility management including manager or superintendent:

Name: DAVE CONKLIN

Title: VILLAGE PRESIDENT

Office Address:
221 EAST COTTAGE GROVE ROAD
GOTTAGE GROVE, WI 53527

Telephone: (608) 839 - 4704

Fax Number: (608) 839 - 4698

E-mail Address:

Name: JEFFERY HANSON

Title: UTILITY CHAIRPERSON

Office Address:
221 EAST COTTAGE GROVE ROAD
COTTAGE GROVE, WI 53527

Telephone: (608) 839 - 4704

Fax Number: (608) 839 - 4698

E-mail Address:

Name: JIM HESLING

Title: PUBLIC WORKS FORMAN

Office Address:
221 EAST COTTAGE GROVE ROAD
COTTAGE GROVE, WI 53527

Telephone: (608) 839 - 4704

Fax Number: (608) 839 - 4698

E-mail Address:

Name of utility commission/committee: COTTAGE GROVE UTILITY COMMISSION

Names of members of utility commission/committee:

CHRISTOPHER DYER
JEFFERY HANSON

IDENTIFICATION AND OWNERSHIP

Names of members of utility commission/committee:

Is sewer service provided by the utility? YES

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? YES

Date of Ordinance: 1/1/1961

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:

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)	491,365	462,162	1
Operating Expenses:			
Operation and Maintenance Expense (401)	172,987	174,212	2
Depreciation Expense (403)	85,641	77,770	3
Amortization Expense (404)	0	0	4
Taxes (408)	93,493	87,627	5
Total Operating Expenses	352,121	339,609	
Net Operating Income	139,244	122,553	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	139,244	122,553	
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)	33,232	47,360	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	33,232	47,360	
Total Income	172,476	169,913	
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	172,476	169,913	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	29,099	31,314	13
Amortization of Debt Discount and Expense (428)	1,748	1,748	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	30,847	33,062	
Net Income	141,629	136,851	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	862,293	725,442	19
Balance Transferred from Income (433)	141,629	136,851	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)	1,003,922	862,293	

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	33,232	4
Total (Acct. 419):	33,232	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	491,365	0	0	0	491,365	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	491,365	0	0	0	491,365	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	4,640,624	4,290,667	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	638,596	548,470	2
Net Utility Plant	4,002,028	3,742,197	
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)	434,652	391,975	7
Total Other Property and Investments	434,652	391,975	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	369,735	378,486	8
Temporary Cash Investments (132)	94,841	91,026	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	87,207	83,033	11
Other Accounts Receivable (143)	1,137	977	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	10,267	14
Materials and Supplies (150)	8,771	11,989	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	561,691	575,778	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	13,201	14,949	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	13,201	14,949	
Total Assets and Other Debits	5,011,572	4,724,899	

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)	239,865	239,865	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,003,922	862,293	23
Total Proprietary Capital	1,243,787	1,102,158	
LONG-TERM DEBT			
Bonds (221)	515,000	560,000	24
Advances from Municipality (223)	16,600	24,900	25
Other long-Term Debt (224)	1,772	3,429	26
Total Long-Term Debt	533,372	588,329	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	31,848	21,330	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	90,852	84,941	31
Interest Accrued (237)	7,079	7,624	32
Other Current and Accrued Liabilities (238)	13,049	2,789	33
Total Current and Accrued Liabilities	142,828	116,684	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	150,800	153,003	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	150,800	153,003	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	2,940,785	2,764,725	38
Total Liabilities and Other Credits	5,011,572	4,724,899	

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)	4,614,656	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)	25,968				6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	4,640,624	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	638,596	0	0	0	9
Total Accumulated Provision	638,596	0	0	0	
Net Utility Plant	4,002,028	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	548,470				548,470	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	85,641				85,641	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	6,888				6,888	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	92,529	0	0	0	92,529	13
Debits during year						14
Book cost of plant retired	2,117				2,117	15
Cost of removal	286				286	16
Other debits (specify):						17
					0	18
Total debits	2,403	0	0	0	2,403	19
Balance End of Year	638,596	0	0	0	638,596	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)
Balance first of year	0 1
Additions:	
Provision for uncollectibles during year	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
Total Additions	<u>0</u>
Deductions:	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
Total accounts written off	<u>0</u>
Balance end of year	<u><u>0</u></u>

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0 1
Other					0	0 2
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	8,771	11,989 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	<u>8,771</u>	<u>11,989</u>

**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)				
1993 MORTGAGE REVENUE BONDS	1,749	428	13,201	1
Total			<u><u>13,201</u></u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u><u>0</u></u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	239,865	1
Changes during year (explain):		2
Balance end of year	<u><u>239,865</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)	
1993 REVENUE BONDS	04/01/1993	04/01/2010	4.00%	515,000	1
Total Bonds (Account 221):				515,000	

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)					
ADVANCE FOR BUILDING	00/00/0000	00/00/0000	0.00%	16,600	1
Total for Account 223				16,600	
Other Long-Term Debt (224)					
LEASE OBLIGATION	01/01/1997	01/01/2002	7.00%	1,772	2
Total for Account 224				1,772	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	84,941	1
Accruals:		
Charged water department expense	90,852	2
Charged electric department expense		3
Charged sewer department expense	2,704	4
Other (explain):		
NONE		5
Total Accruals and other credits	93,556	
Taxes paid during year:		
County, state and local taxes	82,300	6
Social Security taxes	4,768	7
PSC Remainder Assessment	577	8
Other (explain):		
NONE		9
Total payments and other debits	87,645	
Balance end of year	90,852	

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)					
1993 BONDS	7,624	28,860	29,405	7,079	1
Subtotal	7,624	28,860	29,405	7,079	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
Capital lease	0	239	239	0	3
Subtotal	0	239	239	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	7,624	29,099	29,644	7,079	

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	2,764,725	0	0	0	0	2,764,725	1
Add credits during year:							
For Services	33,600					33,600	2
For Mains	135,810					135,810	3
Other (specify):							
HYDRANTS	6,650					6,650	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	2,940,785	0	0	0	0	2,940,785	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
RESERVE ACCOUNT	77,833	3
REDEMPTION ACCOUNT	47,125	4
DEPRECIATION ACCOUNT	82,440	5
IMPACT FEE ACCOUNT	227,254	6
Total (Acct. 125):	434,652	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	87,207	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	87,207	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
MISCELLANEOUS ACCOUNTS RECEIVABLE	1,137	14
Total (Acct. 143):	1,137	
Receivables from Municipality (145):		
NONE		15
Total (Acct. 145):	0	
Prepayments (165):		
NONE		16
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		17
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	18
Total (Acct. 183):	0
<hr/>	
Payables to Municipality (233):	
NONE	19
Total (Acct. 233):	0
<hr/>	
Other Deferred Credits (253):	
NONE	20
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	4,438,430	0	0	0	4,438,430	1	
Materials and Supplies	10,380	0	0	0	10,380	2	
Other (specify):						0	3
Less Average:							
Reserve for Depreciation	593,533	0	0	0	593,533	4	
Customer Advances for Construction					0	5	
Contributions in Aid of Construction	2,852,755	0	0	0	2,852,755	6	
Other (specify):						0	7
Average Net Rate Base	1,002,522	0	0	0	1,002,522		
Net Operating Income	139,244	0	0	0	139,244	8	
Net Operating Income as a percent of Average Net Rate Base	13.89%	N/A	N/A	N/A	13.89%		

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	239,865	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	933,107	3
Other (Specify):		4
Total Average Proprietary Capital	1,172,972	
Net Income		
Net Income	141,629	5
Percent Return on Proprietary Capital	12.07%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

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

In 1994, the municipality advanced \$83,000 to the utility for constructing the village hall. The utility is repaying the village over ten years without interest.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

July 9, 2002

Ms. Lavonne Wandschneider, Village Administrator
Cottage Grove Water and Sewer Utility
221 East Cottage Grove Road
Cottage Grove, WI 53527-9619

2001 Analytical Review DWCCA-1390-PJL

Dear Ms. Wandschneider:

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

During our review we noted that the average cost per meter reported as added during the year was very high. Please provide copies of invoices for each of the 5 larger meters installed in 2001 and a sample invoice for the .625" meters. In addition, please provide the average cost to install the meters:

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\1390.doc

-----Original Message-----
From: LaVonne Wandschneider [mailto:lwandsch@chorus.net]
Sent: Monday, July 29, 2002 3:48 PM
To: peter.leege@psc.state.wi.us
Subject: 2001 analytical review request for info

FINANCIAL SECTION FOOTNOTES

Peter,

It takes about 1 hour to install for a meter at \$23.86 per hour. The cost of our meters is higher since we add the MXU for a total of \$225 for each 5/8" residential meter. Per our Public Works Foreman, the meter count turned in to you should have read 2 - 1" meters instead of 1. I will fax the invoices on the meters following this E-mail. Please let me know if I can provide anything additional.

LaVonne

Identification and Ownership (Page iv)

ACCOUNTANTS' COMPILATION REPORT

Cottage Grove Water Utility
Cottage Grove, Wisconsin

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

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

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

S

VIRCHOW, KRAUSE & COMPANY, LLP

Madison, Wisconsin
January 29, 2002

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	466,904	1
Total Sales of Water	466,904	
Other Operating Revenues		
Forfeited Discounts (470)	4,103	2
Other Water Revenues (474)	20,358	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	24,461	
Total Operating Revenues	491,365	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	77,223	5
General Operating Expenses (680-690)	95,764	6
Total Operation and Maintenance Expenses	172,987	
Other Operating Expenses		
Depreciation Expense (403)	85,641	7
Amortization Expense (404)		8
Taxes (408)	93,493	9
Total Other Operating Expenses	179,134	
Total Operating Expenses	352,121	
NET OPERATING INCOME	139,244	

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	1	1	1,176	2
Industrial				3
Total Unmetered Sales to General Customers (460)	1	1	1,176	
Metered Sales to General Customers (461)				
Residential	1,411	87,495	284,789	4
Commercial	61	12,306	28,034	5
Industrial	7	10,761	15,281	6
Total Metered Sales to General Customers (461)	1,479	110,562	328,104	
Private Fire Protection Service (462)	8		9,301	7
Public Fire Protection Service (463)	1		123,055	8
Other Sales to Public Authorities (464)	17	1,636	5,268	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,506	112,199	466,904	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------	----------------------------------	--	-------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	126,901	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):		
CORRECTION OF PRIOR YEAR OVERCHARGE	(3,846)	4
Total Public Fire Protection Service (463)	123,055	
Forfeited Discounts (470):		
Customer late payment charges	4,103	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	4,103	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	9,117	7
Other (specify):		
OTHER OPERATING REVENUES	441	8
RENT FROM US CELLULAR	10,800	9
Total Other Water Revenues (474)	20,358	
Amortization of Construction Grants (475):		
NONE		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)	23,714	1
Purchased Water (610)	0	2
Fuel or Power Purchased for Pumping (620)	13,764	3
Chemicals (630)	4,550	4
Supplies and Expenses (640)	2,699	5
Repairs of Water Plant (650)	29,705	6
Transportation Expenses (660)	2,791	7
Total Plant Operation and Maintenance Expenses	77,223	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	42,000	8
Office Supplies and Expenses (681)	5,575	9
Outside Services Employed (682)	12,055	10
Insurance Expense (684)	3,522	11
Employees Pensions and Benefits (686)	18,799	12
Regulatory Commission Expenses (688)	1,501	13
Miscellaneous General Expenses (689)	12,312	14
Uncollectible Accounts (690)	0	15
Total General Operating Expenses	95,764	
 Total Operation and Maintenance Expenses	172,987	

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		90,852	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,704	2
Net property tax equivalent		88,148	
Social Security		4,768	3
PSC Remainder Assessment		577	4
Other (specify): NONE			5
Total tax expense		93,493	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Dane				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.220430				3
County tax rate	mills		3.889700				4
Local tax rate	mills		7.492680				5
School tax rate	mills		16.649580				6
Voc. school tax rate	mills		1.553740				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		29.806130				10
Less: state credit	mills		2.201620				11
Net tax rate	mills		27.604510				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.492680				14
Combined School Tax Rate	mills		18.203320				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		25.696000				17
Total Tax Rate	mills		29.806130				18
Ratio of Local and School Tax to Total	dec.		0.862105				19
Total tax net of state credit	mills		27.604510				20
Net Local and School Tax Rate	mills		23.797973				21
Utility Plant, Jan. 1	\$	4,290,667	4,290,667				22
Materials & Supplies	\$	11,989	11,989				23
Subtotal	\$	4,302,656	4,302,656				24
Less: Plant Outside Limits	\$	95,020	95,020				25
Taxable Assets	\$	4,207,636	4,207,636				26
Assessment Ratio	dec.		0.907313				27
Assessed Value	\$	3,817,643	3,817,643				28
Net Local & School Rate	mills		23.797973				29
Tax Equiv. Computed for Current Year	\$	90,852	90,852				30
Tax Equivalent per 1994 PSC Report	\$	61,106					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	90,852					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)	12,692		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)	202,437		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	2,046		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	217,175	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	121,037	16,553	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	183,767		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	638		20
Total Pumping Plant	305,442	16,553	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	300		22
Water Treatment Equipment (332)	11,350		23
Total Water Treatment Plant	11,650	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	1,016	2,000	24
Structures and Improvements (341)	23,301		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)			12,692	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)			202,437	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			2,046	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	217,175	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			137,590	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			183,767	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			638	20
Total Pumping Plant	0	0	321,995	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			300	22
Water Treatment Equipment (332)			11,350	23
Total Water Treatment Plant	0	0	11,650	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			3,016	24
Structures and Improvements (341)			23,301	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)	176,063		26
Transmission and Distribution Mains (343)	2,294,791	189,822	27
Fire Mains (344)	0		28
Services (345)	518,735	42,083	29
Meters (346)	250,416	46,947	30
Hydrants (348)	328,743	15,569	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	3,593,065	296,421	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	83,000		34
Office Furniture and Equipment (372)	2,659		35
Computer Equipment (372.1)	14,661	19,138	36
Transportation Equipment (373)	22,062	22,456	37
Other General Equipment (379)	12,491		38
Other Tangible Property (390)	0		39
Total General Plant	134,873	41,594	
Total utility plant in service directly assignable	4,262,205	354,568	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	4,262,205	354,568	

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)			176,063 26
Transmission and Distribution Mains (343)	1,909		2,482,704 27
Fire Mains (344)			0 28
Services (345)			560,818 29
Meters (346)			297,363 30
Hydrants (348)	208		344,104 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	2,117	0	3,887,369
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			83,000 34
Office Furniture and Equipment (372)			2,659 35
Computer Equipment (372.1)			33,799 36
Transportation Equipment (373)			44,518 37
Other General Equipment (379)			12,491 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	176,467
Total utility plant in service directly assignable	2,117	0	4,614,656
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	2,117	0	4,614,656

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		9,599	9,599	1
February	0		7,893	7,893	2
March	0		8,999	8,999	3
April	0		9,184	9,184	4
May	0		9,674	9,674	5
June	0		10,327	10,327	6
July	0		13,244	13,244	7
August	0		10,589	10,589	8
September	0		9,944	9,944	9
October	0		9,620	9,620	10
November	0		8,725	8,725	11
December	0		9,093	9,093	12
Total annual pumpage	0	0	116,891	116,891	
Less: Water sold				112,199	13
Volume pumped but not sold				4,692	14
Volume sold as a percent of volume pumped				96%	15
Volume used for water production, water quality and system maintenance				1,207	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				1,207	19
Volume pumped but unaccounted for				3,485	20
Percent of water lost				3%	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.)				778	23
Date of maximum: 7/9/2001					24
Cause of maximum:					25
Very hot, dry summer					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				138	26
Date of minimum: 12/8/2001					27
Total KWH used for pumping for the year				164,396	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)	
WELL 308 N. MAIN	1	400	7	44	Yes	1
WELL DONNA STREET	2	435	16	72	Yes	2
WELL 704 N MAIN	3	530	18	298	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	1	2	3	1
Location	BLANK	BLANK 2	BLANK 3	2
Purpose	P	P	P	3
Destination	R D	R D	R D	4
Pump Manufacturer	FRANKLINSINGER, LAYMAR, BOWLAR		FAIRBANK MORSE	5
Year Installed	1987	1973	1994	6
Type	SUBMERSIBLE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	130	260	780	8
Pump Motor or Standby Engine Mfr	BLANK	STANDY BY FORD	STANDY BY FORD	10
Year Installed	1987	1973	1994	11
Type	ELECTRIC	ELECTRIC	NATURAL GAS	12
Horsepower	15	25	75	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	2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	S	3
Year constructed	1940	1985	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	160	160	6
Total capacity in gallons (actual)	40,000	550,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?	N	N	13
Is water fluoridated (yes, no)?	Y	Y	14

WATER MAINS

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

								Number of Feet	
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)		
M	D	4.000	1,534	0	0	0	1,534	1	
A	D	6.000	9,994	0	0	0	9,994	2	
M	D	6.000	16,188	25	606	0	15,607	3	
M	D	8.000	34,485	880	0	0	35,365	4	
M	D	10.000	19,604	313	0	0	19,917	5	
M	D	12.000	14,031	1,735	0	0	15,766	6	
M	D	14.000	1,233	170	0	0	1,403	7	
M	D	16.000	0	80			80	8	
Total Within Municipality			97,069	3,203	606	0	99,666		
M	D	4.000	133	0	0	0	133	9	
A	D	6.000	510	0	0	0	510	10	
M	D	6.000	45	0	0	0	45	11	
M	D	8.000	595	0	0	0	595	12	
M	D	10.000	1,211	0	0	0	1,211	13	
Total Outside of Municipality			2,494	0	0	0	2,494		
Total Utility			99,563	3,203	606	0	102,160		

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	228	0	0		228	0	1
M	1.000	993	59	0	0	1,052	73	2
M	1.250		4	0	0	4	2	3
M	1.500	25	2	0	0	27	6	4
M	2.000	59	3	0	0	62	28	5
M	4.000	4	0	0	0	4	0	6
M	6.000	3	0	0	0	3	0	7
M	8.000	1	0	0	0	1	1	8
M	10.000	1	0	0	0	1	0	9
Total Utility		1,314	68	0	0	1,382	110	

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	1,584	42	0	(108)	1,518	177	1
0.750	39	2	0	(8)	33	1	2
1.000	14	1	0	(1)	14	1	3
1.500	8	1	0	1	10	1	4
2.000	9	1	0	(3)	7	0	5
3.000	3	0	0	(1)	2	0	6
Total:	1,657	47	0	(120)	1,584	180	

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	1,388	36	2	6	0	86	1,518	1
0.750	18	8	3	3	0	1	33	2
1.000	3	9	0	0	0	2	14	3
1.500	0	5	0	4	0	1	10	4
2.000	0	3	2	2	0	0	7	5
3.000	0	0	0	2	0	0	2	6
Total:	1,409	61	7	17	0	90	1,584	

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	5				5	1
Within Municipality	285	5	1		289	2
Total Fire Hydrants	290	5	1	0	294	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	294
Number of distribution system valves end of year:	472
Number of distribution valves operated during year:	470

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 630 - Stocked up on chemicals in 2000. Less needed in 2001.

Account 640 - Less maintenance projects and therefore less supplies needed in 2001.

Account 682 - Impact fee update completed by consultant in 2000. Less consulting in 2001.

Water Utility Plant in Service (Page W-08)

A portion of the plant additions, \$176,060 was financed by contributions (see F-17). The remaining plant additions were financed by utility reserves.

Account 372.1 - The utility purchased a new accounting software package in 2001.

Account 321 - Blowers installed in 3 well pump houses.

Account 373 - Attachments for Bobcat and loader.

Water Mains (Page W-15)

Additions to water mains were financed by contributions and utility reserves.

Water Services (Page W-16)

Additions to water services were financed by contributions and utility reserves.

Meters (Page W-17)

After reviewing the meter books, the utility found some adjustments.
