



3018 (02-09-04)

ANNUAL REPORT

OF

Name: DALTON VOLUNTEER FIRE DEPT. INC. WATER COMMISSION

Principal Office: N 0778 COUNTY ROAD FF
P.O. BOX 115
DALTON, WI 53926-0115

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: DALTON VOLUNTEER FIRE DEPT. INC. WATER COMMISSION

Utility Address: N 0778 COUNTY ROAD FF

P.O. BOX 115

DALTON, WI 53926-0115

When was utility organized? 1/15/1974

Report any change in name:

Effective Date:

Utility Web Site:

Officer in charge of correspondence concerning this report:

Name: MR RUSSELL DENSON

Title: SEC. & TRES.

Office Address:

6575 W. PINE ST.

DALTON, WI 53926

Telephone:

Fax Number: (920) 394 - 3642

E-mail Address:

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

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

Date of most recent audit report:

Period covered by most recent audit:

IDENTIFICATION AND OWNERSHIP

OFFICERS AND DIRECTORS

Name/Title and Business Address	Length Of	Term Expires	Meetings Attended
Officer's Name/Title ALAN KNIGHT/DIR. Business Address (1) Business Address (2) Business Address (3) City/State/Zip DALTON, WI 53926			1
Officer's Name/Title ANN MARWITZ/DIR. Business Address (1) Business Address (2) Business Address (3) City/State/Zip DALTON, WI 53926			2
Officer's Name/Title BILL BURK/DIR Business Address (1) Business Address (2) Business Address (3) City/State/Zip DALTON, WI 53926			3
Officer's Name/Title JOE VINZ/DIR. Business Address (1) Business Address (2) Business Address (3) City/State/Zip DALTON, WI 53926			4
Officer's Name/Title RICHARD VINZ/COMM. Business Address (1) Business Address (2) Business Address (3) City/State/Zip DALTON, WI 53926			5
Officer's Name/Title RUSS DENSON/SEC. & TRES. Business Address (1) W 6575 W PINE ST. Business Address (2) Business Address (3) City/State/Zip DALTON, WI 53926			6

COMMON STOCKHOLDERS

From the stockholder list nearest the end of the year report the greatest of: 1) the ten largest shareholders of voting securities or 2) all shareholders owning 5% or more of voting securities. List names, addresses and shareholdings. If any stock is held by a nominee, give known particulars as to the beneficial owner (see Wis. Stat. § 196.795(1)(c), for definition of beneficial owner).

Date of stockholders' list nearest end of year:

	Common	Preferred	Total
Number of stockholders on above date:			0
Number of shareholders in Wisconsin:			0
Percent of outstanding stock owned by Wisconsin Stockholders:			

Stockholders:

Name:

Address:

Number of Shares Held:

Beneficial Owner:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	14,698	13,929	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	2,606	4,771	2
Depreciation Expense (403)	4,390	4,183	3
Amortization Expense (404)	0	0	4
Taxes Other than Income Taxes (408.1)	16	16	5
Income Taxes (409.1)	0	0	6
Investment Tax Credit, Deferred to Future Periods (412.1)	0	0	7
Investment Tax Credit, Restored to Operating Income (412.2)	0	0	8
Total Operating Expenses	7,012	8,970	
Net Operating Income	7,686	4,959	
Income from Utility Plant Leased to Others (413)	0	0	9
Gains (Losses) from Disposition of Utility Property (414)	0	0	10
Utility Operating Income	7,686	4,959	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	11
Income from Nonutility Operations (417)	0	0	12
Nonoperating Rental Income (418)	0	0	13
Interest and Dividend Income (419)	82	95	14
Allowance for Funds used during Construction (420)			15
Miscellaneous Nonoperating Income (421)	0	0	16
Gains (Losses) from Disposition of Property (422)	0	0	17
Total Other Income	82	95	
Total Income	7,768	5,054	
OTHER INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	18
Miscellaneous Income Deductions (426)	0	0	19
Total Other Income Deductions	0	0	
TAXES APPLICABLE TO OTHER INCOME AND DEDUCTIONS			
Taxes Other than Income Taxes (408.2)			20
Income Taxes (409.2)			21
Investment Tax Credit, Nonutility Operations, Net (412.4)			22
Total Taxes Applicable to Other Income and Deductions	0	0	
Income Before Interest Charges and Extraordinary Item:	7,768	5,054	
INTEREST CHARGES			
Interest on Long-term Debt (427)	0	0	23
Amortization of Debt Discount and Expense (428)			24
Amortization of premium on Debt-Cr. (429)			25
Interest on Debt to Associated Companies (430)	1,085	1,155	26
Other Interest Expense (431)	0	0	27
Total Interest Charges	1,085	1,155	
Income Before Extraordinary Items	6,683	3,899	

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
EXTRAORDINARY ITEMS			
Extraordinary Income (433)			28
Extraordinary Deductions (434)	0	0	29
Income Taxes, Extraordinary Items (409.3)			30
Total Extraordinary Items	0	0	
Net Income	6,683	3,899	
RETAINED EARNINGS			
Unappropriated Retained Earnings (at beginning of period)	22,246	18,240	31
Balance transferred from Income (435)	6,683	3,899	32
Appropriations of Retained Earnings (436)	0	0	33
Dividends Declared-Preferred Stock (437)			34
Dividends Declared-Common Stock (438)			35
Adjustments to Retained Earnings (439)	0	107	36
Total Retained Earnings	28,929	22,246	

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)	
Income from Utility Plant Leased to Others (413):		
NONE		1
Total (Acct. 413):	0	
Gains (Losses) from Disposition of Utility Property (414):		
NONE		2
Total (Acct. 414):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
SAVING ACCOUNT	82	5
Total (Acct. 419):	82	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Gains (Losses) from Disposition of Property (422):		
NONE		7
Total (Acct. 422):	0	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Miscellaneous Income Deductions (426):		
NONE		9
Total (Acct. 426):	0	
Extraordinary Deductions (434):		
NONE		10
Total (Acct. 434):	0	
Appropriations of Retained Earnings (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Adjustments to Retained Earnings (439):		
NONE		12
Total (Acct. 439):	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 from 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	14,698	0	0	0	14,698	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: uncollectibles directly expensed as reported in water acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	43				43	4
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	5
Revenues subject to Wisconsin Remainder Assessment	14,655	0	0	0	14,655	

SALARIES AND WAGES

Show total compensation paid each officer during the year, including bonuses and other allowances.
Furnish particulars as to bonuses and allowances. Show final distribution of payroll including amounts from clearing accounts.

OFFICERS' COMPENSATION

Name (a)	Official Title (b)	Total Comp (c)
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NONE

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	173,046	159,495	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	50,083	45,873	2
Net Utility Plant	122,963	113,622	
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	
Other Investments (124)	0	0	5
Special Funds (125)	0	0	6
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	672	4,734	7
Temporary Cash Investments (132)	7,159	7,926	8
Notes Receivable (141)	0	0	9
Customer Accounts Receivable (142)	7,253	6,222	10
Other Accounts Receivable (143)	76	0	11
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	12
Materials and Supplies (150)	969	1,064	13
Prepayments (166)	0	0	14
Other Current and Accrued Assets (170)			15
Total Current and Accrued Assets	16,129	19,946	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	16
Extraordinary Property Losses (182)	0	0	17
Other Deferred Debits (183)	0	0	18
Total Deferred Debits	0	0	
Total Assets and Other Debits	139,092	133,568	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Common Capital Stock (201)			19
Preferred Capital Stock (204)			20
Other Paid-in Capital (207)	16,933	16,933	21
Installments Received on Capital Stock (212)			22
Capital Stock Expense (214)			23
Appropriated Retained Earnings (215)			24
Unappropriated Retained Earnings (216)	28,929	22,246	25
Reacquired Capital Stock (217)			26
Non-corporate Proprietorship (218)			27
Total Proprietary Capital	45,862	39,179	
LONG-TERM DEBT			
Bonds (221)	0	0	28
Advances from Associated Companies (223)	14,000	15,500	29
Other Long-term Debt (224)	0	0	30
Total Long-Term Debt	14,000	15,500	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	31
Accounts Payable (232)	179	388	32
Customer Deposits (235)			33
Taxes Accrued (236)	0	0	34
Interest Accrued (237)	0	0	35
Other Current and Accrued Liabilities (238)			36
Total Current and Accrued Liabilities	179	388	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	37
Customer Advances for Construction (252)			38
Other Deferred Credits (253)	0	0	39
Accumulated Deferred Investment Tax Credits (255)	0	0	40
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			41
Injuries and Damages Reserve (262)			42
Pensions and Benefits Reserve (263)			43
Miscellaneous Operating Reserves (265)			44
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	79,051	78,501	45
Total Liabilities and Other Credits	139,092	133,568	

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)	173,046	0	0	0	1
Other Tangible Property (390)					2
Utility Plant Purchased or Sold (391)					3
Utility Plant in Process of Reclassification (392)					4
Utility Plant Leased to Others (393)					5
Property Held for Future Use (394)					6
Construction Work in Progress (395)					7
Utility Plant Acquisition Adjustments (396)					8
Other Utility Plant Adjustments (397)					9
Total Utility Plant	173,046	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	50,083	0	0	0	10
Total Accumulated Provision	50,083	0	0	0	
Net Utility Plant	122,963	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	45,873				45,873	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	4,390				4,390	4
						5
						6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	4,390	0	0	0	4,390	13
Debits during year						14
Book cost of plant retired	180				180	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	180	0	0	0	180	19
Balance End of Year	50,083	0	0	0	50,083	20
						21
						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.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
	0			0	1
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	2
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					0	0
Other					0	0
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	969	1,064
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	969	1,064

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

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

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

CAPITAL STOCK (ACCTS. 201 AND 204)

Particulars (a)	Common Stock (201) (b)	Preferred Stock (204) (c)	
Par or stated value per share			1
Total par value provided in articles of incorporation			2
Total par value issued			3
Dividends declared per share for year	0.00	0.00	4

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.

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

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
DALTON FIRE DEPT.	01/01/1998	00/00/0000	7.00%	14,000	1
Total for Account 223				14,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	18	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	18	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes		7
PSC Remainder Assessment	18	8
Other (explain):		
NONE		9
Total payments and other debits	18	
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)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Associated Companies (223)					
NOTE FROM FIRE DEPT.	0	1,085	1,085	0	2
Subtotal	0	1,085	1,085	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	1,085	1,085	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	78,501	0	0	0	0	78,501	1
Add credits during year:							
For Services						0	2
For Mains	550					550	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	79,051	0	0	0	0	79,051	
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)	
Other Investments (124):		
NONE		1
Total (Acct. 124):	0	
Special Funds (125):		
NONE		2
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		3
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	7,253	4
Other (specify):		
NONE		5
Total (Acct. 142):	7,253	
Other Accounts Receivable (143):		
Merchandising, jobbing and contract work	76	6
Other (specify):		
NONE		7
Total (Acct. 143):	76	
Prepayments (166):		
NONE		8
Total (Acct. 166):	0	
Extraordinary Property Losses (182):		
NONE		9
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		10
Total (Acct. 183):	0	
Other Deferred Credits (253):		
NONE		11
Total (Acct. 253):	0	
Accumulated Deferred Investment Tax Credits (255):		
NONE		12
Total (Acct. 255):	0	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	166,270	0	0	0	166,270	1
Materials and Supplies	1,016	0	0	0	1,016	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	47,978	0	0	0	47,978	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	78,776	0	0	0	78,776	6
Other (specify):					0	7
Average Net Rate Base	40,532	0	0	0	40,532	
Net Operating Income	7,686	0	0	0	7,686	8
Net Operating Income as a percent of Average Net Rate Base	18.96%	N/A	N/A	N/A	18.96%	

RETURN ON COMMON EQUITY COMPUTATION

1. Sort data on a corporate basis, not a consolidated basis.
 2. The data used in calculating average common equity is based on monthly averages, if available.
 3. If monthly averages are not available, use average of beginning and end of year.

Description (a)	Common Equity (b)	Common Equity Plus ITC (c)	
Average Common Equity			
Common Stock Outstanding	16,933		1
Premium on Capital Stock			2
Capital Stock Expense			3
Retained Earnings	25,588		4
Deferred Investment Tax Credit			5
Other (Specify):			
NONE			6
Average Common Stock Equity	42,521	0	
Net Income			
Add:			
Net Income	5,292		7
Other (Specify):			
NONE			8
Less:			
Preferred Dividends			9
Other (Specify):			
NONE			10
Adjusted Net Income	5,292	0	
Percent Return on Equity	12.45%	0.00%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions, mergers, consolidation, or reorganization with other companies.

none

2. Details of new or significant changes in leasehold arrangements.

none

3. Estimated changes in revenues due to rate changes.

none

4. Obligations incurred or assumed, excluding commercial paper.

none

5. Changes in articles of incorporation or amendments to charter.

none

6. Docketed proceedings with the Public Service Commission.

none

7. Any additional matters.

none

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

no response; watch contributions to a/c 345 \$ in 2002, and be sure the 2002 report fix is mailed. 2/4/03 ele

October 25, 2002

Mr. Russell Denson, Secretary and Treasurer
Dalton Volunteer Fire Department Inc.
6575 West Pine Street
Dalton, WI 53926-9999

2001 Analytical Review DWCCA-1530-ELE

Dear Mr. Denson:

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

1. Page F-18, line 3 of the 2001 annual report shows a contribution in the amount of \$550. Please confirm that the \$550 contribution was for the one service installed rather than for mains. Page W-7, line 27 shows a \$395 addition to Account 345, Services.

Please explain the basis for arriving at the \$550 contribution amount since your utility's Rate Schedule Cz-1 provides that the initial water lateral, not installed as part of a subdivision or an assessable utility extension will be installed from the main to the curb stop and box at the expense of the property owner. Therefore, the amount of the contribution should be the same as the amount added to Account 345.

2. Please include in the mains schedule on page W-14 of the 2002 annual report the 558' of 6" main added in 2001 since it was not included in the 2001 annual report due to technical problems. A cd will be provided to you in December or January to repair the technical problem.

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) 266-3768. 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 elaine.engelke@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

FINANCIAL SECTION FOOTNOTES

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

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Dalton.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	14,583	1
Total Sales of Water	14,583	
Other Operating Revenues		
Forfeited Discounts (470)	115	2
Other Water Revenues (474)	0	3
Total Other Operating Revenues	115	
Total Operating Revenues	14,698	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	922	4
General Expenses (680-690)	1,684	5
Total Operation and Maintenance Expenses	2,606	
Other Operating Expenses		
Depreciation Expense (403)	4,390	6
Amortization Expense (404)		7
Taxes Other Than Income Taxes (408.1)	16	8
Income taxes (409.1)	0	9
Investment Tax Credits, Deferred (412.1)		10
Investment Tax Credits, Restored (412.2)		11
Total Other Operating Expenses	4,406	
Total Operating Expenses	7,012	
NET OPERATING INCOME	7,686	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	1	24	158	2
Industrial				3
Total Unmetered Sales to General Customers (460)	1	24	158	
Metered Sales to General Customers (461)				
Residential	60	2,482	12,320	4
Commercial	11	257	1,853	5
Industrial			0	6
Total Metered Sales to General Customers (461)	71	2,739	14,173	
Private Fire Protection Service (462)			0	7
Public Fire Protection Service (463)				8
Other Sales to Public Authorities (464)	2	29	252	9
Sales to Irrigation Customers (465)			0	10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	74	2,792	14,583	

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)	
Forfeited Discounts (470):		
Customer late payment charges	115	1
Other (specify):		
NONE		2
Total Forfeited Discounts (470)	115	
Other Water Revenues (474):		
NONE		3
Total Other Water Revenues (474)	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
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	445	3
Chemicals (630)	123	4
Supplies and Expenses (640)	346	5
Repairs of Water Plant (650)	8	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	922	
GENERAL EXPENSES		
Administrative and General Salaries (680)		8
Office Supplies and Expenses (681)	441	9
Outside Services Employed (682)	1,200	10
Insurance Expense (684)		11
Employee Pensions and Benefits (686)		12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)		14
Uncollectible Accounts (690)	43	15
Total General Expenses	1,684	
Total Operation and Maintenance Expenses	2,606	

TAXES (ACCTS. 408.1 AND 409.1)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Taxes other than income taxes (Acct 408.1)			
Property Tax			1
Social Security			2
Wisconsin Gross Receipts Tax			3
PSC Remainder Assessment		16	4
Other (specify): NONE			5
Total taxes other than income taxes		16	
Income Taxes (Acct 409.1)			
NONE			6
Total income taxes		0	
Total tax expense		16	

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.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		3
Structures and Improvements (311)	0		4
Collecting and Impounding Reservoirs (312)	0		5
Lake, River and Other Intakes (313)	0		6
Wells and Springs (314)	43,010		7
Infiltration Galleries and Tunnels (315)	0		8
Supply Mains (316)	0		9
Total Source of Supply Plant	43,010	0	
PUMPING PLANT			
Land and Land rights (320)	0		10
Structures and Improvements (321)	13,152		11
Boiler Plant Equipment (322)	0		12
Other Power Production Equipment (323)	0		13
Steam Pumping Equipment (324)	0		14
Electric Pumping Equipment (325)	21,609		15
Diesel Pumping Equipment (326)	0		16
Hydraulic Pumping Equipment (327)	0		17
Other Pumping Equipment (328)	0		18
Total Pumping Plant	34,761	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		19
Structures and Improvements (331)	0		20
Water Treatment Equipment (332)	758		21
Total Water Treatment Plant	758	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	35		22
Structures and Improvements (341)	0		23
Distribution Reservoirs and Standpipes (342)	5,763		24
Transmission and Distribution Mains (343)	49,875	13,336	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
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 3
Structures and Improvements (311)			0 4
Collecting and Impounding Reservoirs (312)			0 5
Lake, River and Other Intakes (313)			0 6
Wells and Springs (314)			43,010 7
Infiltration Galleries and Tunnels (315)			0 8
Supply Mains (316)			0 9
Total Source of Supply Plant	0	0	43,010
PUMPING PLANT			
Land and Land rights (320)			0 10
Structures and Improvements (321)			13,152 11
Boiler Plant Equipment (322)			0 12
Other Power Production Equipment (323)			0 13
Steam Pumping Equipment (324)			0 14
Electric Pumping Equipment (325)			21,609 15
Diesel Pumping Equipment (326)			0 16
Hydraulic Pumping Equipment (327)			0 17
Other Pumping Equipment (328)			0 18
Total Pumping Plant	0	0	34,761
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 19
Structures and Improvements (331)			0 20
Water Treatment Equipment (332)			758 21
Total Water Treatment Plant	0	0	758
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			35 22
Structures and Improvements (341)			0 23
Distribution Reservoirs and Standpipes (342)			5,763 24
Transmission and Distribution Mains (343)			63,211 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.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Fire Mains (344)	0		26
Services (345)	13,613	395	27
Meters (346)	3,835		28
Hydrants (348)	5,487		29
Other Transmission and Distribution Plant (349)	0		30
Total Transmission and Distribution Plant	78,608	13,731	
 GENERAL PLANT			
Land and Land Rights (370)	0		31
Structures and Improvements (371)	0		32
Office Furniture and Equipment (372)	0		33
Computer Equipment (372.1)	2,358		34
Transportation Equipment (379)	0		35
Total General Plant	2,358	0	
Total utility plant in service	159,495	13,731	

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			
Fire Mains (344)			0 26
Services (345)			14,008 27
Meters (346)	180		3,655 28
Hydrants (348)			5,487 29
Other Transmission and Distribution Plant (349)			0 30
Total Transmission and Distribution Plant	180	0	92,159
GENERAL PLANT			
Land and Land Rights (370)			0 31
Structures and Improvements (371)			0 32
Office Furniture and Equipment (372)			0 33
Computer Equipment (372.1)			2,358 34
Transportation Equipment (379)			0 35
Total General Plant	0	0	2,358
Total utility plant in service	180	0	173,046

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	Surface Water	Ground Water	Total Gallons	
(a)	Gallons	Gallons	Gallons	All Methods	
	(000's)	(000's)	(000's)	(000's)	
(a)	(b)	(c)	(d)	(e)	
January			252	252	1
February			228	228	2
March			248	248	3
April			227	227	4
May			261	261	5
June			270	270	6
July			327	327	7
August			296	296	8
September			247	247	9
October			244	244	10
November			254	254	11
December			304	304	12
Total annual pumpage	0	0	3,158	3,158	
Less: Water sold				2,792	13
Volume pumped but not sold				366	14
Volume sold as a percent of volume pumped				88%	15
Volume used for water production, water quality and system maintenance				54	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				54	19
Volume pumped but unaccounted for				312	20
Percent of water lost				10%	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.)				25	23
Date of maximum: 8/27/2001					24
Cause of maximum:					25
FLUSHING MAINS					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				6	26
Date of minimum: 6/16/2001					27
Total KWH used for pumping for the year				3,620	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)	
N778 CTY. FF	1	425	8	633,600	Yes	1
N713 CTY FF	2	305	6	360,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	WELL # 1	WILD CAT II	1
Location	N778 CTY. FF	N713 CTY. FF	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	AMERICAN TURBINE	PLENGER	5
Year Installed	1994	1986	6
Type	SUBMERSIBLE	SUBMERSIBLE	7
Actual Capacity (gpm)	350	250	8
Pump Motor or Standby Engine Mfr	FANKLIN	PLENGER	10
Year Installed	1994	1986	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	30	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			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	TANK #1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		3
Year constructed	1968		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	5		6
Total capacity in gallons (actual)	7,500		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		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 and diameter.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	1.000	251	0	0	0	251	1
M	D	1.500	115	0	0	0	115	2
M	D	2.000	540	0	0	0	540	3
A	D	6.000	5,048	0	0	0	5,048	4
M	D	6.000	4,300	0	0	0	4,300	5
M	D	8.000	72	0	0	0	72	6
Total Utility			10,326	0	0	0	10,326	

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)	1
M	0.750	79	1	0	0	80	13	
Total Utility		79	1	0	0	80	13	

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)	
0.750	73	0	4	0	69	1	1
Total:	73	0	4	0	69	1	

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)	
0.750	53	11	0	1	0	4	69	1
Total:	53	11	0	1	0	4	69	

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.

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						
	13				13	1
Total Fire Hydrants	13	0	0	0	13	
Flushing Hydrants						
	0				0	2
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:	13
Number of distribution system valves end of year:	21
Number of distribution valves operated during year:	19

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Bills add up to 3,620 KWH's and \$445.00

Energy bills consist of Energy Charges, Cost Recovery Charges, Fuel adjustments and the average pKWH charge is \$.12

Taxes (Accts. 408.1 and 409.1) (Page W-06)

Employees are independent contractors and 1099-Misc forms are filed.

Water Utility Plant in Service (Page W-07)

558 ft. of 6 in. ductile iron pipe was installed this year to loop two dead end mains on pine st., this dollar amount includes pipe, fittings, valves, and material. NOTE AS PAGE W-14 DOES NOT WORK THERE WILL BE NO REFERENCE TO THIS ON THAT PAGE.

one service was added to this line for future use .

3 meters were retired this year .

Hydrants and Distribution System Valves (Page W-17)

ADDED TWO VALVES THIS YEAR
