



3015 (02-09-04)

ANNUAL REPORT

OF

Name: KELLNERSVILLE MUNICIPAL UTILITY

Principal Office: P.O. BOX 87
KELLNERSVILLE, WI 54215

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: KELLNERSVILLE MUNICIPAL UTILITY

Utility Address: P.O. BOX 87
KELLNERSVILLE, WI 54215

When was utility organized? 6/22/1976

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS ELIZABETH L. DUGGAN

Title: VILLAGE CLERK

Office Address:

P.O. BOX 87
KELLNERSVILLE, WI 54215

Telephone: (920) 732 - 3016

Fax Number:

E-mail Address:

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

Name: MIKE W. KONECNY

Title: SHAREHOLDER

Office Address: SCHENCK SC

2200 RIVERSIDE DRIVE
P.O. BOX 23819
GREEN BAY, WI 54305-3819

Telephone: (920) 455 - 4112

Fax Number:

E-mail Address:

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

Name: BOB WEBER

Title: VILLAGE PRESIDENT

Office Address:

P.O. BOX 87
KELLNERSVILLE, WI 54215

Telephone:

Fax Number:

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

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

Name: MIKE W. KONECNY

Title: SHAREHOLDER

Office Address: SCHENCK SC
2200 RIVERSIDE DRIVE
P.O. BOX 23819
GREEN BAY, WI 54305-3819

Telephone: (920) 455 - 4112

Fax Number:

E-mail Address:

Date of most recent audit report: 2/18/2002

Period covered by most recent audit: JANUARY 1 THROUGH DECEMBER 31, 2001

Names and titles of utility management including manager or superintendent:

Name: FRANK DART

Title: UTILITY MANAGER

Office Address:
P.O. BOX 87
KELLNERSVILLE, WI 54215

Telephone:

Fax Number:

E-mail Address:

Name of utility commission/committee: VILLAGE BOARD

Names of members of utility commission/committee:

- MR DAVE FOGELTANZ
- MR MEL KASPER
- MR TODD LENSMEYER
- MR BOB WEBER
- MR BOB WOLF

Is sewer service rendered 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? NO

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	33,547	33,715	1
Operating Expenses:			
Operation and Maintenance Expense (401)	17,933	17,438	2
Depreciation Expense (403)	7,393	7,290	3
Amortization Expense (404)	0	0	4
Taxes (408)	8,656	7,590	5
Total Operating Expenses	33,982	32,318	
Net Operating Income	(435)	1,397	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(435)	1,397	
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)	305	391	9
Miscellaneous Nonoperating Income (421)	(3,547)	(718)	10
Total Other Income	(3,242)	(327)	
Total Income	(3,677)	1,070	
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	(3,677)	1,070	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	285	520	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	3,706	4,237	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	3,991	4,757	
Net Income	(7,668)	(3,687)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	5,296	1,831	19
Balance Transferred from Income (433)	(7,668)	(3,687)	20
Miscellaneous Credits to Surplus (434)	8,286	7,152	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)	5,914	5,296	

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 INCOME ON INVESTMENTS	132	4
INTEREST INCOME FROM CUSTOMERS	173	5
Total (Acct. 419):	305	
Miscellaneous Nonoperating Income (421):		
NON-REGULATED SEWER DEPT INCOME	(3,547)	6
Total (Acct. 421):	(3,547)	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
TAXES FORGIVEN BY VILLAGE	8,286	9
Total (Acct. 434):	8,286	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
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	33,547	0	0	0	33,547	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	33,547	0	0	0	33,547	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	384,170	374,146	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	167,029	169,616	2
Net Utility Plant	217,141	204,530	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	702,791	702,791	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	314,513	301,104	4
Net Nonutility Property	388,278	401,687	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	388,278	401,687	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	12,695	23,378	8
Temporary Cash Investments (132)	0	1,530	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	5,676	5,805	11
Other Accounts Receivable (143)	7,598	7,856	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	600	600	15
Prepayments (165)	475	424	16
Other Current and Accrued Assets (170)	0		17
Total Current and Accrued Assets	27,044	39,593	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	632,463	645,810	

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)	98,724	98,724	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	5,914	5,296	23
Total Proprietary Capital	104,638	104,020	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	66,004	75,166	25
Other long-Term Debt (224)	4,694	9,154	26
Total Long-Term Debt	70,698	84,320	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	1,057	1,235	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	0		30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	1,608	2,044	32
Other Current and Accrued Liabilities (238)	1,869	1,598	33
Total Current and Accrued Liabilities	4,534	4,877	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	452,593	452,593	38
Total Liabilities and Other Credits	632,463	645,810	

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)	384,170	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	384,170	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	167,029	0	0	0	9
Total Accumulated Provision	167,029	0	0	0	
Net Utility Plant	217,141	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	169,616				169,616	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	7,393				7,393	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	140				140	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	7,533	0	0	0	7,533	13
Debits during year						14
Book cost of plant retired	10,120				10,120	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	10,120	0	0	0	10,120	19
Balance End of Year	167,029	0	0	0	167,029	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.00%					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	702,791			702,791	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	702,791	0	0	702,791	
Less accum. prov. depr. & amort. (122)	301,104	13,409		314,513	3
Net Nonutility Property	401,687	(13,409)	0	388,278	

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	600	600 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	<u>600</u>	<u>600</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)				
NONE				1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	98,724	1
Changes during year (explain):		
NONE	0	2
Balance end of year	98,724	

BONDS (ACCT. 221)

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

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

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
Village of Kellnersville	11/03/1997	03/01/2007	5.25%	66,004	1
Total for Account 223				66,004	
Other Long-Term Debt (224)					
State of Wisconsin	07/29/1992	03/15/2002	5.25%	4,694	2
Total for Account 224				4,694	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	8,656	2
Charged electric department expense		3
Charged sewer department expense	155	4
Other (explain):		
NONE		5
Total Accruals and other credits	8,811	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	483	7
PSC Remainder Assessment	42	8
Other (explain):		
TAXES FORGIVEN BY VILLAGE	8,286	9
Total payments and other debits	8,811	
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 Municipality (223)					
Village of Kellnersville	1,644	3,706	3,946	1,404	2
Subtotal	1,644	3,706	3,946	1,404	
Other long-Term Debt (224)					
Sewer Loan from State of Wisconsin	400	285	481	204	3
Subtotal	400	285	481	204	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	2,044	3,991	4,427	1,608	

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	205,429	0	0	247,164	0	452,593	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):						0	4
Deduct charges (specify):						0	5
Balance End of Year	205,429	0	0	247,164	0	452,593	
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):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	5,676	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	5,676	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	7,598	9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	7,598	
Receivables from Municipality (145):		
NONE		12
Total (Acct. 145):	0	
Prepayments (165):		
PREPAID INSURANCE	475	13
Total (Acct. 165):	475	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	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/>	
Payables to Municipality (233):	
NONE	16
Total (Acct. 233):	0
<hr/>	
Other Deferred Credits (253):	
NONE	17
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	379,158	0	0	0	379,158	1
Materials and Supplies	600	0	0	0	600	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	168,322	0	0	0	168,322	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	205,429	0	0	0	205,429	6
Other (specify):					0	7
Average Net Rate Base	6,007	0	0	0	6,007	
Net Operating Income	(435)	0	0	0	(435)	8
Net Operating Income as a percent of Average Net Rate Base	-7.24%	N/A	N/A	N/A	-7.24%	

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	98,724	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	5,605	3
Other (Specify):		4
Total Average Proprietary Capital	104,329	
Net Income		
Net Income	(7,668)	5
Percent Return on Proprietary Capital	-7.35%	

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

Identification and Ownership - Contacts (Page iv)

Kellnersville Water and Sewer Utility
P0 Box 87
Kellnersville, WI 54215
05-Jul-02
Public Service Commission of Wisconsin
610 North Whitney Way
P0 Box 7854
Madison, WI 53707-7854
Dear Mr. Leege:

This is in response to your letter dated 6/25/2002, in which you had two items of concern.

The first item was in regard to the meter testing and replacement. The Kellnersville Water and Sewer policy on meter testing and replacement is as follows. If a customer of the Utility questions the accuracy of a water meter at the residence of that customer, the Utility will test the meter under WPSC 185.77 Code - Complaint Testing. Because the issue of Utility cost and time involved in testing and repairing water meters, the Utility replaces old meters with a new factory tested meter. We buy in amounts of 36 meters and randomly select 4 meters to be tested according to WPSC 185.751 - Alternate Sample Testing Plan. At this time, the Utility replaces water meters when it is necessary or after a customer complaint. The WPSC 185.77 code would apply to this.

The Utility would want to start with the 2002 WPSC 185.76(6) - Alternate Testing Plan. The Utility will replace or test 5/8", 3/4", 1.0" meters every 20 years.

As for the second item of concern regarding the employees pensions and benefits, the Utility has no plans at this time to have employees pensions and benefits.

If you have any questions or concerns about this matter, please feel free to contact me at 920-732-3016, which is a phone and fax.

Sincerely,
KELLNERSVILLE WATER AND SEWER UTILITY

liz Welch Utility Clerk
/
CC: Frank Dart, Utility Operator

June 25, 2002

Ms. Elizabeth L. Duggan, Village Clerk
Kellnersville Water Utility
P.O. Box 87
Kellnersville, WI 54215-0087

2001 Analytical Review DWCCA-2805-PJL

Dear Ms. Duggan:

FINANCIAL SECTION FOOTNOTES

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 year's data that are not sufficiently explained in the annual report. The analytical review did identify the following issue(s):

1) Wis. Admin. Code § PSC 185.76 requires periodic testing of customer meters to ensure their accuracy. Meters 1 inch or smaller shall be tested at least every 10 years, meters 1 ½ to 2 inches every 4 years, meters 3-4 inches every 2 years and meters over 4 inches every year. Your water meters 1 inch and smaller have not been tested at the appropriate frequency for several years. However, starting in 2002, as detailed in Wis. Admin. Code § PSC 185.76 (6), an alternative to this testing plan has been authorized in which a utility replaces its 5/8", 3/4" and 1" meters every 20 years. Please indicate if your utility intends to replace or test its 5/8", 3/4" and 1" meters. If you do not intend on replacing your old meters with new meters on a 20 year basis than explain to us how you intend to manage your meters.

2) Please explain why there are no dollars reported in Account 686, Employees Pensions and Benefits on page W-5.

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

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter.

We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is peter.leege@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

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

PJL:dwh:w:\compl\Analytical Reviews\2001 analytical review letters\2805.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	32,604	1
Total Sales of Water	32,604	
Other Operating Revenues		
Forfeited Discounts (470)	0	2
Other Water Revenues (474)	943	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	943	
Total Operating Revenues	33,547	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	11,588	5
General Operating Expenses (680-690)	6,345	6
Total Operation and Maintenance Expenses	17,933	
Other Operating Expenses		
Depreciation Expense (403)	7,393	7
Amortization Expense (404)		8
Taxes (408)	8,656	9
Total Other Operating Expenses	16,049	
Total Operating Expenses	33,982	
NET OPERATING INCOME	(435)	

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	2	12	56	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	2	12	56	
Metered Sales to General Customers (461)				
Residential	113	5,157	15,580	4
Commercial	14	1,965	4,340	5
Industrial				6
Total Metered Sales to General Customers (461)	127	7,122	19,920	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		11,737	8
Other Sales to Public Authorities (464)	4	202	891	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	134	7,336	32,604	

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)	11,737	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	11,737	
Forfeited Discounts (470):		
Customer late payment charges		5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	420	7
Other (specify):		
MISCELLANEOUS	523	8
Total Other Water Revenues (474)	943	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	4,720	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	1,692	3
Chemicals (630)	861	4
Supplies and Expenses (640)	287	5
Repairs of Water Plant (650)	2,100	6
Transportation Expenses (660)	1,928	7
Total Plant Operation and Maintenance Expenses	11,588	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	1,380	8
Office Supplies and Expenses (681)	646	9
Outside Services Employed (682)	2,826	10
Insurance Expense (684)	1,170	11
Employees Pensions and Benefits (686)		12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	323	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	6,345	
Total Operation and Maintenance Expenses	17,933	

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		8,286	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		155	2
Net property tax equivalent		8,131	
Social Security		483	3
PSC Remainder Assessment		42	4
Other (specify): NONE			5
Total tax expense		8,656	

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			Manitowoc				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.267050				3
County tax rate	mills		8.250180				4
Local tax rate	mills		5.366630				5
School tax rate	mills		15.038910				6
Voc. school tax rate	mills		2.235210				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		31.157980				10
Less: state credit	mills		2.429330				11
Net tax rate	mills		28.728650				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.366630				14
Combined School Tax Rate	mills		17.274120				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		22.640750				17
Total Tax Rate	mills		31.157980				18
Ratio of Local and School Tax to Total	dec.		0.726644				19
Total tax net of state credit	mills		28.728650				20
Net Local and School Tax Rate	mills		20.875493				21
Utility Plant, Jan. 1	\$	374,146	374,146				22
Materials & Supplies	\$	600	600				23
Subtotal	\$	374,746	374,746				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	374,746	374,746				26
Assessment Ratio	dec.		1.059150				27
Assessed Value	\$	396,912	396,912				28
Net Local & School Rate	mills		20.875493				29
Tax Equiv. Computed for Current Year	\$	8,286	8,286				30
Tax Equivalent per 1994 PSC Report	\$	7,152					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	8,286					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)	500		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)	35,803	11,836	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	36,303	11,836	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	16,512		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	14,494	8,248	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	31,006	8,248	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	2,920		23
Total Water Treatment Plant	2,920	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	2,000		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			500	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)	7,161		40,478	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	7,161	0	40,978	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			16,512	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	2,899		19,843	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	2,899	0	36,355	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			2,920	23
Total Water Treatment Plant	0	0	2,920	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			2,000	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	88,461		26
Transmission and Distribution Mains (343)	156,794		27
Fire Mains (344)	0		28
Services (345)	20,800		29
Meters (346)	14,011	60	30
Hydrants (348)	17,373		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	299,439	60	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	151		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	4,327		38
Other Tangible Property (390)	0		39
Total General Plant	4,478	0	
Total utility plant in service directly assignable	374,146	20,144	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	374,146	20,144	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			88,461 26
Transmission and Distribution Mains (343)			156,794 27
Fire Mains (344)			0 28
Services (345)			20,800 29
Meters (346)	60		14,011 30
Hydrants (348)			17,373 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	60	0	299,439
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			151 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			4,327 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	4,478
Total utility plant in service directly assignable	10,120	0	384,170
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	10,120	0	384,170

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			1,002	1,002	1
February			1,028	1,028	2
March			1,244	1,244	3
April			969	969	4
May			988	988	5
June			1,021	1,021	6
July			1,173	1,173	7
August			1,103	1,103	8
September			914	914	9
October			931	931	10
November			855	855	11
December			939	939	12
Total annual pumpage	0	0	12,167	12,167	
Less: Water sold				7,336	13
Volume pumped but not sold				4,831	14
Volume sold as a percent of volume pumped				60%	15
Volume used for water production, water quality and system maintenance				202	16
Volume related to equipment/system malfunction				2,150	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				2,352	19
Volume pumped but unaccounted for				2,479	20
Percent of water lost				20%	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.)				280	23
Date of maximum: 3/13/2001					24
Cause of maximum:					25
Water tower pumping over control not working					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				5	26
Date of minimum: 3/14/2001					27
Total KWH used for pumping for the year				20,499	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)	
MAIN STREET CTH K KELLNERSVI #1		450	12	360,000	Yes	1

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1			1
Location	KELLNERSVILLE			2
Purpose	P			3
Destination	D			4
Pump Manufacturer	SIMMONS			5
Year Installed	1987			6
Type	VERTICAL TURBINE			7
Actual Capacity (gpm)	250			8
Pump Motor or Standby Engine Mfr	US ELECTRIC			10
Year Installed	1987			11
Type	ELECTRIC			12
Horsepower	40			13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1976		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	500		6
Total capacity in gallons (actual)	75,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.3600		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	N		14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	50	0	0	0	50	1
A	D	6.000	9,497	0	0	0	9,497	2
M	D	6.000	1,273	0	0	0	1,273	3
A	D	8.000	3,772	0	0	0	3,772	4
Total Within Municipality			14,592	0	0	0	14,592	
Total Utility			14,592	0	0	0	14,592	

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	1.000	127	0	0	0	127	11	1
M	1.500	2	0	0	0	2		2
M	2.000	1	0	0	0	1		3
M	4.000	1	0	0	0	1		4
Total Utility		131	0	0	0	131	11	

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	152	1	3	0	150	3	1
1.000	4	0	0	0	4	1	2
1.500	3	0	0	0	3	0	3
3.000	1	0	0	0	1	0	4
6.000	1	0	0	0	1	0	5
Total:	161	1	3	0	159	4	

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	112	8	0	2	2	26	150	1
1.000	0	3	0	0	0	1	4	2
1.500	0	2	0	0	0	1	3	3
3.000	0	1	0	0	0	0	1	4
6.000	0	0	0	0	1	0	1	5
Total:	112	14	0	2	3	28	159	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	28				28	2
Total Fire Hydrants	28	0	0	0	28	
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:	28
Number of distribution system valves end of year:	23
Number of distribution valves operated during year:	23

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Repairs of Water Plant - An expenditure in the amount of \$2,100 was incurred for sandblasting and painting 28 fire hydrants in the Village. This expenditure was not incurred last year.

Outside Services Employed - Year 2000 included an expense of \$1,900 for obtaining a backup source for power generation. This item is not a recurring expense.

Water Utility Plant in Service (Page W-08)

Additions to Wells and Springs in the amount of \$11,836 consist of expenditures for replacement of column pipe and shafting and related components. Also \$8,248 in electronic controls to the pumping equipment was added.
