



3015 (02-09-04)

ANNUAL REPORT

OF

Name: VILLAGE OF MILLTOWN WATER UTILITY

Principal Office: 301 2ND AVE SW
MILLTOWN, WI 54858

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.

TABLE OF CONTENTS

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

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: VILLAGE OF MILLTOWN WATER UTILITY

Utility Address: 301 2ND AVE SW
MILLTOWN, WI 54858

When was utility organized? 12/31/1927

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MRS PATRICIA MITCHELL

Title: CLERK/TREASURER

Office Address:

301 2ND AVE SW
MILLTOWN, WI 54858

Telephone: (715) 825 - 3258

Fax Number:

E-mail Address:

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

Name: MR RODNEY ALLEN PAULSON CPA

Title: ACCOUNTANT

Office Address: TRACEY AND THOLE SC

502 2ND ST
HUDSON, WI 54016

Telephone: (715) 386 - 2391

Fax Number: (715) 386 - 0535

E-mail Address: TRACTOOL @ PRESS ENTER.COM

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

Name: MS LOUISE ANN WHITE

Title: VILLAGE PRESIDENT

Office Address:

301 2ND AVE SW
MILLTOWN, WI 54858

Telephone: (715) 825 - 3258

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: MR RODNEY ALLEN PAULSON CPA

Title: ACCOUNTANT

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

Telephone: (715) 386 - 2391

Fax Number: (715) 386 - 0535

E-mail Address: TRACTOOL @ PRESS ENTER.COM

Date of most recent audit report: 2/27/2002

Period covered by most recent audit: 2001

Names and titles of utility management including manager or superintendent:

Name: MR RICHARD FISHER ESQ

Title: STREET SUPERINTENDENT

Office Address:
301 2ND AVE SW
MILLTOWN, WI 54016

Telephone: (715) 825 - 3258

Fax Number: (715) 386 - 0535

E-mail Address:

Name of utility commission/committee: LOUISE ANN WHITE

Names of members of utility commission/committee:
MS LOUISE ANN WHITE, ESQ, VILLAGE PRESIDENT

Is sewer service rendered by the utility? NO

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?NO

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

No contract operations provided

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	80,861	79,865	1
Operating Expenses:			
Operation and Maintenance Expense (401)	57,377	47,594	2
Depreciation Expense (403)	15,746	14,272	3
Amortization Expense (404)	0	0	4
Taxes (408)	17,758	16,148	5
Total Operating Expenses	90,881	78,014	
Net Operating Income	(10,020)	1,851	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(10,020)	1,851	
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)	768	1,019	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	768	1,019	
Total Income	(9,252)	2,870	
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	(9,252)	2,870	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	5,157	2,690	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	5,157	2,690	
Net Income	(14,409)	180	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	73,065	72,885	19
Balance Transferred from Income (433)	(14,409)	180	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	58,656	73,065	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON INVESTMENTS AND SPECIAL ASSESSMENTS	768	4
Total (Acct. 419):	768	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	80,861	0	0	0	80,861	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	80,861	0	0	0	80,861	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	991,125	962,748	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	175,924	160,101	2
Net Utility Plant	815,201	802,647	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	77,667	62,058	6
Special Funds (125)	0	0	7
Total Other Property and Investments	77,667	62,058	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	83,001	86,620	8
Temporary Cash Investments (132)	2,832	2,785	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	15,138	15,047	11
Other Accounts Receivable (143)	3,723	2,476	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	30,757	29,054	14
Materials and Supplies (150)	4,431	4,118	15
Prepayments (165)	369	158	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	140,251	140,258	
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	1,033,119	1,004,963	

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)	293,105	327,453	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	58,656	73,065	23
Total Proprietary Capital	351,761	400,518	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	30,710	117,914	26
Total Long-Term Debt	30,710	117,914	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	740	303	28
Payables to Municipality (233)	64,774	58,016	29
Customer Deposits (235)			30
Taxes Accrued (236)	15,770	14,344	31
Interest Accrued (237)	824	2,510	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	82,108	75,173	
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)	568,540	411,358	38
Total Liabilities and Other Credits	1,033,119	1,004,963	

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)	991,125	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	991,125	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	175,924	0	0	0	9
Total Accumulated Provision	175,924	0	0	0	
Net Utility Plant	815,201	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	160,101				160,101	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	15,746				15,746	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	574				574	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	13				13	10
Other credits (specify):						11
					0	12
Total credits	16,333	0	0	0	16,333	13
Debits during year						14
Book cost of plant retired	510				510	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	510	0	0	0	510	19
Balance End of Year	175,924	0	0	0	175,924	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	4,431	4,118 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	4,431	4,118

**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	327,453	1
Changes during year (explain):		
CORRECT PRIOR YEARS CONSTRUCTION COST FUNDING	(34,348)	2
Balance end of year	<u>293,105</u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	------------------------------	------------------------------------	------------------------------	---

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)	
Other Long-Term Debt (224)					
STATE TRUST FUND LOAN \$42,062	12/23/1992	03/15/2002	5.25%	5,750	1
G.O. NOTE POLK COUNTY BANK	08/14/2000	08/15/2005	6.25%	24,960	2
Total for Account 224				30,710	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	14,344	1
Accruals:		
Charged water department expense	17,758	2
Charged electric department expense		3
Charged sewer department expense	282	4
Other (explain):		
NONE		5
Total Accruals and other credits	18,040	
Taxes paid during year:		
County, state and local taxes	14,344	6
Social Security taxes	2,169	7
PSC Remainder Assessment	101	8
Other (explain):		
NONE		9
Total payments and other debits	16,614	
Balance end of year	15,770	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
G.O. NOTE POLK COUNTY BANK-8/14/00	2,044	4,795	6,254	585	3
STATE TRUST FUND LOAN-12/23/92	466	362	589	239	4
Subtotal	2,510	5,157	6,843	824	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	2,510	5,157	6,843	824	

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	411,358	0	0	0	0	411,358	1
Add credits during year:							
For Services	2,400					2,400	2
For Mains	154,782					154,782	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	568,540	0	0	0	0	568,540	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	205,291					205,291	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE	77,667	2
Total (Acct. 124):	77,667	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	15,138	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	15,138	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	3,723	9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	3,723	
Receivables from Municipality (145):		
RECEIVABLE FOR TAX ROLL AND OTHER OPERATING ITEMS	30,757	12
Total (Acct. 145):	30,757	
Prepayments (165):		
PREPAID INSURANCE	369	13
Total (Acct. 165):	369	
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)
Payables to Municipality (233):	
PAYABLE FOR GOODS AND SERVICES PROVIDED BY VILLAGE	64,774 16
Total (Acct. 233):	64,774
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	930,386	0	0	0	930,386	1
Materials and Supplies	4,274	0	0	0	4,274	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	168,012	0	0	0	168,012	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	489,949	0	0	0	489,949	6
Other (specify):						
NONE					0	7
Average Net Rate Base	276,699	0	0	0	276,699	
Net Operating Income	(10,020)	0	0	0	(10,020)	8
Net Operating Income as a percent of Average Net Rate Base						
	-3.62%	N/A	N/A	N/A	-3.62%	

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	310,279	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	65,860	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	376,139	
Net Income		
Net Income	(14,409)	5
Percent Return on Proprietary Capital	-3.83%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

Major water and sewer extension projects were completed during the year for Hasta La Vista, Gandy Dancer, Community Referral and Northtown. Adjustments for prior years costs and contributions accumulated were required. Additionally the utility purchased three computer printers for \$435.33 utility share and 16-channel Radio Equipment for \$1,398.27.

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)

Rick Fisher, the street superintendent called on 9/12 to say that all meters 1 inch and larger were tested in 2001, said clerk must have missed his notes on tht when filling out report. Also said they have 2 4" meters, no 6" meters.

PJL

September 6, 2002

Ms. Patricia Mitchell, Clerk/Treasurer
Village of Milltown Water Utility
301 2nd Avenue SW
Milltown, WI 54858-9021

2001 Analytical Review DWCCA-3680-PJL

Dear Ms. Mitchell:

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

1. Please explain why, despite repeated reminders from Commission staff, the utility continues to fail to comply with Wisconsin Administrative Code requirements regarding the testing of the larger water meters.
2. As directed in the head notes of the Water Operation & Maintenance Expenses schedule on page W-5, please provide an explanation of the change in Account 686, Employee pensions and Benefits when compared to the previous year and follow this procedure in the future.
3. During our review, we noted that the amount reported for "Utility Plant, Jan. 1" on the Property Tax Equivalent schedule, Page W-7, is incorrect. The plant amount should include construction work in progress (see schedule headnote No. 4). The correct amount should come from the prior year's Net Utility Plant schedule, page F-4. Please follow this procedure in the future.

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

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

Sincerely,

FINANCIAL SECTION FOOTNOTES

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

PJL:dwh:w:\compl\Analytical Reviews\2001 analytical review letters\3680
Milltown.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	78,846	1
Total Sales of Water	78,846	
Other Operating Revenues		
Forfeited Discounts (470)	681	2
Other Water Revenues (474)	1,334	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	2,015	
Total Operating Revenues	80,861	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	29,426	5
General Operating Expenses (680-690)	27,951	6
Total Operation and Maintenance Expenses	57,377	
Other Operating Expenses		
Depreciation Expense (403)	15,746	7
Amortization Expense (404)	0	8
Taxes (408)	17,758	9
Total Other Operating Expenses	33,504	
Total Operating Expenses	90,881	
NET OPERATING INCOME	(10,020)	

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	27	1,013	3,014	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	27	1,013	3,014	
Metered Sales to General Customers (461)				
Residential	287	11,860	33,016	4
Commercial	61	9,359	16,706	5
Industrial	5	372	832	6
Total Metered Sales to General Customers (461)	353	21,591	50,554	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		24,400	8
Other Sales to Public Authorities (464)	8	124	878	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	389	22,728	78,846	

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)	24,400	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)	24,400	
Forfeited Discounts (470):		
Customer late payment charges	681	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	681	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	654	7
Other (specify): WATER TURN ON AND MISCELLANEOUS SALES OF WATER	680	8
Total Other Water Revenues (474)	1,334	
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)	15,873	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	4,534	3
Chemicals (630)		4
Supplies and Expenses (640)	3,953	5
Repairs of Water Plant (650)	3,926	6
Transportation Expenses (660)	1,140	7
Total Plant Operation and Maintenance Expenses	29,426	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	11,470	8
Office Supplies and Expenses (681)	2,365	9
Outside Services Employed (682)	2,200	10
Insurance Expense (684)	1,364	11
Employees Pensions and Benefits (686)	10,213	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	339	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	27,951	
 Total Operation and Maintenance Expenses	 57,377	

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		15,770	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		202	2
Net property tax equivalent		15,568	
Social Security		2,089	3
PSC Remainder Assessment		101	4
Other (specify): NONE			5
Total tax expense		<u>17,758</u>	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Polk				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.211990				3
County tax rate	mills		4.936300				4
Local tax rate	mills		10.517070				5
School tax rate	mills		8.288020				6
Voc. school tax rate	mills		1.377510				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.330890				10
Less: state credit	mills		1.250710				11
Net tax rate	mills		24.080180				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.517070				14
Combined School Tax Rate	mills		9.665530				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.182600				17
Total Tax Rate	mills		25.330890				18
Ratio of Local and School Tax to Total	dec.		0.796758				19
Total tax net of state credit	mills		24.080180				20
Net Local and School Tax Rate	mills		19.186086				21
Utility Plant, Jan. 1	\$	869,647	869,647				22
Materials & Supplies	\$	4,118	4,118				23
Subtotal	\$	873,765	873,765				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	873,765	873,765				26
Assessment Ratio	dec.		0.940708				27
Assessed Value	\$	821,958	821,958				28
Net Local & School Rate	mills		19.186086				29
Tax Equiv. Computed for Current Year	\$	15,770	15,770				30
Tax Equivalent per 1994 PSC Report	\$	13,954					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	15,770					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)	4,269		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)	104,946		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	109,215	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	36,635		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	21,929		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	58,564	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	250		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)			4,269	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)			104,946	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	0	0	109,215	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			36,635	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			21,929	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	58,564	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			0	23
Total Water Treatment Plant	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			250	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)	9,359		26
Transmission and Distribution Mains (343)	500,842	86,543	27
Fire Mains (344)	0		28
Services (345)	89,253	23,896	29
Meters (346)	22,395	1,398	30
Hydrants (348)	68,777	8,731	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	690,876	120,568	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	1,284		35
Computer Equipment (372.1)	4,713	436	36
Transportation Equipment (373)	0		37
Other General Equipment (379)	4,995	984	38
Other Tangible Property (390)	0		39
Total General Plant	10,992	1,420	
Total utility plant in service directly assignable	869,647	121,988	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	869,647	121,988	

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)			9,359 26
Transmission and Distribution Mains (343)			587,385 27
Fire Mains (344)			0 28
Services (345)			113,149 29
Meters (346)	510		23,283 30
Hydrants (348)			77,508 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	510	0	810,934
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			1,284 35
Computer Equipment (372.1)			5,149 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			5,979 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	12,412
Total utility plant in service directly assignable	510	0	991,125
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	510	0	991,125

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			2,075	2,075	1
February			1,926	1,926	2
March			2,412	2,412	3
April			2,318	2,318	4
May			2,607	2,607	5
June			2,708	2,708	6
July			3,463	3,463	7
August			2,998	2,998	8
September			2,555	2,555	9
October			2,544	2,544	10
November			2,557	2,557	11
December			2,391	2,391	12
Total annual pumpage	0	0	30,554	30,554	
Less: Water sold				22,728	13
Volume pumped but not sold				7,826	14
Volume sold as a percent of volume pumped				74%	15
Volume used for water production, water quality and system maintenance				250	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				250	19
Volume pumped but unaccounted for				7,576	20
Percent of water lost				25%	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.)				151	23
Date of maximum: 7/24/2001					24
Cause of maximum:					25
Major Fire					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				42	26
Date of minimum: 1/6/2001					27
Total KWH used for pumping for the year				47,900	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL #4-1989	none	118	8	100,800	Yes	1
WELL #3-1980	none	120	10	120,000	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	SERIAL NUMBER 4			1
Location	WELL#4			2
Purpose	P			3
Destination	R			4
Pump Manufacturer	PEERLESS			5
Year Installed	1989			6
Type	VERTICAL TURBINE			7
Actual Capacity (gpm)	300			8
Pump Motor or Standby Engine Mfr	U.S. ELECTRIC			10
Year Installed	1989			11
Type	ELECTRIC			12
Horsepower	25			13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	WATER TOWER		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1927		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	90		6
Total capacity in gallons (actual)	75,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)			9
Points of application (wellhouse, central facilities, booster station, other)			10
Filters, type (gravity, pressure, other, none)			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			12
Is a corrosion control chemical used (yes, no)?			13
Is water fluoridated (yes, no)?			14
			15
			16
			17
			18
			19
			20
			21
			22
			23
			24
			25

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	6.000	30,186	2,394	0	0	32,580	1
M	D	8.000	4,958	628	0	0	5,586	2
M	D	10.000	1,381	0	0	0	1,381	3
M	D	12.000	4,054	78	0	0	4,132	4
Total Within Municipality			40,579	3,100	0	0	43,679	
Total Utility			40,579	3,100	0	0	43,679	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	365	0	0	0	365	13	1
P	1.000	4	0	0	0	4		2
M	1.000	22	37	0	0	59	45	3
M	1.250	1	0	0	0	1		4
M	1.500	3	0	0	0	3		5
M	2.000	5	0	0	0	5	1	6
M	3.000	1	0	0	0	1	1	7
M	4.000	2	1	0	0	3		8
M	6.000	8	0	0	0	8	7	9
Total Utility		411	38	0	0	449	67	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	343	12	6	0	349	0	1
1.000	5	2	0	0	7	7	2
1.250	1	0	0	0	1	1	3
1.500	4	1	1	0	4	4	4
2.000	4	0	0	0	4	4	5
3.000	1	0	0	0	1	1	6
4.000	1	0	0	1	2	2	7
6.000	1	0	0	(1)	0	0	8
Total:	360	15	7	0	368	19	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	284	44	5	7	0	9	349	1
1.000	1	6	0	0	0	0	7	2
1.250	1	0	0	0	0	0	1	3
1.500	1	2	0	1	0	0	4	4
2.000	0	4	0	0	0	0	4	5
3.000	0	1	0	0	0	0	1	6
4.000	0	0	0	2	0	0	2	7
6.000	0	0	0	0	0	0	0	8
Total:	287	57	5	10	0	9	368	

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	82	5			87	2
Total Fire Hydrants	82	5	0	0	87	
Flushing Hydrants						
	70			(70)	0	3
Total Flushing Hydrants	70	0	0	(70)	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: 54

Number of distribution system valves end of year: 76

Number of distribution valves operated during year: 36

WATER OPERATING SECTION FOOTNOTES

Water Mains (Page W-15)

Water Mains added in 2001 were initially financed from General Obligation Notes and Cash Reserves as needed. Special Assessments levied in the utility for the Northtown Project consisted of both assessments deferred until the lots are sold and those subject to installments on the tax roll. Assessments on other utility projects are being financed through special assessments collected in the general village in 2002.

Water Services (Page W-16)

As stated in the note on water mains the services installed on the northtown project were subject to special assessments in the utility and the other projects were financed in the general fund and are subject to collection there. Financing for the projects were from General Obligation Notes and cash reserves.

Meters (Page W-17)

Meters were not tested according to PSC Schedule

Rick Fisher, the street superintendent called on 9/12 to say that all meters 1 inch and larger were tested in 2001, said clerk must have missed his notes on that when filling out report. Also said they have 2 4" meters, no 6" meters. Schedule updated on 9/12/02. (previously showed no meters tested)
PJJ

Hydrants and Distribution System Valves (Page W-18)

Prior years adjustment for flushing hydrants due misunderstanding in terminology. Utility has no flushing hydrants. Additionally one-half of distribution valves were not tested during the year.
