



3015 (02-09-04)

ANNUAL REPORT

OF

Name: BIRCHWOOD MUNICIPAL WATER UTILITYPrincipal Office: 101 NORTH MAIN
P.O. BOX 6
BIRCHWOOD, WI 54817For 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: BIRCHWOOD MUNICIPAL WATER UTILITY

Utility Address: 101 NORTH MAIN
P.O. BOX 6
BIRCHWOOD, WI 54817

When was utility organized? 1/1/1975

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: VICKI BUSICK
Title: VILLAGE CLERK/TREASURER

Office Address:
101 NORTH MAIN
P.O. BOX 6
BIRCHWOOD, WI 54817

Telephone: (715) 354 - 3300

Fax Number: (715) 354 - 7500

E-mail Address: vilofbwd@chibardun.net

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

Name: DANIEL L. THOLE
Title: PARTNER

Office Address: TRACEY & THOLE, S.C.
502 SECOND STREET
HUDSON, WI 54016

Telephone: (715) 386 - 2391

Fax Number: (715) 386 - 0535

E-mail Address: tractool@presenter.net

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

Name: RICHARD PARENTEAU
Title: VILLAGE PRESIDENT

Office Address:
101 NORTH MAIN
P.O. BOX 6
BIRCHWOOD, WI 54817

Telephone: (715) 354 - 3300

Fax Number: (715) 354 - 7500

E-mail Address: vilofbwd@chibardun.net

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: DANIEL L. THOLE

Title: PARTNER

Office Address: TRACEY & THOLE, S.C.
502 SECOND STREET
HUDSON, WI 54016

Telephone: (715) 386 - 2391

Fax Number: (715) 386 - 0535

E-mail Address: tractool@presenter.net

Date of most recent audit report: 1/14/2002

Period covered by most recent audit: 2001

Names and titles of utility management including manager or superintendent:

Name: MR DON MATTS

Title: SUPERINTENDENT

Office Address:

101 NORTH MAIN
P.O. BOX 6
BIRCHWOOD, WI 54817

Telephone: (715) 354 - 3300

Fax Number: (715) 354 - 7500

E-mail Address: vilofbwd@chibardun.net

Name of utility commission/committee: MRS. RUTH CLAUSEN

Names of members of utility commission/committee:

- MRS RUTH CLAUSEN, TRUSTEE
- MR WILLIAM HAAS, TRUSTEE
- MR HARLAND HAGEN, TRUSTEE
- MR JAY HATCHER, TRUSTEE
- MR RICHARD PARENTEAU, PRESIDENT
- MR BUDDY ROBOTKA, TRUSTEE
- MR DAVID SULLIVAN, TRUSTEE

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:

NONE.

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	78,490	77,293	1
Operating Expenses:			
Operation and Maintenance Expense (401)	47,813	44,343	2
Depreciation Expense (403)	15,526	15,495	3
Amortization Expense (404)	0	0	4
Taxes (408)	1,714	1,478	5
Total Operating Expenses	65,053	61,316	
Net Operating Income	13,437	15,977	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	13,437	15,977	
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)	5,915	14,485	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	5,915	14,485	
Total Income	19,352	30,462	
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	19,352	30,462	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	8,512	9,188	13
Amortization of Debt Discount and Expense (428)	2,046	2,193	14
Amortization of Premium on Debt--Cr. (429)	0		15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0		18
Total Interest Charges	10,558	11,381	
Net Income	8,794	19,081	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	127,252	108,171	19
Balance Transferred from Income (433)	8,794	19,081	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)	136,046	127,252	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE.	0	1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE	0	2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE	0	3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON INVESTMENTS	4,200	4
INTEREST ON SPECIAL ASSESSMENTS	216	5
ADJUST INVESTMENTS TO MARKET	1,499	6
Total (Acct. 419):	5,915	
Miscellaneous Nonoperating Income (421):		
NONE	0	7
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE	0	8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE	0	9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE	0	10
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE	0	11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	0	12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE	0	13
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	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	78,490	0	0	0	78,490	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	78,490	0	0	0	78,490	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	798,146	796,656	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	336,573	320,695	2
Net Utility Plant	461,573	475,961	
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)	3,600	3,600	6
Special Funds (125)	118,144	110,199	7
Total Other Property and Investments	121,744	113,799	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	70,670	96,980	8
Temporary Cash Investments (132)	13,593	13,463	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	11,616	11,547	11
Other Accounts Receivable (143)	316	100	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	7,795	7,795	14
Materials and Supplies (150)	341	411	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0		17
Total Current and Accrued Assets	104,331	130,296	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	9,366	11,412	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	9,366	11,412	
Total Assets and Other Debits	697,014	731,468	

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)	34,519	34,519	21
Appropriated Earned Surplus (215)	0		22
Unappropriated Earned Surplus (216)	136,046	127,252	23
Total Proprietary Capital	170,565	161,771	
LONG-TERM DEBT			
Bonds (221)	165,000	180,000	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	165,000	180,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	619	30,054	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	1,325	1,438	32
Other Current and Accrued Liabilities (238)	0		33
Total Current and Accrued Liabilities	1,944	31,492	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0		35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)	0		37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	359,505	358,205	38
Total Liabilities and Other Credits	697,014	731,468	

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)	798,146	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	798,146	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	336,573	0	0	0	9
Total Accumulated Provision	336,573	0	0	0	
Net Utility Plant	461,573	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	320,695				320,695	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	15,526				15,526	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	352				352	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	15,878	0	0	0	15,878	13
Debits during year						14
Book cost of plant retired	0				0	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	0	0	0	0	0	19
Balance End of Year	336,573	0	0	0	336,573	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	0			0	1
Other (specify):	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	341	411
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	341	411

**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)				
MORTGAGE REVENUE BONDS	2,046	428	9,366	1
Total			9,366	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	34,519	1
Changes during year (explain):		
NONE	0	2
Balance end of year	<u><u>34,519</u></u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
MORTGAGE REVENUE BONDS	06/18/1998	11/01/2009	4.75%	165,000	1
Total Bonds (Account 221):				165,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

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

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	1,714	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>1,714</u>	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	1,625	7
PSC Remainder Assessment	89	8
Other (explain):		
NONE		9
Total payments and other debits	<u>1,714</u>	
Balance end of year	<u><u>0</u></u>	

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)					
MORTGAGE REVENUE BONDS	1,438	8,512	8,625	1,325	1
Subtotal	1,438	8,512	8,625	1,325	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	1,438	8,512	8,625	1,325	

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	358,205	0	0	0	0	358,205	1
Add credits during year:							
For Services	1,300					1,300	2
For Mains	0					0	3
Other (specify):							
NONE	0					0	4
Deduct charges (specify):							
NONE	0					0	5
Balance End of Year	359,505	0	0	0	0	359,505	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	254,000					254,000	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE	0	1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE	3,600	2
Total (Acct. 124):	3,600	
Special Funds (125):		
BOND RESERVE FUND INVESTMENTS	21,000	3
BOND REDEMPTION FUND INVESTMENTS	54,734	4
ASSET DEPRECIATION FUND INVESTMENTS	42,410	5
Total (Acct. 125):	118,144	
Notes Receivable (141):		
NONE	0	6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	11,616	7
Electric	0	8
Sewer (Regulated)	0	9
Other (specify):		
NONE	0	10
Total (Acct. 142):	11,616	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	0	11
Merchandising, jobbing and contract work	316	12
Other (specify):		
NONE	0	13
Total (Acct. 143):	316	
Receivables from Municipality (145):		
4TH QUARTER FIRE PROTECTION CHARGE	7,795	14
Total (Acct. 145):	7,795	
Prepayments (165):		
NONE	0	15
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE	0	16
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

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

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	797,401	0	0	0	797,401	1
Materials and Supplies	376	0	0	0	376	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	328,634	0	0	0	328,634	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	358,855	0	0	0	358,855	6
Other (specify):						
NONE					0	7
Average Net Rate Base	110,288	0	0	0	110,288	
Net Operating Income	13,437	0	0	0	13,437	8
Net Operating Income as a percent of Average Net Rate Base						
	12.18%	N/A	N/A	N/A	12.18%	

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	34,519	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	131,649	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	166,168	
Net Income		
Net Income	8,794	5
Percent Return on Proprietary Capital	5.29%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

None.

2. Leaseholder changes.

None.

3. Extensions of service.

None.

4. Estimated changes in revenues due to rate changes.

None.

5. Obligations incurred or assumed, excluding commercial paper.

None.

6. Formal proceedings with the Public Service Commission.

None.

7. Any additional matters.

None.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

May 13, 2002

Ms Vicki Busick, Village Clerk/Treasurer
Birchwood Municipal Water Utility
101 North Main
P.O. Box 6
Birchwood WI 54817-0006

2001 Analytical Review DWCCA-490-PJL

Dear Ms. Busick:

The Public Service Commission has completed their analytical review of your 2001 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. We have no questions, only the following comments.

1. During our review, we noted that the utility did not report any local and school tax equivalent on meters charged to sewer department, (Account 408). If the sewer department uses the water meter to measure sewer volume, all the water meter costs must be shared, including depreciation, return on rate base and taxes. Please review Section 4, Pages 10 and 11 of the Water Utility Reference Manual (enclosed) and properly allocate all water meter costs for 2002.

2. In the future, 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 any expense account which changed by \$2,000 and 30 percent when compared to the previous year and follow this procedure in the future.

You may consider your review closed. Thank you for your efforts in preparing your 2001 annual report. If you have any questions, please feel free to contact me at (608) 267-9198 or e-mail me at peter.leege@psc.state.wi.us.

Sincerely,

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

Enclosure

PJL:dwh:w:\compl\Analytical Reviews\2001 analytical review letters\490
Birchwood

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	77,116	1
Total Sales of Water	77,116	
Other Operating Revenues		
Forfeited Discounts (470)	353	2
Other Water Revenues (474)	1,021	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	1,374	
Total Operating Revenues	78,490	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	30,946	5
General Operating Expenses (680-690)	16,867	6
Total Operation and Maintenance Expenses	47,813	
Other Operating Expenses		
Depreciation Expense (403)	15,526	7
Amortization Expense (404)		8
Taxes (408)	1,714	9
Total Other Operating Expenses	17,240	
Total Operating Expenses	65,053	
NET OPERATING INCOME	13,437	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	1	48	96	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	1	48	96	
Metered Sales to General Customers (461)				
Residential	213	6,744	31,021	4
Commercial	27	3,684	10,751	5
Industrial	1	357	1,222	6
Total Metered Sales to General Customers (461)	241	10,785	42,994	
Private Fire Protection Service (462)	1		548	7
Public Fire Protection Service (463)	1		31,179	8
Other Sales to Public Authorities (464)	5	766	2,299	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	249	11,599	77,116	

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)	31,179	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)	31,179	
Forfeited Discounts (470):		
Customer late payment charges	353	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	353	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	438	7
Other (specify):		
METER READING FOR TRAILER PARK	400	8
WATER TURN ON FEES	60	9
STANDBY CHARGES	48	10
BULK SALES OF WATER TO ROAD CONTRACTORS	75	11
Total Other Water Revenues (474)	1,021	
Amortization of Construction Grants (475):		
NONE	0	12
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)	14,532	1
Purchased Water (610)	0	2
Fuel or Power Purchased for Pumping (620)	6,005	3
Chemicals (630)	0	4
Supplies and Expenses (640)	1,030	5
Repairs of Water Plant (650)	8,379	6
Transportation Expenses (660)	1,000	7
Total Plant Operation and Maintenance Expenses	30,946	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	6,706	8
Office Supplies and Expenses (681)	1,066	9
Outside Services Employed (682)	2,950	10
Insurance Expense (684)	919	11
Employees Pensions and Benefits (686)	4,638	12
Regulatory Commission Expenses (688)	0	13
Miscellaneous General Expenses (689)	588	14
Uncollectible Accounts (690)	0	15
Total General Operating Expenses	16,867	
 Total Operation and Maintenance Expenses	 47,813	

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		0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		0	2
Net property tax equivalent		0	
Social Security		1,625	3
PSC Remainder Assessment		89	4
Other (specify): NONE			5
Total tax expense		1,714	

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			Washburn				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.236612				3
County tax rate	mills		6.882873				4
Local tax rate	mills		5.463706				5
School tax rate	mills		10.205051				6
Voc. school tax rate	mills		1.537530				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		24.325772				10
Less: state credit	mills		1.697312				11
Net tax rate	mills		22.628460				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.463706				14
Combined School Tax Rate	mills		11.742581				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.206287				17
Total Tax Rate	mills		24.325772				18
Ratio of Local and School Tax to Total	dec.		0.707327				19
Total tax net of state credit	mills		22.628460				20
Net Local and School Tax Rate	mills		16.005732				21
Utility Plant, Jan. 1	\$	796,655	796,655				22
Materials & Supplies	\$	411	411				23
Subtotal	\$	797,066	797,066				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	797,066	797,066				26
Assessment Ratio	dec.		0.845265				27
Assessed Value	\$	673,732	673,732				28
Net Local & School Rate	mills		16.005732				29
Tax Equiv. Computed for Current Year	\$	10,784	10,784				30
Tax Equivalent per 1994 PSC Report	\$	18,353					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	0					32
Tax equiv. for current year (see note 6)	\$	0					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)	1,001		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	12,817		6
Lake, River and Other Intakes (313)	11,000		7
Wells and Springs (314)	32,413		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	57,231	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	42,256		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	78,179		17
Diesel Pumping Equipment (326)	14,628		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	135,063	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)	2,500		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)			1,001 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			12,817 6
Lake, River and Other Intakes (313)			11,000 7
Wells and Springs (314)			32,413 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	57,231
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			42,256 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			78,179 17
Diesel Pumping Equipment (326)			14,628 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	135,063
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)			2,500 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)	100,428		26
Transmission and Distribution Mains (343)	343,654		27
Fire Mains (344)	18,532		28
Services (345)	63,866	1,300	29
Meters (346)	17,514	190	30
Hydrants (348)	54,274		31
Other Transmission and Distribution Plant (349)	860		32
Total Transmission and Distribution Plant	601,628	1,490	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	2,734		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	0		39
Total General Plant	2,734	0	
Total utility plant in service directly assignable	796,656	1,490	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	796,656	1,490	

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)			100,428 26
Transmission and Distribution Mains (343)			343,654 27
Fire Mains (344)			18,532 28
Services (345)			65,166 29
Meters (346)			17,704 30
Hydrants (348)			54,274 31
Other Transmission and Distribution Plant (349)			860 32
Total Transmission and Distribution Plant	0	0	603,118
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			2,734 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	2,734
Total utility plant in service directly assignable	0	0	798,146
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	798,146

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			1,795	1,795	1
February			1,804	1,804	2
March			1,850	1,850	3
April			1,677	1,677	4
May			1,964	1,964	5
June			2,318	2,318	6
July			2,822	2,822	7
August			2,678	2,678	8
September			2,024	2,024	9
October			1,941	1,941	10
November			1,606	1,606	11
December			1,764	1,764	12
Total annual pumpage	0	0	24,243	24,243	
Less: Water sold				11,599	13
Volume pumped but not sold				12,644	14
Volume sold as a percent of volume pumped				48%	15
Volume used for water production, water quality and system maintenance				7,000	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				7,000	19
Volume pumped but unaccounted for				5,644	20
Percent of water lost				23%	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.)				131	23
Date of maximum: 8/15/2001					24
Cause of maximum:					25
Dry weather and water used for lawn and garden watering.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				24	26
Date of minimum: 12/31/2001					27
Total KWH used for pumping for the year				97,310	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)	
714 MAPLE TERRACE DRIVE	#1	155	12	648,000	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)	
600 EAST HWY 48	Birch Lake Inta	90	75	14	1

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	MILL FIRE PROTECTION	PRIVATE FIRE PROTECTION	WELL #1	1
Location	600 EAST HWY 48	BIRCH LAKE INTAKE	'14 MAPLE TERRACE DRIVE	2
Purpose	S	S	P	3
Destination	D	D	D	4
Pump Manufacturer	JOHNSON	JOHNSON	JOHNSON	5
Year Installed	1975	1975	1975	6
Type	VERTICAL TURBINE	CENTRIFUGAL	VERTICAL TURBINE	7
Actual Capacity (gpm)	2,000	40	450	8
Pump Motor or Standby Engine Mfr	G.E.	G.E.	U.S.	10
Year Installed	1975	1975	1975	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	200	75	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)	S		3
Year constructed	1975		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	110		6
Total capacity in gallons (actual)	60,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)			9
Points of application (wellhouse, central facilities, booster station, other)			10
Filters, type (gravity, pressure, other, none)			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	N		14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	113	0	0	0	113	1
P	D	6.000	26,278	0	0	0	26,278	2
M	D	8.000	200	0	0	0	200	3
P	D	8.000	6,953	0	0	0	6,953	4
M	T	10.000	1,550	0	0	0	1,550	5
Total Within Municipality			35,094	0	0	0	35,094	
Total Utility			35,094	0	0	0	35,094	

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	229	0	0	0	229		1
M	1.000	13	2	0	0	15		2
M	1.500	1	0	0	0	1		3
M	2.000	8	0	0	0	8		4
M	4.000	1	0	0	0	1		5
Total Utility		252	2	0	0	254	0	

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	246	19	0	0	265	25	1
0.750	4	0	0	0	4	0	2
1.000	5	0	0	0	5	0	3
1.500	6	0	0	0	6	0	4
Total:	261	19	0	0	280	25	

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	215	27	0	4	0	19	265	1
0.750	0	4	0	0	0	0	4	2
1.000	0	3	0	0	0	2	5	3
1.500	0	3	1	2	0	0	6	4
Total:	215	37	1	6	0	21	280	

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	45				45	2
Total Fire Hydrants	45	0	0	0	45	
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:	45
Number of distribution system valves end of year:	47
Number of distribution valves operated during year:	47

WATER OPERATING SECTION FOOTNOTES

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

Per village Board action on 1/6/1999 the water utility tax equivalent set at zero for future years.

Water Services (Page W-16)

Water services added during the year were financed fully by customers.

Meters (Page W-17)

Purchased nineteen (19) used meters at cost of \$10.00 each.
