



3015 (02-09-04)

ANNUAL REPORT

OF

Name: RANDOLPH WATER UTILITY

Principal Office: 248 WEST STROUD STREET
RANDOLPH, WI 53956-1292

For the Year Ended: DECEMBER 31, 2001

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: RANDOLPH WATER UTILITY

Utility Address: 248 WEST STROUD STREET
RANDOLPH, WI 53956-1292

When was utility organized? 1/1/1907

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: ELLEN KRAUSE

Title: CLERK

Office Address:

248 WEST STROUD STREET
RANDOLPH, WI 53956

Telephone: (920) 326 - 4600

Fax Number: (920) 326 - 4603

E-mail Address:

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

Name: MR. DEAN S. TILLEMA

Title: CPA

Office Address: WESTRA, TILLEMA & O'CONNOR, LLC

111 E. MAIN STREET
WAUPUN, WI 53963

Telephone: (920) 324 - 9711

Fax Number: (920) 324 - 8868

E-mail Address: wtollc@dotnet.com

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

Name: VERN GOVE

Title: PRESIDENT

Office Address:

248 WEST STROUD STREET
RANDOLPH, WI 53956

Telephone: (920) 326 - 4600

Fax Number: (920) 326 - 4603

E-mail Address:

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

Date of most recent audit report:

Period covered by most recent audit:

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: ELLEN KRAUSE

Title: CLERK

Office Address:

248 WEST STROUD STREET
RANDOLPH, WI 53956

Telephone: (920) 326 - 4600

Fax Number: (920) 326 - 4603

E-mail Address:

Name: PETER WORECK

Title: SUPERINTENDENT

Office Address:

248 WEST STROUD STREET
RANDOLPH, WI 53956

Telephone: (920) 326 - 4600

Fax Number: (920) 326 - 4603

E-mail Address:

Name: VERN GOVE

Title: VILLAGE PRESIDENT

Office Address:

248 WEST STROUD STREET
RANDOLPH, WI 53956

Telephone: (920) 326 - 4600

Fax Number: (920) 326 - 4603

E-mail Address:

Name of utility commission/committee: UTILITY COMMISSION

Names of members of utility commission/committee:

- LOIS BIEL
- STEVE OOSTERHOUSE
- DUANE WADE

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)	161,301	131,053	1
Operating Expenses:			
Operation and Maintenance Expense (401)	95,170	117,959	2
Depreciation Expense (403)	35,227	26,301	3
Amortization Expense (404)	0	0	4
Taxes (408)	37,754	21,107	5
Total Operating Expenses	168,151	165,367	
Net Operating Income	(6,850)	(34,314)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(6,850)	(34,314)	
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)	5,981	11,060	9
Miscellaneous Nonoperating Income (421)	0	4,100	10
Total Other Income	5,981	15,160	
Total Income	(869)	(19,154)	
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	(869)	(19,154)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	13
Amortization of Debt Discount and Expense (428)	1,154	1,010	14
Amortization of Premium on Debt--Cr. (429)	0	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	0	18
Total Interest Charges	1,154	1,010	
Net Income	(2,023)	(20,164)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	77,677	97,842	19
Balance Transferred from Income (433)	(2,023)	(20,164)	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	1	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)	75,654	77,677	

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 EARNED ON TEMPORARY INVESTMENTS	5,981	4
Total (Acct. 419):	5,981	
Miscellaneous Nonoperating Income (421):		
NONE	0	5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE	0	6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE	0	7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE	0	8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE	0	9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	0	10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE	0	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	161,301	0	0	0	161,301	1
Less: interdepartmental sales	0	0	0	0	0	2
Less: interdepartmental rents	0	0	0		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	0	0	0	0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE	0	0	0	0	0	6
Revenues subject to Wisconsin Remainder Assessment	161,301	0	0	0	161,301	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,618,927	1,602,537	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	374,036	339,488	2
Net Utility Plant	1,244,891	1,263,049	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	50	10	8
Temporary Cash Investments (132)	167,233	122,092	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	50,780	24,950	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	690,705	731,159	14
Materials and Supplies (150)	4,100	3,240	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0	0	17
Total Current and Accrued Assets	912,868	881,451	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	20,916	22,070	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	20,916	22,070	
Total Assets and Other Debits	2,178,675	2,166,570	

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)	1,111,363	1,101,716	21
Appropriated Earned Surplus (215)	0	0	22
Unappropriated Earned Surplus (216)	75,654	77,677	23
Total Proprietary Capital	1,187,017	1,179,393	
LONG-TERM DEBT			
Bonds (221)	655,000	675,000	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	655,000	675,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	4,162	6,137	28
Payables to Municipality (233)	60,626	55,573	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	40,054	18,856	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)	4,369	4,164	33
Total Current and Accrued Liabilities	109,211	84,730	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)	0	0	37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	227,447	227,447	38
Total Liabilities and Other Credits	2,178,675	2,166,570	

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)	1,612,548	0	0	0	1
Utility Plant Purchased or Sold (391)	0	0	0	0	2
Utility Plant in Process of Reclassification (392)	0	0	0	0	3
Utility Plant Leased to Others (393)	0	0	0	0	4
Property Held for Future Use (394)	0	0	0	0	5
Construction Work in Progress (395)	6,379	0	0	0	6
Utility Plant Acquisition Adjustments (396)	0	0	0	0	7
Other Utility Plant Adjustments (397)	0	0	0	0	8
Total Utility Plant	1,618,927	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	374,036	0	0	0	9
Total Accumulated Provision	374,036	0	0	0	
Net Utility Plant	1,244,891	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	339,488				339,488	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	35,227				35,227	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	621				621	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	35,848	0	0	0	35,848	13
Debits during year						14
Book cost of plant retired	1,300				1,300	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	1,300	0	0	0	1,300	19
Balance End of Year	374,036	0	0	0	374,036	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.23%					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	0 2
Collection of accounts previously written off: Utility Customers	0 3
Collection of accounts previously written off: Others	0 4
Total Additions	0
Deductions:	
Accounts written off during the year: Utility Customers	0 5
Accounts written off during the year: Others	0 6
Total accounts written off	0
Balance end of year	0

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	0	0	0	0 1
Other	0	0	0	0	0	0 2
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	4,100	3,240 2
Sewer utility	0	0 3
Gas utility	0	0 4
Merchandise	0	0 5
Other materials & supplies	0	0 6
Total Materials and Supplies	4,100	3,240

**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)				
REVENUE BONDS	0	1154	20,916	1
Total			<u><u>20,916</u></u>	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			<u><u>0</u></u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	1,101,716	1
Changes during year (explain):		
CAPITAL PROJECTS PAID BY MUNICIPALITY NOT SUBJECT TO REPAYMENT	9,647	2
Balance end of year	<u><u>1,111,363</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)	
WATER REVENUE BONDS (TIF OBLIGATION)	03/01/2000	05/01/2020	0.00%	655,000	1
Total Bonds (Account 221):				655,000	

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)
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NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	18,856	1
Accruals:		
Charged water department expense	38,203	2
Charged electric department expense	0	3
Charged sewer department expense	0	4
Other (explain):		
NONE	0	5
Total Accruals and other credits	38,203	
Taxes paid during year:		
County, state and local taxes	14,400	6
Social Security taxes	2,451	7
PSC Remainder Assessment	154	8
Other (explain):		
NONE	0	9
Total payments and other debits	17,005	
Balance end of year	40,054	

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	0	0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0	0	0	0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0	0	0	0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0	0	0	0	4
Subtotal	0	0	0	0	
Total	0	0	0	0	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	227,447	0	0	0	0	227,447	1
Add credits during year:							
For Services	0	0	0	0	0	0	2
For Mains	0	0	0	0	0	0	3
Other (specify):							
NONE	0	0	0	0	0	0	4
Deduct charges (specify):							
NONE	0	0	0	0	0	0	5
Balance End of Year	227,447	0	0	0	0	227,447	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	0	0	0	0	0	0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
Investment in Municipality (123):		
NONE	0	1
Total (Acct. 123):	0	
Other Investments (124):		
NONE	0	2
Total (Acct. 124):	0	
Special Funds (125):		
NONE	0	3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE	0	4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	50,780	5
Electric	0	6
Sewer (Regulated)	0	7
Other (specify):		
NONE	0	8
Total (Acct. 142):	50,780	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	0	9
Merchandising, jobbing and contract work	0	10
Other (specify):		
NONE	0	11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
RECEIVABLE FROM SEWER/TIF FOR WATER PROJECTS AND BONDS	690,705	12
Total (Acct. 145):	690,705	
Prepayments (165):		
NONE	0	13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE	0	14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE	0	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):		
USE OF VEHICLES AND EQUIPMENT	24,053	16
PROPERTY AND LIABILITY INSURANCE PAID BY VILLAGE	36,573	17
Total (Acct. 233):	60,626	
Other Deferred Credits (253):		
NONE	0	18
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	1,607,542	0	0	0	1,607,542	1
Materials and Supplies	3,670	0	0	0	3,670	2
Other (specify):						
NONE	0	0	0	0	0	3
Less Average:						
Reserve for Depreciation	356,762	0	0	0	356,762	4
Customer Advances for Construction	0	0	0	0	0	5
Contributions in Aid of Construction	227,447	0	0	0	227,447	6
Other (specify):						
NONE	0	0	0	0	0	7
Average Net Rate Base	1,027,003	0	0	0	1,027,003	
Net Operating Income	(6,850)	0	0	0	(6,850)	8
Net Operating Income as a percent of Average Net Rate Base						
	-0.67%	N/A	N/A	N/A	-0.67%	

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	1,106,539	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	76,665	3
Other (Specify):		
NONE	0	4
Total Average Proprietary Capital	1,183,204	
Net Income		
Net Income	(2,023)	5
 Percent Return on Proprietary Capital	 -0.17%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

WATER REVENUE BONDS INCURRED ARE TO BE PAID BY TIF DISTRICT FROM TAX INCREMENTS. THEREFORE TREATING INTEREST RATE ON BONDS AT ZERO.

6. Formal proceedings with the Public Service Commission.

RATE INCREASE ORDER FINAL IN 2001.

7. Any additional matters.

DURING THE RATE INCREASE APPLICATION PROCESS, BEGINNING YEAR FIXED ASSET BALANCES WERE RECLASSIFIED TO MORE APPROPRIATE CATEGORIES.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

No response; Jim will re-review depreciation in 2002; recalculate PFP in 2002 to be sure they are using our method. 2/4/03 ele

September 27, 2002

Ms. Ellen Krause, Clerk
Randolph Water Utility
248 West Stroud Street
Randolph, WI 53956-1272

2001 Analytical Review DWCCA-4920-PJL

Dear Ms. Krause:

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

1. A revised schedule of depreciation rates to be effective January 1, 2001, was certified for use by your utility in the order dated August 23, 2001, in docket 4920-WR-101. Based upon plant investment balances in the 2001 annual report, these revised rates were not used during 2001. Enclosed is a copy of the revised depreciation rates, which should be used to calculate depreciation expense beginning January 1, 2002.
2. As directed in the head notes of the Water Operation & Maintenance Expenses schedule on page W-5, please provide an explanation of any expense account which changed by \$2,000 and 30 percent when compared to the previous year and follow this procedure in the future.
3. Please confirm that the Public Fire Protection Service amount reported in Account 463 on page W-4 includes the adjustment of \$1,446 as indicated in item number 3 of your response to our review letter dated August 17, 2001, concerning the utility's 2000 annual report. Please also note that in the future any adjustments should be reported separately and fully explained in a schedule footnote.

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.

FINANCIAL SECTION FOOTNOTES

Sincerely,

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

Enclosure

PJL:dwh:w:\compl\Analytical Reviews\2001 analytical review letters\4920
Randolph.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	159,707	1
Total Sales of Water	159,707	
Other Operating Revenues		
Forfeited Discounts (470)	342	2
Other Water Revenues (474)	1,252	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	1,594	
Total Operating Revenues	161,301	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	66,417	5
General Operating Expenses (680-690)	28,753	6
Total Operation and Maintenance Expenses	95,170	
Other Operating Expenses		
Depreciation Expense (403)	35,227	7
Amortization Expense (404)	0	8
Taxes (408)	37,754	9
Total Other Operating Expenses	72,981	
Total Operating Expenses	168,151	
NET OPERATING INCOME	(6,850)	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial	1	225	541	3
Total Unmetered Sales to General Customers (460)	1	225	541	
Metered Sales to General Customers (461)				
Residential	570	26,923	82,993	4
Commercial	95	16,555	35,051	5
Industrial	22	4,011	7,639	6
Total Metered Sales to General Customers (461)	687	47,489	125,683	
Private Fire Protection Service (462)	3		1,629	7
Public Fire Protection Service (463)	1		25,565	8
Other Sales to Public Authorities (464)	11	1,992	6,289	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0	0	0	12
Total Sales of Water	703	49,706	159,707	

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)	25,565	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE	0	4
Total Public Fire Protection Service (463)	25,565	
Forfeited Discounts (470):		
Customer late payment charges	342	5
Other (specify):		
NONE	0	6
Total Forfeited Discounts (470)	342	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,049	7
Other (specify):		
RECONNECT CHARGES	203	8
Total Other Water Revenues (474)	1,252	
Amortization of Construction Grants (475):		
NONE	0	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)	25,358	1
Purchased Water (610)	0	2
Fuel or Power Purchased for Pumping (620)	9,357	3
Chemicals (630)	8,377	4
Supplies and Expenses (640)	10,320	5
Repairs of Water Plant (650)	10,350	6
Transportation Expenses (660)	2,655	7
Total Plant Operation and Maintenance Expenses	66,417	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	6,800	8
Office Supplies and Expenses (681)	578	9
Outside Services Employed (682)	6,749	10
Insurance Expense (684)	3,250	11
Employees Pensions and Benefits (686)	11,376	12
Regulatory Commission Expenses (688)	0	13
Miscellaneous General Expenses (689)	0	14
Uncollectible Accounts (690)	0	15
Total General Operating Expenses	28,753	
Total Operation and Maintenance Expenses	95,170	

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		35,536	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		387	2
Net property tax equivalent		35,149	
Social Security		2,451	3
PSC Remainder Assessment		154	4
Other (specify): NONE		0	5
Total tax expense		<u>37,754</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			Columbia	Dodge			1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.218570	0.217708			3
County tax rate	mills		4.535700	6.632241			4
Local tax rate	mills		9.877980	11.339479			5
School tax rate	mills		13.568700	13.514950			6
Voc. school tax rate	mills		1.540650	1.534545			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
Total tax rate	mills		29.741600	33.238923			10
Less: state credit	mills		2.291130	1.983694			11
Net tax rate	mills		27.450470	31.255229			12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.877980	11.339479			14
Combined School Tax Rate	mills		15.109350	15.049495			15
Other Tax Rate - Local	mills		0.000000	0.000000			16
Total Local & School Tax	mills		24.987330	26.388974			17
Total Tax Rate	mills		29.741600	33.238923			18
Ratio of Local and School Tax to Total	dec.		0.840147	0.793918			19
Total tax net of state credit	mills		27.450470	31.255229			20
Net Local and School Tax Rate	mills		23.062443	24.814084			21
Utility Plant, Jan. 1	\$	1,602,537	641,015	961,522			22
Materials & Supplies	\$	4,100	1,640	2,460			23
Subtotal	\$	1,606,637	642,655	963,982			24
Less: Plant Outside Limits	\$	0	0	0			25
Taxable Assets	\$	1,606,637	642,655	963,982			26
Assessment Ratio	dec.		0.915023	0.918663			27
Assessed Value	\$	1,473,619	588,044	885,575			28
Net Local & School Rate	mills		23.062443	24.814084			29
Tax Equiv. Computed for Current Year	\$	35,536	13,562	21,975			30
Tax Equivalent per 1994 PSC Report	\$	13,033					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	35,536					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)	100		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)	858,773	7,488	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	858,873	7,488	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	4,993		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	41,894		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	5,901		20
Total Pumping Plant	52,788	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	25		21
Structures and Improvements (331)	24,366		22
Water Treatment Equipment (332)	67,781		23
Total Water Treatment Plant	92,172	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	75		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)			100	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)		(391,700)	474,561	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	(391,700)	474,661	
PUMPING PLANT				
Land and Land Rights (320)		6,000	6,000	12
Structures and Improvements (321)		298,000	302,993	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)		87,700	129,594	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			5,901	20
Total Pumping Plant	0	391,700	444,488	
WATER TREATMENT PLANT				
Land and Land Rights (330)			25	21
Structures and Improvements (331)			24,366	22
Water Treatment Equipment (332)			67,781	23
Total Water Treatment Plant	0	0	92,172	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			75	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)	57,272		26
Transmission and Distribution Mains (343)	386,736	1,009	27
Fire Mains (344)	0		28
Services (345)	76,122	1,335	29
Meters (346)	35,371	1,479	30
Hydrants (348)	36,146		31
Other Transmission and Distribution Plant (349)	190		32
Total Transmission and Distribution Plant	591,912	3,823	
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)	0		36
Transportation Equipment (373)	2,895		37
Other General Equipment (379)	3,897		38
Other Tangible Property (390)	0		39
Total General Plant	6,792	0	
Total utility plant in service directly assignable	1,602,537	11,311	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,602,537	11,311	

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)			57,272 26
Transmission and Distribution Mains (343)			387,745 27
Fire Mains (344)			0 28
Services (345)			77,457 29
Meters (346)	1,300		35,550 30
Hydrants (348)			36,146 31
Other Transmission and Distribution Plant (349)			190 32
Total Transmission and Distribution Plant	1,300	0	594,435
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)			0 36
Transportation Equipment (373)			2,895 37
Other General Equipment (379)			3,897 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	6,792
Total utility plant in service directly assignable	1,300	0	1,612,548
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	1,300	0	1,612,548

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			4,661	4,661	1
February			4,211	4,211	2
March			4,671	4,671	3
April			4,610	4,610	4
May			5,176	5,176	5
June			5,044	5,044	6
July			5,976	5,976	7
August			5,958	5,958	8
September			4,397	4,397	9
October			4,432	4,432	10
November			4,127	4,127	11
December			3,915	3,915	12
Total annual pumpage	0	0	57,178	57,178	
Less: Water sold				49,706	13
Volume pumped but not sold				7,472	14
Volume sold as a percent of volume pumped				87%	15
Volume used for water production, water quality and system maintenance				3,555	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				3,555	19
Volume pumped but unaccounted for				3,917	20
Percent of water lost				7%	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.)				250	23
Date of maximum: 7/9/2001					24
Cause of maximum:					25
LAWN WATERING/ 2 LATERAL LEAKS					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				107	26
Date of minimum: 12/7/2001					27
Total KWH used for pumping for the year				177,680	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)	
BACKUP WELL (1906)/136 W. STRC	1	385	4	500,000	Yes	1
BACKUP	2	552	12	500,000	Yes	2
MAIN WELL (2000) HWY. P	3	525	12	504,000	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	1	2	3	1
Location	BACKUP	BACKUP	MAIN WELL	2
Purpose	P	P	P	3
Destination	D	R	D	4
Pump Manufacturer	F.M.	GOULD	CHICAGO	5
Year Installed	1983	1995	2000	6
Type	SUBMERSIBLE	SUBMERSIBLE	SUBMERSIBLE	7
Actual Capacity (gpm)	425	400	350	8
Pump Motor or Standby Engine Mfr	G.E	US	FORD	10
Year Installed	1992	1930	2000	11
Type	ELECTRIC	ELECTRIC	NATURAL GAS	12
Horsepower	20	15	425	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	RESERVOIR	TOWER	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	3
Year constructed	1930	1906	4
Primary material (earthen, steel, concrete, other)	OTHER	STEEL	5
Elevation difference in feet (See Headnote 3.)	10	30	6
Total capacity in gallons (actual)	75,000	75,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0800		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	T	1.500	296	0	0	0	296	1
M	T	4.000	2,215	0	0	0	2,215	2
M	T	6.000	33,260	0	0	0	33,260	3
M	D	8.000	1,104	0	0	0	1,104	4
M	S	8.000	5,624	0	0	0	5,624	5
M	S	10.000	2,228	0	0	0	2,228	6
Total Within Municipality			44,727	0	0	0	44,727	
Total Utility			44,727	0	0	0	44,727	

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)	
L	0.625	15	0	0	0	15		1
M	0.625	504	1	0	0	505		2
L	0.750	10	0	0	0	10		3
M	0.750	77	0	0	0	77		4
M	1.000	21	0	0	0	21		5
M	1.500	3	0	0	0	3		6
M	4.000	1	0	0	0	1		7
M	6.000	4	0	0	0	4		8
M	8.000	1	0	0	0	1		9
Total Utility		636	1	0	0	637	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	659	24	26	0	657	43	1
0.750	0	0	0	0	0	0	2
1.000	16	0	0	0	16	0	3
1.250	1	0	0	1	2	0	4
1.500	8	0	0	0	8	0	5
2.000	8	0	0	0	8	0	6
3.000	3	0	0	0	3	1	7
Total:	695	24	26	1	694	44	

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	569	60	15	4	0	9	657	1
0.750	0	0	0	0	0	0	0	2
1.000	0	10	1	4	0	1	16	3
1.250	0	1	0	0	0	1	2	4
1.500	0	5	1	1	0	1	8	5
2.000	0	4	0	4	0	0	8	6
3.000	0	2	0	1	0	0	3	7
Total:	569	82	17	14	0	12	694	

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	96				96	2
Total Fire Hydrants	96	0	0	0	96	
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:	96
Number of distribution system valves end of year:	92
Number of distribution valves operated during year:	28

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service (Page W-08)

NEW WELL WENT OPERATIONAL IN 2000. ADDITIONS TO MAINS AND SERVICES UPGRADES AT VILLAGE EXPENSE FOR CUSTOMER IN EXCHANGE FOR AN EASEMENT. NO ASSESSMENTS CHARGED.

BEGINNING BALANCES HAVE BEEN RESTATED AS A RESULT OF THE 2001 RATE INCREASE APPLICATION. A MORE ACCURATE REALLOCATION OF 2000 ADDITIONS WAS DONE. GRAND TOTALS, HOWEVER, DID NOT CHANGE.

Water Services (Page W-16)

Same as notes to W-08. One service was added at utility expense.

Meters (Page W-17)

METER ADJUSTMENT DUE TO A MORE ACCURATE COUNT.
