



3015 (02-09-04)

ANNUAL REPORT

OF

Name: WARRENS MUNICIPAL WATER AND SEWER UTILITIES

Principal Office: 212 GEORGE STREET
P.O. BOX 97
WARRENS, WI 54666-0097

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: WARRENS MUNICIPAL WATER AND SEWER UTILITIES

Utility Address: 212 GEORGE STREET
P.O. BOX 97
WARRENS, WI 54666-0097

When was utility organized? 7/1/1975

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS DONNA STEBBINS

Title: VILLAGE CLERK

Office Address:

212 GEORGE STREET
P.O. BOX 97
WARRENS, WI 54666

Telephone: (608) 378 - 4177

Fax Number: (608) 378 - 4177

E-mail Address:

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

Name: DEBRA WELCH

Title: CERTIFIED PUBLIC ACCOUNTANT

Office Address: CLIFTON GUNDERSON LLP

435 JULIE STREET
P.O. BOX 547
TOMAH, WI 54660

Telephone: (608) 372 - 2177

Fax Number: (608) 372 - 5462

E-mail Address: debrawelch@cliftoncpa.com

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

Name: JAASON KRULTZ

Title: VILLAGE PRESIDENT

Office Address:

203 CHURCH STREET
WARRENS, WI 54666

Telephone: (608) 378 - 4815

Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name:

Title: CERTIFIED PUBLIC ACCOUNTANTS

Office Address: CLIFTON GUNDERSON LLP
435 JULIE STREET
P.O. BOX 547
TOMAH, WI 54660

Telephone: (608) 372 - 2177

Fax Number: (608) 372 - 5462

E-mail Address: cliftoncpa.com

Date of most recent audit report: 4/10/2002

Period covered by most recent audit: YEAR ENDED 12/31/01

Names and titles of utility management including manager or superintendent:

Name: MR TOM ABBOTT

Title: UTILITY SUPERINTENDENT

Office Address:
212 GEORGE STREET
P.O. BOX 97
WARRENS, WI 54666

Telephone: (608) 378 - 4177

Fax Number: (608) 378 - 4177

E-mail Address:

Name of utility commission/committee: VILLAGE BOARD

Names of members of utility commission/committee:

- MR MIKE CLARK
- MR JASON KRULTZ, VILLAGE PRESIDENT
- MS SANDRA SWAFFORD

Is sewer service rendered by the utility? YES

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	23,597	28,737	1
Operating Expenses:			
Operation and Maintenance Expense (401)	12,710	15,835	2
Depreciation Expense (403)	7,934	7,202	3
Amortization Expense (404)	34	34	4
Taxes (408)	563	520	5
Total Operating Expenses	21,241	23,591	
Net Operating Income	2,356	5,146	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	2,356	5,146	
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)	1,146	1,884	9
Miscellaneous Nonoperating Income (421)	0	2,090	10
Total Other Income	1,146	3,974	
Total Income	3,502	9,120	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	1,685	0	12
Total Miscellaneous Income Deductions	1,685	0	
Income Before Interest Charges	1,817	9,120	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	11,252	11,768	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	11,252	11,768	
Net Income	(9,435)	(2,648)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(115,314)	(112,666)	19
Balance Transferred from Income (433)	(9,435)	(2,648)	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)	(124,749)	(115,314)	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
ON SAVINGS	1,146	4
Total (Acct. 419):	1,146	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NON-REGULATED SEWER DEPT LOSS	1,685	7
Total (Acct. 426):	1,685	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					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	23,597	0	0	0	23,597	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	23,597	0	0	0	23,597	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	435,257	392,618	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	133,185	129,755	2
Net Utility Plant	302,072	262,863	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	465,526	463,737	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	215,523	205,255	4
Net Nonutility Property	250,003	258,482	
Investment in Municipality (123)	4,229	0	5
Other Investments (124)	0	0	6
Special Funds (125)	19,536	22,500	7
Total Other Property and Investments	273,768	280,982	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	31,944	26,437	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	4,186	5,920	11
Other Accounts Receivable (143)	7,202	7,604	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	14,627	23,321	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	777	777	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	58,736	64,059	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	962	1,030	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	962	1,030	
Total Assets and Other Debits	635,538	608,934	

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)	39,618	39,618	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	(124,749)	(115,314)	23
Total Proprietary Capital	(85,131)	(75,696)	
LONG-TERM DEBT			
Bonds (221)	215,000	227,000	24
Advances from Municipality (223)	46,291	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	261,291	227,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	2,936	759	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	1,772	1,871	32
Other Current and Accrued Liabilities (238)	338	668	33
Total Current and Accrued Liabilities	5,046	3,298	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	454,332	454,332	38
Total Liabilities and Other Credits	635,538	608,934	

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)	435,257	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	435,257	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	133,185	0	0	0	9
Total Accumulated Provision	133,185	0	0	0	
Net Utility Plant	302,072	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	129,755				129,755	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	7,934				7,934	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	316				316	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	8,250	0	0	0	8,250	13
Debits during year						14
Book cost of plant retired	4,820				4,820	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	4,820	0	0	0	4,820	19
Balance End of Year	133,185	0	0	0	133,185	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	463,737	1,789		465,526	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	463,737	1,789	0	465,526	
Less accum. prov. depr. & amort. (122)	205,255	10,268		215,523	3
Net Nonutility Property	258,482	(8,479)	0	250,003	

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

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

MATERIALS AND SUPPLIES

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

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

**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)				
FMHA BONDS - SEWER	515	34	481	1
FMHA BONDS - WATER	515	34	481	2
Total			962	
Unamortized premium on debt (251)				
NONE				3
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	39,618	1
Changes during year (explain):		2
Balance end of year	<u><u>39,618</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 MORTGAGE REVENUE BOND	01/16/1976	11/01/2015	5.00%	105,000	1
SEWER MORTGAGE REVENUE BOND	01/16/1976	11/01/2015	5.00%	110,000	2
Total Bonds (Account 221):				215,000	

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)	
Advances (223)					
ADVANCE FROM VILLAGE-PINE ST PROJECT	12/31/2001	00/00/0000	0.00%	46,291	1
Total for Account 223				46,291	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	563	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>563</u>	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	528	7
PSC Remainder Assessment	35	8
Other (explain):		
NONE		9
Total payments and other debits	<u>563</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)					
WATER MORTGAGE REVENUE BOND	913	5,501	5,551	863	1
SEWER MORTGAGE REVENUE BOND	958	5,751	5,800	909	2
Subtotal	1,871	11,252	11,351	1,772	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	1,871	11,252	11,351	1,772	

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	190,957	0	0	263,375	0	454,332	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	190,957	0	0	263,375	0	454,332	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	145,705			207,735		353,440	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):		
ADVANCE TO TIF DISTRICT	4,229	1
Total (Acct. 123):	4,229	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
RESTRICTED DEPR ACCT-WATER	9,249	3
RESTRICTED DEPR ACCT-SEWER	10,277	4
RESTRICTED REDEMPTION ACCOUNT-WATER	3	5
RESTRICTED REDEMPTION ACCOUNT-SEWER	7	6
Total (Acct. 125):	19,536	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	4,186	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	4,186	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	7,202	12
Merchandising, jobbing and contract work		13
Other (specify):		
NONE		14
Total (Acct. 143):	7,202	
Receivables from Municipality (145):		
DUE FROM VILLAGE-DELINQUENT TAX ROLL AND MISC (WATER'S)	4,533	15
DUE FROM VILLAGE-ADDITIONAL 2001 FIRE PROTECTION	1,334	16
DUE FROM VILLAGE-DELINQUENT TAX ROLL AND MISC (SEWER'S)	5,260	17
DUE FROM VILLAGE-SEWER SUBSIDY FOR 2001	3,500	18
Total (Acct. 145):	14,627	
Prepayments (165):		
PREPAID INSURANCE	777	19
Total (Acct. 165):	777	

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)
Extraordinary Property Losses (182):	
NONE	20
Total (Acct. 182):	0
Other Deferred Debits (183):	
NONE	21
Total (Acct. 183):	0
Payables to Municipality (233):	
NONE	22
Total (Acct. 233):	0
Other Deferred Credits (253):	
NONE	23
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	413,937	0	0	0	413,937	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						0
						3
Less Average:						
Reserve for Depreciation	131,470	0	0	0	131,470	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	190,957	0	0	0	190,957	6
Other (specify):						0
						7
Average Net Rate Base	91,510	0	0	0	91,510	
Net Operating Income	2,356	0	0	0	2,356	8
Net Operating Income as a percent of Average Net Rate Base						
	2.57%	N/A	N/A	N/A	2.57%	

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	39,618	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(120,031)	3
Other (Specify):		4
Total Average Proprietary Capital	(80,413)	
Net Income		
Net Income	(9,435)	5
Percent Return on Proprietary Capital	N/A	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

ONE NEW SERVICE ADDED TO THE PARK .

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

ADVANCE RECEIVED FROM THE VILLAGE TO PAY FOR WATER'S SHARE OF STREET PROJECT WHICH REPLACED MIANS, ADDED HYDRANTS AND ADDED ONE SERVICE.

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

DURING 2001 THE WATER UTILITY SWITCHED TO A NEW COMPUTERIZED BILLING PROGRAM. INADVERTENTLY, UPON THE SWITCH, INCORRECT RATES WERE ENTERED INTO THE SYSTEM. THIS CAUSED AN UNDER BILLING TO THE WATER UTILITY'S CUSTOMERS OF APPROXIMATELY \$4600. THE VILLAGE BOARD HAS DECIDED THAT THE UTILITY WILL NOT BACK BILL FOR THIS ERROR.

FINANCIAL SECTION FOOTNOTES

Balance Sheet (Page F-05)

ACCOUNT PAYABLE IS LARGER THIS YEAR DUE TO AN INCREASE IN YEAR END SEWER ACCOUNT PAYABLES. INCREASE REFLECTS A \$2500 REPAIR BILL DUE AT 12/31/01.

Notes Payable & Miscellaneous Long-Term Debt (Page F-14)

ADVANCE FROM VILLAGE
DURING 2001 THE VILLAGE COMPLETED A STREET PROJECT THAT INCLUDED REPLACEMENT OF WATER MAINS AND ADDING OF HYDRANTS. THE VILLAGE INITIALLY PAID FOR ALL WORK COMPLETED, BUT THE WATER UTILITY WILL BE EXPECTED TO REPAY THE VILLAGE. AT YEAR END NO FORMAL REPAYMENT SCHEDULE HAD BEEN SET UP, NOR AN INTEREST RATE PLACED ON THE ADVANCE.

Taxes Accrued (Acct. 236) (Page F-15)

NO ALLOCATION OF TAX MADE TO THE SEWER UTILITY DUE TO THE FACT THAT THE VILLAGE HAS PASSED A RESOLUTION FOR A ZERO TAX EQUIVALENT.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

VILLAGE BOARD
VILLAGE OF WARRENS
WARRENS, WISCONSIN

WE HAVE COMPILED WARRENS MUNICIPAL WATER AND SEWER UTILITIES ANNUAL REPORT INCLUDED IN THE ACCOMPANYING PRESCRIBED FORM FOR THE VILLAGE OF WARRENS, WISCONSIN AS OF DECEMBER 31, 2001 AND FOR THE YEAR THEN ENDED, IN ACCORDANCE WITH STATEMENTS ON STANDARDS FOR ACCOUNTING AND REVIEW SERVICES ISSUED BY THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS.

OUR COMPILATION WAS LIMITED TO PRESENTING IN THE FORM PRESCRIBED BY THE PUBLIC SERVICE COMMISSION INFORMATION THAT IS THE REPRESENTATION OF MANAGEMENT. WE HAVE NOT AUDITED OR REVIEWED THE REPORT REFERRED TO ABOVE AND, ACCORDINGLY, DO NOT EXPRESS AN OPINION OR ANY OTHER FORM OF ASSURANCE ON IT.

THIS REPORT IS PRESENTED IN ACCORDANCE WITH THE REQUIREMENTS OF THE PUBLIC SERVICE COMMISSION WHICH DIFFER FROM GENERALLY ACCEPTED ACCOUNTING PRINCIPLES. ACCORDINGLY, THIS REPORT IS NOT DESIGNED FOR THOSE WHO ARE NOT INFORMED ABOUT SUCH DIFFERENCES.

CLIFTON GUNDERSON LLP

TOMAH, WISCONSIN
APRIL 10, 2002

September 13, 2002

Ms. Donna Stebbins, Village Clerk
Warrens Municipal Water and Sewer Utilities
PO Box 97
Warrens, WI 54666-0097

2001 Analytical Review DWCCA-6185-PJL

Dear Ms. Stebbins:

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

However, you may receive additional inquiries from our office regarding your annual report during a rate case, construction authorization, or other Commission reviews.

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 by e-mail at peter.leege@psc.state.wi.us

FINANCIAL SECTION FOOTNOTES

Sincerely,

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

PJL:bhh:w:\compl\Analytical Reviews\2001 analytical review letters\6185.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	22,885	1
Total Sales of Water	22,885	
Other Operating Revenues		
Forfeited Discounts (470)	179	2
Other Water Revenues (474)	533	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	712	
Total Operating Revenues	23,597	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	7,413	5
General Operating Expenses (680-690)	5,297	6
Total Operation and Maintenance Expenses	12,710	
Other Operating Expenses		
Depreciation Expense (403)	7,934	7
Amortization Expense (404)	34	8
Taxes (408)	563	9
Total Other Operating Expenses	8,531	
Total Operating Expenses	21,241	
NET OPERATING INCOME	2,356	

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				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	111	4,799	9,331	4
Commercial	17	1,482	2,403	5
Industrial				6
Total Metered Sales to General Customers (461)	128	6,281	11,734	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		9,429	8
Other Sales to Public Authorities (464)	6	649	1,722	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	135	6,930	22,885	

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)	9,429	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)	9,429	
Forfeited Discounts (470):		
Customer late payment charges	179	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	179	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	259	7
Other (specify):		
OTHER MISC	274	8
Total Other Water Revenues (474)	533	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	4,631	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	1,700	3
Chemicals (630)	231	4
Supplies and Expenses (640)	851	5
Repairs of Water Plant (650)		6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	7,413	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	1,800	8
Office Supplies and Expenses (681)	325	9
Outside Services Employed (682)	2,462	10
Insurance Expense (684)	515	11
Employees Pensions and Benefits (686)		12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	195	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	5,297	
 Total Operation and Maintenance Expenses	 12,710	

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			2
Net property tax equivalent		0	
Social Security		528	3
PSC Remainder Assessment		35	4
Other (specify): NONE			5
Total tax expense		563	

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			Monroe				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.236909				3
County tax rate	mills		7.430108				4
Local tax rate	mills		3.221416				5
School tax rate	mills		9.820574				6
Voc. school tax rate	mills		2.850254				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.559261				10
Less: state credit	mills		1.496676				11
Net tax rate	mills		22.062585				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		3.221416				14
Combined School Tax Rate	mills		12.670828				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		15.892244				17
Total Tax Rate	mills		23.559261				18
Ratio of Local and School Tax to Total	dec.		0.674565				19
Total tax net of state credit	mills		22.062585				20
Net Local and School Tax Rate	mills		14.882639				21
Utility Plant, Jan. 1	\$	392,619	392,619				22
Materials & Supplies	\$	0	0				23
Subtotal	\$	392,619	392,619				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	392,619	392,619				26
Assessment Ratio	dec.		0.844200				27
Assessed Value	\$	331,449	331,449				28
Net Local & School Rate	mills		14.882639				29
Tax Equiv. Computed for Current Year	\$	4,933	4,933				30
Tax Equivalent per 1994 PSC Report	\$	6,280					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	0					32 33
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)	0		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)	9,490		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	9,490	0	
PUMPING PLANT			
Land and Land Rights (320)	713		12
Structures and Improvements (321)	30,929		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	28,119		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	59,761	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	1,704		23
Total Water Treatment Plant	1,704	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	713		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)			0 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)			9,490 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	9,490
PUMPING PLANT			
Land and Land Rights (320)			713 12
Structures and Improvements (321)			30,929 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			28,119 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	59,761
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			1,704 23
Total Water Treatment Plant	0	0	1,704
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			713 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)	43,758		26
Transmission and Distribution Mains (343)	204,648	31,257	27
Fire Mains (344)	0		28
Services (345)	24,052	2,219	29
Meters (346)	12,845	668	30
Hydrants (348)	20,151	12,815	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	306,167	46,959	
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)	193	500	36
Transportation Equipment (373)	0		37
Other General Equipment (379)	15,303		38
Other Tangible Property (390)	0		39
Total General Plant	15,496	500	
Total utility plant in service directly assignable	392,618	47,459	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	392,618	47,459	

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)			43,758 26
Transmission and Distribution Mains (343)	3,770		232,135 27
Fire Mains (344)			0 28
Services (345)			26,271 29
Meters (346)	1,050		12,463 30
Hydrants (348)			32,966 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	4,820	0	348,306
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)			693 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			15,303 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	15,996
Total utility plant in service directly assignable	4,820	0	435,257
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	4,820	0	435,257

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 Gallons (000's)	Surface Water Gallons (000's)	Ground Water Gallons (000's)	Total Gallons All Methods (000's)	
(a)	(b)	(c)	(d)	(e)	
January			2,165	2,165	1
February			540	540	2
March			638	638	3
April			670	670	4
May			697	697	5
June			689	689	6
July			1,104	1,104	7
August			1,564	1,564	8
September			950	950	9
October			812	812	10
November			668	668	11
December			889	889	12
Total annual pumpage	0	0	11,386	11,386	
Less: Water sold				6,930	13
Volume pumped but not sold				4,456	14
Volume sold as a percent of volume pumped				61%	15
Volume used for water production, water quality and system maintenance				1,800	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				1,800	19
Volume pumped but unaccounted for				2,656	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.)				1,593	23
Date of maximum: 1/2/2001					24
Cause of maximum: FLUSH HYDRANTS AND HOLDING TANK					25
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				0	26
Date of minimum: 1/3/2001					27
Total KWH used for pumping for the year				23,399	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)	
BARBER CIRCLE WELL	1	108	16	259,200	Yes	1

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	1		1
Location	BARBER CIRCLE		2
Purpose	P		3
Destination	D		4
Pump Manufacturer	LAYNE-NORTHWEST		5
Year Installed	1976		6
Type	VERTICAL TURBINE		7
Actual Capacity (gpm)	180		8
Pump Motor or Standby Engine Mfr	LAYNE-NORTHWEST		9 10
Year Installed	1976		11
Type	ELECTRIC		12
Horsepower	8		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 23
Year Installed			24
Type			25
Horsepower			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		3
Year constructed	1976		4
Primary material (earthen, steel, concrete, other)	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	500		6
Total capacity in gallons (actual)	80,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	POWDER		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.)	45.0000		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	N		14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
P	S	2.000	3,073	0	754	0	2,319	1
A	D	4.000	1,179	0	0	0	1,179	2
A	D	6.000	12,155	0	0	0	12,155	3
M	D	6.000	0	754			754	4
A	D	8.000	1,335	0	0	0	1,335	5
M	D	8.000	461	0	0	0	461	6
Total Within Municipality			18,203	754	754	0	18,203	
Total Utility			18,203	754	754	0	18,203	

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)	
A	0.750	122	0	0	0	122		1
A	1.000	8	0	0	0	8		2
M	1.500	2	0	0	0	2		3
A	2.000	1	0	0	0	1		4
M	2.000		1			1		5
A	3.000	1	0	0	0	1		6
Total Utility		134	1	0	0	135	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	133	12	21	0	124	29	1
1.000	1	0	0	0	1	0	2
2.000	2	0	0	0	2	0	3
3.000	2	0	0	0	2	0	4
Total:	138	12	21	0	129	29	

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	106	16	0	2	0	0	124	1
1.000	0	1	0	0	0	0	1	2
2.000	0	0	0	2	0	0	2	3
3.000	0	0	0	2	0	0	2	4
Total:	106	17	0	6	0	0	129	

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	19	3			22	2
Total Fire Hydrants	19	3	0	0	22	
Flushing Hydrants						
	2				2	3
Total Flushing Hydrants	2	0	0	0	2	

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:	18
Number of distribution system valves end of year:	48
Number of distribution valves operated during year:	10

WATER OPERATING SECTION FOOTNOTES

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

ON DECEMBER 14, 2000 THE VILLAGE BOARD PASSED A REOLUTION REDUCING THE TAX EQUIVALENT TO ZERO (\$00) FOR THE YEAR 2000 AND FORWARD.

Water Mains (Page W-15)

MAINS WERE ADDED THROUGH AN ADVANCE FROM THE VILLAGE.

Water Services (Page W-16)

SERVICE WAS FINANCED THROUGH AN ADVANCE FROM THE VILLAGE.

Hydrants and Distribution System Valves (Page W-18)

OPERATOR WILL BE REMINDED OF THE OPERATION REQUIREMENTS OF VALVES.
