



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: WILLIAMS BAY MUNICIPAL WATER UTILITY

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Principal Office: 155 ELKHORN RD.  
WILLIAMS BAY, WI 53191

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For the Year Ended: DECEMBER 31, 2001

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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**

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**Exact Utility Name:** WILLIAMS BAY MUNICIPAL WATER UTILITY

**Utility Address:** 155 ELKHORN RD.  
WILLIAMS BAY, WI 53191

**When was utility organized?** 1/1/1931

**Report any change in name:**

**Effective Date:**

**Utility Web Site:** wmsbay@genevaonline.com

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**Utility employee in charge of correspondence concerning this report:**

**Name:** MR ROBERT J CARLSON

**Title:** ADMINISTRATOR/TREASURER

**Office Address:** WILLIAMS BAY WATER UTILITY  
155 ELKHORN RD  
P.O. BOX 580  
WILLIAMS BAY, WI 53191

**Telephone:** (262) 245 - 2703

**Fax Number:** (262) 245 - 2705

**E-mail Address:** wmsbay@genevaonline.com

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

**Name:** ARTHUR C. TILLMAN

**Title:** CPA

**Office Address:** DIEGNAN & ASSOCIATES, S.C.  
326 CENTER STREET  
LAKE GENEVA, WI 53147

**Telephone:** (262) 248 - 6281

**Fax Number:** (262) 248 - 6088

**E-mail Address:** atillman@deignan CPA.com

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

**Name:** DONALD WEYHRAUCH

**Title:** VILLAGE PRESIDENT

**Office Address:**  
155 ELKHORN ROAD  
P.O. BOX 580  
WILLIAMS BAY, WI 53191

**Telephone:** (262) 245 - 2700

**Fax Number:** (262) 245 - 2705

**E-mail Address:**

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

**IDENTIFICATION AND OWNERSHIP**

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

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**Name:**

**Title:**

**Office Address:** DEIGNAN & ASSOCIATES  
326 CENTER STREET  
LAKE GENEVA, WI 53147

**Telephone:** (262) 248 - 6281

**Fax Number:** (262) 248 - 6088

**E-mail Address:** atillman@deignan CPA.com

**Date of most recent audit report:** 12/31/2001

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

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**Names and titles of utility management including manager or superintendent:**

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**Name:** JERRY MEHRING

**Title:** DIRECTOR PUBLIC WORKS

**Office Address:**

155 ELKHORN RD  
WILLIAMS BAY, WI 53191

**Telephone:** (414) 245 - 2703

**Fax Number:** (414) 245 - 2705

**E-mail Address:**

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**Name of utility commission/committee:**

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**Names of members of utility commission/committee:**

- MR ROBERT J. CARLSON, ADMINISTRATOR/TREASURER
- MR RICHARD CHROUST, CHAIR
- MR JIM D'ALESSANDRO
- MR LARRY FEHRM

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**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

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

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:** NONE

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**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)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	689,872	659,999	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	346,551	295,901	2
Depreciation Expense (403)	134,982	134,738	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	92,359	96,440	5
<b>Total Operating Expenses</b>	<b>573,892</b>	<b>527,079</b>	
<b>Net Operating Income</b>	<b>115,980</b>	<b>132,920</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>115,980</b>	<b>132,920</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	7,989	10,774	10
Miscellaneous Nonoperating Income (421)	0	0	11
<b>Total Other Income</b>	<b>7,989</b>	<b>10,774</b>	
<b>Total Income</b>	<b>123,969</b>	<b>143,694</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>123,969</b>	<b>143,694</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)		2,605	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	20,466	28,092	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
<b>Total Interest Charges</b>	<b>20,466</b>	<b>30,697</b>	
<b>Net Income</b>	<b>103,503</b>	<b>112,997</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,206,157	1,093,160	20
Balance Transferred from Income (433)	103,503	112,997	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>1,309,660</b>	<b>1,206,157</b>	

### 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 Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
INTEREST ON SPECIAL ASSESSMENTS	4,967	5
INTEREST ON INVESTMENTS	3,022	6
<b>Total (Acct. 419):</b>	<b>7,989</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		7
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		8
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		9
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		10
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		11
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		12
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		13
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

**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
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>					0	6
<b>Total costs and expenses</b>	0	0	0	0	0	
<b>Net income (or loss)</b>	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	689,872	0	0	0	689,872	1
Less: interdepartmental sales	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	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
.					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>689,872</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>689,872</b>	

### DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses			0	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	5,855,386	5,798,869	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,850,460	1,720,017	<b>2</b>
<b>Net Utility Plant</b>	<b>4,004,926</b>	<b>4,078,852</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	0	49,956	<b>6</b>
Special Funds (125)	125,212	34,534	<b>7</b>
<b>Total Other Property and Investments</b>	<b>125,212</b>	<b>84,490</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	207,669	159,147	<b>8</b>
Temporary Cash Investments (132)			<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	122,516	122,210	<b>11</b>
Other Accounts Receivable (143)	0	0	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	22,571	17,985	<b>14</b>
Materials and Supplies (150)	15,172	12,030	<b>15</b>
Prepayments (165)	0	0	<b>16</b>
Other Current and Accrued Assets (170)			<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>367,928</b>	<b>311,372</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>0</b>	<b>0</b>	
<b>Total Assets and Other Debits</b>	<b>4,498,066</b>	<b>4,474,714</b>	

**BALANCE SHEET**

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	220,553	220,553	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	1,309,660	1,206,157	<b>23</b>
<b>Total Proprietary Capital</b>	<b>1,530,213</b>	<b>1,426,710</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	0	0	<b>24</b>
Advances from Municipality (223)	743,759	858,843	<b>25</b>
Other Long-Term Debt (224)	0	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>743,759</b>	<b>858,843</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)			<b>28</b>
Payables to Municipality (233)	377,118	387,773	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	84,695	81,503	<b>31</b>
Interest Accrued (237)	6,545	8,207	<b>32</b>
Other Current and Accrued Liabilities (238)	20,583	13,403	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>488,941</b>	<b>490,886</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)	109,104	76,981	<b>35</b>
Other Deferred Credits (253)	16,039	16,184	<b>36</b>
<b>Total Deferred Credits</b>	<b>125,143</b>	<b>93,165</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>37</b>
Injuries and Damages Reserve (262)			<b>38</b>
Pensions and Benefits Reserve (263)			<b>39</b>
Miscellaneous Operating Reserves (265)			<b>40</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	1,610,010	1,605,110	<b>41</b>
<b>Total Liabilities and Other Credits</b>	<b>4,498,066</b>	<b>4,474,714</b>	

**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)	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	5,855,386	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
<b>Total Utility Plant</b>	5,855,386	0	0	0	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,850,460	0	0	0	10
<b>Total Accumulated Provision</b>	1,850,460	0	0	0	
<b>Net Utility Plant</b>	4,004,926	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)	
<b>Balance first of year</b>	1,720,017				<b>1,720,017</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	134,982				<b>134,982</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	2,201				<b>2,201</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>137,183</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>137,183</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	6,740				<b>6,740</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>6,740</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,740</b>	<b>19</b>
<b>Balance End of Year</b>	<b>1,850,460</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,850,460</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	Yes					<b>21</b>
If yes, what is the rate?	2.30%					<b>22</b>

**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
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

**MATERIALS AND SUPPLIES**

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

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>
Electric utility total	0	0 1
Water utility	15,172	12,030 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
<b>Total Materials and Supplies</b>	<u>15,172</u>	<u>12,030</u>

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT  
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
NONE				1
<b>Total</b>			<u>0</u>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<u>0</u>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

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

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	220,553	1
<b>Changes during year (explain):</b>		<b>2</b>
<b>Balance end of year</b>	<u><u>220,553</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)
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NONE

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
1999 GO NOTE	10/01/1999	05/01/2018	2.64%	743,759	1
1996 GO NOTE	01/15/1996	03/01/2001	5.05%	0	2
<b>Total for Account 223</b>				<b>743,759</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	81,503	1
<b>Accruals:</b>		
Charged water department expense	92,359	2
Charged electric department expense		3
Charged sewer department expense	788	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>93,147</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	81,503	6
Social Security taxes	7,663	7
PSC Remainder Assessment	789	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>89,955</b>	
<b>Balance end of year</b>	<b>84,695</b>	

### 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)	
<b>Bonds (221)</b>					
NONE	0			0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	2
1996 GO NOTE	1,360	2,039	3,399	0	3
1999 GO NOTE	6,847	18,427	18,729	6,545	4
<b>Subtotal</b>	<b>8,207</b>	<b>20,466</b>	<b>22,128</b>	<b>6,545</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>8,207</b>	<b>20,466</b>	<b>22,128</b>	<b>6,545</b>	

**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	1,605,110	0	0	0	0	1,605,110	1
<b>Add credits during year:</b>							
For Services	4,900					4,900	2
For Mains						0	3
<b>Other (specify):</b>							
NONE						0	4
<b>Deduct charges (specify):</b>							
NONE						0	5
<b>Balance End of Year</b>	<b>1,610,010</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,610,010</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

### BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENTS RECEIVABLE	19,834	2
LESS: DEFERRED SPECIAL ASSESSMENTS	(19,834)	3
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
WELL #3 BORROWED FUNDS	1,106	4
WATER IMPACT FEES	67,991	5
WATER SINKING FUND	56,115	6
<b>Total (Acct. 125):</b>	<b>125,212</b>	
<b>Notes Receivable (141):</b>		
NONE		7
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	122,516	8
Electric		9
Sewer (Regulated)		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 142):</b>	<b>122,516</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
<b>Other (specify):</b>		
NONE		14
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
ACCOUNTS RECEIVABLE ON TAX ROLL	22,571	15
<b>Total (Acct. 145):</b>	<b>22,571</b>	
<b>Prepayments (165):</b>		
NONE		16
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		17
<b>Total (Acct. 182):</b>	<b>0</b>	

### 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.

<b>Particulars (a)</b>	<b>Balance End of Year (b)</b>	
<b>Other Deferred Debits (183):</b>		
NONE		<b>18</b>
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
DEBT SERVICE	377,118	<b>19</b>
<b>Total (Acct. 233):</b>	<b>377,118</b>	
<b>Other Deferred Credits (253):</b>		
DEFERRED EMPLOYMENT COSTS	16,039	<b>20</b>
<b>Total (Acct. 253):</b>	<b>16,039</b>	

### 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)	
<b>Add Average:</b>						
Utility Plant in Service	5,827,127	0	0	0	5,827,127	1
Materials and Supplies	13,601	0	0	0	13,601	2
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	1,785,238	0	0	0	1,785,238	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,607,560	0	0	0	1,607,560	6
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>2,447,930</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,447,930</b>	
Net Operating Income	115,980	0	0	0	115,980	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>4.74%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>4.74%</b>	

## 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)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	220,553	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,257,908	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>1,478,461</b>	
<b>Net Income</b>		
Net Income	103,503	5
<b>Percent Return on Proprietary Capital</b>	<b>7.00%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

**Report changes of any of the following types:**

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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**4. Estimated changes in revenues due to rate changes.**

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**5. Obligations incurred or assumed, excluding commercial paper.**

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership - Contacts (Page iv)

no response; immaterial except for the item 3 adjustments. Review for the in 2002 report. Re-calc 2002 PFP to be sure they our using our method.  
2/4/03 ele

emailed new contact email address 1/03 ele  
email 11/19/02  
Dear Mr. Carlson:

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. During our review we noted 1,444 services in use reported in the Water Services schedule and 1,749 customers reported on page W-2. Please confirm that there are a significant number of services with multiple customers per service.
2. In the footnotes of the Water Services schedule on page W-16 it is explained that "Water services added were financed by contributions in aid of construction". Please explain who provided the contributions and follow this procedure in the future.
3. In item number 2 of an email dated October 11, 2001 from Art Tillman to the PSC journal entries were provided transferring dollars from Accounts 324 and 327 to Accounts 325 and 328. Our review of the 2001 report indicates that those entries were never made. Further investigation shows that the same entries had been provided to the PSC as a result of our review of the 1999 report. The entries promised were not actually made that year either. Please explain.
4. Please confirm that the \$153,424 reported for Public Fire Protection Service in Account 463 on page W-4 includes the adjustment of \$4,636 as directed in item number 3 of our letter dated September 13, 2001 concerning our review of the utility's 2000 annual report. Please also note that in the future any such adjustments should be entered on line 4 for "Other" and an explanation then should be provided on the Particulars line.

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

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

Sincerely,

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## FINANCIAL SECTION FOOTNOTES

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

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	672,854	1
<b>Total Sales of Water</b>	<b>672,854</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	3,170	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	6,000	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	7,848	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>17,018</b>	
<b>Total Operating Revenues</b>	<b>689,872</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	3,789	8
Pumping Expenses (620-625)	24,318	9
Water Treatment Expenses (630-635)	114,228	10
Transmission and Distribution Expenses (640-655)	105,087	11
Customer Accounts Expenses (901-904)	8,665	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	90,464	14
<b>Total Operation and Maintenance Expenses</b>	<b>346,551</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	134,982	15
Amortization Expense (404-407)		16
Taxes (408)	92,359	17
<b>Total Other Operating Expenses</b>	<b>227,341</b>	
<b>Total Operating Expenses</b>	<b>573,892</b>	
<b>NET OPERATING INCOME</b>	<b>115,980</b>	

## 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)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential	21			1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>21</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	1,678	62,066	417,447	4
Commercial	71	25,345	89,355	5
Industrial				6
<b>Total Metered Sales to General Customers (461)</b>	<b>1,749</b>	<b>87,411</b>	<b>506,802</b>	
Private Fire Protection Service (462)	5		1,644	7
Public Fire Protection Service (463)	1		153,424	8
Other Sales to Public Authorities (464)	17	1,741	10,984	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>1,793</b>	<b>89,152</b>	<b>672,854</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name (a)</b>	<b>Point of Delivery (b)</b>	<b>Thousands of Gallons Sold (c)</b>	<b>Revenues (d)</b>
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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)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	153,424	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
<b>Other (specify):</b> NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>153,424</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	3,170	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>3,170</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
LEASE OF TOWER SPACE	6,000	8
<b>Total Rents from Water Property (472)</b>	<b>6,000</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	4,306	10
<b>Other (specify):</b> COPIES, ETC.	3,542	11
<b>Total Other Water Revenues (474)</b>	<b>7,848</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Labor (600)	2,212	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	1,577	3
Maintenance of Water Source Plant (605)		4
<b>Total Source of Supply Expenses</b>	<b>3,789</b>	
 <b>PUMPING EXPENSES</b>		
Operation Labor (620)		5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	24,152	7
Operation Supplies and Expenses (623)	9	8
Maintenance of Pumping Plant (625)	157	9
<b>Total Pumping Expenses</b>	<b>24,318</b>	
 <b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)	31,201	10
Chemicals (631)	60,433	11
Operation Supplies and Expenses (632)	22,594	12
Maintenance of Water Treatment Plant (635)		13
<b>Total Water Treatment Expenses</b>	<b>114,228</b>	
 <b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)	17,737	14
Operation Supplies and Expenses (641)	5,257	15
Maintenance of Distribution Reservoirs and Standpipes (650)	10,197	16
Maintenance of Mains (651)	40,870	17
Maintenance of Services (652)	12,950	18
Maintenance of Meters (653)	8,902	19
Maintenance of Hydrants (654)	6,558	20
Maintenance of Other Plant (655)	2,616	21
<b>Total Transmission and Distribution Expenses</b>	<b>105,087</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	1,061	<b>22</b>
Accounting and Collecting Labor (902)	6,990	<b>23</b>
Supplies and Expenses (903)	614	<b>24</b>
Uncollectible Accounts (904)		<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>8,665</b>	
 <b>SALES EXPENSES</b>		
Sales Expenses (910)		<b>26</b>
<b>Total Sales Expenses</b>	<b>0</b>	
 <b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	20,339	<b>27</b>
Office Supplies and Expenses (921)	4,951	<b>28</b>
Administrative Expenses Transferred--Credit (922)		<b>29</b>
Outside Services Employed (923)	4,243	<b>30</b>
Property Insurance (924)	8,496	<b>31</b>
Injuries and Damages (925)		<b>32</b>
Employee Pensions and Benefits (926)	29,709	<b>33</b>
Regulatory Commission Expenses (928)		<b>34</b>
Miscellaneous General Expenses (930)	4,032	<b>35</b>
Transportation Expenses (933)	3,512	<b>36</b>
Maintenance of General Plant (935)	15,182	<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>90,464</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>346,551</b>	

**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		84,695	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		788	2
<b>Net property tax equivalent</b>		<b>83,907</b>	
Social Security		7,663	3
PSC Remainder Assessment		789	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b><u>92,359</u></b>	

### 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			Walworth				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.239297				3
County tax rate	mills		5.996300				4
Local tax rate	mills		4.962881				5
School tax rate	mills		11.950488				6
Voc. school tax rate	mills		1.937549				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>25.086515</b>				<b>10</b>
Less: state credit	mills		1.879001				11
<b>Net tax rate</b>	mills		<b>23.207514</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>4.962881</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>13.888037</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>18.850918</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>25.086515</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.751436</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>23.207514</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>17.438968</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>5,798,869</b>	5,798,869				22
Materials & Supplies	\$	<b>12,030</b>	12,030				23
<b>Subtotal</b>	\$	<b>5,810,899</b>	<b>5,810,899</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>5,810,899</b>	<b>5,810,899</b>				<b>26</b>
Assessment Ratio	dec.		0.835782				27
<b>Assessed Value</b>	\$	<b>4,856,645</b>	<b>4,856,645</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>17.438968</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>84,695</b>	<b>84,695</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	66,145					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>84,695</b>					<b>34</b>

### 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 \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	500		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	309,091		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>309,591</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	250		12
Structures and Improvements (321)	122,958		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	68,877		16
Electric Pumping Equipment (325)	148,597		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	7,580		19
Other Pumping Equipment (328)	74,272		20
<b>Total Pumping Plant</b>	<b>422,534</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	114,239		22
Water Treatment Equipment (332)	2,090,398		23
<b>Total Water Treatment Plant</b>	<b>2,204,637</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	9,700		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)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			500	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			309,091	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>309,591</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			250	12
Structures and Improvements (321)			122,958	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			68,877	16
Electric Pumping Equipment (325)			148,597	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			7,580	19
Other Pumping Equipment (328)			74,272	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>422,534</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			114,239	22
Water Treatment Equipment (332)			2,090,398	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>2,204,637</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			9,700	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 \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	403,816		26
Transmission and Distribution Mains (343)	1,640,254		27
Fire Mains (344)	0		28
Services (345)	311,726	4,900	29
Meters (346)	99,976	58,357	30
Hydrants (348)	149,931		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>2,615,403</b>	<b>63,257</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	8,902		33
Structures and Improvements (390)	104,691		34
Office Furniture and Equipment (391)	5,804		35
Computer Equipment (391.1)	5,583		36
Transportation Equipment (392)	28,988		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	17,985		39
Laboratory Equipment (395)	2,295		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	1,168		42
SCADA Equipment (397.1)	68,975		43
Miscellaneous Equipment (398)	2,313		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>246,704</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>5,798,869</b>	<b>63,257</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>5,798,869</b>	<b>63,257</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)			403,816 26
Transmission and Distribution Mains (343)			1,640,254 27
Fire Mains (344)			0 28
Services (345)			316,626 29
Meters (346)	6,740		151,593 30
Hydrants (348)			149,931 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>6,740</b>	<b>0</b>	<b>2,671,920</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			8,902 33
Structures and Improvements (390)			104,691 34
Office Furniture and Equipment (391)			5,804 35
Computer Equipment (391.1)			5,583 36
Transportation Equipment (392)			28,988 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			17,985 39
Laboratory Equipment (395)			2,295 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			1,168 42
SCADA Equipment (397.1)			68,975 43
Miscellaneous Equipment (398)			2,313 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>246,704</b>
<b>Total utility plant in service directly assignable</b>	<b>6,740</b>	<b>0</b>	<b>5,855,386</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>6,740</b>	<b>0</b>	<b>5,855,386</b>

## 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.

<b>Sources of Water Supply</b>					
<b>Month</b>	<b>Purchased Water</b>	<b>Surface Water</b>	<b>Ground Water</b>	<b>Total Gallons</b>	
<b>(a)</b>	<b>Gallons</b>	<b>Gallons</b>	<b>Gallons</b>	<b>All Methods</b>	
	<b>(000's)</b>	<b>(000's)</b>	<b>(000's)</b>	<b>(000's)</b>	
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	
January			9,465	9,465	1
February			6,808	6,808	2
March			7,181	7,181	3
April			10,023	10,023	4
May			10,334	10,334	5
June			10,279	10,279	6
July			13,619	13,619	7
August			13,268	13,268	8
September			10,728	10,728	9
October			7,851	7,851	10
November			6,526	6,526	11
December			6,653	6,653	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>112,735</b>	<b>112,735</b>	
Less: Water sold				89,152	13
Volume pumped but not sold				23,583	14
Volume sold as a percent of volume pumped				79%	15
Volume used for water production, water quality and system maintenance				3,732	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				3,732	19
Volume pumped but unaccounted for				19,851	20
Percent of water lost				18%	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.)				585	23
Date of maximum: 6/30/2001					24
Cause of maximum:					25
HOT SUMMER DAY					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				110	26
Date of minimum: 10/27/2001					27
Total KWH used for pumping for the year				283,910	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
WELL #1	1	261	8	1,152	Yes	<b>1</b>
WELL #2	2	293	8	1,152	Yes	<b>2</b>
WELL #3	3	1,560	10	1,656	Yes	<b>3</b>

## 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	WELL #3-0	WELL #3-3	WELL 3-1	1
Location	3	3	1	2
Purpose	P	S	S	3
Destination	T	T	T	4
Pump Manufacturer	GOULDS	CUMMINS	CUMMINS	5
Year Installed	1999	1999	1994	6
Type	VERTICAL TURBINE	OTHER	OTHER	7
Actual Capacity (gpm)	1,150	0	0	8
Pump Motor or Standby Engine Mfr	US MOTORS	CUMMINS	CUMMINS	9 10
Year Installed	1999	1999	1994	11
Type	OTHER	DIESEL	DIESEL	12
Horsepower	125	0	0	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL#2			14
Location	2			15
Purpose	P			16
Destination	T			17
Pump Manufacturer	BYRON JACKSON			18
Year Installed	1953			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	800			21
Pump Motor or Standby Engine Mfr	BYRON JACKSON			22 23
Year Installed	1953			24
Type	OTHER			25
Horsepower	0			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 + 2	3	COLLIE	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	ET	3 4
Year constructed	1930	1988	1930	5 6
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	STEEL	7 8
Elevation difference in feet (See Headnote 3.)	100	100	100	9 10
Total capacity in gallons (actual)	150,000	150,000	50,000	11
<b>WATER TREATMENT PLANT</b>				<b>12</b>
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER			13 14
Points of application (wellhouse, central facilities, booster station, other)	OTHER			15 16 17
Filters, type (gravity, pressure, other, none)	OTHER			18 19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1,000.0000			20 21 22
Is a corrosion control chemical used (yes, no)?	N			23 24
Is water fluoridated (yes, no)?	Y			25

## 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	NW	POTOWATOMI	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	1969	1950	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	110	100	6
Total capacity in gallons (actual)	100,000	100,000	7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)			9
Points of application (wellhouse, central facilities, booster station, other)			10
Filters, type (gravity, pressure, other, none)			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			12
Is a corrosion control chemical used (yes, no)?			13
Is water fluoridated (yes, no)?			14
			15
			16
			17
			18
			19
			20
			21
			22
			23
			24
			25

### WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	530	0	0	0	530	1
M	D	6.000	76,666	0	0	0	76,666	2
M	S	6.000	13	0	0	0	13	3
P	D	6.000	2,074	0	0	0	2,074	4
M	D	8.000	18,752	0	0	0	18,752	5
M	S	8.000	2,594	0	0	0	2,594	6
P	D	8.000	6,306	0	0	0	6,306	7
M	D	10.000	5,570	0	0	0	5,570	8
M	S	10.000	12	0	0	0	12	9
M	D	12.000	5,631	0	0	0	5,631	10
P	D	12.000	5,950	0	0	0	5,950	11
P	S	12.000	4,063	0	0	0	4,063	12
<b>Total Within Municipality</b>			<b>128,161</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>128,161</b>	
<b>Total Utility</b>			<b>128,161</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>128,161</b>	

### 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)	
P	0.750	968	0	0	0	968		1
M	1.000	408	7	0	0	415	27	2
M	1.250	53	0	0	0	53		3
M	1.500	26	0	0	0	26		4
M	2.000	2	0	0	0	2		5
M	3.000	2	0	0	0	2		6
M	4.000	5	0	0	0	5		7
<b>Total Utility</b>		<b>1,464</b>	<b>7</b>	<b>0</b>	<b>0</b>	<b>1,471</b>	<b>27</b>	

### 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	1,711	179	145	0	1,745	337	1
0.750	0	0	0	0	0	0	2
1.000	23	1	0	0	24	1	3
1.250	4	0	0	0	4	0	4
1.500	9	0	1	0	8	0	5
2.000	11	0	1	0	10	4	6
3.000	4	1	1	0	4	4	7
4.000	3	0	0	0	3	3	8
<b>Total:</b>	<b>1,765</b>	<b>181</b>	<b>148</b>	<b>0</b>	<b>1,798</b>	<b>349</b>	

#### 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	1,676	44	0	10	0	15	1,745	1
0.750	0	0	0	0	0	0	0	2
1.000	11	10	0	3	0	0	24	3
1.250	3	1	0	0	0	0	4	4
1.500	3	5	0	0	0	0	8	5
2.000	2	5	0	3	0	0	10	6
3.000	0	3	0	1	0	0	4	7
4.000	2	1	0	0	0	0	3	8
<b>Total:</b>	<b>1,697</b>	<b>69</b>	<b>0</b>	<b>17</b>	<b>0</b>	<b>15</b>	<b>1,798</b>	

### 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)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	222				222	2
<b>Total Fire Hydrants</b>	<b>222</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>222</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**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:	330
Number of distribution system valves end of year:	282
Number of distribution valves operated during year:	107

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

The increase in Maintenance of Distributions Reservoirs and Standpipes (650) was due to \$8,750 spent on repair of overflow pipe.

The increase in Maintenance of Mains (651) was due to specialists used to locate water leaks to reduce water loss, and repairs to the areas leaks were discovered.

The increase in Water Treatment Expenses - operation supplies and expenses (632) was due to utilities now being properly allocated to water treatment expenses.

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### Water Services (Page W-16)

Water services added were financed by contributions in aid of construction.

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### Meters (Page W-17)

The meters in residential greater than 2" are due to the meters being paid for by a condo association for multiple users of an individual meter.

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### Hydrants and Distribution System Valves (Page W-18)

in 2001 the Village was very busy with the radio-read programs for meter pits. Because of this labor intensive commitment, the Village was only able to exercise 107 valves, leaving them 34 short of their goal. With all meters in the pits replaced now, the Village will exercise 175 valves in the coming year.

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