



3015 (02-09-04)

ANNUAL REPORT

OF

Name: DOUSMAN WATER UTILITY

Principal Office: P.O. BOX 264
DOUSMAN, WI 53118

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: DOUSMAN WATER UTILITY

Utility Address: P.O. BOX 264
DOUSMAN, WI 53118

When was utility organized? 11/30/1970

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: CHARLOTTE MORRIS
Title: VILLAGE CLERK/TREASURER

Office Address:
P.O. BOX 325
DOUSMAN, WI 53118

Telephone: (262) 965 - 3792

Fax Number: (262) 965 - 4286

E-mail Address:

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

Name: HOWARD JEANSON
Title: CPA

Office Address: ROTROFF JEANSON & COMPANY, SC
W239 N1690 BUSSE ROAD
WAUKESHA, WI 53188

Telephone: (262) 523 - 4090

Fax Number: (262) 523 - 4093

E-mail Address: howard@rotroffjeanson.com

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

Name: BART ZILK
Title: PRESIDENT

Office Address:
P.O. BOX 325
DOUSMAN, WI 53118

Telephone: (262) 965 - 3792

Fax Number: (262) 965 - 4286

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: HOWARD JEANSON

Title: CPA

Office Address: ROTROFF JEANSON & COMPANY, SC
W239 N1690 BUSSE ROAD
WAUKESHA, WI 53188

Telephone: (262) 523 - 4090

Fax Number: (262) 523 - 4093

E-mail Address: howard@rotroffjeanson.com

Date of most recent audit report: 3/20/2002

Period covered by most recent audit: YEAR ENDED DECEMBER 31, 2001

Names and titles of utility management including manager or superintendent:

Name: JAMES HANSEN

Title: SUPERINTENDENT

Office Address:
P.O. BOX 264
DOUSMAN, WI 53118

Telephone: (262) 965 - 3302

Fax Number: (262) 965 - 4286

E-mail Address:

Name of utility commission/committee: DOUSMAN WATER UTILITY COMMITTEE

Names of members of utility commission/committee:

MR CHRIS HETTICH, TRUSTEE
MR BART ZILK, PRESIDENT

Is sewer service rendered by the utility? NO

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

Date of Ordinance: [REDACTED]

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)	168,894	133,197	1
Operating Expenses:			
Operation and Maintenance Expense (401)	82,156	63,281	2
Depreciation Expense (403)	42,839	25,544	3
Amortization Expense (404)	10,605	0	4
Taxes (408)	33,025	24,394	5
Total Operating Expenses	168,625	113,219	
Net Operating Income	269	19,978	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	269	19,978	
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)	17,666	43,124	9
Miscellaneous Nonoperating Income (421)	0	847	10
Total Other Income	17,666	43,971	
Total Income	17,935	63,949	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	17,935	63,949	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	10,000	777	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	10,000	777	
Net Income	7,935	63,172	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	566,284	503,112	19
Balance Transferred from Income (433)	7,935	63,172	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)	574,219	566,284	

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):		
STATE INVESTMENT POOL INTEREST	13,367	4
CERTIFICATES OF DEPOSIT INTEREST	322	5
MONEY MARKET INTEREST	2,989	6
CHECKING ACCOUNT INTEREST	988	7
Total (Acct. 419):	17,666	
Miscellaneous Nonoperating Income (421):		
NONE		8
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		9
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		10
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		11
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		12
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		13
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		14
Total (Acct. 439)--Debit:	0	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	168,894	0	0	0	168,894	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	168,894	0	0	0	168,894	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	3,123,966	1,772,460	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	407,454	416,299	2
Net Utility Plant	2,716,512	1,356,161	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	155,617	0	6
Special Funds (125)	52,343	47,542	7
Total Other Property and Investments	207,960	47,542	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	1,471	29,379	8
Temporary Cash Investments (132)	255,113	421,313	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	41,391	26,807	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	57,761	6,482	14
Materials and Supplies (150)	502	1,052	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)		1,328	17
Total Current and Accrued Assets	356,238	486,361	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	31,815	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	31,815	0	
Total Assets and Other Debits	3,312,525	1,890,064	

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)	441,229	441,229	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	574,219	566,284	23
Total Proprietary Capital	1,015,448	1,007,513	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	400,000	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	400,000	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	61,675	40,986	28
Payables to Municipality (233)	42,332	8,315	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	10,000	0	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	114,007	49,301	
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)	1,783,070	833,250	38
Total Liabilities and Other Credits	3,312,525	1,890,064	

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)	3,123,966	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	3,123,966	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	407,454	0	0	0	9
Total Accumulated Provision	407,454	0	0	0	
Net Utility Plant	2,716,512	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	416,299				416,299	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	42,839				42,839	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,213				1,213	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
SEE FOOTNOTES	42,420				42,420	12
Total credits	86,472	0	0	0	86,472	13
Debits during year						14
Book cost of plant retired	86,357				86,357	15
Cost of removal	8,960				8,960	16
Other debits (specify):						17
					0	18
Total debits	95,317	0	0	0	95,317	19
Balance End of Year	407,454	0	0	0	407,454	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	502	1,052
Sewer utility	0	0
Gas utility	0	0
Merchandise	0	0
Other materials & supplies	0	0
Total Materials and Supplies	502	1,052

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
None	0	428	0	1
Total			0	
Unamortized premium on debt (251)				
None	0	429	0	2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	441,229	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>441,229</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)
-------------------------------------	------------------------------	------------------------------------	------------------------------	---

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)	
Advances (223)					
VILLAGE OF DOUSMAN SEWER UTILITY NOTE	07/01/2001	07/01/2021	5.00%	400,000	1
Total for Account 223				400,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	33,025	2
Charged electric department expense		3
Charged sewer department expense	374	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>33,399</u>	
Taxes paid during year:		
County, state and local taxes	31,289	6
Social Security taxes	1,949	7
PSC Remainder Assessment	161	8
Other (explain):		
NONE		9
Total payments and other debits	<u>33,399</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)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
2001 LOAN FROM SEWER UTILITY	0	10,000		10,000	2
Subtotal	0	10,000	0	10,000	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	0	10,000	0	10,000	

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	833,250	0	0	0	0	833,250	1
Add credits during year:							
For Services	165,905					165,905	2
For Mains	669,989					669,989	3
Other (specify):							
HYDRANTS	113,926					113,926	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	1,783,070	0	0	0	0	1,783,070	
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)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE	155,617	2
Total (Acct. 124):	155,617	
Special Funds (125):		
DEPRECIATION FUND	52,343	3
Total (Acct. 125):	52,343	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	41,391	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	41,391	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
DELINQUENT WATER BILLINGS ON TAX ROLL	2,574	12
2001 PUBLIC FIRE PROTECTION	52,822	13
DUE FROM SEWER UTILITY FOR PRO-RATA SHARE OF METER COST	2,365	14
Total (Acct. 145):	57,761	
Prepayments (165):		
NONE		15
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
BOOK VALUE - ABANDONED WATER TANK	31,815	16
Total (Acct. 182):	31,815	

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)	
Other Deferred Debits (183):		
NONE	17	17
Total (Acct. 183):	0	
Payables to Municipality (233):		
4TH QUARTER PAYROLL AND PAYROLL TAXES	11,043	18
2001 PROPERTY TAX EQUIVALENT	31,289	19
Total (Acct. 233):	42,332	
Other Deferred Credits (253):		
NONE		20
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	2,249,927	0	0	0	2,249,927	1
Materials and Supplies	777	0	0	0	777	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	411,876	0	0	0	411,876	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,308,160	0	0	0	1,308,160	6
Other (specify):						
NONE					0	7
Average Net Rate Base	530,668	0	0	0	530,668	
Net Operating Income	269	0	0	0	269	8
Net Operating Income as a percent of Average Net Rate Base						
	0.05%	N/A	N/A	N/A	0.05%	

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	441,229	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	570,251	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	<u>1,011,480</u>	
Net Income		
Net Income	7,935	5
Percent Return on Proprietary Capital	<u><u>0.78%</u></u>	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

During 2001 the Dousman water utility constructed a new elevated tank and dismantled the old one. The Utility also constructed a looped water main system.

2. Leaseholder changes.

3. Extensions of service.

The Utility extended its present water system to include a newly developed subdivision within the Village. The water plant assets were constructed by a developer and subsequently contributed to the Utility.

4. Estimated changes in revenues due to rate changes.

During 2001 the Utility applied to the Public Service Commission for an increase in water rates. The application was approved and the new rates became effective October 1, 2001. The overall increase in annual revenues due to the new rates is 69%, comprised of a 58% increase in general service charges and a 92% increase in fire protection charges. Since the increase in water rates were in effect for only one quarter of the year water revenues and operating income did not increase by the percentages listed above.

5. Obligations incurred or assumed, excluding commercial paper.

The Utility borrowed \$400,000 from the Village's sewer utility for purposes of partially financing the 2001 construction projects. It is payable in 20 annual installments of \$32,097, including interest at 5%.

6. Formal proceedings with the Public Service Commission.

As noted in Item 4, the utility modified its water rate structure as of 10/1/01. As part of the rate increase order the utility changed the depreciation rates on utility plant accounts as of January 1, 2001.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Balance Sheet (Page F-05)

- Utility Plant (100):
- Temporary Cash Investments (132)
- Extraordinary Property Losses (182)
- Advances From Municipality (223)
- Accounts Payable (232)
- Interest Accrued (237)
- Contributions in Aid of Construction (271)

During 2001 the Utility's plant assets more than doubled as a result of the following projects being completed and placed in service:

- Construction of a new elevated tank - \$493,499
- Construction of looped water main system - \$537,858
- Developer constructed subdivision mains, laterals and hydrants, subsequently contributed to Utility - \$794,204

The Utility financed the elevated tank and the water main extension projects with existing cash reserves and a 20 year note from the Village of Dousman's sewer utility at 5%. The subdivision system was donated by the developer.

Final payment to the contractor for the elevated tank was accrued in 2001 but not paid until 2002.

The new elevated tank, noted above, replaced an existing tank built back in the 1970's. The existing tank was dismantled. On August 13, 2001 the Public Service Commission authorized the Utility to capitalize, and subsequently amortize, the remaining book value of the old elevated tank. Subsequently on February 6, 2002 the Public Service Commission also authorized the Utility to capitalize and amortize the costs to dismantle the old elevate tank over the same time period.

Other Investments (124):
The Utility assessed property owners benefiting from the looped water main system constructed in 2001.

Customer Accounts Receivable (142):
Customer accounts receivable increased 54% from the year before. The primary reason was due to 4th quarter billings reflecting the revised water rates approved by the Public Service Commission and effective October 1, 2001.

Receivables From Municipality (145):
Payables to Municipality (233)

2001 public fire protection of \$52,822 wasn't paid to the Utility until 2002. Conversely, the 2001 property tax equivalent wasn't paid by the Utility until 2002.

FINANCIAL SECTION FOOTNOTES

Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110) (Page F-07)**OTHER CREDITS:**

In 2001 the Utility constructed a new elevated water tank. The old water tank was abandoned and subsequently dismantled. In conjunction with the approved 2001 water rate application filed with the Public Service Commission, the Utility was authorized to capitalize the remaining book value of the old tank plus the costs to dismantle it. These costs are to be amortized ratably over a four-year period from 2001 to 2004.

Identification and Ownership - Contacts (Page iv)

September 10, 2002

Ms. Charlotte Morris, Village Clerk/Treasurer
Dousman Water Utility
P.O. Box 325
Dousman, WI 53118-0325

2001 Analytical Review DWCCA-1670-PJL

Dear Ms. Morris:

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.

Sincerely,

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

PJL:bhh:w:\compl\Analytical Reviews\2001 analytical review letters\1670
Dousmandoc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	167,458	1
Total Sales of Water	167,458	
Other Operating Revenues		
Forfeited Discounts (470)	658	2
Other Water Revenues (474)	778	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	1,436	
Total Operating Revenues	168,894	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	51,568	5
General Operating Expenses (680-690)	30,588	6
Total Operation and Maintenance Expenses	82,156	
Other Operating Expenses		
Depreciation Expense (403)	42,839	7
Amortization Expense (404)	10,605	8
Taxes (408)	33,025	9
Total Other Operating Expenses	86,469	
Total Operating Expenses	168,625	
NET OPERATING INCOME	269	

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	448	30,747	80,649	4
Commercial	60	15,216	28,283	5
Industrial	4	218	610	6
Total Metered Sales to General Customers (461)	512	46,181	109,542	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		52,822	8
Other Sales to Public Authorities (464)	11	2,141	5,094	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	524	48,322	167,458	

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)	52,822	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)	52,822	
Forfeited Discounts (470):		
Customer late payment charges	658	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	658	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	778	7
Other (specify): NONE		8
Total Other Water Revenues (474)	778	
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)	27,336	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	11,664	3
Chemicals (630)	5,576	4
Supplies and Expenses (640)	1,274	5
Repairs of Water Plant (650)	5,201	6
Transportation Expenses (660)	517	7
Total Plant Operation and Maintenance Expenses	51,568	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	2,005	8
Office Supplies and Expenses (681)	3,388	9
Outside Services Employed (682)	11,236	10
Insurance Expense (684)	3,829	11
Employees Pensions and Benefits (686)	5,157	12
Regulatory Commission Expenses (688)	4,973	13
Miscellaneous General Expenses (689)		14
Uncollectible Accounts (690)		15
Total General Operating Expenses	30,588	
 Total Operation and Maintenance Expenses	82,156	

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		31,289	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	1/2 OF COST ALLOCATED TO SEWER	374	2
Net property tax equivalent		30,915	
Social Security	BASED UPON ACTUAL WAGES PAID	1,949	3
PSC Remainder Assessment		161	4
Other (specify): NONE			5
Total tax expense		<u>33,025</u>	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Waukesha				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.231796				3
County tax rate	mills		3.117793				4
Local tax rate	mills		7.388684				5
School tax rate	mills		12.504732				6
Voc. school tax rate	mills		1.687914				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		24.930919				10
Less: state credit	mills		1.310182				11
Net tax rate	mills		23.620737				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.388684				14
Combined School Tax Rate	mills		14.192646				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.581330				17
Total Tax Rate	mills		24.930919				18
Ratio of Local and School Tax to Total	dec.		0.865645				19
Total tax net of state credit	mills		23.620737				20
Net Local and School Tax Rate	mills		20.447177				21
Utility Plant, Jan. 1	\$	1,772,460	1,772,460				22
Materials & Supplies	\$	1,052	1,052				23
Subtotal	\$	1,773,512	1,773,512				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,773,512	1,773,512				26
Assessment Ratio	dec.		0.862832				27
Assessed Value	\$	1,530,243	1,530,243				28
Net Local & School Rate	mills		20.447177				29
Tax Equiv. Computed for Current Year	\$	31,289	31,289				30
Tax Equivalent per 1994 PSC Report	\$	22,934					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	31,289					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)	116,576		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	116,576	0	
PUMPING PLANT			
Land and Land Rights (320)	675		12
Structures and Improvements (321)	90,543		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	51,422	4,715	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	31,013		20
Total Pumping Plant	173,653	4,715	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	13,950		23
Total Water Treatment Plant	13,950	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	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)	
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)			116,576	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	116,576	
PUMPING PLANT				
Land and Land Rights (320)			675	12
Structures and Improvements (321)			90,543	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	1,800		54,337	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			31,013	20
Total Pumping Plant	1,800	0	176,568	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			13,950	23
Total Water Treatment Plant	0	0	13,950	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			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 \$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)	72,124	493,499	26
Transmission and Distribution Mains (343)	728,067	952,079	27
Fire Mains (344)	0		28
Services (345)	139,044	214,759	29
Meters (346)	42,417	4,158	30
Hydrants (348)	79,360	165,225	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,061,712	1,829,720	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	1,718		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	2,500		37
Other General Equipment (379)	5,779		38
Other Tangible Property (390)	0		39
Total General Plant	9,997	0	
Total utility plant in service directly assignable	1,375,888	1,834,435	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,375,888	1,834,435	

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)	72,124		493,499 26
Transmission and Distribution Mains (343)	10,410		1,669,736 27
Fire Mains (344)			0 28
Services (345)			353,803 29
Meters (346)	779		45,796 30
Hydrants (348)	1,244		243,341 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	84,557	0	2,806,875
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			1,718 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			2,500 37
Other General Equipment (379)			5,779 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	9,997
Total utility plant in service directly assignable	86,357	0	3,123,966
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	86,357	0	3,123,966

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.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			4,944	4,944	1
February			3,808	3,808	2
March			4,175	4,175	3
April			4,204	4,204	4
May			4,415	4,415	5
June			4,664	4,664	6
July			6,154	6,154	7
August			4,866	4,866	8
September			4,264	4,264	9
October			4,872	4,872	10
November			4,569	4,569	11
December			4,910	4,910	12
Total annual pumpage	0	0	55,845	55,845	
Less: Water sold				48,322	13
Volume pumped but not sold				7,523	14
Volume sold as a percent of volume pumped				87%	15
Volume used for water production, water quality and system maintenance				1,938	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				1,938	19
Volume pumped but unaccounted for				5,585	20
Percent of water lost				10%	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.)				310	23
Date of maximum: 7/9/2001					24
Cause of maximum:					25
Dry weather conditions during which many customers were watering their lawns.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				63	26
Date of minimum: 4/2/2001					27
Total KWH used for pumping for the year				123,959	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)	
1971 WELL, 118 SOUTH MAIN ST.	1	1,140	12	432,000	Yes	1
1984 WELL, W359 S 1491 HWY 67	2	1,140	12	554,400	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	1	2	3	1
Location	1	1		2
Purpose	P	S		3
Destination	D	D		4
Pump Manufacturer	LAYNE NW	LAYNE NW	BURG-WARNER	5
Year Installed	1996	1996	1984	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	300	250	385	8
Pump Motor or Standby Engine Mfr	G.E.	WAUKESHA MOTOR	GE	9 10
Year Installed	1971	1976	2001	11
Type	ELECTRIC	NATURAL GAS	ELECTRIC	12
Horsepower	50	50	60	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)	ET		3
Year constructed	2001		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	125		6
Total capacity in gallons (actual)	300,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.5184		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	Y		14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	6.000	21,680	0	0	0	21,680	1
M	D	8.000	21,868	12,856	700	0	34,024	2
P	D	12.000	1,430	6,768	0	0	8,198	3
Total Within Municipality			44,978	19,624	700	0	63,902	
Total Utility			44,978	19,624	700	0	63,902	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	1.000	409	174	0	0	583	147	1
M	1.500	1	0	0	0	1		2
M	2.000	23	9	0	0	32	9	3
M	3.000		1			1	1	4
M	6.000	7	2	0	0	9	2	5
Total Utility		440	186	0	0	626	159	

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	510	60	12	0	558	37	1
0.750	4	3	0	0	7	1	2
1.000	17	2	0	0	19	1	3
1.500	5	0	0	0	5	0	4
2.000	6	0	0	0	6	3	5
3.000	5	0	0	0	5	5	6
6.000	2	0	0	0	2	2	7
Total:	549	65	12	0	602	49	

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	451	43	4	5	0	55	558	1
0.750	1	4	0	0	0	2	7	2
1.000	12	4	0	1	0	2	19	3
1.500	0	4	0	1	0	0	5	4
2.000	0	3	0	2	0	1	6	5
3.000	0	3	0	2	0	0	5	6
6.000	0	0	0	0	2	0	2	7
Total:	464	61	4	11	2	60	602	

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	87	52	2		137	2
Total Fire Hydrants	87	52	2	0	137	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:	137
Number of distribution system valves end of year:	132
Number of distribution valves operated during year:	79

WATER OPERATING SECTION FOOTNOTES

Water Operating Revenues & Expenses (Page W-01)

Depreciation Expense (403):

Depreciation expenses increased 73% to \$42,839, from \$25,544 in 2000, due to the significant amount of water plant assets placed in service during the year of \$1,834,435.

Amortization Expense (404):

During 2001 the Utility constructed a new elevated water tank and subsequently dismantled the tank placed in service in 1971. Total undepreciated costs plus the costs of removal totalled \$42,420. The Commission authorized the Utility to amortize these during the four-year period 2001 through 2004.

Water Operation & Maintenance Expenses (Page W-05)

Outside Services Employed (682):

Outside services increased to \$11,236 for 2001 from the previous year's \$6,654. The primary reason was due to legal services employed by the Utility related to general legal services including investigation of possibly acquiring easements for future water system expansion.

Regulatory Commission Expenses (688):

The Utility applied for and received approval from the Public Service Commission to increase water rates, effective October 1, 2001. These costs were related to the preparation of that application by the Utility's accounting firm. This also included Public Service Commission expenses associated with the application and subsequent rate hearing.

Water Utility Plant in Service (Page W-08)

Distribution Reservoirs and Standpipes (342):

During 2001 the Utility completed construction and placed in service a new elevated water tank. Subsequently the old elevated tank was abandoned and dismantled.

Water Mains (Page W-15)

Watermains installed in new subdivisions are installed and paid for by the developer of the subdivision. Watermain extensions installed by the Utility are assessed to the benefiting property owners at the following amounts established by the Village Board but less than the actual cost of the watermain extension:

Residential Customers - \$30.60/front footage
Commercial Customers - \$43.93/front footage

Assessments are payable in full or in installments over ten years. Interest is charged on assessments paid in installments at a rate of 5.5%. Property owners are required to hookup to the system within one year.

WATER OPERATING SECTION FOOTNOTES

Water Services (Page W-16)

Extensions of new services constructed by the Utility are assessed against the benefiting property. Assessments are established by the Village Board based upon the size of the lateral and are included with the watermain extension assessments. Charges for service laterals installed independently of a watermain extension project are assessed against the benefiting property at the actual cost. The utility contracts for the installation of such service laterals.

Subdivision developers are responsible, where the main extension has been approved by the Utility, for the water service lateral installation costs. During 2001 local developers installed 152 service lateral extensions and subsequently donated them to the Utility. The services have been recorded at estimated actual costs of \$129,661.

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sewage Operating Revenues		
Sewage Operating Revenues (621-626)	0	1
Total Sewage Operating Revenues	0	
Other Operating Revenues		
Forfeited Discounts (631)	0	2
Servicing of Customers Lateral (632)	0	3
Sale of Fertilizer (633)	0	4
Rent from Sewerage Properties (634)	0	5
Miscellaneous Operating Revenues (635)	0	6
Amortization of Construction Grants (636)	0	7
Total Other Operating Revenues	0	
Total Operating Revenues	0	
Operation and Maintenance Expenses		
Operation Expenses (820-829)	0	8
Maintenance Expenses (831-834)	0	9
Customer Accounting & Collection Expenses (840-843)	0	10
Administrative and General Expenses (850-857)	0	11
Total Operation and Maintenance Expenses	0	
Other Operating Expenses		
Depreciation Expense (403)		12
Amortization Expense (404)		13
Taxes (408)	0	14
Total Other Operating Expenses	0	
Total Operating Expenses	0	
NET OPERATING INCOME	0	

SEWAGE OPERATING REVENUES

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)
Operating Revenues			
Sewage Operating Revenues			
Flat Rate Service to General Customers (621)			
Residential Revenues			1
Commercial Revenues			2
Industrial Revenues			3
Revenues from Public Authorities			4
Total Flat Rate Service to General Customers (621)	0	0	0
Measured Service to General Customers (622)			
Residential Revenues			5
Commercial Revenues			6
Industrial Revenues			7
Revenues from Public Authorities			8
Total Measured Service to General Customers (622)	0	0	0
Service to Public Authorities (623)			9
Service to Other Systems (624)			10
Other Sewerage Service (625)			11
Interdepartmental Service (626)			12
Total Sewage Operating Revenues	0	0	0

HIGH STRENGTH CONTRIBUTORS

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
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NONE

OTHER OPERATING REVENUES (SEWER)

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 \$2,000 and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Customers Forfeited Discounts (631):		
Customer late payment charges	1	1
Other (specify):		
	2	2
Total Customers Forfeited Discounts (631)	0	
Servicing of Customers Laterals (632):		
	3	3
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		
	4	4
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
	5	5
Total Rent from Sewerage Property (634)	0	
Miscellaneous Operating Revenues (635):		
	6	6
Total Miscellaneous Operating Revenues (635)	0	
Amortization of Construction Grants (636):		
	7	7
Total Amortization of Construction Grants (636)	0	

SEWER 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)
OPERATION EXPENSES	
Supervision and Labor (820)	1
Power and Fuel for Pumping (821)	2
Power and Fuel for Aeration Equipment (822)	3
Chlorine (823)	4
Phosphorous Removal Chemicals (824)	5
Sludge Conditioning Chemicals (825)	6
Other Chemicals for Sewage Treatment (826)	7
Other Operating Supplies and Expenses (827)	8
Transportation Expenses (828)	9
Rents (829)	10
Total Operation Expenses	0
MAINTENANCE EXPENSES	
Maintenance of Sewage Collection System (831)	11
Maintenance of Collection System Pumping Equipment (832)	12
Maintenance of Treatment and Disposal Plant Equipment (833)	13
Maintenance of General Plant Structures and Equipment (834)	14
Total Maintenance Expenses	0
CUSTOMER ACCOUNTING & COLLECTION EXPENSES	
Billing, Collecting and Accounting (840)	15
Flat Rate Inspections (841)	16
Meter Reading (842)	17
Uncollectible Accounts (843)	18
Total Customer Accounting & Collection Expenses	0
ADMINISTRATIVE AND GENERAL EXPENSES	
Administrative and General Salaries (850)	19
Office Supplies and Expenses (851)	20
Outside Services Employed (852)	21
Insurance Expense (853)	22
Employees Pensions and Benefits (854)	23

SEWER 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)
ADMINISTRATIVE AND GENERAL EXPENSES	
Regulatory Commission Expenses (855)	24
Miscellaneous General Expenses (856)	25
Rents (857)	26
Total Administrative and General Expenses	0
Total Operation and Maintenance Expenses	0

TAXES (ACCT. 408 - SEWER)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)
Social Security		1
Local and School Tax Equivalent on Meters Charged by Water Department		2
PSC Remainder Assessment		3
Other (specify):		4
Total tax expense		<u>0</u>

SEWER 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 accounts 391.1 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)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
COLLECTION SYSTEM			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Service Connections, Traps, and Accessories (312)			6
Collecting Mains and Accessories (313)			7
Interceptor Mains and Accessories (314)			8
Force Mains (315)			9
Other Collecting System Equipment (316)			10
Total Collection System	0	0	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)			11
Structures and Improvements (321)			12
Receiving Wells (322)			13
Electric Pumping Equipment (323)			14
Other Power Pumping Equipment (324)			15
Miscellaneous Pumping Equipment (325)			16
Total Collection System Pumping Installations	0	0	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)			17
Structures and Improvements (331)			18
Preliminary Treatment Equipment (332)			19
Primary Treatment Equipment (333)			20
Secondary Treatment Equipment (334)			21
Advanced Treatment Equipment (335)			22
Chlorination Equipment (336)			23
Sludge Treatment and Disposal Equipment (337)			24
Plant Site Piping (338)			25
Flow Metering and Monitoring Equipment (339)			26
Outfall Sewer Pipes (340)			27

SEWER 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
COLLECTION SYSTEM			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Service Connections, Traps, and Accessories (312)			0 6
Collecting Mains and Accessories (313)			0 7
Interceptor Mains and Accessories (314)			0 8
Force Mains (315)			0 9
Other Collecting System Equipment (316)			0 10
Total Collection System	0	0	0
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)			0 11
Structures and Improvements (321)			0 12
Receiving Wells (322)			0 13
Electric Pumping Equipment (323)			0 14
Other Power Pumping Equipment (324)			0 15
Miscellaneous Pumping Equipment (325)			0 16
Total Collection System Pumping Installations	0	0	0
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)			0 17
Structures and Improvements (331)			0 18
Preliminary Treatment Equipment (332)			0 19
Primary Treatment Equipment (333)			0 20
Secondary Treatment Equipment (334)			0 21
Advanced Treatment Equipment (335)			0 22
Chlorination Equipment (336)			0 23
Sludge Treatment and Disposal Equipment (337)			0 24
Plant Site Piping (338)			0 25
Flow Metering and Monitoring Equipment (339)			0 26
Outfall Sewer Pipes (340)			0 27

SEWER 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 accounts 391.1 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)
TREATMENT AND DISPOSAL PLANT		
Other Treatment and Disposal Plant Equipment (341)		28
Total Treatment and Disposal Plant	0	0
GENERAL PLANT		
Land and Land Rights (370)		29
Structures and Improvements (371)		30
Office Furniture and Equipment (372)		31
Computer Equipment (372.1)		32
Transportation Equipment (373)		33
Other General Equipment (379)		34
Other Tangible Property (390)		35
Total General Plant	0	0
Total utility plant in service directly assignable	0	0
Common Utility Plant Allocated to Sewer Department		36
Total utility plant in service	0	0

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)			0 28
Total Treatment and Disposal Plant	<u>0</u>	<u>0</u>	<u>0</u>
GENERAL PLANT			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)			0 31
Computer Equipment (372.1)			0 32
Transportation Equipment (373)			0 33
Other General Equipment (379)			0 34
Other Tangible Property (390)			0 35
Total General Plant	<u>0</u>	<u>0</u>	<u>0</u>
Total utility plant in service directly assignable	<u>0</u>	<u>0</u>	<u>0</u>
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

SEWER 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 disconnected 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 diameter; pipe materials do not need to be specified.

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)
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NONE

SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), 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					
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)
NONE					

SEWER OPERATING SECTION FOOTNOTES

NONE