



3015 (02-09-04)

ANNUAL REPORT

OF

Name: CITY OF GREENWOOD - WATER UTILITY

Principal Office: 102 NORTH MAIN STREET
P.O. BOX D
GREENWOOD, WI 54437

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: CITY OF GREENWOOD - WATER UTILITY

Utility Address: 102 NORTH MAIN STREET
P.O. BOX D
GREENWOOD, WI 54437

When was utility organized? 12/31/1911

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: LONNA KLINKE

Title: CITY CLERK

Office Address:

102 NORTH MAIN ST
P.O. BOX D
GREENWOOD, WI 54437

Telephone: (715) 267 - 6205

Fax Number: () -

E-mail Address:

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

Name: MICHAEL L FOTH

Title: MANAGER

Office Address: HAWKINS, ASH, BAPTIE & COMPANY, LLP

101 W 29TH ST
P.O. BOX 840
MARSHFIELD, WI 54449

Telephone: (715) 387 - 1131 EXT 225

Fax Number: (715) 384 - 3463

E-mail Address: mfoth@habco.com

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

Name: DAVE HANSON

Title: MAANGER

Office Address:

102 NORTH MAIN ST.
P.O. BOX D
GREENWOOD, WI 54437

Telephone: (715) 267 - 6205

Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: MICHAEL L FOTH

Title: MANAGER

Office Address: HAWKINS, ASH, BAPTIE & COMPANY, LLP

101 W 29TH ST

P.O. BOX 840

MARSHFIELD, WI 54449

Telephone: (715) 387 - 1131 EXT 225

Fax Number: (715) 384 - 3463

E-mail Address: mfoth@habco.com

Date of most recent audit report: 1/22/2002

Period covered by most recent audit: DECEMBER 31, 2001

Names and titles of utility management including manager or superintendent:

Name: JEFFREY W. HOEPER

Title: DIRECTOR OF PUBLIC WORKS

Office Address:

102 NORTH MAIN ST.

P.O. BOX D

GREENWOOD, WI 54437

Telephone: (715) 267 - 6205

Fax Number: () -

E-mail Address:

Name of utility commission/committee:

Names of members of utility commission/committee:

THOMAS ABEL

DOUGLAS FELIX

DAVID HANSEN, MAYOR

KAMES HORN

LINDA JOLIVETTE

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	187,570	189,812	1
Operating Expenses:			
Operation and Maintenance Expense (401)	131,751	105,719	2
Depreciation Expense (403)	31,049	29,322	3
Amortization Expense (404)	0	0	4
Taxes (408)	20,870	18,527	5
Total Operating Expenses	183,670	153,568	
Net Operating Income	3,900	36,244	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	3,900	36,244	
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)	6,405	7,428	9
Miscellaneous Nonoperating Income (421)	2,013	1,399	10
Total Other Income	8,418	8,827	
Total Income	12,318	45,071	
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	12,318	45,071	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	651	899	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	651	899	
Net Income	11,667	44,172	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	538,847	494,675	19
Balance Transferred from Income (433)	11,667	44,172	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)	550,514	538,847	

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):		
INTEREST INCOME	6,405	4
Total (Acct. 419):	6,405	
Miscellaneous Nonoperating Income (421):		
MISCELLANEOUS INCOME	2,013	5
Total (Acct. 421):	2,013	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	187,570	0	0	0	187,570	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	187,570	0	0	0	187,570	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,575,609	1,543,065	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	360,226	336,640	2
Net Utility Plant	1,215,383	1,206,425	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	27,087	13,210	7
Total Other Property and Investments	27,087	13,210	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	91,331	94,033	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	26,313	27,850	11
Other Accounts Receivable (143)	16,920	9,119	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	31,988	32,816	14
Materials and Supplies (150)	13,039	8,868	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	25,433		17
Total Current and Accrued Assets	205,024	172,686	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	1,447,494	1,392,321	

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)	235,775	235,775	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	550,514	538,847	23
Total Proprietary Capital	786,289	774,622	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	8,145	12,432	26
Total Long-Term Debt	8,145	12,432	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	3,293	1,371	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	3,293	1,371	
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)	649,767	603,896	38
Total Liabilities and Other Credits	1,447,494	1,392,321	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,575,609	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	1,575,609	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	360,226	0	0	0	9
Total Accumulated Provision	360,226	0	0	0	
Net Utility Plant	1,215,383	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	336,640				336,640	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	31,049				31,049	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	712				712	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	31,761	0	0	0	31,761	13
Debits during year						14
Book cost of plant retired	8,175				8,175	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	8,175	0	0	0	8,175	19
Balance End of Year	360,226	0	0	0	360,226	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.13%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	13,039	8,868
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	13,039	8,868

**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)		
<hr/>				
Unamortized debt discount & expense (181)				1
Total			<u>0</u>	
Unamortized premium on debt (251)				2
<hr/>				
Total			<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.

Particulars (a)	Amount (b)
Balance first of year	235,775 1
Changes during year (explain):	2
Balance end of year	235,775

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)	
Other Long-Term Debt (224)					
CAPITAL LEASE	10/10/1999	09/09/2003	0.00%	8,145	1
Total for Account 224				8,145	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	20,870	2
Charged electric department expense		3
Charged sewer department expense	574	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>21,444</u>	
Taxes paid during year:		
County, state and local taxes	21,215	6
Social Security taxes		7
PSC Remainder Assessment	229	8
Other (explain):		
NONE		9
Total payments and other debits	<u>21,444</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)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
LONG TERM DEBT	0	651	651	0	3
Subtotal	0	651	651	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	0	651	651	0	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	603,896	0	0	0	0	603,896	1
Add credits during year:							
For Services	6,677					6,677	2
For Mains	19,195					19,195	3
Other (specify):							
SPECIAL ASSESSMENTS	19,999					19,999	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	649,767	0	0	0	0	649,767	
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):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
SPECIAL ASSESSMENTS	27,087	3
Total (Acct. 125):	27,087	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	26,313	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	26,313	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
OTHER ACCOUNTS RECEIVABLE	16,920	11
Total (Acct. 143):	16,920	
Receivables from Municipality (145):		
WAGES AND EXPENSES PAID BY MUNICIPALITY	31,988	12
Total (Acct. 145):	31,988	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)
<hr/>	
Payables to Municipality (233):	
NONE	16
Total (Acct. 233):	0
<hr/>	
Other Deferred Credits (253):	
NONE	17
Total (Acct. 253):	0
<hr/>	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,559,337	0	0	0	1,559,337	1
Materials and Supplies	10,953	0	0	0	10,953	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	348,433	0	0	0	348,433	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	626,831	0	0	0	626,831	6
Other (specify):					0	7
Average Net Rate Base	595,026	0	0	0	595,026	
Net Operating Income	3,900	0	0	0	3,900	8
Net Operating Income as a percent of Average Net Rate Base	0.66%	N/A	N/A	N/A	0.66%	

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	235,775	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	544,680	3
Other (Specify):		4
Total Average Proprietary Capital	780,455	
Net Income		
Net Income	11,667	5
Percent Return on Proprietary Capital	1.49%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Income Statement (Page F-01)

1. Account # 650 - additional repairs in 2001.
 2. Account # 682 - engineering services increased.
 3. Account # 686 - health insurance premiums increased.
-

Balance Sheet (Page F-05)

To the City Council
City of Greenwood Water Utility

We have compiled the balance sheets of the City of Greenwood Water Utility as of December 31, 2001 and the related statements of income and earned surplus and supplemental information for the year then ended included in the accompanying prescribed form in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation was limited to presenting in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements referred to above and, accordingly, do not express an opinion or any other form of assurance on them. We compiled these financial statements from financial statements for the same period that we previously audited as indicated in our report dated January 22, 2002.

These financial statements (including related disclosures) are presented in accordance with the requirements of the Public Service Commission of Wisconsin. Accordingly, these financial statements are not designed for those who are not informed about such differences.

Marshfield, Wisconsin
January 22, 2002

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

email reply received 1/11/03:

This is in response to your 12/30/02 email where you had the following inquiry:

As a follow up to item number 4, please explain the source of the contributions for services reported in Account 271. Also explain how you arrived at the amounts reported for contributions for services in both 2000 and 2001.

Our response:

The source of these contributions were special assessments that were billed to customers. The amounts were established by the City of Greenwood at \$525 per service.

If you have any additional questions please contact us.

Adam Waldera
Hawkins, Ash, Baptie & Company, LLP
PO Box 840, 101 W. 29th Street
Marshfield, WI 54449
715.387.1131
715.384.3463 FAX

Thanks for your response, Adam.

As a follow up to item number 4, please explain the source of the contributions for services reported in Account 271. Also explain how you arrived at the amounts reported for contributions for services in both 2000 and 2001.

Pete

Pete Leege
Financial Specialist
Division of Water, Compliance and Consumer Affairs
Public Service Commission of Wisconsin
610 North Whitney Way
PO Box 7854
Madison, WI 53707-7854
Phone: (608) 267-9198
leegep@psc.state.wi.us
Fax: (608) 266-3957

-----Original Message-----
From: Adam Waldera [mailto:awaldera@habco.com]
Sent: Monday, November 18, 2002 5:22 PM
To: peter.leege@psc.state.wi.us
Subject: City of Greenwood Water Utility

FINANCIAL SECTION FOOTNOTES

Dear Mr. Leege:

We have been asked by the City of Greenwood to respond to the questions set forth in your August 9, 2002 letter. Our responses are as follows:

1. The adjustment for the Fire Protection Service overcharge relating to the prior year was adjusted through Account 463. In the future we will adjust through line 4 "Other".
2. The \$16,920 in Account 143 on page F-18 is for amounts due from customers for current year water extensions.
3. The total amount for kWh used for pumping is incorrect. It should have been 191,500 kWh.
4. New water services added were replacements for old services and were financed through normal operations.
5. In the future we will report FICA expenses in Account 408.
6. Account 421 "Miscellaneous Income" is made up of the following amounts:

Water turn ons and other misc amounts	\$ 163	
Testing fees for other Municipalities		1,850
 TOTAL		 \$ 2,01

If you have an questions regarding these responses please feel free to contact me by email at awaldera@habco.com or by phone at (715) 387-1131.

Adam J. Waldera, CPA
Hawkins, Ash, Baptie & Company, LLP
Marshfield, WI

August 9, 2002

Ms. Lonna Klinke, City Clerk
Greenwood City Of Water Utility
102 North Main Street
P.O. Box D
Greenwood, WI 54437-9419

2001 Analytical Review DWCCA-2380-PJL

Dear Ms. Klinke:

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 issue(s):

FINANCIAL SECTION FOOTNOTES

~~analytical review did identify the following issue(s).~~

1. Please confirm that the public Fire Protection Service overcharge discussed in item number 2 of our letter dated December 3, 2001, and the response from Adam Waldera dated December 5, 2001, was adjusted for in Account 463 of the 2001 annual report. Please also note in the future that such adjustments should be reported on line 4 under "Other" as the adjustments are then easier to track.

2. As directed in the head notes of the Balance Sheet End-Of-Year Account Balances schedule on page F-18, please provide a more detailed description for the \$16,920 reported in Account 143 on page F-18 and follow this procedure in the future.

3. The Total KWH used for pumping for the year reported on line 28 of the Source of Supply, Pumping and Purchased Water Statistics schedule on page W-10 should not reported in thousands, but should be the actual KWH used. Please confirm that the number for 2001 should be 116,000 or otherwise provide the proper number.

4. As instructed in the head notes of the Water Services schedule on page W-16, please provide an explanation of how the services reported as added during the year were financed.

5. In the footnotes for the Taxes schedule on page W-6 it is explained that FICA is in Account 686 consistent with prior years. This does not make the entry correct. In item number 5 of our letter of September 1, 2000, regarding the utilities 1999 report this issue was addressed and in the emailed response of 9/27/00 it was indicated that FICA would be reported in Account 408 in the future. Please confirm once again that FICA will be reported in Account 408 in the future.

6. Please provide more detail regarding the \$2,013 reported in Account 421 on page F-2 described as "Miscellaneous Income".

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,

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

FINANCIAL SECTION FOOTNOTES

PJL:dwh:w:\compl\Analytical Reviews\2001 analytical review letters\2380.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	185,194	1
Total Sales of Water	185,194	
Other Operating Revenues		
Forfeited Discounts (470)	0	2
Other Water Revenues (474)	2,376	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	2,376	
Total Operating Revenues	187,570	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	76,178	5
General Operating Expenses (680-690)	55,573	6
Total Operation and Maintenance Expenses	131,751	
Other Operating Expenses		
Depreciation Expense (403)	31,049	7
Amortization Expense (404)		8
Taxes (408)	20,870	9
Total Other Operating Expenses	51,919	
Total Operating Expenses	183,670	
NET OPERATING INCOME	3,900	

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	373	13,107	49,831	4
Commercial	51	4,690	13,719	5
Industrial	5	30,107	35,467	6
Total Metered Sales to General Customers (461)	429	47,904	99,017	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		79,179	8
Other Sales to Public Authorities (464)	14	1,863	6,998	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	444	49,767	185,194	

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)	79,179	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	79,179	
Forfeited Discounts (470):		
Customer late payment charges		5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	2,376	7
Other (specify):		
NONE		8
Total Other Water Revenues (474)	2,376	
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)	35,663	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	13,087	3
Chemicals (630)	3,464	4
Supplies and Expenses (640)	8,269	5
Repairs of Water Plant (650)	15,681	6
Transportation Expenses (660)	14	7
Total Plant Operation and Maintenance Expenses	76,178	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	6,366	8
Office Supplies and Expenses (681)	1,029	9
Outside Services Employed (682)	17,061	10
Insurance Expense (684)	7,400	11
Employees Pensions and Benefits (686)	20,522	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	3,195	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	55,573	
Total Operation and Maintenance Expenses	131,751	

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		21,215	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		574	2
Net property tax equivalent		20,641	
Social Security			3
PSC Remainder Assessment		229	4
Other (specify): NONE			5
Total tax expense		20,870	

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			Clark				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.207780				3
County tax rate	mills		8.225390				4
Local tax rate	mills		7.563030				5
School tax rate	mills		9.453500				6
Voc. school tax rate	mills		1.890750				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		27.340450				10
Less: state credit	mills		0.000000				11
Net tax rate	mills		27.340450				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.563030				14
Combined School Tax Rate	mills		11.344250				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.907280				17
Total Tax Rate	mills		27.340450				18
Ratio of Local and School Tax to Total	dec.		0.691550				19
Total tax net of state credit	mills		27.340450				20
Net Local and School Tax Rate	mills		18.907280				21
Utility Plant, Jan. 1	\$	1,543,065	1,543,065				22
Materials & Supplies	\$	8,868	8,868				23
Subtotal	\$	1,551,933	1,551,933				24
Less: Plant Outside Limits	\$	397,220	397,220				25
Taxable Assets	\$	1,154,713	1,154,713				26
Assessment Ratio	dec.		0.971700				27
Assessed Value	\$	1,122,035	1,122,035				28
Net Local & School Rate	mills		18.907280				29
Tax Equiv. Computed for Current Year	\$	21,215	21,215				30
Tax Equivalent per 1994 PSC Report	\$	18,133					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	21,215					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)	68,020		4
Structures and Improvements (311)	84,572		5
Collecting and Impounding Reservoirs (312)	56,324		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	173,343		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	33,538		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	415,797	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	22,784		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	76,168		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	1,589		20
Total Pumping Plant	100,541	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	21,153		23
Total Water Treatment Plant	21,153	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	200		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)			68,020	4
Structures and Improvements (311)			84,572	5
Collecting and Impounding Reservoirs (312)			56,324	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			173,343	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			33,538	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	415,797	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			22,784	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			76,168	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			1,589	20
Total Pumping Plant	0	0	100,541	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			21,153	23
Total Water Treatment Plant	0	0	21,153	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			200	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)	117,151		26
Transmission and Distribution Mains (343)	613,135	20,175	27
Fire Mains (344)	0		28
Services (345)	56,494	8,201	29
Meters (346)	66,609	1,170	30
Hydrants (348)	49,109	3,980	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	902,698	33,526	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	11,394	4,266	35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	91,482	2,927	38
Other Tangible Property (390)	0		39
Total General Plant	102,876	7,193	
Total utility plant in service directly assignable	1,543,065	40,719	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,543,065	40,719	

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)			117,151 26
Transmission and Distribution Mains (343)	6,375		626,935 27
Fire Mains (344)			0 28
Services (345)	1,200		63,495 29
Meters (346)	600		67,179 30
Hydrants (348)			53,089 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	8,175	0	928,049
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			15,660 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			94,409 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	110,069
Total utility plant in service directly assignable	8,175	0	1,575,609
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	8,175	0	1,575,609

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Sources of Water Supply					
Month	Purchased Water	Surface Water	Ground Water	Total Gallons	
(a)	Gallons	Gallons	Gallons	All Methods	
	(000's)	(000's)	(000's)	(000's)	
(a)	(b)	(c)	(d)	(e)	
January			5,560	5,560	1
February			4,252	4,252	2
March			4,539	4,539	3
April			4,732	4,732	4
May			5,708	5,708	5
June			4,581	4,581	6
July			5,270	5,270	7
August			4,642	4,642	8
September			5,998	5,998	9
October			4,823	4,823	10
November			4,018	4,018	11
December			4,522	4,522	12
Total annual pumpage	0	0	58,645	58,645	
Less: Water sold				49,767	13
Volume pumped but not sold				8,878	14
Volume sold as a percent of volume pumped				85%	15
Volume used for water production, water quality and system maintenance				2,600	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				2,600	19
Volume pumped but unaccounted for				6,278	20
Percent of water lost				11%	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.)				444	23
Date of maximum: 9/3/2001					24
Cause of maximum:					25
Flushing hydrants					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				73	26
Date of minimum: 11/27/2001					27
Total KWH used for pumping for the year				191,500	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)	
GREENWOOD	10	74	8	350	Yes	1
GREENWOOD	11	62	8	350	Yes	2
GREENWOOD	12	81	8	350	Yes	3
GREENWOOD	13	72	8	350	Yes	4
GREENWOOD	3	42	5	250	Yes	5
GREENWOOD	4	41	8	350	No	6
GREENWOOD	5	41	8	350	Yes	7
GREENWOOD	6	208	8	350	Yes	8
GREENWOOD	7	208	8	350	Yes	9
GREENWOOD	8	75	8	350	Yes	10
GREENWOOD	9	63	8	350	Yes	11

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	#10	#11	#12	1
Location	GREENWOOD	GREENWOOD	GREENWOOD	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	???	???	???	5
Year Installed	1992	1992	1992	6
Type	OTHER	OTHER	OTHER	7
Actual Capacity (gpm)	50	50	50	8
Pump Motor or Standby Engine Mfr	???	???	???	9 10
Year Installed	1992	1992	1992	11
Type	OTHER	OTHER	OTHER	12
Horsepower	2	2	2	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#13	#3	#4	14
Location	GREENWOOD	GREENWOOD	GREENWOOD	15
Purpose	P	P	P	16
Destination	D	D	D	17
Pump Manufacturer	???	LAYNE	REDJACKET	18
Year Installed	1992	1972	1975	19
Type	OTHER	CENTRIFUGAL	SUBMERSIBLE	20
Actual Capacity (gpm)	50	50	50	21
Pump Motor or Standby Engine Mfr	???	U.S.	??	22 23
Year Installed	1992	1972	1971	24
Type	OTHER	ELECTRIC	ELECTRIC	25
Horsepower	2	20	2	26

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	#5	#6	#7	1
Location	GREENWOOD	GREENWOOD	GREENWOOD	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	GRANDFOSS	JACUZZI	REDJACKET	5
Year Installed	1984	1972	1983	6
Type	OTHER	SUBMERSIBLE	SUBMERSIBLE	7
Actual Capacity (gpm)	50	50	50	8
Pump Motor or Standby Engine Mfr	???	???	???	9 10
Year Installed	1984	1972	1983	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	2	2	2	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#8	#9		14
Location	GREENWOOD	GREENWOOD		15
Purpose	P	P		16
Destination	D	D		17
Pump Manufacturer	???	???		18
Year Installed	1992	1992		19
Type	OTHER	OTHER		20
Actual Capacity (gpm)	50	50		21
Pump Motor or Standby Engine Mfr	???	???		22 23
Year Installed	1992	1992		24
Type	OTHER	OTHER		25
Horsepower	2	2		26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		3
Year constructed	1972		4
Primary material (earthen, steel, concrete, other)	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	60		6
Total capacity in gallons (actual)	350,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	PRESSURE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.3600		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	4.000	1,110	0	0	0	1,110	1
P	D	4.000	1,890		0	0	1,890	2
M	D	6.000	36,834		850	0	35,984	3
M	D	8.000	5,432	0	0	0	5,432	4
P	D	8.000	21,778	1,640	0	0	23,418	5
P	D	10.000	1,200		0	0	1,200	6
M	D	12.000	220		0	0	220	7
Total Within Municipality			68,464	1,640	850	0	69,254	
Total Utility			68,464	1,640	850	0	69,254	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	365	0	12	0	353		1
M	1.000	49	12	0	0	61		2
M	1.500	7	0	0	0	7		3
M	2.000	12	0	0	0	12		4
M	3.000	2	0	0	0	2		5
M	4.000	1	0	0	0	1		6
M	6.000	1	0	0	0	1		7
Total Utility		437	12	12	0	437	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (a).
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	477	12	12	0	477	41	1
1.000	12	0	0	0	12	0	2
1.500	12	0	0	0	12	0	3
2.000	10	0	0	0	10	0	4
3.000	1	0	0	0	1	0	5
4.000	2	0	0	0	2	0	6
6.000	1	0	0	0	1	0	7
Total:	515	12	12	0	515	41	

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	373	39	1	5	11	48	477	1
1.000	0	6	1	2	1	2	12	2
1.500	0	6	2	3	1	0	12	3
2.000	0	5	1	1	3	0	10	4
3.000	0	0	1	0	0	0	1	5
4.000	0	0	0	2	0	0	2	6
6.000	0	0	0	1	0	0	1	7
Total:	373	56	6	14	16	50	515	

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	89	2			91	2
Total Fire Hydrants	89	2	0	0	91	
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:	91
Number of distribution system valves end of year:	126
Number of distribution valves operated during year:	126

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 620 includes total electric bill.

1. Account # 650 - additional repairs in 2001.
 2. Account # 682 - engineering services increased.
 3. Account # 686 - health insurance premiums increased.
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Taxes (Acct. 408 - Water) (Page W-06)

FICA in account # 686 consistent with prior years.

Pumping and Purchased Water Statistics (Page W-10)

Total kwh for pumping changed from 116 to 191,500 per review response. PJL

Water Mains (Page W-15)

Project assessed to property owners - see account # 271.
