3015 (02-09-04)

ANNUAL REPORT

OF

Name: VILLAGE OF MAPLE BLUFF MUNICIPAL WATER UTILITY

Principal Office: 18 OXFORD PLACE
MADISON, WI 53704

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.

SIGNATURE PAGE

I SANDRA WILKE of
(Person responsible for accounts)

VILLAGE OF MAPLE BLUFF MUNICIPAL WATER UTILITY , certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts) 03/30/2002
(Date)

VILLAGE CLERK-TREASURER
(Title)

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Balance Sheet	F-05
Net Utility Plant	F-06
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110)	F-07
Net Nonutility Property (Accts. 121 & 122)	F-08
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-09
Materials and Supplies	F-10
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-11
Capital Paid in by Municipality (Acct. 200)	F-12
Bonds (Acct. 221)	F-13
Notes Payable & Miscellaneous Long-Term Debt	F-14
Taxes Accrued (Acct. 236)	F-15
Interest Accrued (Acct. 237)	F-16
Contributions in Aid of Construction (Account 271)	F-17
Balance Sheet End-of-Year Account Balances	F-18
Return on Rate Base Computation	F-19
Return on Proprietary Capital Computation	F-20
Important Changes During the Year	F-21
Financial Section Footnotes	F-22
WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: VILLAGE OF MAPLE BLUFF MUNICIPAL WATER UTILITY
Utility Address: 18 OXFORD PLACE
MADISON, WI 53704

When was utility organized? 3/1/1939
Report any change in name:
Effective Date:
Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: SANDRA WILKE
Title: VILLAGE CLERK-TREASURER
Office Address:
18 OXFORD PLACE
MADISON, WI 53704

Telephone: (608) 244 - 3048
Fax Number: (608) 244 - 0179 EXT
E-mail Address:

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

Name:
Title:
Office Address: CLIFTON GUNDERSON LLP
440 SCIENCE DRIVE, SUITE 400
MADISON, WI 53711

Telephone: (608) 232 - 2900
Fax Number: (608) 232 - 2919
E-mail Address:

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

Name: JOHN LARSON
Title: CHAIRMAN
Office Address:
18 OXFORD PLACE
MADISON, WI 53704

Telephone: (608) 244 - 3048
Fax Number: (608) 244 - 0179
E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name:
Title:
Office Address: CLIFTON GUNDERSON LLP
440 SCIENCE DRIVE, SUITE 400
MADISON, WI 53711

Telephone: (608) 232 - 2900
Fax Number: (608) 232 - 2919
E-mail Address:
Date of most recent audit report: 3/9/2001
Period covered by most recent audit: 1/1/00 - 12/31/00

Names and titles of utility management including manager or superintendent:

Name: PHILIP BRADBURY
Title: VILLAGE PRESIDENT
Office Address:
18 OXFORD PLACE
MADISON, WI 53704

Telephone: (608) 244 - 3048
Fax Number: (608) 244 - 0179
E-mail Address:

Name of utility commission/committee: PUBLIC WORKS COMMITTEE

Names of members of utility commission/committee:
DAVID EASTON
PETER LANDWEHR
JOHN LARSON
JOE SODERHOLM
JIM YEAGER

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

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:
Title:
Telephone:
Fax Number:
E-mail Address:

Contract/Agreement beginning-ending dates:
Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	150,920	127,154	**1**
Operating Expenses:			
Operation and Maintenance Expense (401)	141,255	115,139	**2**
Depreciation Expense (403)	9,607	9,876	**3**
Amortization Expense (404)	0	0	**4**
Taxes (408)	13,925	14,318	**5**
Total Operating Expenses	**164,787**	**139,333**	
Net Operating Income	**(13,867)**	**(12,179)**	
Income from Utility Plant Leased to Others (412-413)	0	0	**6**
Utility Operating Income	**(13,867)**	**(12,179)**	
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)	121	1,097	**9**
Miscellaneous Nonoperating Income (421)	891	485	**10**
Total Other Income	**1,012**	**1,582**	
Total Income	**(12,855)**	**(10,597)**	
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	**(12,855)**	**(10,597)**	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	**13**
Amortization of Debt Discount and Expense (428)	0	0	**14**
Amortization of Premium on Debt--Cr. (429)	0	0	**15**
Interest on Debt to Municipality (430)	0	0	**16**
Other Interest Expense (431)	0	0	**17**
Interest Charged to Construction--Cr. (432)	0	0	**18**
Total Interest Charges	**0**	**0**	
Net Income	**(12,855)**	**(10,597)**	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(78,615)	(68,018)	**19**
Balance Transferred from Income (433)	(12,855)	(10,597)	**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)	**(91,470)**	**(78,615)**	

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	121	4
Total (Acct. 419):	**121**	
Miscellaneous Nonoperating Income (421):		
MISCELLANEOUS	891	5
Total (Acct. 421):	**891**	
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):						
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	150,920	0	0	0	**150,920**	**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	**150,920**	**0**	**0**	**0**	**150,920**	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	542,749	543,130	**1**
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	104,431	94,803	**2**
Net Utility Plant	**438,318**	**448,327**	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	**3**
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	**4**
Net Nonutility Property	**0**	**0**	
Investment in Municipality (123)	0	0	**5**
Other Investments (124)	0	0	**6**
Special Funds (125)	0	0	**7**
Total Other Property and Investments	**0**	**0**	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	(2,862)	2,706	**8**
Temporary Cash Investments (132)			**9**
Notes Receivable (141)	0	0	**10**
Customer Accounts Receivable (142)	8,767	9,292	**11**
Other Accounts Receivable (143)	0	0	**12**
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	**13**
Receivables from Municipality (145)	3,256	2,130	**14**
Materials and Supplies (150)	0	0	**15**
Prepayments (165)	0	0	**16**
Other Current and Accrued Assets (170)	73,521	55,116	**17**
Total Current and Accrued Assets	**82,682**	**69,244**	
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	**521,000**	**517,571**	

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)	25,619	25,619	**21**
Appropriated Earned Surplus (215)			**22**
Unappropriated Earned Surplus (216)	(91,470)	(78,615)	**23**
Total Proprietary Capital	**(65,851)**	**(52,996)**	
LONG-TERM DEBT			
Bonds (221)	0	0	**24**
Advances from Municipality (223)	0	0	**25**
Other long-Term Debt (224)	0	0	**26**
Total Long-Term Debt	**0**	**0**	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	**27**
Accounts Payable (232)	37,156	30,993	**28**
Payables to Municipality (233)	68	2,077	**29**
Customer Deposits (235)			**30**
Taxes Accrued (236)	24,260	12,130	**31**
Interest Accrued (237)	0	0	**32**
Other Current and Accrued Liabilities (238)			**33**
Total Current and Accrued Liabilities	**61,484**	**45,200**	
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)	525,367	525,367	**38**
Total Liabilities and Other Credits	**521,000**	**517,571**	

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)	542,749	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	542,749	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	104,431	0	0	0	**9**
Total Accumulated Provision	104,431	0	0	0	
Net Utility Plant	438,318	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	94,803				**94,803**	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	9,607				**9,607**	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	334				**334**	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	1,387				**1,387**	10
Other credits (specify):						11
					0	12
Total credits	**11,328**	**0**	**0**	**0**	**11,328**	13
Debits during year						14
Book cost of plant retired	1,700				**1,700**	15
Cost of removal	0				**0**	16
Other debits (specify):						17
					0	18
Total debits	**1,700**	**0**	**0**	**0**	**1,700**	19
Balance End of Year	**104,431**	**0**	**0**	**0**	**104,431**	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	1.84%					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	**0**	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	**0**	
Balance end of year	**0**	

MATERIALS AND SUPPLIES

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

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

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

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

Debt Issue to Which Related (a)	Written Off During Year: Amount (b)	Written Off During Year: Account Charged or Credited (c)	Balance End of Year (d)	
Unamortized debt discount & expense (181)				
NONE				1
Total			0	
Unamortized premium on debt (251)				
NONE				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	25,619	1
Changes during year (explain):		
NONE		2
Balance end of year	**25,619**	

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)

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	12,130	1
Accruals:		
Charged water department expense	13,925	2
Charged electric department expense		3
Charged sewer department expense	348	4
Other (explain):		
NONE		5
Total Accruals and other credits	**14,273**	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	1,997	7
PSC Remainder Assessment	146	8
Other (explain):		
NONE		9
Total payments and other debits	**2,143**	
Balance end of year	**24,260**	

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)					
NONE	0			**0**	**3**
Subtotal	**0**	**0**	**0**	**0**	
Notes Payable (231)					
NONE	0			**0**	**4**
Subtotal	**0**	**0**	**0**	**0**	
Total	**0**	**0**	**0**	**0**	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric Distribution (c)	Electric Other (d)	Sewer (e)	Gas (f)	Total (g)	
Balance First of Year	525,367	0	0	0	0	**525,367**	**1**
Add credits during year:							
For Services						**0**	**2**
For Mains						**0**	**3**
Other (specify):							
NONE						**0**	**4**
Deduct charges (specify):							
NONE						**0**	**5**
Balance End of Year	**525,367**	**0**	**0**	**0**	**0**	**525,367**	
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):		
NONE		3
Total (Acct. 125):	**0**	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	**0**	
Customer Accounts Receivable (142):		
Water	8,767	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	**8,767**	
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):		
DUE FROM SEWER FUND	2,002	12
DUE FROM TAX FUND	1,254	13
Total (Acct. 145):	**3,256**	
Prepayments (165):		
NONE		14
Total (Acct. 165):	**0**	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	**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)	
Other Deferred Debits (183):		
NONE		**16**
Total (Acct. 183):	**0**	
Payables to Municipality (233):		
DUE TO GENERAL FUND	68	**17**
Total (Acct. 233):	**68**	
Other Deferred Credits (253):		
NONE		**18**
Total (Acct. 253):	**0**	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	542,939	0	0	0	**542,939**	**1**
Materials and Supplies	0	0	0	0	**0**	**2**
Other (specify):						
NONE					**0**	**3**
Less Average:						
Reserve for Depreciation	99,617	0	0	0	**99,617**	**4**
Customer Advances for Construction					**0**	**5**
Contributions in Aid of Construction	525,367	0	0	0	**525,367**	**6**
Other (specify):						
NONE					**0**	**7**
Average Net Rate Base	**(82,045)**	**0**	**0**	**0**	**(82,045)**	
Net Operating Income	(13,867)	0	0	0	**(13,867)**	**8**
Net Operating Income as a percent of Average Net Rate Base	**N/A**	**N/A**	**N/A**	**N/A**	**N/A**	

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	25,619	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(85,042)	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	**(59,423)**	
Net Income		
Net Income	(12,855)	5
Percent Return on Proprietary Capital	**N/A**	

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

Signature Page (Page ii)

This report should be read only in connection with the accompanying accountant's report.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

-----Original Message-----
From: Sandy Wilke [mailto:swilke@chartermi.net]
Sent: Friday, September 20, 2002 10:05 AM
To: peter.leege@psc.state.wi.us
Subject: 2001 analytical review - village of maple bluff municipal water utility

Mr Leege,

this is in response to the correspondence i received dated 9/17/02 - 2001 analytical review for the village of maple bluff municipal water utility

1. - explanation of expense account - the miscellaneous water account is higher due to the fact the village paid our auditors to apply for a water rate increase which accounted for an additional $4,000. a used vehicle was purchased for $2500 to be used specifically for the water department was also in this line item.

2. - we will use these rates in 2002

3. - explanation of residential properties with 2" meters - some homes in the village of maple bluff are estate size, their lots are estate size with irrigation systems, some have olymplic size swimming pools, 4 to 5 water heaters in each and so on.

if you have any more questions, please respond.

thank you

sandy wilke
clerk-treasurer
village of maple bluff
****
September 17, 2002

Ms. Sandra Wilke, Village Clerk/Treasurer
Village of Maple Bluff Municipal Water Utility
18 Oxford Place
Madison, WI 53704-9999

2001 Analytical Review DWCCA-3340-PJL

Dear Ms. Wilke:

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

FINANCIAL SECTION FOOTNOTES

1. As directed in the head notes of the Water Operation & Maintenance Expenses schedule on page W-5, please provide an explanation of any expense account which changed by $2,000 and 30 percent when compared to the previous year and follow this procedure in the future.

2. A revised schedule of depreciation rates to be effective January 1, 2001, was certified for use by your utility in the order dated July 31, 2001, in docket 3340-WR-102. Based upon plant investment balances in the 2001 annual report, these revised rates were not used during 2001. Enclosed is a copy of the revised depreciation rates, which should be used to calculate depreciation expense beginning January 1, 2002.

3. As directed in the warning generated when saving the Meters schedule on page W-17, please provide an explanation of any residential meters 2 inch or greater in size.

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

PJL:dwh:w:\compl\Analytical Reviews\2001 analytical review letters\3340.doc
****

Accountant's Report

Members of the Village Board
Village of Maple Bluff
Madison, Wisconsin

We have compiled the Municipal Utility Annual Report included in the accompanying prescribed form for the Village of Maple Bluff, Wisconsin as of December 31, 2001 and for the year then ended in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation was limited to presenting in the form prescribed by the Public Service Commission of Wisconsin information that is the representation of management. We have not audited or reviewed the report referred to above and, accordingly, do not express an opinion or any other form of assurance on it.

FINANCIAL SECTION FOOTNOTES

form of assurance on it.

This report is presented in accordance with the requirements of the Public Service Commission of Wisconsin which differ from generally accepted accounting principles. Accordingly, this report is not designed for those who are not informed about such differences.

CLIFTON GUNDERSON LLP

Madison, Wisconsin
February 27, 2002

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	149,735	**1**
Total Sales of Water	**149,735**	
Other Operating Revenues		
Forfeited Discounts (470)	0	**2**
Other Water Revenues (474)	1,185	**3**
Amortization of Construction Grants (475)	0	**4**
Total Other Operating Revenues	**1,185**	
Total Operating Revenues	**150,920**	
Operation and Maintenenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	115,129	**5**
General Operating Expenses (680-690)	26,126	**6**
Total Operation and Maintenenance Expenses	**141,255**	
Other Operating Expenses		
Depreciation Expense (403)	9,607	**7**
Amortization Expense (404)		**8**
Taxes (408)	13,925	**9**
Total Other Operating Expenses	**23,532**	
Total Operating Expenses	**164,787**	
NET OPERATING INCOME	**(13,867)**	

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	538	52,813	110,707	4
Commercial	6	1,645	5,612	5
Industrial				6
Total Metered Sales to General Customers (461)	**544**	**54,458**	**116,319**	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		30,299	8
Other Sales to Public Authorities (464)	4	1,354	3,117	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	**549**	**55,812**	**149,735**	

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)	30,299	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)	**30,299**	
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	1,185	7
Other (specify):		
NONE		8
Total Other Water Revenues (474)	**1,185**	
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)	19,608	**1**
Purchased Water (610)	86,079	**2**
Fuel or Power Purchased for Pumping (620)		**3**
Chemicals (630)		**4**
Supplies and Expenses (640)		**5**
Repairs of Water Plant (650)	9,442	**6**
Transportation Expenses (660)		**7**
Total Plant Operation and Maintenance Expenses	**115,129**	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	6,497	**8**
Office Supplies and Expenses (681)	1,027	**9**
Outside Services Employed (682)	2,000	**10**
Insurance Expense (684)	987	**11**
Employees Pensions and Benefits (686)	5,559	**12**
Regulatory Commission Expenses (688)		**13**
Miscellaneous General Expenses (689)	10,056	**14**
Uncollectible Accounts (690)		**15**
Total General Operating Expenses	**26,126**	
Total Operation and Maintenance Expenses	**141,255**	

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		12,130	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		348	2
Net property tax equivalent		**11,782**	
Social Security		1,997	3
PSC Remainder Assessment		146	4
Other (specify): NONE			5
Total tax expense		**13,925**	

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			Dane				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.240000				3
County tax rate	mills		4.234500				4
Local tax rate	mills		8.497200				5
School tax rate	mills		14.724000				6
Voc. school tax rate	mills		1.691500				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		**29.387200**				10
Less: state credit	mills		2.348200				11
Net tax rate	mills		**27.039000**				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		**8.497200**				14
Combined School Tax Rate	mills		**16.415500**				15
Other Tax Rate - Local	mills		**0.000000**				16
Total Local & School Tax	mills		**24.912700**				17
Total Tax Rate	mills		**29.387200**				18
Ratio of Local and School Tax to Total	dec.		**0.847740**				19
Total tax net of state credit	mills		**27.039000**				20
Net Local and School Tax Rate	mills		**22.922037**				21
Utility Plant, Jan. 1	$	**543,130**	543,130				22
Materials & Supplies	$	**0**	0				23
Subtotal	$	**543,130**	**543,130**				24
Less: Plant Outside Limits	$	**0**	0				25
Taxable Assets	$	**543,130**	**543,130**				26
Assessment Ratio	dec.		0.833425				27
Assessed Value	$	**452,658**	**452,658**				28
Net Local & School Rate	mills		**22.922037**				29
Tax Equiv. Computed for Current Year	$	**10,376**	**10,376**				30
Tax Equivalent per 1994 PSC Report	$	12,130					31
Any lower tax equivalent as authorized							32
by municipality (see note 6)	$						33
Tax equiv. for current year (see note 6)	$	**12,130**					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)	0		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**	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	**0**	**0**	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	**0**	**0**	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		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)			0	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	0	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			0	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			0	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	0	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			0	23
Total Water Treatment Plant	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	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)	0		**26**
Transmission and Distribution Mains (343)	386,176	0	**27**
Fire Mains (344)	0		**28**
Services (345)	75,254	0	**29**
Meters (346)	36,473	1,319	**30**
Hydrants (348)	40,254	0	**31**
Other Transmission and Distribution Plant (349)	58	0	**32**
Total Transmission and Distribution Plant	**538,215**	**1,319**	
GENERAL PLANT			
Land and Land Rights (370)	0		**33**
Structures and Improvements (371)	0		**34**
Office Furniture and Equipment (372)	0		**35**
Computer Equipment (372.1)	2,653	0	**36**
Transportation Equipment (373)	2,262	0	**37**
Other General Equipment (379)	0		**38**
Other Tangible Property (390)	0		**39**
Total General Plant	**4,915**	**0**	
Total utility plant in service directly assignable	**543,130**	**1,319**	
Common Utility Plant Allocated to Water Department	0		**40**
Total utility plant in service	**543,130**	**1,319**	

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)			**0**	**26**
Transmission and Distribution Mains (343)	0	0	**386,176**	**27**
Fire Mains (344)			**0**	**28**
Services (345)	0	0	**75,254**	**29**
Meters (346)	1,700	0	**36,092**	**30**
Hydrants (348)	0	0	**40,254**	**31**
Other Transmission and Distribution Plant (349)	0	0	**58**	**32**
Total Transmission and Distribution Plant	**1,700**	**0**	**537,834**	
GENERAL PLANT				
Land and Land Rights (370)			**0**	**33**
Structures and Improvements (371)			**0**	**34**
Office Furniture and Equipment (372)			**0**	**35**
Computer Equipment (372.1)	0	0	**2,653**	**36**
Transportation Equipment (373)	0	0	**2,262**	**37**
Other General Equipment (379)			**0**	**38**
Other Tangible Property (390)			**0**	**39**
Total General Plant	**0**	**0**	**4,915**	
Total utility plant in service directly assignable	**1,700**	**0**	**542,749**	
Common Utility Plant Allocated to Water Department			**0**	**40**
Total utility plant in service	**1,700**	**0**	**542,749**	

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: Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)	Total Gallons All Methods (000's) (e)	
January				**0**	**1**
February				**0**	**2**
March				**0**	**3**
April				**0**	**4**
May				**0**	**5**
June				**0**	**6**
July	40,104			**40,104**	**7**
August				**0**	**8**
September				**0**	**9**
October				**0**	**10**
November				**0**	**11**
December	40,559			**40,559**	**12**
Total annual pumpage	**80,663**	**0**	**0**	**80,663**	
Less: Water sold				55,812	**13**
Volume pumped but not sold				**24,851**	**14**
Volume sold as a percent of volume pumped				**69%**	**15**
Volume used for water production, water quality and system maintenance				25,000	**16**
Volume related to equipment/system malfunction					**17**
Non-utility volume NOT included in water sales					**18**
Total volume not sold but accounted for				**25,000**	**19**
Volume pumped but unaccounted for				**(149)**	**20**
Percent of water lost				**-0%**	**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.)				416	**23**
Date of maximum: 2/28/2001					**24**
Cause of maximum: WATER MAIN BREAK					**25**
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				118	**26**
Date of minimum: 10/1/2001					**27**
Total KWH used for pumping for the year				0	**28**
If water is purchased: Vendor Name: CITY OF MADISON					**29**
Point of Delivery: SEE FOOTNOTE					**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)

NONE

SOURCES OF WATER SUPPLY - SURFACE WATERS

	Intakes				
Location (a)	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)	
NONE					**1**

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)

NONE

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)

NONE

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	2.000	312	0	0	0	**312**	**1**
M	D	6.000	28,650	0	0	0	**28,650**	**2**
M	D	8.000	14,984	0	0	0	**14,984**	**3**
Total Within Municipality			**43,946**	**0**	**0**	**0**	**43,946**	
Total Utility			**43,946**	**0**	**0**	**0**	**43,946**	

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	310	0	0	0	310		1
M	1.000	187	0	0	0	187		2
M	1.500	8	0	0	0	8		3
M	2.000	7	0	0	0	7		4
M	6.000	1	0	0	0	1		5
Total Utility		**513**	**0**	**0**	**0**	**513**	**0**	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	336	0	14	0	**322**	0	**1**
0.750	183	0	12	0	**171**	0	**2**
1.000	56	10	8	0	**58**	0	**3**
1.500	9	0	0	0	**9**	0	**4**
2.000	9	0	0	0	**9**	1	**5**
Total:	**593**	**10**	**34**	**0**	**569**	**1**	

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	312	4	0	0	0	6	**322**	**1**
0.750	160	0	0	0	0	11	**171**	**2**
1.000	52	0	0	4	0	2	**58**	**3**
1.500	8	0	0	1	0	0	**9**	**4**
2.000	6	2	0	0	0	1	**9**	**5**
Total:	**538**	**6**	**0**	**5**	**0**	**20**	**569**	

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	69	0	0	0	69	**2**
Total Fire Hydrants	**69**	**0**	**0**	**0**	**69**	
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:	69
Number of distribution system valves end of year:	14
Number of distribution valves operated during year:	14

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Per review response:
- explanation of expense account - the miscellaneous water account is higher due to the fact the village paid our auditors to apply for a water rate increase which accounted for an additional $4,000. a used vehicle was purchased for $2500 to be used specifically for the water department was also in this line item.

Pumping and Purchased Water Statistics (Page W-10)

The following are the points of delivery for water purchased from the City on Madison:
Fuller Dr. and Sherman Ave.
Burrow Rd. and Sherman Ave.
Oxford Pl. and Sherman Ave.
Sheridan Dr. and MacPherson St.

Meters (Page W-17)

Per review response:
- explanation of residential properties with 2" meters - some homes in the village of maple bluff are estate size, their lots are estate size with irrigation systems, some have olymplic size swimming pools, 4 to 5 water heaters in each and so on.