



3015 (02-09-04)

ANNUAL REPORT

OF

Name: MELLEN WATER UTILITY

Principal Office: 102 E. BENNET
P.O. BOX 706
MELLEN, WI 54506

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: MELLEEN WATER UTILITY

Utility Address: 102 E. BENNET
P.O. BOX 706
MELLEEN, WI 54506

When was utility organized? 1/1/1962

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: TINA WOHLGEMUTH

Title: CLERK/TREASURER

Office Address:

102 E. BENNET
P.O. BOX 706
MELLEEN, WI 54501

Telephone: (715) 274 - 2136

Fax Number: (715) 274 - 3707

E-mail Address:

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

Name: RANDALL H BEARD

Title: PARTNER

Office Address: WIPFLI ULLRICH BERTELSON LLP

43A WEST DAVENPORT STREET
P.O. BOX 116
RHINELANDER, WI 54501

Telephone: (715) 369 - 1040

Fax Number: (715) 369 - 5407

E-mail Address: RBEARD@WIPFLI.COM

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

Name: HOWARD PETERS

Title: HEAD OF UTILITY COMMISSION

Office Address:

102 E. BENNET
P.O. BOX 706
MELLEEN, WI 54506

Telephone: (715) 274 - 2136

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: RANDALL H BEARD

Title: PARTNER

Office Address: WIPFLI ULLRICH BERTELSON LLP
43A WEST DAVENPORT STREET
P.O. BOX 116
RHINELANDER, WI 54501

Telephone: (715) 369 - 1040

Fax Number: (715) 369 - 5407

E-mail Address: RBEARD@WIPFLI.COM

Date of most recent audit report: 2/20/2002

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

Names and titles of utility management including manager or superintendent:

Name: MITCH MESKO JR.

Title:

Office Address:
102 EAST BENNET
P.O. BOX 706
MELLEEN, WI 54506

Telephone: (715) 274 - 3707

Fax Number: (715) 274 - 2136

E-mail Address:

Name of utility commission/committee:

Names of members of utility commission/committee:

GEORGE LAZORIK
KEITH MARKEE
HOWARD PETERS

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)	95,963	92,682	1
Operating Expenses:			
Operation and Maintenance Expense (401)	81,435	61,125	2
Depreciation Expense (403)	11,618	9,511	3
Amortization Expense (404)	0	0	4
Taxes (408)	19,299	19,029	5
Total Operating Expenses	112,352	89,665	
Net Operating Income	(16,389)	3,017	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(16,389)	3,017	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	1,912	2,380	9
Miscellaneous Nonoperating Income (421)	1,298	0	10
Total Other Income	3,210	2,380	
Total Income	(13,179)	5,397	
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	(13,179)	5,397	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	0	0	
Net Income	(13,179)	5,397	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	76,715	71,318	19
Balance Transferred from Income (433)	(13,179)	5,397	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)	63,536	76,715	

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 AND DIVIDEND INCOME	1,912	4
Total (Acct. 419):	1,912	
Miscellaneous Nonoperating Income (421):		
MISCELLANEOUS NONOPERATING INCOME	1,298	5
Total (Acct. 421):	1,298	
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	95,963	0	0	0	95,963	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	95,963	0	0	0	95,963	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	614,150	554,955	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	225,764	213,827	2
Net Utility Plant	388,386	341,128	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	200	200	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	200	200	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	200	200	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	13,202	8,525	8
Temporary Cash Investments (132)	35,984	34,400	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	13,966	22,647	11
Other Accounts Receivable (143)	0	718	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	1,416	0	14
Materials and Supplies (150)	8,251	9,240	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)		3,321	17
Total Current and Accrued Assets	72,819	78,851	
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	461,405	420,179	

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)	71,964	71,964	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	63,536	76,715	23
Total Proprietary Capital	135,500	148,679	
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)		213	28
Payables to Municipality (233)	770	1,767	29
Customer Deposits (235)			30
Taxes Accrued (236)	16,601	16,601	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	17,371	18,581	
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)	308,534	252,919	38
Total Liabilities and Other Credits	461,405	420,179	

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)	614,150	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	614,150	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	225,764	0	0	0	9
Total Accumulated Provision	225,764	0	0	0	
Net Utility Plant	388,386	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	213,827				213,827	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	11,618				11,618	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	636				636	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	12,254	0	0	0	12,254	13
Debits during year						14
Book cost of plant retired	317				317	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	317	0	0	0	317	19
Balance End of Year	225,764	0	0	0	225,764	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
Land and land rights	200			200	2
Total Nonutility Property (121)	200	0	0	200	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	200	0	0	200	

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	8,251	9,240
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	8,251	9,240

**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	71,964	1
Changes during year (explain):		2
Balance end of year	<u><u>71,964</u></u>	

BONDS (ACCT. 221)

- 1. Report hereunder information required for each separate issue of bonds.
- 2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
- 3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
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NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
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NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	16,601	1
Accruals:		
Charged water department expense	19,299	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
LOCAL AND SCHOOL TAX EQUIVALENT	204	5
Total Accruals and other credits	19,503	
Taxes paid during year:		
County, state and local taxes	16,601	6
Social Security taxes	2,788	7
PSC Remainder Assessment	114	8
Other (explain):		
NONE		9
Total payments and other debits	19,503	
Balance end of year	16,601	

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		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	252,919	0	0	0	0	252,919	1
Add credits during year:							
For Services	660					660	2
For Mains	50,530					50,530	3
Other (specify):							
HYDRANTS	4,425					4,425	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	308,534	0	0	0	0	308,534	
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	13,966	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	13,966	
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):		
RECEIVABLES FROM MUNICIPALITY	1,416	12
Total (Acct. 145):	1,416	
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):		
MISCELLANEOUS	770	16
Total (Acct. 233):	770	
<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	584,552	0	0	0	584,552	1
Materials and Supplies	8,745	0	0	0	8,745	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	219,795	0	0	0	219,795	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	280,726	0	0	0	280,726	6
Other (specify):					0	7
Average Net Rate Base	92,776	0	0	0	92,776	
Net Operating Income	(16,389)	0	0	0	(16,389)	8
Net Operating Income as a percent of Average Net Rate Base	-17.67%	N/A	N/A	N/A	-17.67%	

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	71,964	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	70,125	3
Other (Specify):		4
Total Average Proprietary Capital	142,089	
Net Income		
Net Income	(13,179)	5
Percent Return on Proprietary Capital	-9.28%	

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

Identification and Ownership - Contacts (Page iv)

September 26, 2002
Peter J. Leege
Financial Specialist
Public Service Commission
610 North Whitney Way
Madison, WI 53707-7854

Dear Mr. Leege:

This letter is in response to the 2001 Analytical Review information request we received from you on August 23, 2002.

We have established a written plan that explains any steps we have taken or anticipate taking to decrease the water loss percentage for 2002.

The following pages identify testing completed and the repairs that have been completed. The pumpage information used to determine water loss currently is based on the 2nd quarter of this year, which would be from March 15th through June 15th.

If, after reviewing this information, you do not have all the necessary information needed or if there is any other plan of action we need to take to decrease water loss that we do not currently practice or have made it part of our plan, please contact us at (715)274-2136, Monday through Friday 8:00 am. to 4:30 p.m.

Sincerely,
Mitchell G. Mesko
Operator

Water Loss Plan of Action

1. Met with Joe Kniesley of Wisconsin Rural Water Association on Tuesday, September 10th. Completed some leak detection - located one leak at (Leak repaired Monday, September 23rd).
2. Met with Joe Kniesley of Wisconsin Rural Water Association on Tuesday, September 24. Did hydrant testing. Located three leaks. WRWA is shipping a leak detector during the week of 9/30 - 10/4 to further test throughout the system.
3. Operator will be attending classes - one on leak detections, one on meter repair and maintenance.
4. Continue meter testing (above the required testing) until the percentage of water loss drops.
5. Hire a company to do a complete leak audit.

Gallons Pumped:

March 2415 (1/2 month)
 April 4801
 May 5043
 June 1875 (1/2 month)
 14134 - total gallons pumped in quarter
 Gallons pumped 14134
 Water sold - 6461
 Other Sales - 46
 Leaks - 1282
 Total water loss 6345
 Percentage of loss... 45%

FINANCIAL SECTION FOOTNOTES

Leaks:

Butler Leak 666
 Stephana Will Leak... 394
 719 Monroe St. Leak.. 222
 TOTAL: 1282

SEE METER TEST RECORD ATTACHED TO LETTER IN CORRESPONDENCE FILE

 August 23, 2002

Ms. Tina Wohlgemuth, Clerk-Treasurer
 Mellen Municipal Water Utility
 102 East Bennet
 P.O. Box 706
 Mellen, WI 54501-0706

2001 Analytical Review DWCCA-3530-PJL

Dear Ms. Wohlgemuth:

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):

During our review, we noted the percent of water losses for your water utility was 41 percent in 2001. This loss is in excess of the Wis. Admin. Code PSC 185.85(4) ceiling of 25 percent for Class D water utilities. Our objective is to offer our assistance in determining the reason(s) for your high water loss and lend our support to acquire the resources to correct the problem.

Managing water losses is a project that might require some changes in your utility operations, planning and resource allocations. Perhaps you already have a plan or have budgeted resources to reduce your water losses. If so, please send or email us within the next 30 days a copy of your plan and/or information identifying the additional resources dedicated to addressing water losses.

If you do not have a plan, please refer to Attachment A included with this letter. This provides practical steps to address water losses. After consideration of these steps, please send or email us within the next 60 days a copy of a plan to address your water losses. If your utility does not own leak detection equipment, many consultants offer leak detection services. Another resource is the Wisconsin Rural Water Association (WRWA) that offers leak detection assistance to water utilities. You may call WRWA at (715) 344-7778. Commission staff is also available to provide further information or technical advice. If you have questions, please call Peter Feneht who may be reached at (608) 266-5614. Email water loss plans to peter.feneht@psc.state.wi.us or send to the attention of Peter Feneht.

FINANCIAL SECTION FOOTNOTES

~~peter.leege@psc.state.wi.us or send to the attention of Peter Leege.~~

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 the appropriate time frames listed above. 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

Enclosure

PJL:dwh:w:\compl\Analytical Reviews\2001 analytical review letters\3530.doc
ACCOUNTANT'S COMPILATION REPORT

Board of Directors
Mellen Water Utility
Mellen, Wisconsin

We have compiled the balance sheets of Mellen Water Utility as of December 31, 2001 and 2000, and related income and earned surplus statements for the years then ended included in the accompanying Municipal Utility Annual Report in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. We have also compiled the supplementary information presented in the Municipal Utility Annual Report.

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 and supplementary information referred to above and, accordingly, do not express an opinion or any form of assurance on them.

These financial statements and the supplementary information are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from accounting principles generally accepted in the United States. Accordingly, these financial statements are not designed for those who are not informed about such differences.

Wipfli Ullrich Bertelson LLP

February 20, 2002

FINANCIAL SECTION FOOTNOTES

Rhineland, Wisconsin

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	91,979	1
Total Sales of Water	91,979	
Other Operating Revenues		
Forfeited Discounts (470)	367	2
Other Water Revenues (474)	3,617	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	3,984	
Total Operating Revenues	95,963	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	45,948	5
General Operating Expenses (680-690)	35,487	6
Total Operation and Maintenance Expenses	81,435	
Other Operating Expenses		
Depreciation Expense (403)	11,618	7
Amortization Expense (404)		8
Taxes (408)	19,299	9
Total Other Operating Expenses	30,917	
Total Operating Expenses	112,352	
NET OPERATING INCOME	(16,389)	

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	312	13,094	32,100	4
Commercial	35	4,203	7,143	5
Industrial	7	18,093	15,415	6
Total Metered Sales to General Customers (461)	354	35,390	54,658	
Private Fire Protection Service (462)	3		4,079	7
Public Fire Protection Service (463)	1		30,636	8
Other Sales to Public Authorities (464)	15	1,261	2,606	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	373	36,651	91,979	

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)	30,636	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)	30,636	
Forfeited Discounts (470):		
Customer late payment charges	367	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	367	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	577	7
Other (specify):		
MISCELLANEOUS	705	8
LOG SPRAYING	2,335	9
Total Other Water Revenues (474)	3,617	
Amortization of Construction Grants (475):		
NONE		10
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	27,131	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	5,714	3
Chemicals (630)	1,641	4
Supplies and Expenses (640)	8,948	5
Repairs of Water Plant (650)	504	6
Transportation Expenses (660)	2,010	7
Total Plant Operation and Maintenance Expenses	45,948	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	6,530	8
Office Supplies and Expenses (681)	2,179	9
Outside Services Employed (682)	12,155	10
Insurance Expense (684)	1,943	11
Employees Pensions and Benefits (686)	7,010	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	5,670	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	35,487	
Total Operation and Maintenance Expenses	81,435	

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		16,601	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		204	2
Net property tax equivalent		16,397	
Social Security		2,788	3
PSC Remainder Assessment		114	4
Other (specify): NONE			5
Total tax expense		<u>19,299</u>	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Ashland				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.240102				3
County tax rate	mills		7.202792				4
Local tax rate	mills		9.303807				5
School tax rate	mills		12.955584				6
Voc. school tax rate	mills		1.560660				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		31.262945				10
Less: state credit	mills		2.438072				11
Net tax rate	mills		28.824873				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.303807				14
Combined School Tax Rate	mills		14.516244				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		23.820051				17
Total Tax Rate	mills		31.262945				18
Ratio of Local and School Tax to Total	dec.		0.761926				19
Total tax net of state credit	mills		28.824873				20
Net Local and School Tax Rate	mills		21.962421				21
Utility Plant, Jan. 1	\$	554,955	554,955				22
Materials & Supplies	\$	9,240	9,240				23
Subtotal	\$	564,195	564,195				24
Less: Plant Outside Limits	\$	4,185	4,185				25
Taxable Assets	\$	560,010	560,010				26
Assessment Ratio	dec.		0.832700				27
Assessed Value	\$	466,320	466,320				28
Net Local & School Rate	mills		21.962421				29
Tax Equiv. Computed for Current Year	\$	10,242	10,242				30
Tax Equivalent per 1994 PSC Report	\$	16,601					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	16,601					33
							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)	231		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)	25,795		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	26,026	0	
PUMPING PLANT			
Land and Land Rights (320)	1,973		12
Structures and Improvements (321)	16,809		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	12,567		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	175		20
Total Pumping Plant	31,524	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	1,144		23
Total Water Treatment Plant	1,144	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	150		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)			231 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)			25,795 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	26,026
PUMPING PLANT			
Land and Land Rights (320)			1,973 12
Structures and Improvements (321)			16,809 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			12,567 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			175 20
Total Pumping Plant	0	0	31,524
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			1,144 23
Total Water Treatment Plant	0	0	1,144
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			150 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)	50,326		26
Transmission and Distribution Mains (343)	320,603	52,609	27
Fire Mains (344)	0		28
Services (345)	38,758	660	29
Meters (346)	22,258	1,818	30
Hydrants (348)	42,208	4,425	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	474,303	59,512	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	1,185		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	9,912		37
Other General Equipment (379)	10,861		38
Other Tangible Property (390)	0		39
Total General Plant	21,958	0	
Total utility plant in service directly assignable	554,955	59,512	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	554,955	59,512	

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)			50,326 26
Transmission and Distribution Mains (343)			373,212 27
Fire Mains (344)			0 28
Services (345)	202		39,216 29
Meters (346)	115		23,961 30
Hydrants (348)			46,633 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	317	0	533,498
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			1,185 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			9,912 37
Other General Equipment (379)			10,861 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	21,958
Total utility plant in service directly assignable	317	0	614,150
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	317	0	614,150

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			4,722	4,722	1
February			4,871	4,871	2
March			5,485	5,485	3
April			5,271	5,271	4
May			6,167	6,167	5
June			6,713	6,713	6
July			6,626	6,626	7
August			7,842	7,842	8
September			5,086	5,086	9
October			4,267	4,267	10
November			4,195	4,195	11
December			4,652	4,652	12
Total annual pumpage	0	0	65,897	65,897	
Less: Water sold				36,651	13
Volume pumped but not sold				29,246	14
Volume sold as a percent of volume pumped				56%	15
Volume used for water production, water quality and system maintenance				30	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales				2,163	18
Total volume not sold but accounted for				2,193	19
Volume pumped but unaccounted for				27,053	20
Percent of water lost				41%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Road construction through the city caused numerous leaks which were repaired.					
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				332	23
Date of maximum: 8/14/2001					24
Cause of maximum:					25
Tyring to fill water tanks.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				91	26
Date of minimum: 10/13/2001					27
Total KWH used for pumping for the year				86,340	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)	
1942 DRILLED WELL	#2	40	4	120,000	Yes	1
1968 GRAVEL PARK	#3	88	16	180,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#2	#3		1
Location	924 LAKE DRIVE	A STREET		2
Purpose	S	P		3
Destination	D	D		4
Pump Manufacturer	WEBTROL	LAYNE		5
Year Installed	1988	1968		6
Type	SUBMERSIBLE	VERTICAL TURBINE		7
Actual Capacity (gpm)	125	315		8
Pump Motor or Standby Engine Mfr	WEBTROL	U.S. ELECTRONIC		9 10
Year Installed	1988	1968		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	10	25		13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	#1	#2	#3
Identification number or name						1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS						2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S	S				3
Year constructed	1968	1968				4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL				5
Elevation difference in feet (See Headnote 3.)	110	123				6
Total capacity in gallons (actual)	80,000	150,000				7
WATER TREATMENT PLANT						8
Disinfection, type of equipment (gas, liquid, powder, other)		LIQUID				9
Points of application (wellhouse, central facilities, booster station, other)		WELLHOUSE				10
Filters, type (gravity, pressure, other, none)		NONE				11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		0.4000				12
Is a corrosion control chemical used (yes, no)?		N				13
Is water fluoridated (yes, no)?		N				14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	2,308	0	0	0	2,308	1
M	D	4.000	4,874	0	0	0	4,874	2
M	D	6.000	20,324	76	0	0	20,400	3
M	D	8.000	7,523	1,069	0	0	8,592	4
M	D	10.000	8,692	0	0	0	8,692	5
Total Within Municipality			43,721	1,145	0	0	44,866	
Total Utility			43,721	1,145	0	0	44,866	

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	192	4	1	0	195	18	1
L	0.750	175	0	0	0	175		2
M	1.000	20	0	0	0	20		3
M	2.000	5	1	0	0	6		4
M	3.000	2	0	0	0	2		5
M	4.000	1	0	0	0	1		6
Total Utility		395	5	1	0	399	18	

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	368	12	2	1	379	36	1
1.000	8	0	0	0	8	0	2
1.250	2	0	0	0	2	0	3
1.500	1	0	0	0	1	1	4
2.000	5	1	0	0	6	1	5
3.000	2	0	0	0	2	1	6
4.000	1	0	0	0	1	0	7
Total:	387	13	2	1	399	39	

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	304	26	2	7	0	40	379	1
1.000	0	4	1	2	0	1	8	2
1.250	0	1	0	0	0	1	2	3
1.500	0		0	0	0	1	1	4
2.000	0	3	3	0	0	0	6	5
3.000	0	1	1	0	0	0	2	6
4.000	0	0	0	1	0	0	1	7
Total:	304	35	7	10	0	43	399	

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	1				1	1
Within Municipality	47	3			50	2
Total Fire Hydrants	48	3	0	0	51	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

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:	30
Number of distribution system valves end of year:	56
Number of distribution valves operated during year:	20

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

(689)

Increase in this account from prior year is due to audit expenses being charged to water utility.

(640) & (682)

Increases in these accounts from prior year are results of breakages in water lines due to road construction. Outside contracts and additional supplies were needed in order to fix the breaks.

Pumping and Purchased Water Statistics (Page W-10)

Non-utility volume not included in water sales includes: fires, skating rink, leaks, and washing streets.

Water Mains (Page W-15)

Additions to Water Mains were funded through the tax incremental financing district.

Water Services (Page W-16)

Additions to water services were funded through the tax incremental financing district.

Meters (Page W-17)

An adjustment was made to meters to match utility records.

Hydrants and Distribution System Valves (Page W-18)
