



3015 (02-09-04)

ANNUAL REPORT

OF

Name: BEAR CREEK WATER UTILITY

Principal Office: 109 PROSPECT STREET
BEAR CREEK, WI 54922

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: BEAR CREEK WATER UTILITY

Utility Address: 109 PROSPECT STREET
BEAR CREEK, WI 54922

When was utility organized? 1/1/1989

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: BARB HAVNEN

Title: UTILITY CLERK

Office Address:

109 PROSPECT STREET
BEAR CREEK, WI 54922

Telephone: (715) 752 - 4356

Fax Number: (715) 752 - 1302

E-mail Address:

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

Name: KAREN K KERBER

Title: SHAREHOLDER

Office Address: KERBER, ROSE AND ASSOCIATES, S.C.

115 EAST 5TH STREET
SHAWANO, WI 54166

Telephone: (715) 526 - 9400 EXT

Fax Number: (715) 524 - 2599

E-mail Address: kkerber@kerberrose.com

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

Name: DAN OLMSTED

Title: PRESIDENT

Office Address:

109 PROSPECT STREET
BEAR CREEK, WI 54922

Telephone: (715) 752 - 4356

Fax Number: (715) 752 - 1302

E-mail Address:

IDENTIFICATION AND OWNERSHIP

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

Name: KAREN K KERBER

Title: SHAREHOLDER

Office Address: KERBER, ROSE AND ASSOCIATES, S.C.
115 EAST 5TH STREET
SHAWANO, WI 54166

Telephone: (715) 526 - 9400

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

File Number: (715) 526 - 2009

Date of most recent audit report: 2/25/2002

E-mail Address: kkerber@kerberrose.c

Period covered by most recent audit: YEAR ENDED 12/31/01

Names and titles of utility management including manager or superintendent:

Name: BARB HAVNEN

Title: UTILITY CLERK

Office Address:
109 PROSPECT STREET
BEAR CREEK, WI 54922

Telephone: (715) 752 - 4356

Fax Number: (715) 752 - 1302

E-mail Address:

Name of utility commission/committee: BEAR CREEK UTILITY COMMISSION

Names of members of utility commission/committee:

- BARBARA CHRISTENSEN, PRESIDENT
- THEBO CLARENCE, COMMISSIONER
- JANET HUEBNER, COMMISSIONER
- BETTY MILLER, COMMISSIONER
- PATRICK NORDER, COMMISSIONER
- AMY RIGGLES, COMMISSIONER
- KATIE SPENCE, COMMISSIONER

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)? YES

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

IDENTIFICATION AND OWNERSHIP

Firm Name: MIDWEST CONTRACT OPERATIONS
P.O. BOX 418
MENASHA, WI 54952

Contact Person: CURT WEIBEL

Title:

Telephone: (920) 751 - 4299

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates: 6/1/2001 5/31/2001

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

Management services for the Water Utilitiy.

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	125,069	126,871	1
Operating Expenses:			
Operation and Maintenance Expense (401)	51,614	37,365	2
Depreciation Expense (403)	31,633	31,728	3
Amortization Expense (404)	0	0	4
Taxes (408)	39,080	40,334	5
Total Operating Expenses	122,327	109,427	
Net Operating Income	2,742	17,444	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	2,742	17,444	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	6,418	8,243	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	6,418	8,243	
Total Income	9,160	25,687	
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	9,160	25,687	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	24,375	24,996	13
Amortization of Debt Discount and Expense (428)	356	356	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	24,731	25,352	
Net Income	(15,571)	335	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(54,090)	(54,425)	19
Balance Transferred from Income (433)	(15,571)	335	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)	(69,661)	(54,090)	

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 EARNED ON CASH AND INVESTMENTS	6,418	4
Total (Acct. 419):	6,418	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
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	125,069	0	0	0	125,069	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	125,069	0	0	0	125,069	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,624,622	1,622,818	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	381,918	351,665	2
Net Utility Plant	1,242,704	1,271,153	
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)	91,056	87,949	7
Total Other Property and Investments	91,056	87,949	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	120,017	119,697	8
Temporary Cash Investments (132)	0		9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	14,331	15,047	11
Other Accounts Receivable (143)	28,801	11,235	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	516	14
Materials and Supplies (150)	205	205	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	163,354	146,700	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	9,966	10,321	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	23,514	31,352	20
Total Deferred Debits	33,480	41,673	
Total Assets and Other Debits	1,530,594	1,547,475	

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)	44,525	44,525	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	(69,661)	(54,090)	23
Total Proprietary Capital	(25,136)	(9,565)	
LONG-TERM DEBT			
Bonds (221)	403,550	414,100	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	403,550	414,100	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	0	1,197	28
Payables to Municipality (233)	2,409	259	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	12,107	12,423	32
Other Current and Accrued Liabilities (238)	18,948	10,813	33
Total Current and Accrued Liabilities	33,464	24,692	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,118,716	1,118,248	38
Total Liabilities and Other Credits	1,530,594	1,547,475	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,624,622	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,624,622	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	381,918	0	0	0	9
Total Accumulated Provision	381,918	0	0	0	
Net Utility Plant	1,242,704	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	351,665				351,665	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	31,633				31,633	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	120				120	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	31,753	0	0	0	31,753	13
Debits during year						14
Book cost of plant retired	1,500				1,500	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	1,500	0	0	0	1,500	19
Balance End of Year	381,918	0	0	0	381,918	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	1.97%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	205	205
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	<u>205</u>	<u>205</u>

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
DEBT ISSUE COSTS FMHA LOANS	356	428	9,966	1
Total			9,966	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	44,525	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>44,525</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)	
BONDS PAYABLE FMHA	07/19/1989	07/19/2029	6.00%	359,668	1
FMHA BONDS PAYABLE	02/22/1990	02/22/2030	6.00%	43,882	2
Total Bonds (Account 221):				403,550	

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	0	1
Accruals:		
Charged water department expense	39,080	2
Charged electric department expense	950	3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	40,030	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	461	7
PSC Remainder Assessment	150	8
Other (explain):		
PROPERTY TAX EQUIVALENT	39,419	9
Total payments and other debits	40,030	
Balance end of year	0	

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)					
BONDS PAYABLE FMHA	11,070	20,470	20,750	10,790	1
FMHA BONDS PAYABLE	1,353	3,905	3,941	1,317	2
Subtotal	12,423	24,375	24,691	12,107	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	12,423	24,375	24,691	12,107	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,118,248	0	0	0	0	1,118,248	1
Add credits during year:							
For Services	468					468	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	1,118,716	0	0	0	0	1,118,716	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	1,112,540					1,112,540	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):		
DEBT SERVICE	31,824	3
BOND RESERVE	36,250	4
EQUIPMENT MAINTENANCE	22,982	5
Total (Acct. 125):	91,056	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	14,331	7
Electric		8
Sewer (Regulated)		9
Other (specify):		
NONE		10
Total (Acct. 142):	14,331	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	14,637	11
Merchandising, jobbing and contract work		12
Other (specify):		
DUE FROM SEWER	14,164	13
Total (Acct. 143):	28,801	
Receivables from Municipality (145):		
NONE		14
Total (Acct. 145):	0	
Prepayments (165):		
NONE		15
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		16
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):		
AMORTIZATION OF WATER TOWER EXPENSES; PSC APPROVED 2/28/01	23,514	17
Total (Acct. 183):	23,514	
Payables to Municipality (233):		
DUE TO VILLAGE	2,409	18
Total (Acct. 233):	2,409	
Other Deferred Credits (253):		
NONE		19
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	1,623,720	0	0	0	1,623,720	1
Materials and Supplies	205	0	0	0	205	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	366,791	0	0	0	366,791	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,118,482	0	0	0	1,118,482	6
Other (specify):						
NONE					0	7
Average Net Rate Base	138,652	0	0	0	138,652	
Net Operating Income	2,742	0	0	0	2,742	8
Net Operating Income as a percent of Average Net Rate Base						
	1.98%	N/A	N/A	N/A	1.98%	

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	44,525	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(61,875)	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	<u>(17,350)</u>	
Net Income		
Net Income	(15,571)	5
Percent Return on Proprietary Capital	<u><u>N/A</u></u>	

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

Balance Sheet End-of-Year Account Balances (Page F-18)

Per review response:

Account 233: Due to Village - Insurance and Wages

Signature Page (Page ii)

ACCOUNTANTS' COMPILATION REPORT

Bear Creek Water Utility
Bear Creek, Wisconsin

We have compiled the financial information in the accompanying Municipal Utility Annual Report (prescribed form) of the Bear Creek Water Utility 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 is 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 information referred to above, and accordingly, do not express an opinion or any other form of assurance on them. This financial information was compiled by us from financial statements for the same period that we previously audited, as indicated in our report February 25, 2002.

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

KERBER, ROSE & ASSOCIATES, S.C.
March 30, 2002

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

-----Original Message-----

From: Lena Thompson [mailto:lethompson@kerberrose.com]
Sent: Wednesday, September 18, 2002 8:55 AM
To: Leege, Peter PSC
Subject: 2001 Analytical Review DWCCA-395-PJL

RE: Bear Creek

I am writing in response to the letter dated August 30, 2002 addressed to Ms Barb Havnen. I have received a response to the second question in your letter. I had previously emailed you in regards to number one and three.

Question Two Response:

"We are testing meters and finding stopped meters, the well pump meters will be tested. The system is being checked for leaks by the surrounding fire hydrants."

The statement was then signed by Curt Weibel of MCO. Barb has also given them the information in question two that you had supplied.

If you need anything else, please let me know.

Sincerely,
Lena Thompson,
Staff Accountant
lethompson@kerberrose.com
Kerber, Rose & Assocites, S.C.
115 E. Fifth Street
Shawano, WI 54166
Phone (715) 526-9400
Fax (715) 524-2599

-----Original Message-----

From: Lena Thompson [mailto:lethompson@kerberrose.com]
Sent: Thursday, September 12, 2002 9:13 AM
To: peter.leege@psc.state.wi.us
Subject: 2001 Analytical Review - Bear Creek Water Utility

RE: 2001 Analytical Review DWCCA-395-PJL

I am writing in response to the letter dated August 30, 2002 addressed to Ms. Barb Havnen. I am responding to questions one and three from the letter. Ms. Barb Havnen is contacting the necessary people to get a response to question two.

Question one: Due to Village - Insurance and Wages

Question three: There are no employer contributions to pensions or benefits. Therefore there are no dollars in account 686.

FINANCIAL SECTION FOOTNOTES

Lena Thompson,
 Staff Accountant
 lethompson@kerberrose.com
 Kerber, Rose & Associates, S.C.
 115 E. Fifth Street
 Shawano, WI 54166
 Phone (715) 526-9400
 Fax (715) 524-2599

 August 30, 2002

Ms. Barb Havnen, Utility Clerk
 Bear Creek Water Utility
 109 Prospect Street
 Bear Creek, WI 54922-9999

2001 Analytical Review DWCCA-395-PJL

Dear Ms. Havnen:

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

1. As directed in the head notes of the Balance Sheet End-Of-Year Account Balances schedule on page F-18, please provide a more detailed description for the \$2,409 reported in Account 233 on page F-18 and follow this procedure in the future.

2. During our review, we noted that the utility's water loss reported on page W-10 was 29 percent in 2000 and at 28 percent, is still very high in 2001. Wis. Admin. Code § PSC 185.85 dictates that losses shall be no greater than 25 percent for a class D utility system. Given the explanations provided for the high losses both years, we would logically expect to see an improvement for 2002. Please describe progress made to this point in the year and explain how the utility plans to reduce water loss. If you need assistance in dealing with water loss issues you may want to consider contacting the Rural Water Association of Stevens Point. You do not need to be a member of the association to qualify for help. Their number is (715) 344-7778. Their internet home page address is <http://www.wrwa.org>. You may also call Peter Feneht of our staff at (608) 266-5614 with any questions you may have on this subject. Your water loss will be reviewed again in 2002.

3. Please explain why there are no dollars reported in Account 686, Employees Pensions and Benefits on page W-5.

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

FINANCIAL SECTION FOOTNOTES

~~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\0395 Bear Creek.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	123,371	1
Total Sales of Water	123,371	
Other Operating Revenues		
Forfeited Discounts (470)	1,324	2
Other Water Revenues (474)	374	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	1,698	
Total Operating Revenues	125,069	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	17,271	5
General Operating Expenses (680-690)	34,343	6
Total Operation and Maintenance Expenses	51,614	
Other Operating Expenses		
Depreciation Expense (403)	31,633	7
Amortization Expense (404)		8
Taxes (408)	39,080	9
Total Other Operating Expenses	70,713	
Total Operating Expenses	122,327	
NET OPERATING INCOME	2,742	

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	141	5,875	54,491	4
Commercial	18	2,686	15,229	5
Industrial				6
Total Metered Sales to General Customers (461)	159	8,561	69,720	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	2		49,791	8
Other Sales to Public Authorities (464)	4	342	3,860	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	165	8,903	123,371	

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)	49,612	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)	179	3
Other (specify): NONE		4
Total Public Fire Protection Service (463)	49,791	
Forfeited Discounts (470):		
Customer late payment charges	1,324	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	1,324	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	374	7
Other (specify): NONE		8
Total Other Water Revenues (474)	374	
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)	2,506	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	2,408	3
Chemicals (630)	1,057	4
Supplies and Expenses (640)	2,502	5
Repairs of Water Plant (650)	8,798	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	17,271	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	3,528	8
Office Supplies and Expenses (681)	1,592	9
Outside Services Employed (682)	25,408	10
Insurance Expense (684)	3,591	11
Employees Pensions and Benefits (686)		12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	224	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	34,343	
Total Operation and Maintenance Expenses	51,614	

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	PER 1994 PSC REPORT	39,419	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	PER CALCULATION	950	2
Net property tax equivalent		38,469	
Social Security	BASED ON ACTUAL PAYROLL	461	3
PSC Remainder Assessment	BASED ON OPERATING REVENUES	150	4
Other (specify): NONE			5
Total tax expense		<u>39,080</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			Outagamie				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.213340				3
County tax rate	mills		5.502460				4
Local tax rate	mills		4.304720				5
School tax rate	mills		12.349860				6
Voc. school tax rate	mills		1.978290				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		24.348670				10
Less: state credit	mills		1.731710				11
Net tax rate	mills		22.616960				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		4.304720				14
Combined School Tax Rate	mills		14.328150				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.632870				17
Total Tax Rate	mills		24.348670				18
Ratio of Local and School Tax to Total	dec.		0.765252				19
Total tax net of state credit	mills		22.616960				20
Net Local and School Tax Rate	mills		17.307675				21
Utility Plant, Jan. 1	\$	1,622,060	1,622,060				22
Materials & Supplies	\$	205	205				23
Subtotal	\$	1,622,265	1,622,265				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,622,265	1,622,265				26
Assessment Ratio	dec.		0.898100				27
Assessed Value	\$	1,456,956	1,456,956				28
Net Local & School Rate	mills		17.307675				29
Tax Equiv. Computed for Current Year	\$	25,217	25,217				30
Tax Equivalent per 1994 PSC Report	\$	39,419					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	39,419					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)	5,950		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	5,950	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	2,795		4
Structures and Improvements (311)	1,751		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	125,073		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	129,619	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	79,436		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	4,852		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	175,746		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	260,034	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	3,140		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	30,805	341	23
Total Water Treatment Plant	33,945	341	
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)			5,950	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	5,950	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			2,795	4
Structures and Improvements (311)			1,751	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			125,073	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	129,619	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			79,436	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			4,852	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			175,746	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	260,034	
WATER TREATMENT PLANT				
Land and Land Rights (330)			3,140	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			31,146	23
Total Water Treatment Plant	0	0	34,286	
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)	278,710		26
Transmission and Distribution Mains (343)	692,483		27
Fire Mains (344)	0		28
Services (345)	135,827	468	29
Meters (346)	12,225		30
Hydrants (348)	67,867		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,187,112	468	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	5,437	1,997	35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	721	498	38
Other Tangible Property (390)	0		39
Total General Plant	6,158	2,495	
Total utility plant in service directly assignable	1,622,818	3,304	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,622,818	3,304	

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)			278,710 26
Transmission and Distribution Mains (343)			692,483 27
Fire Mains (344)			0 28
Services (345)			136,295 29
Meters (346)			12,225 30
Hydrants (348)			67,867 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	1,187,580
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)	1,500		5,934 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			1,219 38
Other Tangible Property (390)			0 39
Total General Plant	1,500	0	7,153
Total utility plant in service directly assignable	1,500	0	1,624,622
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	1,500	0	1,624,622

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 Gallons (000's)	Surface Water Gallons (000's)	Ground Water Gallons (000's)	Total Gallons All Methods (000's)	
(a)	(b)	(c)	(d)	(e)	
January			1,307	1,307	1
February			1,058	1,058	2
March			1,018	1,018	3
April			927	927	4
May			974	974	5
June			1,086	1,086	6
July			1,180	1,180	7
August			1,080	1,080	8
September			1,055	1,055	9
October			1,054	1,054	10
November			909	909	11
December			935	935	12
Total annual pumpage	0	0	12,583	12,583	
Less: Water sold				8,903	13
Volume pumped but not sold				3,680	14
Volume sold as a percent of volume pumped				71%	15
Volume used for water production, water quality and system maintenance				82	16
Volume related to equipment/system malfunction				74	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				156	19
Volume pumped but unaccounted for				3,524	20
Percent of water lost				28%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
WATER TOWER CONTROL MALFUNCTION - ACTION TAKEN WAS TO ADJUST THE CONTROL SYSTEM					
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				37	23
Date of maximum: 5/12/2001					24
Cause of maximum:					25
HYDRANT FLUSHING					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				1	26
Date of minimum: 6/16/2001					27
Total KWH used for pumping for the year				36,496	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)	
VILLAGE FIRE STATION	1	120	10	172,800	Yes	1
NW EDGE OF VILLAGE	2	198	8	172,800	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	1	2A	2B	1
Location	WELL 1	WELL 2	WELL 2	2
Purpose	P	B	P	3
Destination	D	D	R	4
Pump Manufacturer	LAYNE NW	JACUFFI	KACIFFL	5
Year Installed	1988	1990	1990	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	300	200	200	8
Pump Motor or Standby Engine Mfr	US	US	US	10
Year Installed	1988	1990	1990	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	25	20	20	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	2C			14
Location	WELL2			15
Purpose	S			16
Destination	R			17
Pump Manufacturer	AMERICAN			18
Year Installed	1992			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	200			21
Pump Motor or Standby Engine Mfr	US			23
Year Installed	1992			24
Type	ELECTRIC			25
Horsepower	15			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1989		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	157		6
Total capacity in gallons (actual)	75,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	OTHER		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.)	1.0000		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)
P	D	6.000	19,663	0	0	0	19,663
P	D	8.000	6,140	0	0	0	6,140
Total Within Municipality			25,803	0	0	0	25,803
Total Utility			25,803	0	0	0	25,803

1
2

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	0.625	155	0	0	0	155		1
M	1.000	4	0	0	0	4		2
M	1.500	1	0	0	0	1		3
M	2.000	3	0	0	0	3		4
Total Utility		163	0	0	0	163	0	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	171	0	0	0	171	21	1
1.000	1	0	0	0	1	0	2
1.500	2	0	0	0	2	0	3
2.000	2	0	0	0	2	0	4
Total:	176	0	0	0	176	21	

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)	
0.750	140	13	0	4	0	14	171	1
1.000	0	1	0	0	0	0	1	2
1.500	0	2	0	0	0	0	2	3
2.000	0	2	0	0	0	0	2	4
Total:	140	18	0	4	0	14	176	

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	40				40	2
Total Fire Hydrants	40	0	0	0	40	
Flushing Hydrants						
	7				7	3
Total Flushing Hydrants	7	0	0	0	7	

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:	47
Number of distribution system valves end of year:	63
Number of distribution valves operated during year:	63

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Acct 600 - Salaries and Wages - The previous manager was let go and the Water Utility hired an outside contractor to manage the Water Utility. This accounts for the decrease in Salaries and Wages.

Acct 650 - Repairs of Water Plant - There were no major repairs to the Water Plant this year accounting for the decrease from prior year.

Acct 682 - Outside Services Employed - The previous manager was let go and the Water Utility hired an outside contractor to manage the Water Utility. This accounts for the increase in outside services.

Water Utility Plant in Service (Page W-08)

Plant in Service increase was from receiving the final billing on a 2000 hookup. The service was added on the prior years PSC report.
