



3015 (02-09-04)

ANNUAL REPORT

OF

Name: ONTARIO MUNICIPAL WATER UTILITY

Principal Office: P.O. BOX 66
ONTARIO, WI 54651-0066

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: ONTARIO MUNICIPAL WATER UTILITY

Utility Address: P.O. BOX 66
ONTARIO, WI 54651-0066

When was utility organized? 10/1/1948

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS TERESA TAYLOR

Title: VILLAGE CLERK

Office Address:

P.O. BOX 66
ONTARIO, WI 54651

Telephone: (608) 337 - 4381

Fax Number: (608) 337 - 4328

E-mail Address: villageofontario@centurytel.net

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

Name: DEBRA WELCH

Title: CPA

Office Address: CLIFTON GUNDERSON LLP

435 JULIE STREET
P.O. BOX 547
TOMAH, WI 54660

Telephone: (608) 372 - 7451

Fax Number: (608) 372 - 5462

E-mail Address: debra.welch@cliftoncpa.com

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

Name: MARK SMITH

Title: CHAIRPERSON

Office Address:

202 CHURCH STREET
ONTARIO, WI 54651

Telephone: (608) 337 - 4735

Fax Number: (608) 337 - 4328

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name:

Title: CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS

Office Address: CLIFTON GUNDERSON LLP

435 JULIE STREET

P.O. BOX 547

TOMAH, WI 54660

Telephone: (608) 372 - 2177

Fax Number: (608) 372 - 5462

E-mail Address: cliftoncpa.com

Date of most recent audit report: 2/27/2002

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

Names and titles of utility management including manager or superintendent:

Name: MR BOB BRUEGGEMAN

Title: MAINTENANCE SUPERINTENDENT

Office Address:

P.O. BOX 66

ONTARIO, WI 54651

Telephone: (608) 337 - 4381

Fax Number: (608) 337 - 4328

E-mail Address:

Name of utility commission/committee: PUBLIC WORKS,UTILITIES & LANDFILL COMMITTEE

Names of members of utility commission/committee:

MS BETTE FERRIES,

MR MARK SMITH, CHAIRPERSON

MS CONNIE STODDARD

Is sewer service rendered by the utility? NO

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

Date of Ordinance: [REDACTED]

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	62,026	57,720	1
Operating Expenses:			
Operation and Maintenance Expense (401)	28,307	46,865	2
Depreciation Expense (403)	11,864	11,817	3
Amortization Expense (404)	0	0	4
Taxes (408)	11,063	12,942	5
Total Operating Expenses	51,234	71,624	
Net Operating Income	10,792	(13,904)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	10,792	(13,904)	
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)	268	301	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	268	301	
Total Income	11,060	(13,603)	
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	11,060	(13,603)	
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)	299	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	299	0	
Net Income	10,761	(13,603)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	87,308	100,911	19
Balance Transferred from Income (433)	10,761	(13,603)	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)	98,069	87,308	

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):		
FROM SAVINGS	268	4
Total (Acct. 419):	268	
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):					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

- | |
|---|
| <p>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.</p> <p>2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).</p> |
|---|

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	62,026	0	0	0	62,026	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	62,026	0	0	0	62,026	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	498,489	498,211	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	136,414	124,203	2
Net Utility Plant	362,075	374,008	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	33,558	16,340	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	10,136	9,496	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	1,067	1,076	14
Materials and Supplies (150)	7,664	8,616	15
Prepayments (165)	1,064	893	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	53,489	36,421	
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	415,564	410,429	

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)	127,074	127,074	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	98,069	87,308	23
Total Proprietary Capital	225,143	214,382	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	6,522	7,467	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	6,522	7,467	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	238	2,600	28
Payables to Municipality (233)	8,601	10,881	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)	346	385	33
Total Current and Accrued Liabilities	9,185	13,866	
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)	174,714	174,714	38
Total Liabilities and Other Credits	415,564	410,429	

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)	498,489	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	498,489	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	136,414	0	0	0	9
Total Accumulated Provision	136,414	0	0	0	
Net Utility Plant	362,075	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	124,203				124,203	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	11,864				11,864	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	467				467	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	12,331	0	0	0	12,331	13
Debits during year						14
Book cost of plant retired	120				120	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	120	0	0	0	120	19
Balance End of Year	136,414	0	0	0	136,414	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.48%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	7,664	8,616
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	7,664	8,616

**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	127,074	1
Changes during year (explain):		2
Balance end of year	<u>127,074</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)	
Advances (223)					
Advance from Municipality for construction	12/31/1998	04/01/2007	4.00%	6,522	1
Total for Account 223				6,522	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	11,063	2
Charged electric department expense		3
Charged sewer department expense	189	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>11,252</u>	
Taxes paid during year:		
County, state and local taxes	10,278	6
Social Security taxes	899	7
PSC Remainder Assessment	75	8
Other (explain):		
NONE		9
Total payments and other debits	<u>11,252</u>	
Balance end of year	<u><u>0</u></u>	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
LOAN FROM VILLAGE	0	299	299	0	2
Subtotal	0	299	299	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	299	299	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	174,714	0	0	0	0	174,714	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	174,714	0	0	0	0	174,714	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	137,091					137,091	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	10,136	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	10,136	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
DUE FROM SEWER-ALLOCATED METER EXPENSES	1,067	12
Total (Acct. 145):	1,067	
Prepayments (165):		
PREPAID INSURANCE	1,064	13
Total (Acct. 165):	1,064	
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)	
Payables to Municipality (233):		
DUE TO VILLAGE-PAYROLL AND BENEFITS 4TH QT	6,327	16
DUE TO VILLAGE-PROPERTY TAX EQUIVALENT	2,274	17
Total (Acct. 233):	8,601	
Other Deferred Credits (253):		
NONE		18
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)		
Add Average:							
Utility Plant in Service	498,350	0	0	0	498,350	1	
Materials and Supplies	8,140	0	0	0	8,140	2	
Other (specify):						0	3
Less Average:							
Reserve for Depreciation	130,308	0	0	0	130,308	4	
Customer Advances for Construction					0	5	
Contributions in Aid of Construction	174,714	0	0	0	174,714	6	
Other (specify):						0	7
Average Net Rate Base	201,468	0	0	0	201,468		
Net Operating Income	10,792	0	0	0	10,792	8	
Net Operating Income as a percent of Average Net Rate Base	5.36%	N/A	N/A	N/A	5.36%		

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	127,074	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	92,688	3
Other (Specify):		4
Total Average Proprietary Capital	219,762	
Net Income		
Net Income	10,761	5
Percent Return on Proprietary Capital	4.90%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

NONE

4. Estimated changes in revenues due to rate changes.

Rate change went into effect during 3rd quarter 2000. Total increase over prior year is minimal due to reduction in water consumption by users.

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

SIMPLIFIED RATE CASE NEAR YEAR END-REJECTED

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

Income Statement (Page F-01)

Revenue increase reflects that the utility had a rate increase midway through 2000. Thus the higher rates were in effect for a complete year in 2001 compared to only a half year in 2000. However, due to less usage overall increase is minimal. The Utility's rate change did increase public fire protection by approximately \$1700. In addition the Utility had \$1565 in bulk water sales compared to none in 2000.

Water repairs A/C 650 is down this year due to the fact that during 2000 the Utility cleaned its reservoir and pulled, inspected and cleaned pumps. No large repair type items occurred during 2001.

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

Payable to Municipality is less this year due to less being owed at year end for the Property tax equivalent.

Identification and Ownership - Contacts (Page iv)

good filer 11/15/02, pjl

VILLAGE BOARD
ONTARIO MUNICIPAL WATER UTILITY
ONTARIO, WISCONSIN

WE HAVE COMPILED ONTARIO MUNICIPAL WATER UTILITY ANNUAL REPORT INCLUDED IN THE ACCOMPANYING PRESCRIBED FORM FOR THE VILLAGE OF ONTARIO, WISCONSIN AS OF DECEMBER 31, 2001 AND FOR THE YEAR THEN ENDED, IN ACCORDANCE WITH STATEMENTS ON STANDARDS FOR ACCOUNTING AND REVIEW SERVICES ISSUED BY THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS.

OUR COMPILATION WAS LIMITED TO PRESENTING IN THE FORM PRESCRIBED BY THE PUBLIC SERVICE COMMISSION INFORMATION THAT IS THE REPRESENTATION OF MANAGEMENT. WE HAVE NOT AUDITED OR REVIEWED THE REPORT REFERRED TO ABOVE AND, ACCORDINGLY, DO NOT EXPRESS AN OPINION OR ANY OTHER FORM OF ASSURANCE ON IT.

THIS REPORT IS PRESENTED IN ACCORDANCE WITH THE REQUIREMENTS OF THE PUBLIC SERVICE COMMISSION WHICH DIFFER FROM GENERALLY ACCEPTED ACCOUNTING PRINCIPLES. ACCORDINGLY, THIS REPORT IS NOT DESIGNED FOR THOSE WHO ARE NOT INFORMED ABOUT SUCH DIFFERENCES.

CLIFTON GUNDERSON LLP

TOMAH, WISCONSIN
FEBRUARY 27, 2002

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	60,668	1
Total Sales of Water	60,668	
Other Operating Revenues		
Forfeited Discounts (470)	286	2
Other Water Revenues (474)	1,072	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	1,358	
Total Operating Revenues	62,026	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	19,244	5
General Operating Expenses (680-690)	9,063	6
Total Operation and Maintenance Expenses	28,307	
Other Operating Expenses		
Depreciation Expense (403)	11,864	7
Amortization Expense (404)		8
Taxes (408)	11,063	9
Total Other Operating Expenses	22,927	
Total Operating Expenses	51,234	
NET OPERATING INCOME	10,792	

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	3	244	1,565	2
Industrial				3
Total Unmetered Sales to General Customers (460)	3	244	1,565	
Metered Sales to General Customers (461)				
Residential	199	6,699	28,258	4
Commercial	25	1,429	5,275	5
Industrial	1	58	207	6
Total Metered Sales to General Customers (461)	225	8,186	33,740	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		22,108	8
Other Sales to Public Authorities (464)	6	1,157	3,255	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
 Total Sales of Water	 235	 9,587	 60,668	

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)	22,108	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)	22,108	
Forfeited Discounts (470):		
Customer late payment charges	286	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	286	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	411	7
Other (specify):		
HOOKUPS AND MISC OTHER	661	8
Total Other Water Revenues (474)	1,072	
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)	9,641	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	2,839	3
Chemicals (630)		4
Supplies and Expenses (640)	3,583	5
Repairs of Water Plant (650)	3,181	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	19,244	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	2,067	8
Office Supplies and Expenses (681)	1,161	9
Outside Services Employed (682)	2,660	10
Insurance Expense (684)	1,346	11
Employees Pensions and Benefits (686)	1,113	12
Regulatory Commission Expenses (688)	46	13
Miscellaneous General Expenses (689)	670	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	9,063	
Total Operation and Maintenance Expenses	28,307	

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		10,278	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		189	2
Net property tax equivalent		10,089	
Social Security		899	3
PSC Remainder Assessment		75	4
Other (specify): NONE			5
Total tax expense		11,063	

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			Vernon				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.194381				3
County tax rate	mills		6.281706				4
Local tax rate	mills		6.999733				5
School tax rate	mills		11.874799				6
Voc. school tax rate	mills		2.338614				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		27.689233				10
Less: state credit	mills		1.964362				11
Net tax rate	mills		25.724871				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.999733				14
Combined School Tax Rate	mills		14.213413				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.213146				17
Total Tax Rate	mills		27.689233				18
Ratio of Local and School Tax to Total	dec.		0.766115				19
Total tax net of state credit	mills		25.724871				20
Net Local and School Tax Rate	mills		19.708218				21
Utility Plant, Jan. 1	\$	498,211	498,211				22
Materials & Supplies	\$	8,616	8,616				23
Subtotal	\$	506,827	506,827				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	506,827	506,827				26
Assessment Ratio	dec.		1.028927				27
Assessed Value	\$	521,488	521,488				28
Net Local & School Rate	mills		19.708218				29
Tax Equiv. Computed for Current Year	\$	10,278	10,278				30
Tax Equivalent per 1994 PSC Report	\$	6,699					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	10,278					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)	961		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)	3,890		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	4,851	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	14,781		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	69,892		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	84,673	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	563		22
Water Treatment Equipment (332)	773		23
Total Water Treatment Plant	1,336	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	175		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)			961 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)			3,890 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	4,851
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			14,781 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			69,892 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	84,673
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			563 22
Water Treatment Equipment (332)			773 23
Total Water Treatment Plant	0	0	1,336
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			175 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)	11,029		26
Transmission and Distribution Mains (343)	289,339		27
Fire Mains (344)	0		28
Services (345)	37,656		29
Meters (346)	18,423	398	30
Hydrants (348)	36,238		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	392,860	398	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	128		35
Computer Equipment (372.1)	6,991		36
Transportation Equipment (373)	5,609		37
Other General Equipment (379)	1,763		38
Other Tangible Property (390)	0		39
Total General Plant	14,491	0	
Total utility plant in service directly assignable	498,211	398	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	498,211	398	

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)			11,029 26
Transmission and Distribution Mains (343)			289,339 27
Fire Mains (344)			0 28
Services (345)			37,656 29
Meters (346)	120		18,701 30
Hydrants (348)			36,238 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	120	0	393,138
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			128 35
Computer Equipment (372.1)			6,991 36
Transportation Equipment (373)			5,609 37
Other General Equipment (379)			1,763 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	14,491
Total utility plant in service directly assignable	120	0	498,489
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	120	0	498,489

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			998	998	1
February			905	905	2
March			863	863	3
April			925	925	4
May			1,013	1,013	5
June			984	984	6
July			1,182	1,182	7
August			1,020	1,020	8
September			852	852	9
October			1,138	1,138	10
November			820	820	11
December			834	834	12
Total annual pumpage	0	0	11,534	11,534	
Less: Water sold				9,587	13
Volume pumped but not sold				1,947	14
Volume sold as a percent of volume pumped				83%	15
Volume used for water production, water quality and system maintenance				589	16
Volume related to equipment/system malfunction				110	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				699	19
Volume pumped but unaccounted for				1,248	20
Percent of water lost				11%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				178	23
Date of maximum: 10/3/2001					24
Cause of maximum:					25
Flushing occurred					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				18	26
Date of minimum: 8/27/2001					27
Total KWH used for pumping for the year				33,585	28
If water is purchased: Vendor Name: NONE					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)	
206 GARDEN STREET	1	186	10	216,000	Yes	1

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	1	2	1
Location	WELLHOUSE	BOOSTER STATION	2
Purpose	P	B	3
Destination	D	D	4
Pump Manufacturer	PEERLESS	USEMCO	5
Year Installed	1977	1994	6
Type	VERTICAL TURBINE	CENTRIFUGAL	7
Actual Capacity (gpm)	140	590	8
Pump Motor or Standby Engine Mfr	V5 MOTOR	US MOTOR	9
Year Installed	1947	1994	10
Type	ELECTRIC	ELECTRIC	11
Horsepower	15	5	12
			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
Year Installed			23
Type			24
Horsepower			25
			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		3
Year constructed	1947		4
Primary material (earthen, steel, concrete, other)	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	150		6
Total capacity in gallons (actual)	80,000		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.)	0.0000		12
Is a corrosion control chemical used (yes, no)?	Y		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	0.750	246	0	0	0	246	1
M	D	2.000	40	0	0	0	40	2
M	D	3.000	732	0	0	0	732	3
M	D	6.000	18,367	0	0	0	18,367	4
M	D	8.000	4,960	0	0	0	4,960	5
M	D	10.000	175	0	0	0	175	6
Total Within Municipality			24,520	0	0	0	24,520	
Total Utility			24,520	0	0	0	24,520	

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	158	0	0	0	158	18	1
M	0.750	63	0	0	0	63		2
L	1.000	18	0	0	0	18		3
M	2.000	1	0	0	0	1		4
M	2.500	1	0	0	0	1		5
Total Utility		241	0	0	0	241	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	239	6	4	0	241	30	1
0.750	1	0	0	0	1	0	2
1.000	2	0	0	0	2	0	3
1.500	2	0	0	0	2	0	4
2.000	4	0	0	0	4	0	5
4.000	3	0	0	0	3	0	6
6.000	1	0	0	0	1	0	7
Total:	252	6	4	0	254	30	

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	197	19	1	4	0	20	241	1
0.750	0	1	0	0	0	0	1	2
1.000	2	0	0	0	0	0	2	3
1.500	0	2	0	0	0	0	2	4
2.000	0	3	0	1	0	0	4	5
4.000	0	0	0	0	1	2	3	6
6.000	0	0	0	1	0	0	1	7
Total:	199	25	1	6	1	22	254	

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	33				33	2
Total Fire Hydrants	33	0	0	0	33	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	25
Number of distribution system valves end of year:	53
Number of distribution valves operated during year:	22

WATER OPERATING SECTION FOOTNOTES

Meters (Page W-17)

Testing of 6" meter

Testing die not occur this year. Utility personnel are aware of testing requirements.

Hydrants and Distribution System Valves (Page W-18)

Value Testing

Maintenance men are aware of operating of values regulations. Utility will attempt to comply in 2002.
