



3015 (02-09-04)

ANNUAL REPORT

OF

Name: TOWN OF PENCE MUNICIPAL WATER DEPARTMENT

Principal Office: C/O 220 HEMLOCK STREET
PENCE, WI 54550

For the Year Ended: DECEMBER 31, 2001

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I PAULA MANZANARES of
(Person responsible for accounts)

TOWN OF PENCE MUNICIPAL WATER DEPARTMENT, certify that I
(Utility Name)

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

(Signature of person responsible for accounts) 04/11/2002
(Date)

TOWN CLERK
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: TOWN OF PENCE MUNICIPAL WATER DEPARTMENT

Utility Address: C/O 220 HEMLOCK STREET
PENCE, WI 54550

When was utility organized? 3/31/1931

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: PAULA MANZANARES

Title: TOWN CLERK

Office Address:

220 HEMLOCK STREET
PENCE, WI 54550

Telephone: (715) 561 - 5754

Fax Number:

E-mail Address: manz@centurytel.net

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

Name: DAVID TRACZYK CPA

Title: OWNER

Office Address:

327 SILVER STREET
HURLEY, WI 54534-1255

Telephone: (715) 561 - 3299

Fax Number: (715) 561 - 4099

E-mail Address: bkkg@portup.com

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

Name: TERRY SEIBEL

Title: TOWN CHAIRMAN

Office Address:

HIGHWAY 77
PENCE, WI 54550

Telephone: (715) 561 - 3391

Fax Number:

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? NO

IDENTIFICATION AND OWNERSHIP

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

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Date of most recent audit report:

Period covered by most recent audit:

Names and titles of utility management including manager or superintendent:

Name: CHARLES ZINSMASER

Title: WATER DEPARTMENT ATTENDANT

Office Address:

301 BIRCH STREET
PENCE, WI 54550

Telephone: (715) 561 - 5623

Fax Number:

E-mail Address:

Name: TERRY SEIBEL

Title: TOWN CHAIRMAN

Office Address:

HIGHWAY 77
PENCE, WI 54550

Telephone: (715) 561 - 3391

Fax Number: () -

E-mail Address:

Name of utility commission/committee: pence town board

Names of members of utility commission/committee:

- MRS PAULA MANZANARES, TOWN CLERK
- MR ROBERT OLSON, SUPERVISOR
- MR HAROLD SCHMUDE, SUPERVISOR
- MR TERRY SEIBEL, CHAIRMAN
- MR CHARLIE ZINSMASER, WATER ATTENDANT

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

IDENTIFICATION AND OWNERSHIP

of water or sewer treatment plant)? NO

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

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)	7,243	10,359	1
Operating Expenses:			
Operation and Maintenance Expense (401)	4,371	17,755	2
Depreciation Expense (403)	785	653	3
Amortization Expense (404)	0	0	4
Taxes (408)	141	25	5
Total Operating Expenses	5,297	18,433	
Net Operating Income	1,946	(8,074)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	1,946	(8,074)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	775	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	190	101	9
Miscellaneous Nonoperating Income (421)	4,303	2,100	10
Total Other Income	5,268	2,201	
Total Income	7,214	(5,873)	
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	7,214	(5,873)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	2,798	0	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	2,798		18
Total Interest Charges	0	0	
Net Income	7,214	(5,873)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(8,146)	(2,273)	19
Balance Transferred from Income (433)	7,214	(5,873)	20
Miscellaneous Credits to Surplus (434)	12,000	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)	11,068	(8,146)	

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 CHECKING ACCOUNT	190	4
Total (Acct. 419):	190	
Miscellaneous Nonoperating Income (421):		
OPERATING TRANSFERS FROM MUNICIPALITY	4,303	5
Total (Acct. 421):	4,303	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
PRIOR YEAR ADJUSTMENT	12,000	8
Total (Acct. 434):	12,000	
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)	775				775	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)	775	0	0	0	775	

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	7,243	0	0	0	7,243	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	7,243	0	0	0	7,243	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	304,900	41,738	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	26,224	25,439	2
Net Utility Plant	278,676	16,299	
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)	1,364	0	7
Total Other Property and Investments	1,364	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	40,686	4,250	8
Temporary Cash Investments (132)	0	0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	1,283	1,324	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	24,786	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	3,935	3,935	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0	0	17
Total Current and Accrued Assets	45,904	(15,277)	
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	325,944	1,022	

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)	15,666	15,666	21
Appropriated Earned Surplus (215)		0	22
Unappropriated Earned Surplus (216)	11,068	(8,146)	23
Total Proprietary Capital	26,734	7,520	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	12,000	0	25
Other long-Term Debt (224)	135,000	0	26
Total Long-Term Debt	147,000	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)		0	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)		0	30
Taxes Accrued (236)	113	70	31
Interest Accrued (237)	791	0	32
Other Current and Accrued Liabilities (238)		0	33
Total Current and Accrued Liabilities	904	70	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)		0	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)		(7,695)	37
Total Operating Reserves	0	(7,695)	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	151,306	1,127	38
Total Liabilities and Other Credits	325,944	1,022	

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)	41,738	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)	263,162				6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	304,900	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	26,224	0	0	0	9
Total Accumulated Provision	26,224	0	0	0	
Net Utility Plant	278,676	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	25,439				25,439	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	785				785	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	785	0	0	0	785	13
Debits during year						14
Book cost of plant retired	0				0	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	0	0	0	0	0	19
Balance End of Year	26,224	0	0	0	26,224	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	1.88%					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	24,786	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	24,786	6
Total accounts written off	<u>24,786</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 1
Other					0	0 2
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	3,935	3,935 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	3,935	3,935

**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)				
0				1
Total			<u>0</u>	
Unamortized premium on debt (251)				
0				2
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	15,666	1
Changes during year (explain):		2
Balance end of year	<u><u>15,666</u></u>	

BONDS (ACCT. 221)

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

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

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
ADVANCE FROM MUNICIPALITY	04/19/1999	12/31/2002	0.00%	12,000	1
Total for Account 223				12,000	
Other Long-Term Debt (224)					
PAYABLE TO ASSOCIATED BANK	06/12/2001	05/21/2006	5.30%	135,000	2
Total for Account 224				135,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	70	1
Accruals:		
Charged water department expense	141	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
prior period adjustment	40	5
Total Accruals and other credits	181	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	117	7
PSC Remainder Assessment	21	8
Other (explain):		
NONE		9
Total payments and other debits	138	
Balance end of year	113	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NOTE PAYABLE TO ASSOCIATED BANK	0	2,798	2,007	791	3
Subtotal	0	2,798	2,007	791	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	0	2,798	2,007	791	

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	1,127	0	0	0	0	1,127	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
CONSTRUCTION IN PROGRESS	150,179					150,179	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	151,306	0	0	0	0	151,306	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	150,179					150,179	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):		
CONSTRUCTION CHECKING ACCOUNTS	1,364	3
Total (Acct. 125):	1,364	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	1,283	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	1,283	
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):		
NONE		12
Total (Acct. 145):	0	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

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

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	41,738	0	0	0	41,738	1
Materials and Supplies	3,935	0	0	0	3,935	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	25,831	0	0	0	25,831	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	76,216	0	0	0	76,216	6
Other (specify):					0	7
Average Net Rate Base	(56,374)	0	0	0	(56,374)	
Net Operating Income	1,946	0	0	0	1,946	8
Net Operating Income as a percent of Average Net Rate Base	N/A	N/A	N/A	N/A	N/A	N/A

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	15,666	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,461	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	17,127	
Net Income		
Net Income	7,214	5
Percent Return on Proprietary Capital	42.12%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

the utility is constructing mains, hydrants, and pumping equipment to connect to Montreal Municipal Water Utility. The project is expected to be completed in 2002. Funding is from a bank note and CDBG.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

a bank loan of \$135,000. was taken for plant expansion

6. Formal proceedings with the Public Service Commission.

PSC approved a rate for us to purchase water from Montreal

7. Any additional matters.

a number of errors were made on the 2000 report as follows:

(689) MISCELLANEOUS EXPENSES WERE OVERSTATED BY \$12,000

(125) SPECIAL FUNDS WERE UNDERSTATED BY 2,000

(144) ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS WERE OVERSTATED BY 24,786

(223) ADVANCES FROM MUNICIPALITY WERE UNDERSTATED BY 12,000

(236) TAXES ACCRUED WERE UNDERSTATED BY 40.

(265) MISCELLANEOUS OPERATING RESERVES WERE UNDERSTATED BY 7,695

(183) OTHER DEFERRED DEBITS, WHICH HAVE BEEN RECLASSIFIED TO CONSTRUCTION IN PROGRESS, WERE UNDERSTATED BY 4,950

FINANCIAL SECTION FOOTNOTES

Taxes Accrued (Acct. 236) (Page F-15)

taxes accrued were understated by 40.00

Signature Page (Page ii)

DAVID TRACZYK
CERTIFIED PUBLIC ACCOUNTANT
327 SILVER STREET
HURLEY WI 54534

BOARD OF COMMISSIONERS
TOWN OF PENCE MUNICIPAL WATER DEPARTMENT
PENCE WISCONSIN

I have compiled the accompanying balance sheet, statement of income and retained earnings, and statistical data of the Town of Pence Municipal Water Department for the year ended December 31, 2001, included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

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

April 10, 2002

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

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

From: manzanares [mailto:manz@centurytel.net]
Sent: Monday, October 07, 2002 7:21 PM
To: Leege, Peter PSC
Subject: Pence Analytical Review #4570

Dear Mr. Leege:

I noted your change in your analytical review to note your question number 1

Your questoin #2 - we did not have any employee benefits or pensions to record. We do not pay any benefits to our employees or have any insurance for them. If this means something else, please let me know.

I have also sent a copy of your letter to our accountant who did our annual report last year.

If you need any other information, please contact me.

Thank you,

Paula Manzanares
Town Clerk of Pence
715-561-5754 phone
715-561-2200 work phone
manz@centurytel.net

September 9, 2002

Ms. Paula Manzanares, Town Clerk
Town of Pence Municipal Water Department
220 Hemlock Street
Pence, WI 54550-9658

2001 Analytical Review DWCCA-4570-PJL

Dear Ms. Manzanares:

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. With regard to the dollars reported in Account 421, Miscellaneous Transfers From Municipality on page F-2, in the future any amount of transfers from the municipality that are used for payment of principal should be recorded in Account 200, Capital Paid in By Municipality. Amounts used for interest payments are properly recorded in Account 421.

FINANCIAL SECTION FOOTNOTES

2. 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 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\4570
Pence.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	7,243	1
Total Sales of Water	7,243	
Other Operating Revenues		
Forfeited Discounts (470)	0	2
Other Water Revenues (474)	0	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	0	
Total Operating Revenues	7,243	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	3,839	5
General Operating Expenses (680-690)	532	6
Total Operation and Maintenance Expenses	4,371	
Other Operating Expenses		
Depreciation Expense (403)	785	7
Amortization Expense (404)		8
Taxes (408)	141	9
Total Other Operating Expenses	926	
Total Operating Expenses	5,297	
NET OPERATING INCOME	1,946	

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	90	3,276	4,935	4
Commercial	2	145	206	5
Industrial				6
Total Metered Sales to General Customers (461)	92	3,421	5,141	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		2,071	8
Other Sales to Public Authorities (464)	1	5	31	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	94	3,426	7,243	

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)	2,071	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)	2,071	
Forfeited Discounts (470):		
Customer late payment charges		5
Other (specify): NONE		6
Total Forfeited Discounts (470)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		7
Other (specify): NONE		8
Total Other Water Revenues (474)	0	
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)	1,332	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	1,174	3
Chemicals (630)	837	4
Supplies and Expenses (640)	45	5
Repairs of Water Plant (650)	451	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	3,839	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	230	8
Office Supplies and Expenses (681)	102	9
Outside Services Employed (682)	200	10
Insurance Expense (684)		11
Employees Pensions and Benefits (686)		12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)		14
Uncollectible Accounts (690)		15
Total General Operating Expenses	532	
Total Operation and Maintenance Expenses	4,371	

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		0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		0	
Social Security		120	3
PSC Remainder Assessment		21	4
Other (specify): NONE			5
Total tax expense		141	

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			Iron				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.249858				3
County tax rate	mills		7.068091				4
Local tax rate	mills		1.445584				5
School tax rate	mills		13.927635				6
Voc. school tax rate	mills		1.624217				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		24.315385				10
Less: state credit	mills		4.483476				11
Net tax rate	mills		19.831909				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		1.445584				14
Combined School Tax Rate	mills		15.551852				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		16.997436				17
Total Tax Rate	mills		24.315385				18
Ratio of Local and School Tax to Total	dec.		0.699040				19
Total tax net of state credit	mills		19.831909				20
Net Local and School Tax Rate	mills		13.863305				21
Utility Plant, Jan. 1	\$	41,738	41,738				22
Materials & Supplies	\$	3,935	3,935				23
Subtotal	\$	45,673	45,673				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	45,673	45,673				26
Assessment Ratio	dec.		0.800200				27
Assessed Value	\$	36,548	36,548				28
Net Local & School Rate	mills		13.863305				29
Tax Equiv. Computed for Current Year	\$	507	507				30
Tax Equivalent per 1994 PSC Report	\$	879					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	0					32 33
Tax equiv. for current year (see note 6)	\$	0					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	200		5
Collecting and Impounding Reservoirs (312)	1,000		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	736		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	1,405		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	3,341	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	1,485		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	1,816		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	3,301	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	340		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	340	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			200 5
Collecting and Impounding Reservoirs (312)			1,000 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			736 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			1,405 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	3,341
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			1,485 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			1,816 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	3,301
WATER TREATMENT PLANT			
Land and Land Rights (330)			340 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	340
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)	5,472		26
Transmission and Distribution Mains (343)	10,620		27
Fire Mains (344)	0		28
Services (345)	3,330		29
Meters (346)	14,039		30
Hydrants (348)	1,295		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	34,756	0	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	0		39
Total General Plant	0	0	
Total utility plant in service directly assignable	41,738	0	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	41,738	0	

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)			5,472 26
Transmission and Distribution Mains (343)			10,620 27
Fire Mains (344)			0 28
Services (345)			3,330 29
Meters (346)			14,039 30
Hydrants (348)			1,295 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	34,756
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	41,738
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	41,738

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			672	672	1
February			698	698	2
March			598	598	3
April			672	672	4
May			690	690	5
June			671	671	6
July			719	719	7
August			884	884	8
September			697	697	9
October			696	696	10
November			632	632	11
December			661	661	12
Total annual pumpage	0	0	8,290	8,290	
Less: Water sold				3,426	13
Volume pumped but not sold				4,864	14
Volume sold as a percent of volume pumped				41%	15
Volume used for water production, water quality and system maintenance				25	16
Volume related to equipment/system malfunction				500	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				525	19
Volume pumped but unaccounted for				4,339	20
Percent of water lost				52%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
WE ARE REPLACING OUR TRANSMISSION MAINS.					
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				60	23
Date of maximum: 2/26/2001					24
Cause of maximum:					25
BROKEN MAIN					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				10	26
Date of minimum: 3/3/2001					27
Total KWH used for pumping for the year				15,018	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)	
1 WEST	1	2	2	72,000	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	UNIT D	UNIT E		1
Location	50	50		2
Purpose	P	P		3
Destination	R	R		4
Pump Manufacturer	GE	GE		5
Year Installed	1978	1978		6
Type	CENTRIFUGAL	CENTRIFUGAL		7
Actual Capacity (gpm)	50	50		8
Pump Motor or Standby Engine Mfr	GE	GE		10
Year Installed	1978	1978		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	5	5		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	GE		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		3
Year constructed	1978		4
Primary material (earthen, steel, concrete, other)	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	1		6
Total capacity in gallons (actual)	60,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER		9
Points of application (wellhouse, central facilities, booster station, other)	OTHER		10
Filters, type (gravity, pressure, other, none)	OTHER		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	300	0	0	0	300	1
M	D	2.000	4,200	0	0	0	4,200	2
M	D	4.000	4,700	0	0	0	4,700	3
M	S	4.000	1,600	0	0	0	1,600	4
Total Within Municipality			10,800	0	0	0	10,800	
Total Utility			10,800	0	0	0	10,800	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	93	0	0	0	93		1
M	1.000	1	0	0	0	1		2
Total Utility		94	0	0	0	94	0	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	100	0	0	0	100	0	1
Total:	100	0	0	0	100	0	

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	90	2	0	1	0	7	100	1
Total:	90	2	0	1	0	7	100	

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	16				16	2
Total Fire Hydrants	16	0	0	0	16	
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:	16
Number of distribution system valves end of year:	8
Number of distribution valves operated during year:	7

WATER OPERATING SECTION FOOTNOTES

Property Tax Equivalent (Water) (Page W-07)

MUNICIPALITY AUTHORIZED A '0' TAX RATE

Meters (Page W-17)

ALL METERS WERE NEW WITHIN THE PAST 3 YEARS SO NONE WERE TESTED IN 2001.
