



3015 (02-09-04)

ANNUAL REPORT

OF

Name: VILLAGE OF RIB LAKE, WATER UTILITY

Principal Office: P.O. BOX 205
RIB LAKE, WI 54470

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: VILLAGE OF RIB LAKE, WATER UTILITY

Utility Address: P.O. BOX 205
RIB LAKE, WI 54470

When was utility organized? 12/31/1949

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: DAWN SWENSON

Title: VILLAGE CLERK

Office Address:

P.O. BOX 205
RIB LAKE, WI 54470

Telephone: (715) 427 - 5404

Fax Number: (715) 427 - 5515

E-mail Address:

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

Name: MICHAEL L FOTH

Title: MANAGER

Office Address: HAWKINS, ASH, BAPTIE & COMPANY, LLP

101 W 29TH STREET
P.O. BOX 840
MARSHFIELD, WI 54449

Telephone: (715) 387 - 1131 EXT 225

Fax Number: (715) 384 - 3463

E-mail Address: mfoth@habco.com

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

Name: STEVE CHASKY

Title: PRESIDENT

Office Address:

P.O. BOX 205
RIB LAKE, WI 54470

Telephone: (715) 427 - 5404

Fax Number: (715) 427 - 5515

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: MICHAEL L FOTH

Title: MANAGER

Office Address: HAWKINS, ASH, BAPTIE & COMPANY, LLP

101 W 29TH STREET

P.O. BOX 840

MARSHFIELD, WI 54449

Telephone: (715) 387 - 1131 EXT 225

Fax Number: (715) 384 - 3463

E-mail Address: mfoth@habco.com

Date of most recent audit report: 1/29/2002

Period covered by most recent audit: DECEMBER 31, 2001

Names and titles of utility management including manager or superintendent:

Name: RUSSELL BULLIS

Title: SUPERINTENDENT OF UTILITIES

Office Address:

P.O. BOX 205

RIB LAKE, WI 54470

Telephone: (715) 427 - 5404

Fax Number:

E-mail Address:

Name of utility commission/committee:

Names of members of utility commission/committee:

STEVE CIHASKY, PRESIDENT

BRYAN MARSCHKE, TRUSTEE

WILLIAM SCHREINER, TRUSTEE

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	122,467	120,009	1
Operating Expenses:			
Operation and Maintenance Expense (401)	61,307	49,491	2
Depreciation Expense (403)	26,821	26,810	3
Amortization Expense (404)	0	0	4
Taxes (408)	26,965	28,953	5
Total Operating Expenses	115,093	105,254	
Net Operating Income	7,374	14,755	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	7,374	14,755	
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)	2,271	2,561	9
Miscellaneous Nonoperating Income (421)	534	1,466	10
Total Other Income	2,805	4,027	
Total Income	10,179	18,782	
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	10,179	18,782	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	7,677	7,970	13
Amortization of Debt Discount and Expense (428)	44	45	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	7,721	8,015	
Net Income	2,458	10,767	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(7,857)	(18,624)	19
Balance Transferred from Income (433)	2,458	10,767	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)	(5,399)	(7,857)	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
 2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST INCOME	2,271	4
Total (Acct. 419):	2,271	
Miscellaneous Nonoperating Income (421):		
MISCELLANEOUS INCOME	534	5
Total (Acct. 421):	534	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	122,467	0	0	0	122,467	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	122,467	0	0	0	122,467	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,368,658	1,368,855	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	348,126	321,378	2
Net Utility Plant	1,020,532	1,047,477	
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)	38,465	40,054	7
Total Other Property and Investments	38,465	40,054	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	89,103	71,201	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	30,395	33,278	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	5,631	4,561	14
Materials and Supplies (150)	3,318	3,346	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	128,447	112,386	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	758	803	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	758	803	
Total Assets and Other Debits	1,188,202	1,200,720	

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)	281,626	281,626	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	(5,399)	(7,857)	23
Total Proprietary Capital	276,227	273,769	
LONG-TERM DEBT			
Bonds (221)	148,000	154,000	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	148,000	154,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	321	10	28
Payables to Municipality (233)	47,441	49,891	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	617	640	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	48,379	50,541	
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)	715,596	722,410	38
Total Liabilities and Other Credits	1,188,202	1,200,720	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,368,658	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,368,658	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	348,126	0	0	0	9
Total Accumulated Provision	348,126	0	0	0	
Net Utility Plant	1,020,532	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	321,378				321,378	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	26,821				26,821	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	227				227	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	27,048	0	0	0	27,048	13
Debits during year						14
Book cost of plant retired	300				300	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	300	0	0	0	300	19
Balance End of Year	348,126	0	0	0	348,126	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.00%					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 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	3,318	3,346 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	3,318	3,346

**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)				
Bond Issue Costs 4-10-79	44	428	758	1
Total			758	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	281,626	1
Changes during year (explain):		2
Balance end of year	<u>281,626</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)	
Mortgage Revenue Bond	04/10/1979	12/01/2018	5.00%	148,000	1
Total Bonds (Account 221):				148,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	------------------------------	------------------------------------	------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	26,965	2
Charged electric department expense		3
Charged sewer department expense	203	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>27,168</u>	
Taxes paid during year:		
County, state and local taxes	24,529	6
Social Security taxes	2,495	7
PSC Remainder Assessment	144	8
Other (explain):		
NONE		9
Total payments and other debits	<u>27,168</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)					
Mortgage Revenue Bond	640	7,677	7,700	617	1
Subtotal	640	7,677	7,700	617	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	640	7,677	7,700	617	

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	722,410	0	0	0	0	722,410	1
Add credits during year:							
For Services	1,000					1,000	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
AMORTIZATION	7,814					7,814	5
NONE						0	6
Balance End of Year	715,596	0	0	0	0	715,596	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	7

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):		
SPECIAL FUNDS	38,465	3
Total (Acct. 125):	38,465	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	30,395	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	30,395	
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	5,631	12
Total (Acct. 145):	5,631	
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)	
Payables to Municipality (233):		
PAYABLE TO MUNICIPALITY	47,441	16
Total (Acct. 233):	47,441	
Other Deferred Credits (253):		
NONE		17
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,368,756	0	0	0	1,368,756	1
Materials and Supplies	3,332	0	0	0	3,332	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	334,752	0	0	0	334,752	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	719,003	0	0	0	719,003	6
Other (specify):					0	7
Average Net Rate Base	318,333	0	0	0	318,333	
Net Operating Income	7,374	0	0	0	7,374	8
Net Operating Income as a percent of Average Net Rate Base	2.32%	N/A	N/A	N/A	2.32%	

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	281,626	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(6,628)	3
Other (Specify):		4
Total Average Proprietary Capital	274,998	
Net Income		
Net Income	2,458	5
Percent Return on Proprietary Capital	0.89%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Income Statement (Page F-01)

Account # 684 - 2 years of insurance premiums.

Balance Sheet (Page F-05)

To the Village Board
Village of Rib Lake Water Utility

We have compiled the balance sheets of the Village of Rib Lake Water Utility as of December 31, 2001 and the related statements of income and earned surplus and supplemental information for the year then ended 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.

Our compilation was limited to presenting in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements referred to above and, accordingly, do not express an opinion or any other form of assurance on them. We compiled these financial statements from financial statements for the same period that we previously audited as indicated in our report dated January 29, 2002.

These financial statements (including related disclosures) are presented in accordance with the requirements of the Public Service Commission of Wisconsin. Accordingly, these financial statements are not designed for those who are not informed about such differences.

Marshfield, Wisconsin
January 29, 2002

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

email reply to response, 1/30/03 ele:

Thank you for your response. Mr. Leege is no longer with our office. We just have one comment. Item 4 indicates employees pension and benefits are included in Account 600, Salaries and Wages.

This procedure is not appropriate. The current Uniform System of Accounts (USOA) for Municipal Water, Electric and Sewer Utilities requires that expenditures for social security taxes, and pensions and benefits, be charged to Accounts 408 and 689, respectively, and remain there with the exception of amounts appropriately charged to construction or to non-utility operations. The PSC has not authorized a change to the USOA permitting the allocation of these two accounts to any of the operation and maintenance labor accounts. Therefore, the utility will have to reclassify these expenditures back to Accounts 686 and 408 in the future to be in accordance with the accounting requirements prescribed by the USOA.

Please confirm in writing that the appropriate steps will be taken to ensure that in the future, beginning with the 2002 Annual Report, the accounting for these two accounts will be reported in accordance with the current prescribed USOA.

email response 1/24/03:

Dear Mr. Leege:

We have been asked to respond, on behalf of the Village of Rib Lake, to your January 6, 2003 letter. Our responses are as follows.

1. The \$47,441 in Account 233 is made up of expenses (wages, benefits, supplies, etc) for the water utility that were paid by the general fund. We will note this on future reports.
2. The source of the \$1,000 reported for contributions for water services is from customer hookups to existing services. The services were added in previous years and in 2001 some customers paid to hookup to these services.
3. Account 689, Miscellaneous General Expenses, increased to \$5,090 in 2001 compared to \$0 in 2000 due to the payment to the general fund by water for 2000 and 2001 insurance. The 2000 amount was not paid in 2000 and was not recorded as a payable either. Therefore no expense was recognized in 2000. Both years expense was recognized in 2001. In future years, if the amount is not paid, it will be recorded as a payable in order to get the expenses in the proper year.
4. Employees Pension and Benefits (Account 686) are included in Account 600, Salaries and Wages. The amount for 2001 was \$11,258.
5. The "Other Tax Rate - Local" on line 8 of the Property Tax Equivalent schedule (page W-7) is for the Village's "Inland Lake Rehabilitation". This tax is assessed to provide funding for improvements to the lake.

If you have any questions regarding these answers please contact me.

FINANCIAL SECTION FOOTNOTES

Adam Waldera
Hawkins, Ash, Baptie & Company, LLP
PO Box 840, 101 W. 29th Street
Marshfield, WI 54449
715.387.1131
715.384.3463 FAX

January 6, 2003

Mr. Shawn Murphy, Village Administrator - Clerk - Treasurer
Prairie du Sac Municipal Electric and Water Utility
335 Galena Street
Prairie du Sac, WI 53578-1198

2001 Analytical Review DWCCA-4830-PJL

Dear Mr. Murphy:

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

1. As directed in the headnotes of the Balance Sheet End-Of-Year Account Balances schedule on page F-19, please provide a more detailed description for the \$10,051 and the \$25,669 reported in Account 233 on page F-19 and follow this procedure in the future.
2. Please explain what is included in the \$5,628 reported in Account 421, Miscellaneous Non-operating Income on page F-2.

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

FINANCIAL SECTION FOOTNOTES

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WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	113,838	1
Total Sales of Water	113,838	
Other Operating Revenues		
Forfeited Discounts (470)	175	2
Other Water Revenues (474)	640	3
Amortization of Construction Grants (475)	7,814	4
Total Other Operating Revenues	8,629	
Total Operating Revenues	122,467	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	37,873	5
General Operating Expenses (680-690)	23,434	6
Total Operation and Maintenance Expenses	61,307	
Other Operating Expenses		
Depreciation Expense (403)	26,821	7
Amortization Expense (404)		8
Taxes (408)	26,965	9
Total Other Operating Expenses	53,786	
Total Operating Expenses	115,093	
NET OPERATING INCOME	7,374	

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	300	11,813	48,150	4
Commercial	39	4,312	13,124	5
Industrial	7	494	1,718	6
Total Metered Sales to General Customers (461)	346	16,619	62,992	
Private Fire Protection Service (462)	1		2,428	7
Public Fire Protection Service (463)	4		43,724	8
Other Sales to Public Authorities (464)	20	1,804	4,694	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	371	18,423	113,838	

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)	43,724	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)	43,724	
Forfeited Discounts (470):		
Customer late payment charges	175	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	175	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	640	7
Other (specify):		
NONE		8
Total Other Water Revenues (474)	640	
Amortization of Construction Grants (475):		
AMORTIZATION OF CONSTRUCTION GRANTS	7,814	9
Total Amortization of Construction Grants (475)	7,814	

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)	28,009	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	3,078	3
Chemicals (630)	120	4
Supplies and Expenses (640)	2,762	5
Repairs of Water Plant (650)	3,904	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	37,873	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	12,665	8
Office Supplies and Expenses (681)	2,729	9
Outside Services Employed (682)	2,950	10
Insurance Expense (684)		11
Employees Pensions and Benefits (686)		12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	5,090	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	23,434	
Total Operation and Maintenance Expenses	61,307	

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		24,529	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		203	2
Net property tax equivalent		24,326	
Social Security		2,495	3
PSC Remainder Assessment		144	4
Other (specify): NONE			5
Total tax expense		<u>26,965</u>	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Taylor				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.233035				3
County tax rate	mills		8.905928				4
Local tax rate	mills		8.829058				5
School tax rate	mills		10.822807				6
Voc. school tax rate	mills		2.194958				7
Other tax rate - Local	mills		0.234766				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		31.220552				10
Less: state credit	mills		1.771776				11
Net tax rate	mills		29.448776				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.829058				14
Combined School Tax Rate	mills		13.017765				15
Other Tax Rate - Local	mills		0.234766				16
Total Local & School Tax	mills		22.081589				17
Total Tax Rate	mills		31.220552				18
Ratio of Local and School Tax to Total	dec.		0.707277				19
Total tax net of state credit	mills		29.448776				20
Net Local and School Tax Rate	mills		20.828452				21
Utility Plant, Jan. 1	\$	1,368,855	1,368,855				22
Materials & Supplies	\$	3,346	3,346				23
Subtotal	\$	1,372,201	1,372,201				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,372,201	1,372,201				26
Assessment Ratio	dec.		0.858247				27
Assessed Value	\$	1,177,687	1,177,687				28
Net Local & School Rate	mills		20.828452				29
Tax Equiv. Computed for Current Year	\$	24,529	24,529				30
Tax Equivalent per 1994 PSC Report	\$	24,529					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	24,529					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)	11,350		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)	81,124		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	63,568		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	156,042	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	124,301		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	19,240		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	60,305		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	203,846	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	4,990		23
Total Water Treatment Plant	4,990	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	5,000		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)			11,350	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)			81,124	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			63,568	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	156,042	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			124,301	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			19,240	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			60,305	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	203,846	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			4,990	23
Total Water Treatment Plant	0	0	4,990	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			5,000	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)	200,522		26
Transmission and Distribution Mains (343)	568,259		27
Fire Mains (344)	0		28
Services (345)	117,458		29
Meters (346)	22,765	103	30
Hydrants (348)	78,894		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	992,898	103	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	108		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	10,971		38
Other Tangible Property (390)	0		39
Total General Plant	11,079	0	
Total utility plant in service directly assignable	1,368,855	103	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,368,855	103	

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)			200,522 26
Transmission and Distribution Mains (343)			568,259 27
Fire Mains (344)			0 28
Services (345)			117,458 29
Meters (346)	300		22,568 30
Hydrants (348)			78,894 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	300	0	992,701
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			108 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			10,971 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	11,079
Total utility plant in service directly assignable	300	0	1,368,658
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	300	0	1,368,658

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			1,697	1,697	1
February			1,480	1,480	2
March			1,721	1,721	3
April			1,581	1,581	4
May			1,659	1,659	5
June			1,562	1,562	6
July			1,894	1,894	7
August			1,758	1,758	8
September			1,749	1,749	9
October			1,822	1,822	10
November			1,539	1,539	11
December			1,784	1,784	12
Total annual pumpage	0	0	20,246	20,246	
Less: Water sold				18,423	13
Volume pumped but not sold				1,823	14
Volume sold as a percent of volume pumped				91%	15
Volume used for water production, water quality and system maintenance					16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				0	19
Volume pumped but unaccounted for				1,823	20
Percent of water lost				9%	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.)				226	23
Date of maximum: 1/6/2001					24
Cause of maximum:					25
Watermain Break					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				63	26
Date of minimum: 10/16/2001					27
Total KWH used for pumping for the year				37,797	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)	
WELL	#1	53	12	302,400	Yes	1
WELL	#2	47	12	158,400	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	#1	#2	1
Location	RIB LAKE	RIB LAKE	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	WESTINGHOUSE	WESTINGHOUSE	5
Year Installed	1978	1978	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	150	150	8
Pump Motor or Standby Engine Mfr	CHRYSLER	CHRYSLER	10
Year Installed	1978	1978	11
Type	DIESEL	DIESEL	12
Horsepower	10	10	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)	ET		3
Year constructed	1978		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	140		6
Total capacity in gallons (actual)	38,001		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		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.)	0.4460		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	N		14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	6.000	28,384	0	0	0	28,384	1
M	D	8.000	11,334	0	0	0	11,334	2
M	D	10.000	1,467	0	0	0	1,467	3
M	D	12.000	2,347	0	0	0	2,347	4
Total Within Municipality			43,532	0	0	0	43,532	
Total Utility			43,532	0	0	0	43,532	

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)	
P	0.625	337	0	0	0	337	12	1
M	0.750	35	0	0	0	35		2
M	1.000	16	0	0	0	16		3
M	1.500	2	0	0	0	2		4
M	2.000	7	0	0	0	7		5
M	4.000	1	0	0	0	1		6
Total Utility		398	0	0	0	398	12	

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	375	2	5	0	372	8	1
1.000	14	0	0	0	14	0	2
1.500	1	0	0	0	1	0	3
2.000	6	0	0	0	6	0	4
3.000	1	0	0	0	1	0	5
Total:	397	2	5	0	394	8	

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	332	32	5	3	0	0	372	1
1.000	1	3	2	8	0	0	14	2
1.500	0	0	0	1	0	0	1	3
2.000	2	2	0	2	0	0	6	4
3.000	0	0	0	1	0	0	1	5
Total:	335	37	7	15	0	0	394	

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	67				67	2
Total Fire Hydrants	67	0	0	0	67	
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:	67
Number of distribution system valves end of year:	110
Number of distribution valves operated during year:	46

WATER OPERATING SECTION FOOTNOTES

NONE