



3015 (02-09-04)

ANNUAL REPORT

OF

Name: WILTON MUNICIPAL WATER AND SEWER UTILITY

Principal Office: P.O. BOX 70
WILTON, WI 54670-0070

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: WILTON MUNICIPAL WATER AND SEWER UTILITY

Utility Address: P.O. BOX 70
WILTON, WI 54670-0070

When was utility organized? 9/1/1907

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS LORI BRUEGGEN
Title: VILLAGE CLERK-TREASURER

Office Address:
P.O. BOX 70
WILTON, WI 54670-0070

Telephone: (608) 435 - 6666

Fax Number: (608) 435 - 6692

E-mail Address:

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

Name: MS DEBRA WELCH
Title: CERTIFIED PUBLIC ACCOUNTANT

Office Address: CLIFTON GUNDERSON LLP
435 JULIE STREET
P.O. BOX 547
TOMAH, WI 54660

Telephone: (608) 372 - 2177

Fax Number: (608) 372 - 5462

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

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

Name: MR DOUGLAS PATH
Title: CHAIRMAN

Office Address:
902 WATER
WILTON, WI 54670

Telephone: (608) 435 - 6936

Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: MS DEBRA WELCH

Title: CERTIFIED PUBLIC ACCOUNTANT

Office Address: CLIFTON GUNDERSON LLP

435 JULIE STREET

P.O. BOX 547

TOMAH, WI 54660

Telephone: (608) 372 - 2177

Fax Number: (608) 372 - 5462

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

Date of most recent audit report: 2/6/2002

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

Names and titles of utility management including manager or superintendent:

Name: MR MIKE O'ROURKE

Title: OPERATOR

Office Address:

P.O. BOX 55

WILTON, WI 54670

Telephone: (608) 435 - 6764

Fax Number:

E-mail Address:

Name of utility commission/committee: PUBLIC WORKS COMMITTEE

Names of members of utility commission/committee:

MS JOYCE CONANT

MR DOUGLAS PATH, CHAIRMAN

MR ROGER WILCHINSKI

Is sewer service rendered by the utility? YES

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? YES

Date of Ordinance: 2/27/1989

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)	70,126	72,586	1
Operating Expenses:			
Operation and Maintenance Expense (401)	38,617	38,695	2
Depreciation Expense (403)	13,373	13,328	3
Amortization Expense (404)	0	0	4
Taxes (408)	17,235	19,578	5
Total Operating Expenses	69,225	71,601	
Net Operating Income	901	985	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	901	985	
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)	5,934	6,199	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	5,934	6,199	
Total Income	6,835	7,184	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	916	0	12
Total Miscellaneous Income Deductions	916	0	
Income Before Interest Charges	5,919	7,184	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	8,866	9,329	13
Amortization of Debt Discount and Expense (428)	1,376	1,444	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	10,242	10,773	
Net Income	(4,323)	(3,589)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	173,430	177,019	19
Balance Transferred from Income (433)	(4,323)	(3,589)	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)	169,107	173,430	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
FROM SAVINGS ACCOUNT, TEMPORARY INVESTMENT, INTERFUND LOAN	5,934	4
Total (Acct. 419):	5,934	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
LOSS FROM SALE OF FIXED ASSET	916	7
Total (Acct. 426):	916	
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	70,126	0	0	0	70,126	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	70,126	0	0	0	70,126	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	734,582	729,720	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	253,896	242,662	2
Net Utility Plant	480,686	487,058	
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)	20,087	23,449	5
Other Investments (124)	60,177	56,182	6
Special Funds (125)	7,510	8,230	7
Total Other Property and Investments	87,774	87,861	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	22,492	26,671	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	9,018	9,887	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	1,217	2,074	14
Materials and Supplies (150)	1,433	1,203	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	491	666	17
Total Current and Accrued Assets	34,651	40,501	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	8,281	9,657	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	8,281	9,657	
Total Assets and Other Debits	611,392	625,077	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	127,779	127,779	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	169,107	173,430	23
Total Proprietary Capital	296,886	301,209	
LONG-TERM DEBT			
Bonds (221)	147,840	161,040	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	5,045	0	26
Total Long-Term Debt	152,885	161,040	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	124	615	28
Payables to Municipality (233)	2,135	3,203	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	744	738	32
Other Current and Accrued Liabilities (238)	346		33
Total Current and Accrued Liabilities	3,349	4,556	
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)	158,272	158,272	38
Total Liabilities and Other Credits	611,392	625,077	

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)	734,582	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	734,582	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	253,896	0	0	0	9
Total Accumulated Provision	253,896	0	0	0	
Net Utility Plant	480,686	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	242,662				242,662	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	13,373				13,373	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	530				530	6
Accruals charged other						7
accounts (specify):						8
SALES PROCEEDS	1,250				1,250	9
Salvage					0	10
Other credits (specify):						11
LOSS ON SALE OF FIXED ASSET	916				916	12
Total credits	16,069	0	0	0	16,069	13
Debits during year						14
Book cost of plant retired	4,835				4,835	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	4,835	0	0	0	4,835	19
Balance End of Year	253,896	0	0	0	253,896	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	1.92%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	1,433	1,203
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	1,433	1,203

**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 COST ON 1996 MORTGAGE REVENUE BOND	2,827	259	2,568	1
UNAMORTIZED DISCOUNT & DEFERRED LOSS ON REFUNDING	6,830	1117	5,713	2
Total			<u><u>8,281</u></u>	
Unamortized premium on debt (251)				
NONE				3
Total			<u><u>0</u></u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	127,779	1
Changes during year (explain):		2
Balance end of year	<u><u>127,779</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)	
MORTGAGE REVENUE REFUNDING BOND	11/01/1996	12/01/2011	4.50%	147,840	1
Total Bonds (Account 221):				147,840	

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)	
Other Long-Term Debt (224)					
CAPITAL LEASE PAYABLE	07/01/2001	10/15/2004	5.75%	5,045	1
Total for Account 224				5,045	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	17,235	2
Charged electric department expense		3
Charged sewer department expense	194	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>17,429</u>	
Taxes paid during year:		
County, state and local taxes	16,246	6
Social Security taxes	1,093	7
PSC Remainder Assessment	90	8
Other (explain):		
NONE		9
Total payments and other debits	<u>17,429</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 REFUNDING BOND SERIES 1996	738	8,805	8,860	683	1
Subtotal	738	8,805	8,860	683	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
CAPITAL LEASE PAYABLE	0	61		61	3
Subtotal	0	61	0	61	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	738	8,866	8,860	744	

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	158,272	0	0	0	0	158,272	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	158,272	0	0	0	0	158,272	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	137,091					137,091	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
ADVANCE TO SEWER UTILITY	20,087	1
Total (Acct. 123):	20,087	
Other Investments (124):		
CERTIFICATES OF DEPOSITS	60,177	2
Total (Acct. 124):	60,177	
Special Funds (125):		
SPECIAL REDEMPTION FUND	7,510	3
Total (Acct. 125):	7,510	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	9,018	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	9,018	
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 MUNICIPALITY	231	12
DUE FROM SEWER	986	13
Total (Acct. 145):	1,217	
Prepayments (165):		
NONE		14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		16
Total (Acct. 183):	0	
Payables to Municipality (233):		
DUE TO MUNICIPALITY (OVERPAYMENT OF PTE)	2,135	17
Total (Acct. 233):	2,135	
Other Deferred Credits (253):		
NONE		18
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	732,151	0	0	0	732,151	1
Materials and Supplies	1,318	0	0	0	1,318	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	248,279	0	0	0	248,279	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	158,272	0	0	0	158,272	6
Other (specify):					0	7
Average Net Rate Base	326,918	0	0	0	326,918	
Net Operating Income	901	0	0	0	901	8
Net Operating Income as a percent of Average Net Rate Base	0.28%	N/A	N/A	N/A	0.28%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	127,779	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	171,268	3
Other (Specify):		4
Total Average Proprietary Capital	299,047	
Net Income		
Net Income	(4,323)	5
Percent Return on Proprietary Capital	-1.45%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

NONE

4. Estimated changes in revenues due to rate changes.

MINIMAL. 3.4% RATE INCREASE WENT INTO EFFECT MID YEAR

5. Obligations incurred or assumed, excluding commercial paper.

PORTION OF A CAPITAL LEASE PAYABLE FOR A TRUCK SHARED WITH THE VILLAGE AND SEWER FUNDS

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

Cover Sheet (Page 0)

Accountant's Report

Board of Commissions
Wilton Municipal Water and Sewer Utility
Wilton, Wisconsin

We have compiled the Wilton Municipal Water and Sewer Utility Annual Report included in the accompanying prescribed form for the Village of Wilton, Wisconsin as of December 31, 2001, and for the year then ended in accordance with the Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation was limited to presenting in the form prescribed by the Public Service Commission information that is the representation of management. We have not audited or reviewed the report referred to above and, accordingly, do not express an opinion or any other form of assurance on it.

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

Clifton Gunderson LLP

Tomah, Wisconsin
February 6, 2002

Income Statement Account Details (Page F-02)

A/C 426 - A TRUCK WAS SOLD AT A LOSS AND THIS AMOUNT IS THE WATER'S PORTION.

Balance Sheet (Page F-05)

- A/C 213 - DECREASE DUE TO PAYMENTS RECEIVED FROM SEWER DEPARTMENT
- A/C 124 - INCREASE DUE TO INTEREST EARNED ON INVESTMENT.
- A/C 131 - DECREASE DUE TO INCREASE IN EQUIPMENT/UTILITY PLANT.
- A/C 221 - DECREASE DUE TO PAYMENTS MADE ON THE BOND.

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

A/C 236 - PTE WAS LESS THIS YEAR BECAUSE THE WATER UTILITY USED THE 1994 PTE COMPUTATION COMPARED WITH THE CURRENT YEAR COMPUTATION USED IN THE PRIOR YEAR. THIS CHANGE IS DUE TO A DECREASE IN THE MILL RATE FROM PRIOR TO CURRENT YEAR.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

September 13, 2002

Ms. Lori Brueggen, Village Clerk-Treasurer
Wilton Municipal Water and Sewer Utility
P.O. Box 70
Wilton, WI 54670-0070

2001 Analytical Review DWCCA-6550-PJL

Dear Ms. Brueggen:

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

However, you may receive additional inquiries from our office regarding your annual report during a rate case, construction authorization, or other Commission reviews.

Thank you for your efforts in preparing your 2001 annual report. If you have any questions, please feel free to contact me at (608) 267-9198 or by e-mail at peter.leege@psc.state.wi.us.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:bhh:w:\compl\Analytical Reviews\2001 analytical review letters\6550
Wilton.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	69,515	1
Total Sales of Water	69,515	
Other Operating Revenues		
Forfeited Discounts (470)	349	2
Other Water Revenues (474)	262	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	611	
Total Operating Revenues	70,126	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	23,908	5
General Operating Expenses (680-690)	14,709	6
Total Operation and Maintenance Expenses	38,617	
Other Operating Expenses		
Depreciation Expense (403)	13,373	7
Amortization Expense (404)		8
Taxes (408)	17,235	9
Total Other Operating Expenses	30,608	
Total Operating Expenses	69,225	
NET OPERATING INCOME	901	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	3	174	493	2
Industrial				3
Total Unmetered Sales to General Customers (460)	3	174	493	
Metered Sales to General Customers (461)				
Residential	184	6,789	28,455	4
Commercial	35	2,023	7,412	5
Industrial				6
Total Metered Sales to General Customers (461)	219	8,812	35,867	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		29,051	8
Other Sales to Public Authorities (464)	9	16	4,104	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	232	9,002	69,515	

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)	29,051	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)	29,051	
Forfeited Discounts (470):		
Customer late payment charges	349	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	349	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	262	7
Other (specify): NONE		8
Total Other Water Revenues (474)	262	
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)	8,033	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	2,244	3
Chemicals (630)	3,993	4
Supplies and Expenses (640)	758	5
Repairs of Water Plant (650)	8,810	6
Transportation Expenses (660)	70	7
Total Plant Operation and Maintenance Expenses	23,908	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	6,504	8
Office Supplies and Expenses (681)	2,054	9
Outside Services Employed (682)	2,835	10
Insurance Expense (684)	997	11
Employees Pensions and Benefits (686)	1,045	12
Regulatory Commission Expenses (688)	46	13
Miscellaneous General Expenses (689)	1,228	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	14,709	
 Total Operation and Maintenance Expenses	 38,617	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		16,246	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		194	2
Net property tax equivalent		16,052	
Social Security		1,097	3
PSC Remainder Assessment		86	4
Other (specify): NONE			5
Total tax expense		<u>17,235</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			Monroe				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.215185				3
County tax rate	mills		6.517491				4
Local tax rate	mills		9.650582				5
School tax rate	mills		13.145859				6
Voc. school tax rate	mills		2.588902				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		32.118019				10
Less: state credit	mills		1.861653				11
Net tax rate	mills		30.256366				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.650582				14
Combined School Tax Rate	mills		15.734761				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		25.385343				17
Total Tax Rate	mills		32.118019				18
Ratio of Local and School Tax to Total	dec.		0.790377				19
Total tax net of state credit	mills		30.256366				20
Net Local and School Tax Rate	mills		23.913935				21
Utility Plant, Jan. 1	\$	729,721	729,721				22
Materials & Supplies	\$	1,203	1,203				23
Subtotal	\$	730,924	730,924				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	730,924	730,924				26
Assessment Ratio	dec.		0.929421				27
Assessed Value	\$	679,336	679,336				28
Net Local & School Rate	mills		23.913935				29
Tax Equiv. Computed for Current Year	\$	16,246	16,246				30
Tax Equivalent per 1994 PSC Report	\$	15,107					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	16,246					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)	220		3
Total Intangible Plant	220	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	100		4
Structures and Improvements (311)	2,435		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	7,401		7
Wells and Springs (314)	29,609		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	39,545	0	
PUMPING PLANT			
Land and Land Rights (320)	75		12
Structures and Improvements (321)	109,257		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	24,401		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	133,733	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	25		21
Structures and Improvements (331)	609		22
Water Treatment Equipment (332)	5,889		23
Total Water Treatment Plant	6,523	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	7,604		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)			220	3
Total Intangible Plant	0	0	220	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			100	4
Structures and Improvements (311)			2,435	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			7,401	7
Wells and Springs (314)			29,609	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	39,545	
PUMPING PLANT				
Land and Land Rights (320)			75	12
Structures and Improvements (321)			109,257	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			24,401	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	133,733	
WATER TREATMENT PLANT				
Land and Land Rights (330)			25	21
Structures and Improvements (331)			609	22
Water Treatment Equipment (332)			5,889	23
Total Water Treatment Plant	0	0	6,523	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			7,604	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)	116,964		26
Transmission and Distribution Mains (343)	298,445		27
Fire Mains (344)	0		28
Services (345)	67,069		29
Meters (346)	17,460	399	30
Hydrants (348)	36,624	2,375	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	544,166	2,774	
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)	1,598		36
Transportation Equipment (373)	3,935	6,923	37
Other General Equipment (379)	0		38
Other Tangible Property (390)	0		39
Total General Plant	5,533	6,923	
Total utility plant in service directly assignable	729,720	9,697	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	729,720	9,697	

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)			116,964 26
Transmission and Distribution Mains (343)			298,445 27
Fire Mains (344)			0 28
Services (345)			67,069 29
Meters (346)			17,859 30
Hydrants (348)	900		38,099 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	900	0	546,040
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)			1,598 36
Transportation Equipment (373)	3,935		6,923 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
Total General Plant	3,935	0	8,521
Total utility plant in service directly assignable	4,835	0	734,582
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	4,835	0	734,582

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

Sources of Water Supply					
Month	Purchased Water	Surface Water	Ground Water	Total Gallons	
(a)	Gallons	Gallons	Gallons	All Methods	
	(000's)	(000's)	(000's)	(000's)	
(a)	(b)	(c)	(d)	(e)	
January			822	822	1
February			740	740	2
March			821	821	3
April			1,136	1,136	4
May			1,154	1,154	5
June			1,345	1,345	6
July			1,400	1,400	7
August			1,271	1,271	8
September			1,055	1,055	9
October			828	828	10
November			740	740	11
December			746	746	12
Total annual pumpage	0	0	12,058	12,058	
Less: Water sold				9,002	13
Volume pumped but not sold				3,056	14
Volume sold as a percent of volume pumped				75%	15
Volume used for water production, water quality and system maintenance				20	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				20	19
Volume pumped but unaccounted for				3,036	20
Percent of water lost				25%	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.)				91	23
Date of maximum: 9/11/2001					24
Cause of maximum:					25
FLUSHING HYDRANTS					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				6	26
Date of minimum: 4/6/2001					27
Total KWH used for pumping for the year				30,387	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)	
SOUTH END OF VILLAGE	1	228	10	0	No	1
DUANE STREET	2	225	12	309,600	Yes	2
CENTER STREET	3	221	12	324,000	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	2	3	1
Location	WELL #2	WELL #3	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	LAYNE NW	LAYNE NW	5
Year Installed	1954	1982	6
Type	OTHER	VERTICAL TURBINE	7
Actual Capacity (gpm)	200	200	8
Pump Motor or Standby Engine Mfr	US ELECTRIC	US ELECTRIC	9 10
Year Installed	1990	1986	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	15	25	13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		3
Year constructed	1983		4
Primary material (earthen, steel, concrete, other)	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	178		6
Total capacity in gallons (actual)	130,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.6500		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	Y		14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	1,452	0	0	0	1,452	1
L	D	4.000	1,690	0	0	0	1,690	2
P	D	4.000	310	0	0	0	310	3
M	D	6.000	12,513	0	0	0	12,513	4
M	D	8.000	6,839	0	0	0	6,839	5
M	D	10.000	466	0	0	0	466	6
Total Within Municipality			23,270	0	0	0	23,270	
Total Utility			23,270	0	0	0	23,270	

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	210	0	0	0	210	38	1
M	1.000	46	0	0	0	46	1	2
M	1.250	1	0	0	0	1		3
M	1.500	1	0	0	0	1		4
M	2.000	3	0	0	0	3		5
Total Utility		261	0	0	0	261	39	

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	188	6	0	0	194	0	1
0.750	41	0	0	0	41	0	2
1.000	6	0	0	0	6	0	3
1.500	5	0	0	1	6	0	4
2.000	2	0	0	(1)	1	0	5
3.000	1	0	0	0	1	0	6
Total:	243	6	0	0	249	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	156	21	0	3	0	14	194	1
0.750	29	9	0	1	0	2	41	2
1.000	0	5	0	1	0	0	6	3
1.500	0	2	0	2	0	2	6	4
2.000	0	0	0	1	0	0	1	5
3.000	0	0	0	1	0	0	1	6
Total:	185	37	0	9	0	18	249	

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	39	1	1		39	2
Total Fire Hydrants	39	1	1	0	39	
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:	39
Number of distribution system valves end of year:	58
Number of distribution valves operated during year:	45

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

A/C 600 - THE DECREASE IN SALARIES AND WAGES REFLECTS THAT IN JANUARY AND FEBRUARY 2000, THERE WAS AN OPERATOR THAT WORKED APPROXIMATELY 26 HRS A WEEK COMPARED TO PRESENT OPERATORS 5-8 HOURS PER WEEK. DURING 2000, THE UTILITY WENT BACK TO THE VILLAGE MAINTENANCE MAN OVERSEEING THE WATER OPERATIONS.

Meters (Page W-17)

MAINTENANCE MEN ARE AWARE OF METER TESTING REGULATIONS AND ARE TESTING ACCORDINGLY.
