



3015 (02-09-04)

ANNUAL REPORT

OF

Name: CAMBRIA WATER UTILITY

Principal Office: P.O. BOX 295
CAMBRIA, WI 53923

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: CAMBRIA WATER UTILITY

Utility Address: P.O. BOX 295
CAMBRIA, WI 53923

When was utility organized? 1/1/1925

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: LOIS FRANK

Title: CLERK

Office Address:

P.O. BOX 295
CAMBRIA, WI 53923

Telephone: (920) 348 - 5443

Fax Number: (920) 348 - 6050

E-mail Address:

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

Name: MR. DEAN S. TILLEMA

Title: CPA

Office Address: WESTRA, TILLEMA & O'CONNOR,CLL

111 E. MAIN STREET
WAUPUN, WI 53963

Telephone: (920) 324 - 9711

Fax Number: (920) 324 - 8868

E-mail Address: wtollc@dotnet.com

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

Name: CHESTER SPRINGFIELD

Title: VILLAGE PRESIDENT

Office Address:

P.O. BOX 295
CAMBRIA, WI 53923

Telephone: (920) 348 - 6050

Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Date of most recent audit report:

Period covered by most recent audit:

Names and titles of utility management including manager or superintendent:

Name: CHESTER STRINGFIELD

Title: VILLAGE PRESIDENT

Office Address:

P.O. BOX 295
CAMBRIA, WI 53923

Telephone: (920) 348 - 6050

Fax Number: (920) 348 - 6050

E-mail Address:

Name: JERRY JONES

Title: DIRECTOR OF PUBLIC WORKS

Office Address:

P.O. BOX 295
CAMBRIA, WI 53923

Telephone: (920) 348 - 5443

Fax Number: (920) 348 - 6050

E-mail Address:

Name of utility commission/committee: CAMBRIA WATER UTILITY COMMISSION

Names of members of utility commission/committee:

JIM EBERT, MEMBER

GARY NEHRING, MEMBER

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)	224,882	173,531	1
Operating Expenses:			
Operation and Maintenance Expense (401)	82,669	63,003	2
Depreciation Expense (403)	31,832	23,056	3
Amortization Expense (404)	0	0	4
Taxes (408)	23,102	15,628	5
Total Operating Expenses	137,603	101,687	
Net Operating Income	87,279	71,844	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	87,279	71,844	
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)	15,720	21,301	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	15,720	21,301	
Total Income	102,999	93,145	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	131	12
Total Miscellaneous Income Deductions	0	131	
Income Before Interest Charges	102,999	93,014	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	47,848	44,030	13
Amortization of Debt Discount and Expense (428)	1,428	2,489	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	49,276	46,519	
Net Income	53,723	46,495	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(62,125)	(108,620)	19
Balance Transferred from Income (433)	53,723	46,495	20
Miscellaneous Credits to Surplus (434)	1	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)	(8,401)	(62,125)	

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	0	1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE	0	2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE	0	3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON TEMPORARY INVESTMENTS	15,720	4
Total (Acct. 419):	15,720	
Miscellaneous Nonoperating Income (421):		
NONE	0	5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE	0	6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE	0	7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
ROUNDING	1	8
Total (Acct. 434):	1	
Miscellaneous Debits to Surplus (435):		
NONE	0	9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	0	10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE	0	11
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	224,882	0	0	0	224,882	1
Less: interdepartmental sales	0	0	0	0	0	2
Less: interdepartmental rents	0	0	0		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	0	0	0	0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE	0	0	0	0	0	6
Revenues subject to Wisconsin Remainder Assessment	224,882	0	0	0	224,882	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,036,920	1,586,684	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	326,486	294,888	2
Net Utility Plant	1,710,434	1,291,796	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	56,625	47,760	8
Temporary Cash Investments (132)	223,544	372,593	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	26,405	18,366	11
Other Accounts Receivable (143)	29,621	30,587	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	84,441	64,115	14
Materials and Supplies (150)	14,586	16,139	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0	0	17
Total Current and Accrued Assets	435,222	549,560	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	26,178	27,606	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	26,178	27,606	
Total Assets and Other Debits	2,171,834	1,868,962	

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)	436,512	436,512	21
Appropriated Earned Surplus (215)	0	0	22
Unappropriated Earned Surplus (216)	(8,401)	(62,125)	23
Total Proprietary Capital	428,111	374,387	
LONG-TERM DEBT			
Bonds (221)	825,000	850,000	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	825,000	850,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	1,516	1,572	28
Payables to Municipality (233)	64,556	44,739	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	20,108	14,718	31
Interest Accrued (237)	7,583	7,813	32
Other Current and Accrued Liabilities (238)	11,824	0	33
Total Current and Accrued Liabilities	105,587	68,842	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)	0	0	37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	813,136	575,733	38
Total Liabilities and Other Credits	2,171,834	1,868,962	

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)	2,036,920	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	2,036,920	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	326,486	0	0	0	9
Total Accumulated Provision	326,486	0	0	0	
Net Utility Plant	1,710,434	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	294,888				294,888	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	31,832				31,832	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	666				666	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	32,498	0	0	0	32,498	13
Debits during year						14
Book cost of plant retired	900				900	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	900	0	0	0	900	19
Balance End of Year	326,486	0	0	0	326,486	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						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	0	0	1
Other (specify):					
NONE	0	0	0	0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0	0	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	0 2
Collection of accounts previously written off: Utility Customers	0 3
Collection of accounts previously written off: Others	0 4
Total Additions	0
Deductions:	
Accounts written off during the year: Utility Customers	0 5
Accounts written off during the year: Others	0 6
Total accounts written off	0
Balance end of year	0

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	14,586	16,139
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	<u>14,586</u>	<u>16,139</u>

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
UNAMORTIZED BOND DISCOUNT	1,428	428	26,178	1
Total			<u><u>26,178</u></u>	
Unamortized premium on debt (251)				
NONE	0	0	0	2
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	436,512	1
Changes during year (explain):		
NONE	0	2
Balance end of year	<u><u>436,512</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)	
WATER REVENUE BONDS	04/01/2000	11/01/2020	5.96%	825,000	1
Total Bonds (Account 221):				825,000	

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)
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NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	14,718	1
Accruals:		
Charged water department expense	23,341	2
Charged electric department expense	0	3
Charged sewer department expense	0	4
Other (explain):		
NONE	0	5
Total Accruals and other credits	23,341	
Taxes paid during year:		
County, state and local taxes	14,718	6
Social Security taxes	2,970	7
PSC Remainder Assessment	263	8
Other (explain):		
NONE	0	9
Total payments and other debits	17,951	
Balance end of year	20,108	

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)					
REVENUE BONDS	6,253	47,848	46,518	7,583	1
Subtotal	6,253	47,848	46,518	7,583	
Advances from Municipality (223)					
NONE	0	0	0	0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0	0	0	0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	1,560		1,560	0	4
Subtotal	1,560	0	1,560	0	
Total	7,813	47,848	48,078	7,583	

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	575,733	0	0	0	0	575,733	1
Add credits during year:							
For Services	0	0	0	0	0	0	2
For Mains	0	0	0	0	0	0	3
Other (specify):							
NEW WELL GRANTS	237,403	0	0	0	0	237,403	4
Deduct charges (specify):							
NONE	0	0	0	0	0	0	5
Balance End of Year	813,136	0	0	0	0	813,136	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	592,064	0	0	0	0	592,064	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
Investment in Municipality (123):		
NONE	0	1
Total (Acct. 123):	0	
Other Investments (124):		
NONE	0	2
Total (Acct. 124):	0	
Special Funds (125):		
NONE	0	3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE	0	4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	26,405	5
Electric	0	6
Sewer (Regulated)	0	7
Other (specify):		
NONE	0	8
Total (Acct. 142):	26,405	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	29,621	9
Merchandising, jobbing and contract work	0	10
Other (specify):		
NONE	0	11
Total (Acct. 143):	29,621	
Receivables from Municipality (145):		
PUBLIC FIRE PROTECTION	82,717	12
METER USE CHARGE	1,724	13
Total (Acct. 145):	84,441	
Prepayments (165):		
NONE	0	14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE	0	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	0	16
Total (Acct. 183):	0	
Payables to Municipality (233):		
DUE TO SEWER UTILITY: \$34,425, DUE TO VILLAGE: \$30,131	64,556	17
Total (Acct. 233):	64,556	
Other Deferred Credits (253):		
NONE	0	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	1,772,704	0	0	0	1,772,704	1
Materials and Supplies	15,362	0	0	0	15,362	2
Other (specify):						
NONE	0	0	0	0	0	3
Less Average:						
Reserve for Depreciation	310,687	0	0	0	310,687	4
Customer Advances for Construction	0	0	0	0	0	5
Contributions in Aid of Construction	694,434	0	0	0	694,434	6
Other (specify):						
NONE	0	0	0	0	0	7
Average Net Rate Base	782,945	0	0	0	782,945	
Net Operating Income	87,279	0	0	0	87,279	8
Net Operating Income as a percent of Average Net Rate Base						
	11.15%	N/A	N/A	N/A	11.15%	

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	436,512	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(35,263)	3
Other (Specify):		
NONE	0	4
Total Average Proprietary Capital	401,249	
Net Income		
Net Income	53,723	5
Percent Return on Proprietary Capital	13.39%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

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

Per review response:

F-18, Acct. 233 - The amount of \$30,131 due to the Village relates to the utilities' share of a new 2001 street extension project paid by the Village up front. The utility will reimburse the Village as funds become available.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

WESTRA, TILLEMA & O'CONNOR, LLC
CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS
111 EAST MAIN STREET
WAUPUN, WI 53963
--
(920) 324-9711
FAX (920) 324-8868

September 9, 2002

Peter Leege
Division of Water, Compliance & Consumer Affairs
Public Service Commission of Wisconsin
610 North Whitney Way
P.O. Box 7854
Madison, WI 53707-7854

peter.leege@psc.state.wi.us.

RE: VILLAGE OF CAMBRIA, PSC REPORT-2001

Dear Mr. Leege,

This letter is in response to your inquiry dated August 30, 2002. I have listed the items in the same order as shown on your letter. The response is as follows:

1. F-18, Acct. 233 - The amount of \$30,131 due to the Village relates to the utilities' share of a new 2001 street extension project paid by the Village up front. The utility will reimburse the Village as funds become available.

2. W-5, Operating and Maintenance Expenses
Acct. 600 - Wages - Increase due to wage increases and a more accurate allocation of Village employee hours allocated to the Utility.

Acct. 640 - Supplies and Expenses - Increase due in part to increased testing costs associated with the new well.

Acct. 650 - Repairs - Increase due to a higher incidence of main breaks and other maintenance items.

Acct. 680 - Administrative Wages - Same as Acct. #600 explanation.

Acct. 681 - Office Supplies - Increase due to higher cost of supplies.

Pete Leege Page 2

Acct. 682 - Outside Services - Decrease due to a decrease in

FINANCIAL SECTION FOOTNOTES

consulting/study firm to outside engineers. The prior year costs had no future value and were expensed in 2000.

Acct. 686 - Pension and Benefits - Same as account #600 explanation.

3. Your comment has been noted and will be followed in the future if applicable.

I hope the above has addressed the points of your letter. Let me know if you need anything else.

Sincerely,

Dean S. Tillema
Certified Public Accountant
Westra, Tillema & O'Connor, LLC

DST:blv

August 30, 2002

Ms. Lois Frank, Clerk
Cambria Water Utility
P.O. Box 295
Cambria, WI 53923-0295

2001 Analytical Review DWCCA-910-PJL

Dear Ms. Frank:

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 issue(s):

1. As directed in the head notes of the Balance Sheet End-Of-Year Account Balances schedule on page F-18, please provide a more detailed description for the \$30,131 reported in Account 233 on page F-18 described as due to village and follow this procedure in the future.

2. As directed in the head notes of the Water Operation & Maintenance Expenses schedule on page W-5, please provide an explanation of any expense account which changed by \$2,000 and 30 percent when compared to the previous year and follow this procedure in the future. This was also mentioned in our letter of May 16, 2001, concerning our review of the utility's 2000 annual report.

FINANCIAL SECTION FOOTNOTES

3. During our review, we noted that the amount reported for "Utility Plant, Jan. 1" on the Property Tax Equivalent schedule, page W-7, is incorrect. The plant amount should include construction work in progress (see schedule head note No. 4). The correct amount should come from the prior year's Net Utility Plant schedule, page F-4. Please follow this procedure in the future.

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

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WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	223,402	1
Total Sales of Water	223,402	
Other Operating Revenues		
Forfeited Discounts (470)	609	2
Other Water Revenues (474)	871	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	1,480	
Total Operating Revenues	224,882	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	54,245	5
General Operating Expenses (680-690)	28,424	6
Total Operation and Maintenance Expenses	82,669	
Other Operating Expenses		
Depreciation Expense (403)	31,832	7
Amortization Expense (404)	0	8
Taxes (408)	23,102	9
Total Other Operating Expenses	54,934	
Total Operating Expenses	137,603	
NET OPERATING INCOME	87,279	

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	280	13,048	67,994	4
Commercial	34	2,290	10,675	5
Industrial	16	22,397	50,568	6
Total Metered Sales to General Customers (461)	330	37,735	129,237	
Private Fire Protection Service (462)	1		2,226	7
Public Fire Protection Service (463)	1		82,717	8
Other Sales to Public Authorities (464)	12	2,161	9,222	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0	0	0	12
Total Sales of Water	344	39,896	223,402	

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)	82,717	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE	0	4
Total Public Fire Protection Service (463)	82,717	
Forfeited Discounts (470):		
Customer late payment charges	609	5
Other (specify):		
NONE	0	6
Total Forfeited Discounts (470)	609	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	819	7
Other (specify):		
RECONNECT CHARGES	52	8
Total Other Water Revenues (474)	871	
Amortization of Construction Grants (475):		
NONE	0	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)	24,167	1
Purchased Water (610)	0	2
Fuel or Power Purchased for Pumping (620)	11,096	3
Chemicals (630)	0	4
Supplies and Expenses (640)	11,897	5
Repairs of Water Plant (650)	6,890	6
Transportation Expenses (660)	195	7
Total Plant Operation and Maintenance Expenses	54,245	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	14,662	8
Office Supplies and Expenses (681)	1,024	9
Outside Services Employed (682)	4,733	10
Insurance Expense (684)	0	11
Employees Pensions and Benefits (686)	8,005	12
Regulatory Commission Expenses (688)	0	13
Miscellaneous General Expenses (689)	0	14
Uncollectible Accounts (690)	0	15
Total General Operating Expenses	28,424	
 Total Operation and Maintenance Expenses	82,669	

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		20,108	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		239	2
Net property tax equivalent		19,869	
Social Security		2,970	3
PSC Remainder Assessment		263	4
Other (specify): NONE		0	5
Total tax expense		23,102	

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			Columbia				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.216740				3
County tax rate	mills		4.497560				4
Local tax rate	mills		8.255430				5
School tax rate	mills		11.514270				6
Voc. school tax rate	mills		1.527690				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		26.011690				10
Less: state credit	mills		1.511560				11
Net tax rate	mills		24.500130				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.255430				14
Combined School Tax Rate	mills		13.041960				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.297390				17
Total Tax Rate	mills		26.011690				18
Ratio of Local and School Tax to Total	dec.		0.818762				19
Total tax net of state credit	mills		24.500130				20
Net Local and School Tax Rate	mills		20.059782				21
Utility Plant, Jan. 1	\$	1,508,489	1,508,489				22
Materials & Supplies	\$	16,139	16,139				23
Subtotal	\$	1,524,628	1,524,628				24
Less: Plant Outside Limits	\$	438,351	438,351				25
Taxable Assets	\$	1,086,277	1,086,277				26
Assessment Ratio	dec.		0.922782				27
Assessed Value	\$	1,002,397	1,002,397				28
Net Local & School Rate	mills		20.059782				29
Tax Equiv. Computed for Current Year	\$	20,108	20,108				30
Tax Equivalent per 1994 PSC Report	\$	11,112					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	20,108					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)	503		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)	81,351	286,838	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	81,854	286,838	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	73,564	175,717	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	47,592	33,169	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	6,197		20
Total Pumping Plant	127,353	208,886	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	19,446		23
Total Water Treatment Plant	19,446	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	2,300		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)			503	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)			368,189	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	368,692	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			249,281	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			80,761	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			6,197	20
Total Pumping Plant	0	0	336,239	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			19,446	23
Total Water Treatment Plant	0	0	19,446	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			2,300	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)	358,080		26
Transmission and Distribution Mains (343)	785,654	22,408	27
Fire Mains (344)	0		28
Services (345)	50,286	5,922	29
Meters (346)	25,835	2,207	30
Hydrants (348)	48,363	1,800	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,270,518	32,337	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	502	1,021	35
Computer Equipment (372.1)	1,445		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	7,371	249	38
Other Tangible Property (390)	0		39
Total General Plant	9,318	1,270	
Total utility plant in service directly assignable	1,508,489	529,331	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,508,489	529,331	

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)			358,080 26
Transmission and Distribution Mains (343)			808,062 27
Fire Mains (344)			0 28
Services (345)			56,208 29
Meters (346)	900		27,142 30
Hydrants (348)			50,163 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	900	0	1,301,955
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			1,523 35
Computer Equipment (372.1)			1,445 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			7,620 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	10,588
Total utility plant in service directly assignable	900	0	2,036,920
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	900	0	2,036,920

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			2,929	2,929	1
February			2,456	2,456	2
March			2,686	2,686	3
April			2,632	2,632	4
May			2,632	2,632	5
June			3,035	3,035	6
July			5,962	5,962	7
August			7,798	7,798	8
September			8,090	8,090	9
October			2,932	2,932	10
November			2,639	2,639	11
December			2,615	2,615	12
Total annual pumpage	0	0	46,406	46,406	
Less: Water sold				39,896	13
Volume pumped but not sold				6,510	14
Volume sold as a percent of volume pumped				86%	15
Volume used for water production, water quality and system maintenance				3,000	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				3,000	19
Volume pumped but unaccounted for				3,510	20
Percent of water lost				8%	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.)				486	23
Date of maximum: 9/8/2001					24
Cause of maximum:					25
CANNING FACTORY USEAGE PEAK					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				44	26
Date of minimum: 4/21/2001					27
Total KWH used for pumping for the year				176,850	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)	
1925 ARTESIAN WELL	1	325	10	700,000	No	1
1976 WELL	3	295	18	1,260,000	Yes	2
NEW WELL	4	620	16	1,440,000	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	1	3	4	1
Location	1	3	4	2
Purpose	S	P	P	3
Destination	D	D	D	4
Pump Manufacturer	AMERICAN	LAYNE	GOULD	5
Year Installed	1941	1976	2001	6
Type	CENTRIFUGAL	VERTICAL TURBINE	SUBMERSIBLE	7
Actual Capacity (gpm)	200	960	1,000	8
Pump Motor or Standby Engine Mfr	GE	GE	ONAN	10
Year Installed	1974	1976	2001	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	30	100	125	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	2		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1995		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	40		6
Total capacity in gallons (actual)	209,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER		9
Points of application (wellhouse, central facilities, booster station, other)	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.)	1.0000		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	N		14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	138	0	0	0	138	1
M	D	4.000	3,209	0	0	0	3,209	2
M	D	6.000	14,858	0	0	0	14,858	3
M	D	8.000	4,463	339	0	0	4,802	4
M	D	10.000	13,506	0	0	0	13,506	5
M	D	12.000	1,798	0	0	0	1,798	6
Total Within Municipality			37,972	339	0	0	38,311	
Total Utility			37,972	339	0	0	38,311	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.625	259	14	0	0	273	11	1
M	1.000	56	0	0	0	56		2
M	1.250	1	0	0	0	1		3
M	1.500	2	0	0	0	2		4
M	2.000	2	0	0	0	2		5
Total Utility		320	14	0	0	334	11	

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	334	18	18	0	334	18	1
1.000	7	1	0	0	8	0	2
1.500	6	0	0	0	6	3	3
2.000	5	0	0	0	5	3	4
3.000	1	0	0	0	1	0	5
4.000	2	0	0	0	2	2	6
Total:	355	19	18	0	356	26	

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	280	25	5	6	0	18	334	1
1.000	0	5	0	2	0	1	8	2
1.500	0	0	5	1	0	0	6	3
2.000	0	2	2	1	0	0	5	4
3.000	0	0	0	1	0	0	1	5
4.000	0	0	2	0	0	0	2	6
Total:	280	32	14	11	0	19	356	

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	0	0	0	1
Within Municipality	71	1	0	0	72	2
Total Fire Hydrants	71	1	0	0	72	
Flushing Hydrants						
	0	0	0	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:	35
Number of distribution system valves end of year:	180
Number of distribution valves operated during year:	90

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Per review response:

W-5, Operating and Maintenance Expenses

Acct. 600 - Wages - Increase due to wage increases and a more accurate allocation of Village employee hours allocated to the Utility.

Acct. 640 - Supplies and Expenses - Increase due in part to increased testing costs associated with the new well.

Acct. 650 - Repairs - Increase due to a higher incidence of main breaks and other maintenance items.

Acct. 680 - Administrative Wages - Same as Acct. #600 explanation.

Acct. 681 - Office Supplies - Increase due to higher cost of supplies.

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Acct. 682 - Outside Services - Decrease due to a decrease in consulting/study firm to outside engineers. The prior year costs had no future value and were expensed in 2000.

Acct. 686 - Pension and Benefits - Same as account #600 explanation.

Water Utility Plant in Service (Page W-08)

1-NEW WELL WENT OPERATIONAL IN 2001.

2-NEW WELL WENT OPERATIONAL IN 2001.

3-NEW WELL WENT OPERATIONAL IN 2001.

Water Mains (Page W-15)

4-MAIN EXTENSION PAID BY VILLAGE GENERAL FUND. UTILITY TO REIMBURSE THE VILLAGE LATER. LIABILITY INCLUDED IN ACCOUNT #233 "PAYABLE TO MUNICIPALITY".

Water Services (Page W-16)

5-MAIN EXTENSION PAID BY VILLAGE GENERAL FUND. UTILITY TO REIMBURSE THE VILLAGE LATER. LIABILITY INCLUDED IN ACCOUNT #233, "PAYABLE TO MUNICIPALITY".
