



3015 (02-09-04)

ANNUAL REPORT

OF

Name: CEDAR GROVE MUNICIPAL WATER UTILITY

Principal Office: 22 WILLOW AVENUE
CEDAR GROVE, WI 53013-0000

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: CEDAR GROVE MUNICIPAL WATER UTILITY

Utility Address: 22 WILLOW AVENUE
CEDAR GROVE, WI 53013-0000

When was utility organized? 1/1/1932

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MRS KAREN OTTE
Title: CLERK-TREASURER

Office Address:
22 WILLOW AVENUE
CEDAR GROVE, WI 53013

Telephone: (920) 668 - 6523

Fax Number: (920) 668 - 8597

E-mail Address: vocgrove@hotmail.com

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

Name: PENNY WEBER
Title: CERTIFIED PUBLIC ACCOUNTANT

Office Address: WEBER, CORSON & ASSOCIATES S.C.
2203 SOUTH MEMORIAL PLACE
P.O. BOX 1002
SHEBOYGAN, WI 53082-1002

Telephone: (920) 457 - 3641 EXT 222

Fax Number: (920) 457 - 8148

E-mail Address: penny@webercorson.com

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

Name: ROGER SANDEE
Title: CHAIRMAN-STREETS, SEWER, WATER

Office Address:
22 WILLOW AVENUE
CEDAR GROVE, WI 53013-0000

Telephone: (920) 668 - 6523

Fax Number: (920) 668 - 8597

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: MR TOM HUENINK

Title: PLANT OPERATOR

Office Address:

22 WILLOW AVENUE
CEDAR GROVE, WI 53013-0000

Telephone: (920) 668 - 6523

Fax Number: (920) 668 - 8597

E-mail Address: vocgrove@hotmail.com

Name of utility commission/committee:

Names of members of utility commission/committee:

MR PAUL DEKKER, SUPERINTENDANT

MR TOM HUENINK, PLANT OPERATOR

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)	208,384	140,510	1
Operating Expenses:			
Operation and Maintenance Expense (401)	58,888	58,768	2
Depreciation Expense (403)	42,389	34,834	3
Amortization Expense (404)	0	0	4
Taxes (408)	37,960	27,502	5
Total Operating Expenses	139,237	121,104	
Net Operating Income	69,147	19,406	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	69,147	19,406	
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)	918	2,995	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	918	2,995	
Total Income	70,065	22,401	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	70,065	22,401	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	59,458	39,728	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)		7,611	18
Total Interest Charges	59,458	32,117	
Net Income	10,607	(9,716)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	21,767	31,483	19
Balance Transferred from Income (433)	10,607	(9,716)	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)	32,374	21,767	

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):		
CHECKING AND SAVINGS ACCOUNT INTEREST INCOME	918	4
Total (Acct. 419):	918	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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	208,384	0	0	0	208,384	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	208,384	0	0	0	208,384	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,000,860	1,903,687	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	281,349	238,245	2
Net Utility Plant	1,719,511	1,665,442	
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)	5,673	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	5,673	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	47,877	373,397	8
Temporary Cash Investments (132)	10,487	36,807	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	31,712	23,286	11
Other Accounts Receivable (143)	0	35	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	14,772	49,257	14
Materials and Supplies (150)	8,007	5,824	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	112,855	488,606	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	1,838,039	2,154,048	

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)	166,417	166,417	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	32,374	21,767	23
Total Proprietary Capital	198,791	188,184	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	384	100,479	25
Other long-Term Debt (224)	989,808	1,075,000	26
Total Long-Term Debt	990,192	1,175,479	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	5,016	60,286	28
Payables to Municipality (233)	35,495	205,108	29
Customer Deposits (235)			30
Taxes Accrued (236)	10,340	26,752	31
Interest Accrued (237)	37,038	24,304	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	87,889	316,450	
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)	561,167	473,935	38
Total Liabilities and Other Credits	1,838,039	2,154,048	

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)	2,000,860	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	2,000,860	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	281,349	0	0	0	9
Total Accumulated Provision	281,349	0	0	0	
Net Utility Plant	1,719,511	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	238,245				238,245	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	42,389				42,389	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,507				1,507	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	53				53	10
Other credits (specify):						11
					0	12
Total credits	43,949	0	0	0	43,949	13
Debits during year						14
Book cost of plant retired	845				845	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	845	0	0	0	845	19
Balance End of Year	281,349	0	0	0	281,349	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.25%					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	8,007	5,824
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	8,007	5,824

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<hr/>				
Unamortized debt discount & expense (181)				1
Total			<u>0</u>	
Unamortized premium on debt (251)				2
<hr/>				
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	166,417	1
Changes during year (explain):		2
Balance end of year	166,417	

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)
-------------------------------------	------------------------------	------------------------------------	------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
MISCELLANEOUS EXPENSES -1999 (SEWER)	12/31/1999	00/00/0000	0.00%	102	1
TAX EQUIVALENT 2000 (VILLAGE)	12/31/2000	00/00/0000	0.00%	282	2
Total for Account 223				384	
Other Long-Term Debt (224)					
Nat'l Exchange Bank Loan	06/17/1996	06/17/2006	5.25%	225,000	3
STATE TRUST FUND LOAN	07/05/2000	03/15/2020	6.00%	764,808	4
Total for Account 224				989,808	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	26,752	1
Accruals:		
Charged water department expense	37,960	2
Charged electric department expense		3
Charged sewer department expense	524	4
Other (explain):		
NONE		5
Total Accruals and other credits	38,484	
Taxes paid during year:		
County, state and local taxes	53,222	6
Social Security taxes	1,238	7
PSC Remainder Assessment	154	8
Other (explain):		
Transferred to account 223, more than one year old	282	9
Total payments and other debits	54,896	
Balance end of year	10,340	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
Nat'l Exchange Bank Loan	633	13,273	13,453	453	3
STATE TRUST FUND LOAN	23,671	46,185	33,271	36,585	4
Subtotal	24,304	59,458	46,724	37,038	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	24,304	59,458	46,724	37,038	

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	473,935	0	0	0	0	473,935	1
Add credits during year:							
For Services	17,799					17,799	2
For Mains	57,358					57,358	3
Other (specify):							
HYDRANTS	12,075					12,075	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	561,167	0	0	0	0	561,167	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	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):		
JOINT OPERATING COSTS 2000 (SEWER)	4,524	1
MISCELLANEOUS (SEWER)	1,149	2
Total (Acct. 123):	5,673	
Other Investments (124):		
NONE		3
Total (Acct. 124):	0	
Special Funds (125):		
NONE		4
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	31,712	6
Electric		7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	31,712	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
Other (specify):		
NONE		12
Total (Acct. 143):	0	
Receivables from Municipality (145):		
MISCELLANEOUS (VILLAGE)	304	13
JOINT OPERATING COSTS - 2001 (SEWER)	4,468	14
ADVANCE TO SEWER (SEWER)	10,000	15
Total (Acct. 145):	14,772	
Prepayments (165):		
NONE		16
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		17
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		18
Total (Acct. 183):		0
Payables to Municipality (233):		
BALANCES DUE ON 2000 CONSTRUCTION PROJECT (VILLAGE)	17,670	19
PRINCIPAL AND INTEREST ON BANK LOAN DUE 12/17 (VILLAGE)	15,617	20
MISCELLANEOUS (VILLAGE)	1,481	21
MISCELLANEOUS (SEWER)	727	22
Total (Acct. 233):		35,495
Other Deferred Credits (253):		
NONE		23
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	1,952,273	0	0	0	1,952,273	1
Materials and Supplies	6,915	0	0	0	6,915	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	259,797	0	0	0	259,797	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	517,551	0	0	0	517,551	6
Other (specify):					0	7
Average Net Rate Base	1,181,840	0	0	0	1,181,840	
Net Operating Income	69,147	0	0	0	69,147	8
Net Operating Income as a percent of Average Net Rate Base	5.85%	N/A	N/A	N/A	5.85%	

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	166,417	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	27,070	3
Other (Specify):		4
Total Average Proprietary Capital	193,487	
Net Income		
Net Income	10,607	5
Percent Return on Proprietary Capital	5.48%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

During 2001 a developer installed mains, services and hydrants in a new subdivision and turned them over to the water utility.

2. Leaseholder changes.

3. Extensions of service.

During 2001 38 services were installed by a developer and turned over to the utility. At the end of 2001, none of these services were in use.

4. Estimated changes in revenues due to rate changes.

A rate case with the Public Service Commission was completed in early 2001. The new rates went into effect with meter readings taken after 3/15/01. The estimated increase in revenue per the rate case was to be \$92,745 for the test year of 2001. Since the new rates were used for only three quarterly billings in 2001, 75% of \$92,745 or \$69,559 should have been the estimated increase in revenue for 2001. Looking at the sales figures, including public fire protection for 2001, an increase of \$67,938 was experienced.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

A rate case with the PSC was completed in early 2001. The new rates went into effect with meter readings occurring after 3/15/01.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Notes Payable & Miscellaneous Long-Term Debt (Page F-14)

The Village chose not to charge interest on advance items. It is the Utility's intention to pay back these amounts during 2002.

Identification and Ownership - Contacts (Page iv)

June 6, 2002

Mrs. Karen Otte, Clerk-Treasurer
Cedar Grove Municipal Water Utility
22 Willow Avenue
Cedar Grove, WI 53013-9999

2001 Analytical Review DWCCA-1010-PJL

Dear Mrs. Otte:

The Public Service Commission has completed their analytical review of your 2001 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. We have no questions only the following comments.

During our review, we noted that in Account 233, Payables to Municipality on page F-18, you reported \$17,670 described as a prior year cost. Please note that in the future, Account 233 should only contain amounts that are subject to current settlement. Amounts that will not be repaid should be written off to Account 434, Miscellaneous Credits to Surplus, after approval by the municipal body. Amounts that will be repaid, but over a longer period of time, should be reclassified to Account 223, Advances from Municipality.

Thank you for your efforts in preparing your 2001 annual report. We are closing the review of 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:dwh:w:\compl\Analytical Reviews\2001 analytical review letters\1010.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	205,943	1
Total Sales of Water	205,943	
Other Operating Revenues		
Forfeited Discounts (470)	236	2
Other Water Revenues (474)	2,205	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	2,441	
Total Operating Revenues	208,384	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	32,846	5
General Operating Expenses (680-690)	26,042	6
Total Operation and Maintenance Expenses	58,888	
Other Operating Expenses		
Depreciation Expense (403)	42,389	7
Amortization Expense (404)		8
Taxes (408)	37,960	9
Total Other Operating Expenses	80,349	
Total Operating Expenses	139,237	
NET OPERATING INCOME	69,147	

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	575	36,683	107,342	4
Commercial	47	4,132	10,888	5
Industrial	7	2,204	3,198	6
Total Metered Sales to General Customers (461)	629	43,019	121,428	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		78,198	8
Other Sales to Public Authorities (464)	17	2,503	6,317	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	647	45,522	205,943	

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)	78,198	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)	78,198	
Forfeited Discounts (470):		
Customer late payment charges	236	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	236	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,996	7
Other (specify):		
MISCELLANEOUS	209	8
Total Other Water Revenues (474)	2,205	
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)	12,085	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	9,203	3
Chemicals (630)	8,839	4
Supplies and Expenses (640)	500	5
Repairs of Water Plant (650)	1,319	6
Transportation Expenses (660)	900	7
Total Plant Operation and Maintenance Expenses	32,846	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	4,100	8
Office Supplies and Expenses (681)	586	9
Outside Services Employed (682)	8,793	10
Insurance Expense (684)	3,200	11
Employees Pensions and Benefits (686)	7,813	12
Regulatory Commission Expenses (688)	1,299	13
Miscellaneous General Expenses (689)	251	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	26,042	
 Total Operation and Maintenance Expenses	58,888	

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		37,092	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		524	2
Net property tax equivalent		36,568	
Social Security		1,238	3
PSC Remainder Assessment		154	4
Other (specify): NONE			5
Total tax expense		<u>37,960</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			Sheboygan				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.209200				3
County tax rate	mills		6.622900				4
Local tax rate	mills		9.356500				5
School tax rate	mills		10.574700				6
Voc. school tax rate	mills		1.751600				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		28.514900				10
Less: state credit	mills		1.790700				11
Net tax rate	mills		26.724200				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.356500				14
Combined School Tax Rate	mills		12.326300				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.682800				17
Total Tax Rate	mills		28.514900				18
Ratio of Local and School Tax to Total	dec.		0.760402				19
Total tax net of state credit	mills		26.724200				20
Net Local and School Tax Rate	mills		20.321147				21
Utility Plant, Jan. 1	\$	1,903,687	1,903,687				22
Materials & Supplies	\$	5,824	5,824				23
Subtotal	\$	1,909,511	1,909,511				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,909,511	1,909,511				26
Assessment Ratio	dec.		0.955883				27
Assessed Value	\$	1,825,269	1,825,269				28
Net Local & School Rate	mills		20.321147				29
Tax Equiv. Computed for Current Year	\$	37,092	37,092				30
Tax Equivalent per 1994 PSC Report	\$	11,980					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	37,092					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)	942		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)	114,032		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	114,974	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	205,121		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	167,805		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	3,350		20
Total Pumping Plant	376,276	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	3,083		23
Total Water Treatment Plant	3,083	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	417		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)			942 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)			114,032 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	114,974
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			205,121 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			167,805 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			3,350 20
Total Pumping Plant	0	0	376,276
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			3,083 23
Total Water Treatment Plant	0	0	3,083
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			417 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)	528,101		26
Transmission and Distribution Mains (343)	670,949	57,358	27
Fire Mains (344)	0		28
Services (345)	85,976	24,069	29
Meters (346)	53,916	1,766	30
Hydrants (348)	62,443	14,825	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,401,802	98,018	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	2,597		35
Computer Equipment (372.1)	1,398		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	3,557		38
Other Tangible Property (390)	0		39
Total General Plant	7,552	0	
Total utility plant in service directly assignable	1,903,687	98,018	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,903,687	98,018	

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)			528,101 26
Transmission and Distribution Mains (343)			728,307 27
Fire Mains (344)			0 28
Services (345)			110,045 29
Meters (346)	845		54,837 30
Hydrants (348)			77,268 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	845	0	1,498,975
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			2,597 35
Computer Equipment (372.1)			1,398 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			3,557 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	7,552
Total utility plant in service directly assignable	845	0	2,000,860
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	845	0	2,000,860

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			5,312	5,312	1
February			4,137	4,137	2
March			5,606	5,606	3
April			5,215	5,215	4
May			5,584	5,584	5
June			5,939	5,939	6
July			8,362	8,362	7
August			6,322	6,322	8
September			4,737	4,737	9
October			4,740	4,740	10
November			4,621	4,621	11
December			5,133	5,133	12
Total annual pumpage	0	0	65,708	65,708	
Less: Water sold				45,522	13
Volume pumped but not sold				20,186	14
Volume sold as a percent of volume pumped				69%	15
Volume used for water production, water quality and system maintenance				2,000	16
Volume related to equipment/system malfunction				2,300	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				4,300	19
Volume pumped but unaccounted for				15,886	20
Percent of water lost				24%	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.)				619	23
Date of maximum: 3/27/2001					24
Cause of maximum:					25
Water main break					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				111	26
Date of minimum: 1/24/2001					27
Total KWH used for pumping for the year				100,520	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)	
204 NORTH MAIN	1	570	12	500,000	Yes	1
22 WILLOW AVENUE	2	670	15	500,000	Yes	2
270 EAST UNION AVENUE	3	527	13	500,000	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	BOOSTER PUMP	NO 1	NO 2	1
Location	204 NORTH MAIN	204 NORTH MAIN	22 WILLOW AVENUE	2
Purpose	B	P	P	3
Destination	D	R	R	4
Pump Manufacturer	WIENMAN	AMERICAN	LAYNE	5
Year Installed	1998	1989	1960	6
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	750	300	350	8
Pump Motor or Standby Engine Mfr	CENTURY	US MOTOR	ALLIS CHALMERS	9 10
Year Installed	1970	1989	1960	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	50	30	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	NO 3			14
Location	270 EAST UNION			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	AMERICAN			18
Year Installed	1997			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	400			21
Pump Motor or Standby Engine Mfr	KOHLER FORD			22 23
Year Installed	1997			24
Type	ELECTRIC			25
Horsepower	75			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	NO 1	NO 2		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET		3
Year constructed	1932	2000		4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL		5
Elevation difference in feet (See Headnote 3.)	0	147		6
Total capacity in gallons (actual)	75,000	300,000		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.)	1.0000			12
Is a corrosion control chemical used (yes, no)?	Y			13
Is water fluoridated (yes, no)?	N			14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	300	0	0	0	300	1
M	D	6.000	21,068	0	0	0	21,068	2
P	D	6.000	935	75	0	0	1,010	3
M	D	8.000	7,964	0	0	0	7,964	4
P	D	8.000	11,461	770	0	0	12,231	5
P	D	12.000	2,412	2,077	0	0	4,489	6
Total Within Municipality			44,140	2,922	0	0	47,062	
Total Utility			44,140	2,922	0	0	47,062	

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	473	0	0	0	473	29	1
M	1.000	209	38	0	0	247	68	2
M	1.250	5	0	0	0	5		3
M	1.500	5	0	0	0	5		4
P	2.000	1	0	0	0	1		5
M	2.000	3	0	0	0	3		6
M	4.000	1	0	0	0	1	1	7
P	8.000	1	0	0	0	1		8
Total Utility		698	38	0	0	736	98	

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	650	24	37	0	637	0	1
1.000	20	4	3	0	21	0	2
1.500	2	0	0	0	2	0	3
2.000	1	0	0	0	1	0	4
3.000	3	0	0	0	3	0	5
4.000	2	0	0	0	2	0	6
Total:	678	28	40	0	666	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	578	33	6	10	0	10	637	1
1.000	1	14	0	3	1	2	21	2
1.500	0	0	0	1	0	1	2	3
2.000	0	0	0	1	0	0	1	4
3.000	0	0	1	1	1	0	3	5
4.000	0	0	0	1	0	1	2	6
Total:	579	47	7	17	2	14	666	

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	102	7			109	2
Total Fire Hydrants	102	7	0	0	109	
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:	109
Number of distribution system valves end of year:	122
Number of distribution valves operated during year:	122

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 640: More inventory was reported in 2001

Account 650: No large repairs occurred in 2001

Account 682: Engineering expenses were incurred for the safe drinking water loan application for \$3,810

Account 686: The Village allocated more benefits to the water utility during 2001 after a review of costs incurred.

Account 688: A rate case with the PSC incurred costs in 2001

Water Utility Plant in Service (Page W-08)

Account 345: There were some additional costs incurred in 2001 for the 2000 construction project in the amount of \$6,270. No additional services were added for the amount spent.

Account 348: There were some additional costs incurred in 2001 for the 2000 construction project in the amount of \$2,750. No additional hydrants were added for the amount spent.

Water Mains (Page W-15)

Mains added during the year were put in by a developer and turned over to the utility. All mains listed were installed by the developer. The engineer's estimated bid schedule was used to determine the cost of \$57,358.

Water Services (Page W-16)

Services (38) were installed and financed by a developer. Using the engineer's estimated cost bid schedule, the cost was determined to be \$17,799.

Meters (Page W-17)

No meters were tested during the year.

Hydrants and Distribution System Valves (Page W-18)

Hydrants added during 2001 were installed by a developer. The engineer's estimated bid schedule was used to determine the cost of \$12,075.
