



3015 (02-09-04)

ANNUAL REPORT

OF

Name: VILLAGE OF HAUGEN - WATER UTILITY

Principal Office: P.O. BOX 234
HAUGEN, WI 54841-0234

For the Year Ended: DECEMBER 31, 2001

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

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

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: VILLAGE OF HAUGEN - WATER UTILITY

Utility Address: P.O. BOX 234
HAUGEN, WI 54841-0234

When was utility organized? 10/3/1977

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: FAY OLSON
Title: VILLAGE CLERK-TREASURER

Office Address:
117 SOUTH 1ST AVENUE
HAUGEN, WI 54841

Telephone: (715) 234 - 8014

Fax Number:

E-mail Address:

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

Name: DANIEL L. THOLE, CPA
Title: PARTNER

Office Address: TRACEY & THOLE, S.C.
502 SECOND STREET
HUDSON, WI 54016

Telephone: (715) 386 - 2391

Fax Number: (715) 386 - 0535

E-mail Address: tractool@presenter.com

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

Name: STEVE SALMI
Title: VILLAGE PRESIDENT

Office Address:
P.O. BOX 234
HAUGEN, WI 54841

Telephone: (715) 234 - 8014

Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: DANIEL L. THOLE, CPA

Title: PARTNER

Office Address: TRACEY & THOLE, S.C.
502 SECOND STREET
HUDSON, WI 54016

Telephone: (715) 386 - 2391

Fax Number: (715) 386 - 0535

E-mail Address: tractool@presenter.com

Date of most recent audit report: 3/11/2002

Period covered by most recent audit: 1/1/01 - 12/31/01

Names and titles of utility management including manager or superintendent:

Name: PETER ZAPPA

Title: UTILITY MANAGER

Office Address:
P.O. BOX 234
HAUGEN, WI 54841

Telephone: (715) 234 - 8014

Fax Number:

E-mail Address:

Name of utility commission/committee: Village of Haugen - Village Board

Names of members of utility commission/committee:

- DONALD DAHLE, VILLAGE TRUSTEE
- EDWARD KONOP, VILLAGE TRUSTEE
- STEVE SALMI, VILLAGE BOARD PRESIDENT
- BOB SLAGSTAD, VILLAGE TRUSTEE

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

None.

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	38,228	38,109	1
Operating Expenses:			
Operation and Maintenance Expense (401)	21,177	16,924	2
Depreciation Expense (403)	8,497	8,554	3
Amortization Expense (404)	0	0	4
Taxes (408)	8,411	8,306	5
Total Operating Expenses	38,085	33,784	
Net Operating Income	143	4,325	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	143	4,325	
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)	3,854	3,748	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	3,854	3,748	
Total Income	3,997	8,073	
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	3,997	8,073	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	5,975	6,200	13
Amortization of Debt Discount and Expense (428)	70	71	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	6,045	6,271	
Net Income	(2,048)	1,802	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	10,006	1,105	19
Balance Transferred from Income (433)	(2,048)	1,802	20
Miscellaneous Credits to Surplus (434)	7,822	7,822	21
Miscellaneous Debits to Surplus--Debit (435)	837	723	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)	14,943	10,006	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON RESTRICTED ASSETS AND OPERATING CHECKING	3,854	4
Total (Acct. 419):	3,854	
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):		
CANCELLATION OF TAX EQUIVALENT	7,822	8
Total (Acct. 434):	7,822	
Miscellaneous Debits to Surplus (435):		
INTEREST TRANSFERRED TO APPROPRIATED RETAINED EARNINGS	837	9
Total (Acct. 435)--Debit:	837	
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):						
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	38,228	0	0	0	38,228	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:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	38,228	0	0	0	38,228	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	487,170	486,305	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	171,732	163,020	2
Net Utility Plant	315,438	323,285	
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)	50,000	0	5
Other Investments (124)	0	0	6
Special Funds (125)	15,719	14,882	7
Total Other Property and Investments	65,719	14,882	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	79,815	60,179	8
Temporary Cash Investments (132)		0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	1,883	5,526	11
Other Accounts Receivable (143)	660	660	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	3,126	53,140	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	386	3,376	16
Other Current and Accrued Assets (170)		0	17
Total Current and Accrued Assets	85,870	122,881	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	1,134	1,204	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	2,415	5,592	20
Total Deferred Debits	3,549	6,796	
Total Assets and Other Debits	470,576	467,844	

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)	2,192	2,192	21
Appropriated Earned Surplus (215)	15,719	14,882	22
Unappropriated Earned Surplus (216)	14,943	10,006	23
Total Proprietary Capital	32,854	27,080	
LONG-TERM DEBT			
Bonds (221)	117,000	122,000	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	117,000	122,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	3,040	2,105	28
Payables to Municipality (233)	8,947	7,799	29
Customer Deposits (235)		0	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	2,925	3,050	32
Other Current and Accrued Liabilities (238)		0	33
Total Current and Accrued Liabilities	14,912	12,954	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)		0	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)		0	37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	305,810	305,810	38
Total Liabilities and Other Credits	470,576	467,844	

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)	487,170	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	487,170	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	171,732	0	0	0	9
Total Accumulated Provision	171,732	0	0	0	
Net Utility Plant	315,438	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	163,020				163,020	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	8,497				8,497	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	215				215	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	8,712	0	0	0	8,712	13
Debits during year						14
Book cost of plant retired	0				0	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	0	0	0	0	0	19
Balance End of Year	171,732	0	0	0	171,732	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	1.79%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0 1
Other					0	0 2
Total Electric Utility					0	0

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

**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)				
MORTGAGE REVENUE BONDS	70	428	1,134	1
Total			<u>1,134</u>	
Unamortized premium on debt (251)				
NONE				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	2,192	1
Changes during year (explain):		
NONE.		2
Balance end of year	<u><u>2,192</u></u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
MORTGAGE REVENUE BONDS	07/13/1977	07/01/2017	5.00%	117,000	1
Total Bonds (Account 221):				117,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

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

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	8,411	2
Charged electric department expense		3
Charged sewer department expense	44	4
Other (explain):		
NONE		5
Total Accruals and other credits	8,455	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	585	7
PSC Remainder Assessment	48	8
Other (explain):		
Tax Equivalent Forgiven	7,822	9
Total payments and other debits	8,455	
Balance end of year	0	

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)					
WATER MORTGAGE REVENUE BONDS	3,050	5,975	6,100	2,925	1
Subtotal	3,050	5,975	6,100	2,925	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	3,050	5,975	6,100	2,925	

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	305,810	0	0	0	0	305,810	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	305,810	0	0	0	0	305,810	
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):		
ADVANCE FOR VILLAGE HALL CONSTRUCTION	50,000	1
Total (Acct. 123):	50,000	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
BOND REDEMPTION FUND	15,719	3
Total (Acct. 125):	15,719	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	1,883	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	1,883	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
OVERPAYMENT DUE FROM SUPPLIER	660	11
Total (Acct. 143):	660	
Receivables from Municipality (145):		
ITEMS PLACED ON 2001 TAX ROLL FOR COLLECTION	194	12
ITEMS PLACED ON 2000 TAX ROLL FOR COLLECTION	239	13
AMOUNT DUE ON 2000 PUBLIC FIRE PROTECTION	428	14
AMOUNT DUE ON 2001 PUBLIC FIRE PROTECTION	15	15
INTEREST ON ADVANCE FOR VILLAGE HALL CONSTRUCTION	2,250	16
Total (Acct. 145):	3,126	
Prepayments (165):		
PREPAID INSURANCE	386	17
Total (Acct. 165):	386	

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)	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Other Deferred Debits (183):		
WATER TOWER REFURBISHINBG - 1966	2,415	19
Total (Acct. 183):	2,415	
Payables to Municipality (233):		
2001 WAGES AND FRINGE BENEFITS	6,923	20
2001 INSURANCE PREMIUMS	1,159	21
WATER'S SHARE OF UTILITY BILLING PROGRAM	865	22
Total (Acct. 233):	8,947	
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	486,737	0	0	0	486,737	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	167,376	0	0	0	167,376	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	305,810	0	0	0	305,810	6
Other (specify):						
NONE					0	7
Average Net Rate Base	13,551	0	0	0	13,551	
Net Operating Income	143	0	0	0	143	8
Net Operating Income as a percent of Average Net Rate Base						
	1.06%	N/A	N/A	N/A	1.06%	

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	2,192	1
Appropriated Earned Surplus	15,300	2
Unappropriated Earned Surplus	12,474	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	29,966	
Net Income		
Net Income	(2,048)	5
Percent Return on Proprietary Capital	-6.83%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE.

3. Extensions of service.

NONE.

4. Estimated changes in revenues due to rate changes.

NONE.

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

5. Obligations incurred or assumed, excluding commercial paper.

NONE.

6. Formal proceedings with the Public Service Commission.

NONE.

7. Any additional matters.

NONE.

FINANCIAL SECTION FOOTNOTES

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

A/C #123 - INVESTMENT IN MUNICIPALITY - Advance to general fund for construction of village hall reclassified from current settlement item to a long-term advance. Payable over 10 years and 4.5% interest.

A/C #183 - OTHER DEFERRED DEBITS - Water tower painted in 1966 at cost of \$19,063. Amortized over six years at \$3,177 per year. Utility could not locate letter from Bob Bauer at PSC for authorization to amortize cost.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

no response; but immaterial 1/31/03 ele
September 5, 2002

Ms. Fay Olson, Village Clerk/Treasurer
Village of Haugen Water Utility
117 South 1st Avenue
Haugen, WI 54841-9999

2001 Analytical Review DWCCA-2485-PJL

Dear Ms. Olson:

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

1. During our review, we noted that in Account 145, Receivables from Municipality on page F-18, you reported 2 items described as prior year costs. Please note that in the future, Account 145 should only contain amounts that are subject to current settlement. Amounts that will be repaid, but over a longer period of time, should be reclassified to Account 123, Investment in Municipality.

2. During our review we noted 118 services in use reported in the Water Services schedule and 141 customers reported on page W-2. Please confirm that there are a significant number of services with multiple customers per service.

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is peter.leege@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

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

PJL:dwh:w:\compl\Analytical Reviews\2001 analytical review letters\2485.doc

FINANCIAL SECTION FOOTNOTES

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	37,672	1
Total Sales of Water	37,672	
Other Operating Revenues		
Forfeited Discounts (470)	216	2
Other Water Revenues (474)	340	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	556	
Total Operating Revenues	38,228	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	14,643	5
General Operating Expenses (680-690)	6,534	6
Total Operation and Maintenance Expenses	21,177	
Other Operating Expenses		
Depreciation Expense (403)	8,497	7
Amortization Expense (404)		8
Taxes (408)	8,411	9
Total Other Operating Expenses	16,908	
Total Operating Expenses	38,085	
NET OPERATING INCOME	143	

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	131	244	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	1	131	244	
Metered Sales to General Customers (461)				
Residential	126	4,884	18,704	4
Commercial	15	873	3,011	5
Industrial				6
Total Metered Sales to General Customers (461)	141	5,757	21,715	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		14,239	8
Other Sales to Public Authorities (464)	3	338	1,474	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	146	6,226	37,672	

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)	14,239	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)	14,239	
Forfeited Discounts (470):		
Customer late payment charges	216	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	216	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	210	7
Other (specify): RECONNECTION FEES AND HYDRANT CHARGES	130	8
Total Other Water Revenues (474)	340	
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)	6,657	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	488	3
Chemicals (630)	1,078	4
Supplies and Expenses (640)	1,648	5
Repairs of Water Plant (650)	4,772	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	14,643	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	988	8
Office Supplies and Expenses (681)	465	9
Outside Services Employed (682)	1,825	10
Insurance Expense (684)	1,124	11
Employees Pensions and Benefits (686)	2,129	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	3	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	6,534	
Total Operation and Maintenance Expenses	21,177	

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		7,822	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		44	2
Net property tax equivalent		7,778	
Social Security		585	3
PSC Remainder Assessment		48	4
Other (specify): NONE			5
Total tax expense		8,411	

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			Barron				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.335573				3
County tax rate	mills		8.866458				4
Local tax rate	mills		3.549194				5
School tax rate	mills		13.027947				6
Voc. school tax rate	mills		2.180592				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		27.959764				10
Less: state credit	mills		1.795092				11
Net tax rate	mills		26.164672				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		3.549194				14
Combined School Tax Rate	mills		15.208539				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.757733				17
Total Tax Rate	mills		27.959764				18
Ratio of Local and School Tax to Total	dec.		0.670883				19
Total tax net of state credit	mills		26.164672				20
Net Local and School Tax Rate	mills		17.553436				21
Utility Plant, Jan. 1	\$	486,305	486,305				22
Materials & Supplies	\$	0	0				23
Subtotal	\$	486,305	486,305				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	486,305	486,305				26
Assessment Ratio	dec.		0.595991				27
Assessed Value	\$	289,833	289,833				28
Net Local & School Rate	mills		17.553436				29
Tax Equiv. Computed for Current Year	\$	5,088	5,088				30
Tax Equivalent per 1994 PSC Report	\$	7,822					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	7,822					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	12,683		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	12,683	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	24,191		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	17,315		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	4,887		20
Total Pumping Plant	46,393	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	500		23
Total Water Treatment Plant	500	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	61		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			12,683 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	12,683
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			24,191 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			17,315 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			4,887 20
Total Pumping Plant	0	0	46,393
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			500 23
Total Water Treatment Plant	0	0	500
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			61 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)	91,646		26
Transmission and Distribution Mains (343)	239,138		27
Fire Mains (344)	0		28
Services (345)	54,872		29
Meters (346)	8,539		30
Hydrants (348)	31,423		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	425,679	0	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	1,050		35
Computer Equipment (372.1)	0	865	36
Transportation Equipment (373)	0		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	0		39
Total General Plant	1,050	865	
Total utility plant in service directly assignable	486,305	865	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	486,305	865	

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)			91,646 26
Transmission and Distribution Mains (343)			239,138 27
Fire Mains (344)			0 28
Services (345)			54,872 29
Meters (346)			8,539 30
Hydrants (348)			31,423 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	425,679
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			1,050 35
Computer Equipment (372.1)			865 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	1,915
Total utility plant in service directly assignable	0	0	487,170
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	487,170

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			555	555	1
February			526	526	2
March			576	576	3
April			560	560	4
May			1,139	1,139	5
June			711	711	6
July			799	799	7
August			689	689	8
September			603	603	9
October			622	622	10
November			595	595	11
December			639	639	12
Total annual pumpage	0	0	8,014	8,014	
Less: Water sold				6,226	13
Volume pumped but not sold				1,788	14
Volume sold as a percent of volume pumped				78%	15
Volume used for water production, water quality and system maintenance				119	16
Volume related to equipment/system malfunction				587	17
Non-utility volume NOT included in water sales				26	18
Total volume not sold but accounted for				732	19
Volume pumped but unaccounted for				1,056	20
Percent of water lost				13%	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.)				587	23
Date of maximum: 5/16/2001					24
Cause of maximum:					25
Watermain break.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				0	26
Date of minimum: 8/27/2001					27
Total KWH used for pumping for the year				6,577	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL - 303 2ND AVENUE SOUTH	#1	114	10	140,000	Yes	1

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #1			1
Location	303 2ND AVENUE SOUTH			2
Purpose	P			3
Destination	D			4
Pump Manufacturer	JACUZZI			5
Year Installed	1977			6
Type	VERTICAL TURBINE			7
Actual Capacity (gpm)	1,500			8
Pump Motor or Standby Engine Mfr	J.S. MOTOR			10
Year Installed	1977			11
Type	ELECTRIC			12
Horsepower	25			13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1977		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	140		6
Total capacity in gallons (actual)	50,000		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)	GRAVITY		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.1000		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)	
P	D	6.000	15,514	0	0	0	15,514	1
P	D	8.000	1,090	0	0	0	1,090	2
Total Within Municipality			16,604	0	0	0	16,604	
P	D	6.000	0	0	0	0	0	3
Total Outside of Municipality			0	0	0	0	0	
Total Utility			16,604	0	0	0	16,604	

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	119	0	0	0	119	17	1
M	1.000	12	0	0	0	12		2
M	1.500	3	0	0	0	3		3
M	4.000	1	0	0	0	1		4
Total Utility		135	0	0	0	135	17	

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	138	0	0	0	138	10	1
0.750	5	0	0	0	5	0	2
1.000	3	0	0	0	3	0	3
1.500	1	0	0	0	1	0	4
2.000	2	0	0	0	2	0	5
Total:	149	0	0	0	149	10	

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	116	8	2	0	0	12	138	1
0.750	3	2	0	0	0	0	5	2
1.000	0	2	0	1	0	0	3	3
1.500	0	1	0	0	0	0	1	4
2.000	0	0	0	1	0	1	2	5
Total:	119	13	2	2	0	13	149	

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	25				25	1
Within Municipality	0				0	2
Total Fire Hydrants	25	0	0	0	25	
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:	25
Number of distribution system valves end of year:	43
Number of distribution valves operated during year:	43

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

A/C #686 - PENSIONS AND BENEFITS - Water mainteance man put under Wisconsin Retirement effective 1/1/01.
