



3015 (02-09-04)

ANNUAL REPORT

OF

Name: LAFARGE MUNICIPAL WATER AND SEWER UTILITY

Principal Office: P.O. BOX 39
LAFARGE, WI 54639

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: LAFARGE MUNICIPAL WATER AND SEWER UTILITY

Utility Address: P.O. BOX 39
LAFARGE, WI 54639

When was utility organized? 1/1/1906

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: VIRGINIA BILEK
Title: UTILITY CLERK BOOKEEPER

Office Address:
P.O. BOX 39
LAFARGE, WI 54639

Telephone: (608) 625 - 2333
Fax Number: (608) 625 - 2800

E-mail Address:

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

Name:
Title:
Office Address: VIG & ASSOCIATES
117 WEST COURT STREET

P.O. BOX 271
VIROQUA, WI 54665

Telephone: (608) 637 - 2082
Fax Number: (608) 637 - 3021

E-mail Address:

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

Name: HARLAN ERLANDSON
Title: PRESIDENT

Office Address:
P.O. BOX 39
LA FARGE, WI 54639

Telephone: (608) 625 - 2333
Fax Number: (608) 625 - 2800

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:

Title:

Office Address: VIG & ASSOCIATES
117 WEST COURT STREET
P.O. BOX 271
VIROQUA, WI 54665

Telephone: (608) 637 - 2082

Fax Number: (608) 637 - 3021

E-mail Address:

Date of most recent audit report: 3/6/2002

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

Names and titles of utility management including manager or superintendent:

Name: WAYNE CARPENTER

Title: PUBLIC WORKS MANAGER

Office Address:

P.O. BOX 39
LAFARGE, WI 54639

Telephone: (608) 625 - 2333

Fax Number: (608) 625 - 2800

E-mail Address:

Name of utility commission/committee: VILLAGE BOARD

Names of members of utility commission/committee:

- STEVE DONOVAN, TRUSTEE
- HARLAN ERLANDSON, PRESIDENT
- LARRY GABRIELSON, TRUSTEE
- RANDY HEISEL, TRUSTEE
- BEN RASTALL, TRUSTEE
- DELORES SANDLER, TRUSTEE

Is sewer service rendered by the utility? YES

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? YES

Date of Ordinance: 6/17/1967

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)	276,036	262,072	1
Operating Expenses:			
Operation and Maintenance Expense (401)	130,953	113,810	2
Depreciation Expense (403)	86,095	85,865	3
Amortization Expense (404)	0	0	4
Taxes (408)	20,109	19,633	5
Total Operating Expenses	237,157	219,308	
Net Operating Income	38,879	42,764	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	38,879	42,764	
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)	6,038	7,400	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	6,038	7,400	
Total Income	44,917	50,164	
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	44,917	50,164	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	27,984	28,623	13
Amortization of Debt Discount and Expense (428)	1,690	1,690	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	29,674	30,313	
Net Income	15,243	19,851	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	146,444	126,593	19
Balance Transferred from Income (433)	15,243	19,851	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)	161,687	146,444	

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 EARNED ON RESTRICTED FUNDS AND TEMPORARY INVESTMENTS	6,038	4
Total (Acct. 419):	6,038	
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):						
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

- | |
|---|
| <p>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.</p> <p>2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).</p> |
|---|

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	109,147	0	166,889	0	276,036	1
Less: interdepartmental sales	1,679		4,779	0	6,458	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	921				921	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	106,547	0	162,110	0	268,657	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	3,708,881	3,703,822	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	958,408	872,513	2
Net Utility Plant	2,750,473	2,831,309	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	171,630	162,001	7
Total Other Property and Investments	171,630	162,001	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	134,262	87,111	8
Temporary Cash Investments (132)	38,263	36,891	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	18,826	19,726	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	2,474	13,964	14
Materials and Supplies (150)	9,715	10,579	15
Prepayments (165)	1,124	1,095	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	204,664	169,366	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	17,883	19,573	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	17,883	19,573	
Total Assets and Other Debits	3,144,650	3,182,249	

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)	381,119	381,119	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	161,687	146,444	23
Total Proprietary Capital	542,806	527,563	
LONG-TERM DEBT			
Bonds (221)	350,000	365,000	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	129,638	140,760	26
Total Long-Term Debt	479,638	505,760	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	2,590	1,331	28
Payables to Municipality (233)	0	8,524	29
Customer Deposits (235)			30
Taxes Accrued (236)	13,558	13,558	31
Interest Accrued (237)	12,542	12,903	32
Other Current and Accrued Liabilities (238)	1,197	1,003	33
Total Current and Accrued Liabilities	29,887	37,319	
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)	2,092,319	2,111,607	38
Total Liabilities and Other Credits	3,144,650	3,182,249	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,629,483	2,079,398	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,629,483	2,079,398	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	118,949	839,459	0	0	9
Total Accumulated Provision	118,949	839,459	0	0	
Net Utility Plant	1,510,534	1,239,939	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)	Sewer (c)	(d)	(e)	Total (f)	
Balance first of year	89,272	783,241			872,513	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	29,265	56,830			86,095	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	612	(612)			0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	29,877	56,218	0	0	86,095	13
Debits during year						14
Book cost of plant retired	200	0			200	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	200	0	0	0	200	19
Balance End of Year	118,949	839,459	0	0	958,408	20
Composite Depreciation Rate?	No	No				21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	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	9,715	10,579	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	9,715	10,579	

**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)				
1996 MORTGAGE REVENUE BONDS	1,690	428	17,883	1
Total			17,883	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	381,119	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>381,119</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)	
BONDS	08/01/1996	08/01/2015	5.00%	350,000	1
Total Bonds (Account 221):				350,000	

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)	
Other Long-Term Debt (224)					
2001 NOTE	11/14/2001	12/14/2006	4.55%	40,991	1
STATE OF WI BOARD OF COMMISSIONERS	04/15/1994	03/15/2014	5.00%	37,992	2
STATE OF WI BOARD OF COMMISSIONERS	09/16/1994	03/15/2014	5.00%	22,194	3
STATE OF WI BOARD OF COMMISSIONERS	10/31/1994	03/15/2014	5.00%	13,903	4
STATE OF WI BOARD OF COMMISSIONERS	03/10/1995	03/15/2014	5.00%	8,694	5
STATE OF WI BOARD OF COMMISSIONERS	11/27/1995	03/15/2014	5.00%	5,864	6
1998 NOTE	11/09/1998	11/09/2001	5.55%	0	7
Total for Account 224				129,638	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	13,558	1
Accruals:		
Charged water department expense	15,887	2
Charged electric department expense		3
Charged sewer department expense	4,222	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>20,109</u>	
Taxes paid during year:		
County, state and local taxes	15,887	6
Social Security taxes	3,917	7
PSC Remainder Assessment	305	8
Other (explain):		
NONE		9
Total payments and other debits	<u>20,109</u>	
Balance end of year	<u><u>13,558</u></u>	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1996 MRB'S	8,663	20,790	21,102	8,351	1
Subtotal	8,663	20,790	21,102	8,351	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
STATE OF WI BOARD OF COMMISSIONERS	4,086	5,126	5,126	4,086	3
2001 NOTE	154	2,068	2,117	105	4
Subtotal	4,240	7,194	7,243	4,191	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	12,903	27,984	28,345	12,542	

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	1,115,829	0	0	995,778	0	2,111,607	1
Add credits during year:							
For Services	1,835					1,835	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
AMORTIZATION OF GRANT				21,123		21,123	5
Balance End of Year	1,117,664	0	0	974,655	0	2,092,319	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	1,094,496			795,334		1,889,830	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
BOND RESERVE	66,597	3
REDEMPTION	40,973	4
DEPRCIATION RESERVE	64,060	5
Total (Acct. 125):	171,630	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	8,047	7
Electric		8
Sewer (Regulated)	10,779	9
Other (specify):		
NONE		10
Total (Acct. 142):	18,826	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		11
Merchandising, jobbing and contract work		12
Other (specify):		
NONE		13
Total (Acct. 143):	0	
Receivables from Municipality (145):		
MUNI-ADDITIONAL HYDRANT RENTAL AND PUBLIC FIRE PROTECTION	2,474	14
Total (Acct. 145):	2,474	
Prepayments (165):		
PREPAID INSURANCE	1,124	15
Total (Acct. 165):	1,124	
Extraordinary Property Losses (182):		
NONE		16
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)
<hr/>	
Other Deferred Debits (183):	
NONE	17
Total (Acct. 183):	0
<hr/>	
Payables to Municipality (233):	
NONE	18
Total (Acct. 233):	0
<hr/>	
Other Deferred Credits (253):	
NONE	19
Total (Acct. 253):	0
<hr/>	

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	1,628,213	0	2,078,138	0	3,706,351	1
Materials and Supplies	10,147	0	0	0	10,147	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	104,110	0	811,350	0	915,460	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,116,746	0	985,216	0	2,101,962	6
Other (specify):						
NONE					0	7
Average Net Rate Base	417,504	0	281,572	0	699,076	
Net Operating Income	7,675	0	31,204	0	38,879	8
Net Operating Income as a percent of Average Net Rate Base						
	1.84%	N/A	11.08%	N/A	5.56%	

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	381,119	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	154,065	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	535,184	
Net Income		
Net Income	15,243	5
Percent Return on Proprietary Capital	2.85%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Signature Page (Page ii)

(Vig & Associates, LLC Letterhead)

To the Village Board
La Farge Municipal Water and Sewer Utility
La Farge, Wisconsin 54639

We have compiled the balance sheets of the La Farge Municipal Water and Sewer Utility as of December 31, 2001 and 2000, and the related statements of income and retained earnings for the years then ended, included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. We have also compiled the supplementary information presented in the prescribed form.

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

These financial statements and the supplementary information are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from generally accepted accounting principles. Accordingly, the financial statements and supplementary information are not designed for those who are not informed about such differences.

Vig & Associates, LLC
March 26, 2002

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

no response; close per Bruce - additions to units probably net of retirements. 2/18/03 ele

January 7, 2003

Ms. Virginia Bilek, Utility Clerk
La Farge Municipal Water and Sewer Utility
P.O. Box 39
La Farge, WI 54639-0039

Dear Ms. Bilek:

2001 Analytical Review DWCCA-2960-PJL

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

1. During our review, we noted that the amount reported for "Utility Plant, Jan. 1" on the Property Tax Equivalent schedule, page W-7, is incorrect. Please note that in the future the sewer plant dollars should not be included in the Property Tax Equivalent calculation.
2. During our review we noted that while there is \$2,237 reported for additions to Account 346, Meters on page W-8, there are only 4 .625 inch meters reported as added during the year on page W-17. Please explain the high average cost per meter of \$559.

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\2960 La Farge

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	105,015	1
Total Sales of Water	105,015	
Other Operating Revenues		
Forfeited Discounts (470)	0	2
Other Water Revenues (474)	4,132	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	4,132	
Total Operating Revenues	109,147	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	31,897	5
General Operating Expenses (680-690)	23,391	6
Total Operation and Maintenance Expenses	55,288	
Other Operating Expenses		
Depreciation Expense (403)	29,265	7
Amortization Expense (404)		8
Taxes (408)	16,919	9
Total Other Operating Expenses	46,184	
Total Operating Expenses	101,472	
NET OPERATING INCOME	7,675	

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	295	11,790	52,214	4
Commercial	54	3,995	13,268	5
Industrial				6
Total Metered Sales to General Customers (461)	349	15,785	65,482	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		36,353	8
Other Sales to Public Authorities (464)	1	593	1,501	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	2	756	1,679	12
Total Sales of Water	353	17,134	105,015	

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)	36,353	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)	36,353	
Forfeited Discounts (470):		
Customer late payment charges		5
Other (specify): NONE		6
Total Forfeited Discounts (470)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	921	7
Other (specify): RECONNECT AND NSF CHARGES	3,211	8
Total Other Water Revenues (474)	4,132	
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)	12,898	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	4,335	3
Chemicals (630)	2,622	4
Supplies and Expenses (640)	781	5
Repairs of Water Plant (650)	10,850	6
Transportation Expenses (660)	411	7
Total Plant Operation and Maintenance Expenses	31,897	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	4,872	8
Office Supplies and Expenses (681)	1,430	9
Outside Services Employed (682)	2,560	10
Insurance Expense (684)	661	11
Employees Pensions and Benefits (686)	13,673	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	195	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	23,391	
 Total Operation and Maintenance Expenses	55,288	

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		15,887	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		272	2
Net property tax equivalent		15,615	
Social Security		1,175	3
PSC Remainder Assessment		129	4
Other (specify): NONE			5
Total tax expense		<u>16,919</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			Vernon				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.224637				3
County tax rate	mills		7.259475				4
Local tax rate	mills		6.943255				5
School tax rate	mills		12.587079				6
Voc. school tax rate	mills		2.702615				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		29.717061				10
Less: state credit	mills		2.150569				11
Net tax rate	mills		27.566492				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.943255				14
Combined School Tax Rate	mills		15.289694				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		22.232949				17
Total Tax Rate	mills		29.717061				18
Ratio of Local and School Tax to Total	dec.		0.748154				19
Total tax net of state credit	mills		27.566492				20
Net Local and School Tax Rate	mills		20.623991				21
Utility Plant, Jan. 1	\$	3,703,822	3,703,822				22
Materials & Supplies	\$	10,579	10,579				23
Subtotal	\$	3,714,401	3,714,401				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	3,714,401	3,714,401				26
Assessment Ratio	dec.		0.890323				27
Assessed Value	\$	3,307,017	3,307,017				28
Net Local & School Rate	mills		20.623991				29
Tax Equiv. Computed for Current Year	\$	68,204	68,204				30
Tax Equivalent per 1994 PSC Report	\$	15,887					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	15,887					32 33
Tax equiv. for current year (see note 6)	\$	15,887					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)	6,010		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)	211,009		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	217,019	0	
PUMPING PLANT			
Land and Land Rights (320)	200		12
Structures and Improvements (321)	78,392		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	75,606		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	1,927		20
Total Pumping Plant	156,125	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	16,029		23
Total Water Treatment Plant	16,029	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	13,731		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)			6,010 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)			211,009 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	217,019
PUMPING PLANT			
Land and Land Rights (320)			200 12
Structures and Improvements (321)			78,392 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			75,606 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			1,927 20
Total Pumping Plant	0	0	156,125
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			16,029 23
Total Water Treatment Plant	0	0	16,029
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			13,731 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)	92,964		26
Transmission and Distribution Mains (343)	827,093		27
Fire Mains (344)	0		28
Services (345)	184,129	503	29
Meters (346)	23,326	2,237	30
Hydrants (348)	70,821		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,212,064	2,740	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	5,609		34
Office Furniture and Equipment (372)	1,522		35
Computer Equipment (372.1)	1,387		36
Transportation Equipment (373)	3,011		37
Other General Equipment (379)	14,177		38
Other Tangible Property (390)	0		39
Total General Plant	25,706	0	
Total utility plant in service directly assignable	1,626,943	2,740	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,626,943	2,740	

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)			92,964 26
Transmission and Distribution Mains (343)			827,093 27
Fire Mains (344)			0 28
Services (345)			184,632 29
Meters (346)	200		25,363 30
Hydrants (348)			70,821 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	200	0	1,214,604
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			5,609 34
Office Furniture and Equipment (372)			1,522 35
Computer Equipment (372.1)			1,387 36
Transportation Equipment (373)			3,011 37
Other General Equipment (379)			14,177 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	25,706
Total utility plant in service directly assignable	200	0	1,629,483
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	200	0	1,629,483

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

Sources of Water Supply					
Month	Purchased Water	Surface Water	Ground Water	Total Gallons	
(a)	Gallons	Gallons	Gallons	All Methods	
	(000's)	(000's)	(000's)	(000's)	
(a)	(b)	(c)	(d)	(e)	
January			1,583	1,583	1
February			1,904	1,904	2
March			1,579	1,579	3
April			1,648	1,648	4
May			1,868	1,868	5
June			1,854	1,854	6
July			2,256	2,256	7
August			2,155	2,155	8
September			1,844	1,844	9
October			1,762	1,762	10
November			1,527	1,527	11
December			1,632	1,632	12
Total annual pumpage	0	0	21,612	21,612	
Less: Water sold				17,134	13
Volume pumped but not sold				4,478	14
Volume sold as a percent of volume pumped				79%	15
Volume used for water production, water quality and system maintenance				2,000	16
Volume related to equipment/system malfunction				940	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				2,940	19
Volume pumped but unaccounted for				1,538	20
Percent of water lost				7%	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.)				317	23
Date of maximum: 2/6/2001					24
Cause of maximum:					25
6" and 8" main break same day.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				21	26
Date of minimum: 4/26/2001					27
Total KWH used for pumping for the year				48,817	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)	
312 W NORTH STREET	2	424	10	540,000	Yes	1
525 E SCHOOL STREET	3	167	18	345,600	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	2	3	1
Location	VILLAGE	VILLAGE	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	LAYNE NORTHWEST	SIMMONS	5
Year Installed	1964	1997	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	425	250	8
Pump Motor or Standby Engine Mfr	MS	US MOTOR	9
Year Installed	1973	1997	10
Type	ELECTRIC	ELECTRIC	11
Horsepower	30	30	12

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

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	AQUA STORE		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		3
Year constructed	1987		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	162		6
Total capacity in gallons (actual)	128,000		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	1.000	100	0	0	0	100	1
M	D	4.000	573	0	0	0	573	2
M	D	6.000	19,607	0	0	0	19,607	3
M	D	8.000	13,325	0	0	0	13,325	4
Total Within Municipality			33,605	0	0	0	33,605	
Total Utility			33,605	0	0	0	33,605	

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	359	1	0	0	360	36	1
M	1.000	50	0	0	0	50	3	2
P	1.000	1	0	0	0	1		3
M	1.250	3	0	0	0	3		4
M	1.500	1	0	0	0	1		5
M	2.000	4	0	0	0	4		6
M	4.000	1	0	0	0	1		7
Total Utility		419	1	0	0	420	39	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	353	4	5	0	352	27	1
1.000	3	0	0	0	3	0	2
1.250	2	0	0	0	2	0	3
1.500	4	0	0	0	4	0	4
2.000	3	0	0	0	3	0	5
6.000	0	0	0	0	0	0	6
Total:	365	4	5	0	364	27	

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	292	47	1	1	2	9	352	1
1.000	0	2	0	0	0	1	3	2
1.250	0	1	0	0	0	1	2	3
1.500	1	2	0	0	1	0	4	4
2.000	0	1	0	1	0	1	3	5
6.000	0	0	0	0	0	0	0	6
Total:	293	53	1	2	3	12	364	

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	65				65	2
Total Fire Hydrants	65	0	0	0	65	
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:	65
Number of distribution system valves end of year:	110
Number of distribution valves operated during year:	110

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Employees Pensions and benefits (686) increased due to an increase in health insurance expense.

Property Tax Equivalent (Water) (Page W-07)

THE VILLAGE BOARD PASSED A RESOLUTION IN 2000 AUTHORIZING THE WATER UTILITY TAX EQUIVALENT TO BE THE LOWER OF THE CALCULATED AMOUNT OR THE 1994 AMOUNT.

Water Services (Page W-16)

WATER SERVICE ADDITION FINANCED WITH GENERAL OPERATING REVENUE AND CUSTOMER CONTRIBUTIONS.

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sewage Operating Revenues		
Sewage Operating Revenues (621-626)	142,766	1
Total Sewage Operating Revenues	142,766	
Other Operating Revenues		
Forfeited Discounts (631)	0	2
Servicing of Customers Laterals (632)	0	3
Sale of Fertilizer (633)	0	4
Rent from Sewerage Properties (634)	0	5
Miscellaneous Operating Revenues (635)	3,000	6
Amortization of Construction Grants (636)	21,123	7
Total Other Operating Revenues	24,123	
Total Operating Revenues	166,889	
Operation and Maintenance Expenses		
Operation Expenses (820-829)	22,001	8
Maintenance Expenses (831-834)	31,368	9
Customer Accounting & Collection Expenses (840-843)	8,494	10
Administrative and General Expenses (850-857)	13,802	11
Total Operation and Maintenance Expenses	75,665	
Other Operating Expenses		
Depreciation Expense (403)	56,830	12
Amortization Expense (404)		13
Taxes (408)	3,190	14
Total Other Operating Expenses	60,020	
Total Operating Expenses	135,685	
NET OPERATING INCOME	31,204	

SEWAGE OPERATING REVENUES

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
Operating Revenues				
Sewage Operating Revenues				
Flat Rate Service to General Customers (621)				
Residential Revenues				1
Commercial Revenues				2
Industrial Revenues				3
Revenues from Public Authorities				4
Total Flat Rate Service to General Customers (621)	0	0	0	
Measured Service to General Customers (622)				
Residential Revenues	310	11,790	104,104	5
Commercial Revenues	55	3,995	30,060	6
Industrial Revenues				7
Revenues from Public Authorities	2	593	3,823	8
Total Measured Service to General Customers (622)	367	16,378	137,987	
Service to Public Authorities (623)				
Service to Other Systems (624)				9
Other Sewerage Service (625)				10
Interdepartmental Service (626)	3	756	4,779	11
Total Sewage Operating Revenues	370	17,134	142,766	12

HIGH STRENGTH CONTRIBUTORS

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
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NONE

OTHER OPERATING REVENUES (SEWER)

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 \$2,000 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)	
Customers Forfeited Discounts (631):		
Customer late payment charges	1	1
Other (specify):		
NONE		2
Total Customers Forfeited Discounts (631)	0	
Servicing of Customers Laterals (632):		
NONE		3
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		
NONE		4
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
NONE		5
Total Rent from Sewerage Property (634)	0	
Miscellaneous Operating Revenues (635):		
SANITARY BENEFIT CHARGE	3,000	6
Total Miscellaneous Operating Revenues (635)	3,000	
Amortization of Construction Grants (636):		
AMORTIZATION OF CONSTRUCTION GRANT FUNDS	21,123	7
Total Amortization of Construction Grants (636)	21,123	

SEWER 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)	
OPERATION EXPENSES		
Supervision and Labor (820)	481	1
Power and Fuel for Pumping (821)	13,654	2
Power and Fuel for Aeration Equipment (822)		3
Chlorine (823)		4
Phosphorous Removal Chemicals (824)		5
Sludge Conditioning Chemicals (825)		6
Other Chemicals for Sewage Treatment (826)		7
Other Operating Supplies and Expenses (827)	7,339	8
Transportation Expenses (828)	527	9
Rents (829)		10
Total Operation Expenses	22,001	
MAINTENANCE EXPENSES		
Maintenance of Sewage Collection System (831)	10,753	11
Maintenance of Collection System Pumping Equipment (832)	5,821	12
Maintenance of Treatment and Disposal Plant Equipment (833)	10,797	13
Maintenance of General Plant Structures and Equipment (834)	3,997	14
Total Maintenance Expenses	31,368	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES		
Billing, Collecting and Accounting (840)	7,488	15
Flat Rate Inspections (841)		16
Meter Reading (842)	1,006	17
Uncollectible Accounts (843)		18
Total Customer Accounting & Collection Expenses	8,494	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (850)	381	19
Office Supplies and Expenses (851)	197	20
Outside Services Employed (852)	2,735	21
Insurance Expense (853)	690	22
Employees Pensions and Benefits (854)	8,508	23

SEWER 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)
ADMINISTRATIVE AND GENERAL EXPENSES	
Regulatory Commission Expenses (855)	24
Miscellaneous General Expenses (856)	1,291
Rents (857)	26
Total Administrative and General Expenses	13,802
Total Operation and Maintenance Expenses	75,665

TAXES (ACCT. 408 - SEWER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Social Security		2,742	1
Local and School Tax Equivalent on Meters Charged by Water Department		272	2
PSC Remainder Assessment		176	3
Other (specify): NONE			4
Total tax expense		<u>3,190</u>	

SEWER 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, 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	
COLLECTION SYSTEM			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Service Connections, Traps, and Accessories (312)	89,725		6
Collecting Mains and Accessories (313)	537,699	504	7
Interceptor Mains and Accessories (314)	0		8
Force Mains (315)	19,089		9
Other Collecting System Equipment (316)	0		10
Total Collection System	646,513	504	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	15,539		11
Structures and Improvements (321)	0		12
Receiving Wells (322)	0		13
Electric Pumping Equipment (323)	22,012		14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	0		16
Total Collection System Pumping Installations	37,551	0	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	640		17
Structures and Improvements (331)	703,351		18
Preliminary Treatment Equipment (332)	115,441		19
Primary Treatment Equipment (333)	204,071		20
Secondary Treatment Equipment (334)	24,273		21
Advanced Treatment Equipment (335)	0		22
Chlorination Equipment (336)	41,803		23
Sludge Treatment and Disposal Equipment (337)	5,646	2,015	24
Plant Site Piping (338)	150,829		25
Flow Metering and Monitoring Equipment (339)	27,797		26
Outfall Sewer Pipes (340)	15,559		27

SEWER 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
COLLECTION SYSTEM			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Service Connections, Traps, and Accessories (312)			89,725 6
Collecting Mains and Accessories (313)			538,203 7
Interceptor Mains and Accessories (314)			0 8
Force Mains (315)			19,089 9
Other Collecting System Equipment (316)			0 10
Total Collection System	0	0	647,017
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)			15,539 11
Structures and Improvements (321)			0 12
Receiving Wells (322)			0 13
Electric Pumping Equipment (323)			22,012 14
Other Power Pumping Equipment (324)			0 15
Miscellaneous Pumping Equipment (325)			0 16
Total Collection System Pumping Installations	0	0	37,551
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)			640 17
Structures and Improvements (331)			703,351 18
Preliminary Treatment Equipment (332)			115,441 19
Primary Treatment Equipment (333)			204,071 20
Secondary Treatment Equipment (334)			24,273 21
Advanced Treatment Equipment (335)			0 22
Chlorination Equipment (336)			41,803 23
Sludge Treatment and Disposal Equipment (337)			7,661 24
Plant Site Piping (338)			150,829 25
Flow Metering and Monitoring Equipment (339)			27,797 26
Outfall Sewer Pipes (340)			15,559 27

SEWER 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, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)	14,654		28
Total Treatment and Disposal Plant	1,304,064	2,015	
GENERAL PLANT			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	5,000		30
Office Furniture and Equipment (372)	0		31
Computer Equipment (372.1)	0		32
Transportation Equipment (373)	30,213		33
Other General Equipment (379)	53,538		34
Other Tangible Property (390)	0		35
Total General Plant	88,751	0	
Total utility plant in service directly assignable	2,076,879	2,519	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	2,076,879	2,519	

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)			14,654 28
Total Treatment and Disposal Plant	0	0	1,306,079
GENERAL PLANT			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			5,000 30
Office Furniture and Equipment (372)			0 31
Computer Equipment (372.1)			0 32
Transportation Equipment (373)			30,213 33
Other General Equipment (379)			53,538 34
Other Tangible Property (390)			0 35
Total General Plant	0	0	88,751
Total utility plant in service directly assignable	0	0	2,079,398
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	0	0	2,079,398

SEWER 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 disconnected 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 diameter; pipe materials do not need to be specified.

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)	
Sewer	2.000	1	0	0	0	1		1
Sewer	4.000	376	0	0	0	376	3	2
Sewer	6.000	11	0	0	0	11		3
Total Utility		388	0	0	0	388	3	

SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), 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						
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	
4.000	420	0	0	0	420	1
6.000	0	0	0	0	0	2
8.000	22,594	0	0	0	22,594	3
10.000	2,212	0	0	0	2,212	4
12.000	990	0	0	0	990	5
15.000	1,250	0	0	0	1,250	6
Total Utility	27,466	0	0	0	27,466	

SEWER OPERATING SECTION FOOTNOTES

Sewer Operation & Maintenance Expenses (Page S-05)

Power and fuel for pumping (821) Increased due to an increase in fuel prices

Maintenance of general plant structures and equipment (834) Decreased due to less maintenance being required in 2001 than in 2000.

Employee pensions and benefits (854) Increased due to an increase in health insurance.

Sewer Utility Plant in Service (Page S-07)

Collecting mains and accessories (313) Addition for the year is for cut in manhole and does not relate to the statistical schedules.
