



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: VILLAGE OF BARNEVELD WATER UTILITY

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Principal Office: 403 EAST BUSINESS ID  
BARNEVELD, WI 53507-9752

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For the Year Ended: DECEMBER 31, 2001

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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.*



## TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
<b>FINANCIAL SECTION</b>	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Balance Sheet	F-05
Net Utility Plant	F-06
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110)	F-07
Net Nonutility Property (Accts. 121 & 122)	F-08
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-09
Materials and Supplies	F-10
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-11
Capital Paid in by Municipality (Acct. 200)	F-12
Bonds (Acct. 221)	F-13
Notes Payable & Miscellaneous Long-Term Debt	F-14
Taxes Accrued (Acct. 236)	F-15
Interest Accrued (Acct. 237)	F-16
Contributions in Aid of Construction (Account 271)	F-17
Balance Sheet End-of-Year Account Balances	F-18
Return on Rate Base Computation	F-19
Return on Proprietary Capital Computation	F-20
Important Changes During the Year	F-21
Financial Section Footnotes	F-22
<b>WATER OPERATING SECTION</b>	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

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## IDENTIFICATION AND OWNERSHIP

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**Exact Utility Name:** VILLAGE OF BARNEVELD WATER UTILITY

**Utility Address:** 403 EAST BUSINESS ID  
BARNEVELD, WI 53507-9752

**When was utility organized?** 1/1/1946

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** MRS TINA BUTTERIS

**Title:** TREASURER

**Office Address:**

403 EAST BUSINESS ID  
BARNEVELD, WI 53507-9752

**Telephone:** (608) 924 - 6861

**Fax Number:** (608) 924 - 3056

**E-mail Address:** barnevid@mhtc.net

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

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**Name:** MR. DANIEL R. MORIARTY

**Title:** PARTNER

**Office Address:** ANDERSON, TACKMAN & COMPANY, PLC  
1249 WEST LIEBAU ROAD SUITE 200  
MEQUON, WI 53092

**Telephone:** (262) 243 - 9610 EXT 117

**Fax Number:** (262) 243 - 9888

**E-mail Address:** d.moriarty@andersontackman.net

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

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**Name:** MIKE PETERMAN

**Title:** VILLAGE PRESIDENT

**Office Address:**

403 EAST BUSINESS ID  
BARNEVELD, WI 53507-9752

**Telephone:** (608) 924 - 6861

**Fax Number:** (608) 924 - 3056

**E-mail Address:**

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

**IDENTIFICATION AND OWNERSHIP**

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

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**Name:** MR. DANIEL R. MORIARTY

**Title:** PARTNER

**Office Address:** ANDERSON, TACKMAN & COMPANY, PLC  
1249 WEST LIEBAU ROAD SUITE 200  
MEQUON, WI 53092

**Telephone:** (262) 243 - 9610 EXT 117

**Fax Number:** (262) 243 - 9888

**E-mail Address:** d.moriarty@andersontackman.net

**Date of most recent audit report:** 5/15/2001

**Period covered by most recent audit:** DECEMBER 31, 2000

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MR WILLIAM DIMPFL

**Title:** WATER OPERATOR

**Office Address:**  
403 EAST BUSINESS ID  
BARNEVELD, WI 53507-9752

**Telephone:** (608) 924 - 6861

**Fax Number:** (608) 924 - 3056

**E-mail Address:**

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**Name of utility commission/committee:** PUBLIC WORKS COMMITTEE

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**Names of members of utility commission/committee:**

- MR JIM NELSON, COMMON COUNCIL MEMBER
- MR JIM OWENS
- MRS MICHELLE SCHULTZ, CLERK

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**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?**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

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

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:** ( ) -

**Fax Number:** ( ) -

**E-mail Address:**

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**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)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	139,566	140,237	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	116,705	55,474	2
Depreciation Expense (403)	21,323	20,131	3
Amortization Expense (404)	0	0	4
Taxes (408)	27,267	24,835	5
<b>Total Operating Expenses</b>	<b>165,295</b>	<b>100,440</b>	
<b>Net Operating Income</b>	<b>(25,729)</b>	<b>39,797</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>(25,729)</b>	<b>39,797</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	14,738	17,700	9
Miscellaneous Nonoperating Income (421)	0	0	10
<b>Total Other Income</b>	<b>14,738</b>	<b>17,700</b>	
<b>Total Income</b>	<b>(10,991)</b>	<b>57,497</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>(10,991)</b>	<b>57,497</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	0	0	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
<b>Total Interest Charges</b>	<b>0</b>	<b>0</b>	
<b>Net Income</b>	<b>(10,991)</b>	<b>57,497</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	463,352	406,865	19
Balance Transferred from Income (433)	(10,991)	57,497	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	1,010	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>452,361</b>	<b>463,352</b>	

### 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)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		3
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
INTEREST INCOME	14,738	4
<b>Total (Acct. 419):</b>	<b>14,738</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		5
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		6
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		7
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		8
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		9
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		10
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		11
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

**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
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>					0	6
<b>Total costs and expenses</b>	0	0	0	0	0	
<b>Net income (or loss)</b>	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	139,566	0	0	0	139,566	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
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
.					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>139,566</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>139,566</b>	

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (100)	1,118,229	1,033,807	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	325,800	305,369	2
<b>Net Utility Plant</b>	<b>792,429</b>	<b>728,438</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
<b>Total Other Property and Investments</b>	<b>0</b>	<b>0</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	246,013	336,601	8
Temporary Cash Investments (132)	26,015	24,968	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	13,944	14,944	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	3,534	5,979	14
Materials and Supplies (150)	2,350	1,876	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)		0	17
<b>Total Current and Accrued Assets</b>	<b>291,856</b>	<b>384,368</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	92,253	0	20
<b>Total Deferred Debits</b>	<b>92,253</b>	<b>0</b>	
<b>Total Assets and Other Debits</b>	<b>1,176,538</b>	<b>1,112,806</b>	

### BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	208,552	208,552	21
Appropriated Earned Surplus (215)		0	22
Unappropriated Earned Surplus (216)	452,361	463,352	23
<b>Total Proprietary Capital</b>	<b>660,913</b>	<b>671,904</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
<b>Total Long-Term Debt</b>	<b>0</b>	<b>0</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	27
Accounts Payable (232)	15,195	4,498	28
Payables to Municipality (233)	6,263	23,916	29
Customer Deposits (235)		0	30
Taxes Accrued (236)	25,607	23,415	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)		0	33
<b>Total Current and Accrued Liabilities</b>	<b>47,065</b>	<b>51,829</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)		0	35
Other Deferred Credits (253)	0	0	36
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)		0	37
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	468,560	389,073	38
<b>Total Liabilities and Other Credits</b>	<b>1,176,538</b>	<b>1,112,806</b>	

### 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)	
<b>Plant Accounts:</b>					
Utility Plant in Service (100)	1,118,229	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
<b>Total Utility Plant</b>	1,118,229	0	0	0	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	325,800	0	0	0	9
<b>Total Accumulated Provision</b>	325,800	0	0	0	
<b>Net Utility Plant</b>	792,429	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)	
<b>Balance first of year</b>	305,369				<b>305,369</b>	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged depreciation expense (403)	21,323				<b>21,323</b>	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,108				<b>1,108</b>	6
Accruals charged other						7
accounts (specify):						8
					<b>0</b>	9
Salvage					<b>0</b>	10
Other credits (specify):						11
					<b>0</b>	12
<b>Total credits</b>	<b>22,431</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>22,431</b>	13
<b>Debits during year</b>						14
Book cost of plant retired	2,000				<b>2,000</b>	15
Cost of removal					<b>0</b>	16
Other debits (specify):						17
					<b>0</b>	18
<b>Total debits</b>	<b>2,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,000</b>	19
<b>Balance End of Year</b>	<b>325,800</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>325,800</b>	20
<b>Composite Depreciation Rate?</b>	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
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	2,350	1,876
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
<b>Total Materials and Supplies</b>	<b>2,350</b>	<b>1,876</b>

**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)		
<b>Unamortized debt discount &amp; expense (181)</b>				
NONE				1
<b>Total</b>			<u>0</u>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<u>0</u>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

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

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	208,552	1
<b>Changes during year (explain):</b>		<b>2</b>
<b>Balance end of year</b>	<b><u>208,552</u></b>	

**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.

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<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>
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NONE

### NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

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

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NONE

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	23,415	1
<b>Accruals:</b>		
Charged water department expense	27,267	2
Charged electric department expense		3
Charged sewer department expense	541	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<u>27,808</u>	
<b>Taxes paid during year:</b>		
County, state and local taxes	23,415	6
Social Security taxes	2,031	7
PSC Remainder Assessment	170	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<u>25,616</u>	
<b>Balance end of year</b>	<u><u>25,607</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)	
<b>Bonds (221)</b>					
NONE	0			0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other long-Term Debt (224)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**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	389,073	0	0	0	0	<b>389,073</b>	1
<b>Add credits during year:</b>							
For Services	16,800					<b>16,800</b>	2
For Mains	55,187					<b>55,187</b>	3
<b>Other (specify):</b>							
HYDRANTS	7,500					<b>7,500</b>	4
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	5
<b>Balance End of Year</b>	<b>468,560</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>468,560</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	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)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	13,944	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>13,944</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
GENERAL FUND	635	12
SEWER FUND	2,899	13
<b>Total (Acct. 145):</b>	<b>3,534</b>	
<b>Prepayments (165):</b>		
NONE		14
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		15
<b>Total (Acct. 182):</b>	<b>0</b>	

### 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.

<b>Particulars (a)</b>	<b>Balance End of Year (b)</b>	
<b>Other Deferred Debits (183):</b>		
WATER TOWER PAINTING - APRIL 6, 2001	92,253	16
<b>Total (Acct. 183):</b>	<b>92,253</b>	
<b>Payables to Municipality (233):</b>		
GENERAL FUND	6,263	17
<b>Total (Acct. 233):</b>	<b>6,263</b>	
<b>Other Deferred Credits (253):</b>		
NONE		18
<b>Total (Acct. 253):</b>		<b>0</b>

### 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)	
<b>Add Average:</b>						
Utility Plant in Service	1,076,018	0	0	0	1,076,018	1
Materials and Supplies	2,113	0	0	0	2,113	2
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	315,584	0	0	0	315,584	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	428,816	0	0	0	428,816	6
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>333,731</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>333,731</b>	
Net Operating Income	(25,729)	0	0	0	(25,729)	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>-7.71%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>-7.71%</b>	

### 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)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	208,552	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	457,856	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>666,408</b>	
<b>Net Income</b>		
Net Income	(10,991)	5
<b>Percent Return on Proprietary Capital</b>	<b>-1.65%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

**Report changes of any of the following types:**

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**1. Acquisitions.**

Water Tower painting was done in May of 2001.

Beginning of the second addition to Quail Ridge, mains, services and hydrants contributed by developer.

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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**4. Estimated changes in revenues due to rate changes.**

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**5. Obligations incurred or assumed, excluding commercial paper.**

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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### Signature Page (Page ii)

#### ACCOUNTANTS' COMPILATION REPORT

To the Village Board  
Village of Barneveld  
Barneveld, Wisconsin

We have compiled the Municipal Utility Annual Report and related schedules as of December 31, 2001 and for the year then ended, for the Village of Barneveld Water Utility, 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.

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 Municipal Utility Annual Report or related schedules referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

The Municipal Utility Annual Report and related schedules are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from generally accepted accounting principles. Accordingly, the Municipal Utility Annual Report and related schedules are not designed for those who are not informed about such differences.

ANDERSON TACKMAN & COMPANY, PLC

March 22, 2002

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership - Contacts (Page iv)

May 9, 2002

Mrs. Tina Butteris, Treasurer  
Barneveld Municipal Water Utility  
403 East Business ID  
Barneveld, WI 53507-9752

2001 Analytical Review DWCCA-370-PJL

Dear Mrs. Butteris:

The Public Service Commission staff is in the process of completing an analytical review of your utility's 2001 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that this review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. As directed in the head notes of the Balance Sheet End-Of-Year Account Balances schedule on page F-18, please provide a more detailed description for the \$6,263 reported in Account 233 on page F-18 and follow this procedure in the future.
2. During our review we noted 321 services in use reported in the Water Services schedule and 385 customers reported on page W-2. Please confirm that there are a significant number of services with multiple customers per service.
3. Please explain why there are no dollars reported in Account 686, Employees Pensions and Benefits on page W-5.
4. During our review, we noted that the utility's water loss reported on page W-10 was very high for 2001. Wis. Admin. Code § PSC 185.85 dictates that losses shall be no greater than 25 percent for a class D utility system. Please provide an update as to what kind of improvements the utility has experienced, if any, since repairing three major leaks as explained on page W-10. If the utility continues to experience water loss problems, one avenue of assistance that you may want to consider is the Rural Water Association of Stevens Point. You do not need to be a member of the association to qualify for help. Their number is (715) 344-7778. Their internet home page address is <http://www.wrwa.org>. Please refer to Attachment A included with this letter. This provides practical steps to address water losses. You may also call Peter Feneht of our staff at (608) 266-5614 with any questions you may have on this subject. We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. 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

FINANCIAL SECTION FOOTNOTES

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

Enclosure

PJL:dwh:w:\compl\Analytical Reviews\2001 analytical review letters\370.doc
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-----Original Message-----

From: Linda Bowe [mailto:l.bowe@andersontackman.net]
Sent: Thursday, June 06, 2002 11:40 AM
To: Leege, Peter PSC
Subject: Fw: 2001 Analytical Review, Barneveld Municipal Water Utility

Dear Mr. Leege:

We have been requested to reply to your inquiry dated May 9, 2002.

- 1. In regards to Item #1 Page F-18 Account 233 the following items make up the \$6,263:
Insurance expense to be reimbursed to the general fund for water utility property \$1,716
Payroll for Public Works and Utility administrative salaries and taxes to be reimbursed to the general fund 3,086
Supplies -maintenance, office supplies and postage 861
Memberships, utilities and other miscellaneous expenses 600
2. In regards to Item #2 Page W-2 Account 321 we have gone through and verified the number of services with multiple customers. The Village does have some of these however, we need to make an adjustment increase of 52 services. This adjustment will show up on next years PSC report.
3. In regards to Item#3 Page W-5 Account 686, Employees Pensions and Benefits the Public Works employees time is split between the utilities water and sewer in the enterprise funds and highway and streets in the general fund. Due to the immateriality of the amount the benefits were all

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## FINANCIAL SECTION FOOTNOTES

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general fund. Due to the immateriality of the amount the benefits were all accounted for in the general fund under highway and streets. Starting in 2002, an allocation will be made between general and enterprise funds.

4. In regards to Item#4 Page W-10 water loss, there have been no further improvements made to the system since the three repairs and replacements that Leak Locators have fixed. There has not been any problems since these repairs have been made. Therefore, no further improvements are deemed necessary at this time.

Thank you for the information regarding water loss problems should we need to use it. If you have any further questions please do not hesitate to call (262) 243-9610.

Sincerely,

Linda J. Bowe, CPA  
Audit Manager

**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	136,954	1
<b>Total Sales of Water</b>	<b>136,954</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	419	2
Other Water Revenues (474)	2,193	3
Amortization of Construction Grants (475)	0	4
<b>Total Other Operating Revenues</b>	<b>2,612</b>	
<b>Total Operating Revenues</b>	<b>139,566</b>	
<b>Operation and Maintenance Expenses</b>		
Plant Operation and Maintenance Expenses (600-660)	91,540	5
General Operating Expenses (680-690)	25,165	6
<b>Total Operation and Maintenance Expenses</b>	<b>116,705</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	21,323	7
Amortization Expense (404)		8
Taxes (408)	27,267	9
<b>Total Other Operating Expenses</b>	<b>48,590</b>	
<b>Total Operating Expenses</b>	<b>165,295</b>	
<b>NET OPERATING INCOME</b>	<b>(25,729)</b>	

## 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)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential	0	0	0	1
Commercial	0	0	0	2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	345	18,785	66,023	4
Commercial	40	6,365	19,403	5
Industrial				6
<b>Total Metered Sales to General Customers (461)</b>	<b>385</b>	<b>25,150</b>	<b>85,426</b>	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		46,360	8
Other Sales to Public Authorities (464)	9	640	5,168	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>395</b>	<b>25,790</b>	<b>136,954</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name (a)</b>	<b>Point of Delivery (b)</b>	<b>Thousands of Gallons Sold (c)</b>	<b>Revenues (d)</b>
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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)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	46,360	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
<b>Other (specify):</b> NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>46,360</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	419	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>419</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	1,249	7
<b>Other (specify):</b> UNMETERED SALES, NSF AND ADJUSTMENTS	944	8
<b>Total Other Water Revenues (474)</b>	<b>2,193</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		9
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

## 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)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>		
Salaries and Wages (600)	17,486	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	8,990	3
Chemicals (630)	1,237	4
Supplies and Expenses (640)	1,164	5
Repairs of Water Plant (650)	62,082	6
Transportation Expenses (660)	581	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>91,540</b>	
 <b>GENERAL OPERATING EXPENSES</b>		
Administrative and General Salaries (680)	9,065	8
Office Supplies and Expenses (681)	2,931	9
Outside Services Employed (682)	5,714	10
Insurance Expense (684)	3,064	11
Employees Pensions and Benefits (686)		12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	4,391	14
Uncollectible Accounts (690)		15
<b>Total General Operating Expenses</b>	<b>25,165</b>	
 <b>Total Operation and Maintenance Expenses</b>	<b>116,705</b>	

**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		25,607	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		541	2
<b>Net property tax equivalent</b>		<b>25,066</b>	
Social Security		2,031	3
PSC Remainder Assessment		170	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b><u>27,267</u></b>	

### 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			Iowa				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.206020				3
County tax rate	mills		5.541360				4
Local tax rate	mills		10.513590				5
School tax rate	mills		14.863530				6
Voc. school tax rate	mills		1.836780				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>32.961280</b>				<b>10</b>
Less: state credit	mills		2.113650				11
<b>Net tax rate</b>	mills		<b>30.847630</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>10.513590</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>16.700310</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>27.213900</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>32.961280</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.825632</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>30.847630</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>25.468802</b>				<b>21</b>
Utility Plant, Jan. 1	\$	1,033,807	1,033,807				22
Materials & Supplies	\$	1,876	1,876				23
<b>Subtotal</b>	\$	<b>1,035,683</b>	<b>1,035,683</b>				<b>24</b>
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>1,035,683</b>	<b>1,035,683</b>				<b>26</b>
Assessment Ratio	dec.		0.970771				27
<b>Assessed Value</b>	\$	<b>1,005,411</b>	<b>1,005,411</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>25.468802</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>25,607</b>	<b>25,607</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	22,080					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>25,607</b>					<b>34</b>

### 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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	1,425		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)	107,512		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	10,724		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>119,661</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	41,958		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	37,499	6,365	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>79,457</b>	<b>6,365</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	7,850		23
<b>Total Water Treatment Plant</b>	<b>7,850</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	509		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)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			1,425	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)			107,512	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			10,724	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>119,661</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			41,958	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	2,000		41,864	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<b>2,000</b>	<b>0</b>	<b>83,822</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			7,850	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>7,850</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			509	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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	159,650		<b>26</b>
Transmission and Distribution Mains (343)	449,204	55,187	<b>27</b>
Fire Mains (344)	0		<b>28</b>
Services (345)	96,838	16,800	<b>29</b>
Meters (346)	43,784	570	<b>30</b>
Hydrants (348)	53,787	7,500	<b>31</b>
Other Transmission and Distribution Plant (349)	0		<b>32</b>
<b>Total Transmission and Distribution Plant</b>	<b>803,772</b>	<b>80,057</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		<b>33</b>
Structures and Improvements (371)	0		<b>34</b>
Office Furniture and Equipment (372)	3,825		<b>35</b>
Computer Equipment (372.1)	5,441		<b>36</b>
Transportation Equipment (373)	0		<b>37</b>
Other General Equipment (379)	13,801		<b>38</b>
Other Tangible Property (390)	0		<b>39</b>
<b>Total General Plant</b>	<b>23,067</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,033,807</b>	<b>86,422</b>	
Common Utility Plant Allocated to Water Department	0		<b>40</b>
<b>Total utility plant in service</b>	<b>1,033,807</b>	<b>86,422</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)			159,650 26
Transmission and Distribution Mains (343)			504,391 27
Fire Mains (344)			0 28
Services (345)			113,638 29
Meters (346)			44,354 30
Hydrants (348)			61,287 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>883,829</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			3,825 35
Computer Equipment (372.1)			5,441 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			13,801 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>23,067</b>
<b>Total utility plant in service directly assignable</b>	<b>2,000</b>	<b>0</b>	<b>1,118,229</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>2,000</b>	<b>0</b>	<b>1,118,229</b>

## 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.

<b>Sources of Water Supply</b>					
<b>Month</b>	<b>Purchased Water Gallons (000's)</b>	<b>Surface Water Gallons (000's)</b>	<b>Ground Water Gallons (000's)</b>	<b>Total Gallons All Methods (000's)</b>	
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	
January			2,932	<b>2,932</b>	1
February			2,579	<b>2,579</b>	2
March			2,960	<b>2,960</b>	3
April			4,124	<b>4,124</b>	4
May			5,675	<b>5,675</b>	5
June			2,956	<b>2,956</b>	6
July			3,383	<b>3,383</b>	7
August			3,358	<b>3,358</b>	8
September			3,210	<b>3,210</b>	9
October			3,393	<b>3,393</b>	10
November			2,317	<b>2,317</b>	11
December			2,344	<b>2,344</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>39,231</b>	<b>39,231</b>	
Less: Water sold				25,790	13
Volume pumped but not sold				<b>13,441</b>	14
Volume sold as a percent of volume pumped				<b>66%</b>	15
Volume used for water production, water quality and system maintenance				11	16
Volume related to equipment/system malfunction				40	17
Non-utility volume NOT included in water sales				73	18
Total volume not sold but accounted for				<b>124</b>	19
Volume pumped but unaccounted for				<b>13,317</b>	20
Percent of water lost				<b>34%</b>	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Leaks in the water mains. Water Leak locators came in October 23, 2001 and checked all water mains. Three major repairs were needed and completed.					
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				299	23
Date of maximum: 5/25/2001					24
Cause of maximum:					25
Water tower repaint project					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				50	26
Date of minimum: 8/2/2001					27
Total KWH used for pumping for the year				138,032	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
MAIN STREET	1	307	16	110,000	Yes	<b>1</b>
VALDERS BLVD & ARNESON RD	2	1,142	10	467,000	Yes	<b>2</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	1	2	RESERVOIR	1
Location	MAIN STREET	VALDERS BLVD	MAIN STREET	2
Purpose	P	P	S	3
Destination	D	D	D	4
Pump Manufacturer	DEMUTT	FRANKLIN	BLANK	5
Year Installed	1946	2001	1973	6
Type	VERTICAL TURBINE	SUBMERSIBLE	VERTICAL TURBINE	7
Actual Capacity (gpm)	152	360	1	8
Pump Motor or Standby Engine Mfr	LAYNE	SIMMONS	BLANK	10
Year Installed	1946	2001	1973	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	25	75	15	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	STANDBY			14
Location	BLANK			15
Purpose	S			16
Destination	D			17
Pump Manufacturer	PEERLESS			18
Year Installed	1973			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	300			21
Pump Motor or Standby Engine Mfr	BLANK			23
Year Installed	1973			24
Type	ELECTRIC			25
Horsepower	5			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	ELEVATED TANK	PRESSURE	TANK	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	S	S	3
Year constructed	1946	1947	1947	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	130	110	110	6
Total capacity in gallons (actual)	120,000	500,000	40,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	OTHER	9
Points of application (wellhouse, central facilities, booster station, other)	OTHER	OTHER	OTHER	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	OTHER	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000	1.0000	1.0000	12
Is a corrosion control chemical used (yes, no)?	N	N	N	13
Is water fluoridated (yes, no)?	Y	Y	N	14

## 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	TANK 2		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S		3
Year constructed	1973		4
Primary material (earthen, steel, concrete, other)	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	110		6
Total capacity in gallons (actual)	40,000		7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)			9
Points of application (wellhouse, central facilities, booster station, other)			10
Filters, type (gravity, pressure, other, none)			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			12
Is a corrosion control chemical used (yes, no)?			13
Is water fluoridated (yes, no)?			14
			15
			16
			17
			18
			19
			20
			21
			22
			23
			24
			25

### 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	1.500	930	0	0	0	930	1
M	D	2.000	2,532	0	0	0	2,532	2
M	D	6.000	25,079	94	0	0	25,173	3
M	D	8.000	10,414	1,753	0	0	12,167	4
<b>Total Within Municipality</b>			<b>38,955</b>	<b>1,847</b>	<b>0</b>	<b>0</b>	<b>40,802</b>	
<b>Total Utility</b>			<b>38,955</b>	<b>1,847</b>	<b>0</b>	<b>0</b>	<b>40,802</b>	

### 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	310	0	0	0	310	13	1
M	1.000	12	28	0	0	40	28	2
M	1.500	8	0	0	0	8		3
M	2.000	4	0	0	0	4		4
<b>Total Utility</b>		<b>334</b>	<b>28</b>	<b>0</b>	<b>0</b>	<b>362</b>	<b>41</b>	

### 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	368	6	0	3	<b>377</b>	9	<b>1</b>
1.000	14	0	0	0	<b>14</b>	0	<b>2</b>
1.500	9	0	0	0	<b>9</b>	0	<b>3</b>
2.000	4	0	0	0	<b>4</b>	0	<b>4</b>
<b>Total:</b>	<b>395</b>	<b>6</b>	<b>0</b>	<b>3</b>	<b>404</b>	<b>9</b>	

#### 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	345	19	0	4	0	9	<b>377</b>	<b>1</b>
1.000	0	13	0	0	0	1	<b>14</b>	<b>2</b>
1.500	0	7	0	2	0	0	<b>9</b>	<b>3</b>
2.000	0	1	0	3	0	0	<b>4</b>	<b>4</b>
<b>Total:</b>	<b>345</b>	<b>40</b>	<b>0</b>	<b>9</b>	<b>0</b>	<b>10</b>	<b>404</b>	

### 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)	
<b>Fire Hydrants</b>						
Outside of Municipality	0	5			5	1
Within Municipality	65				65	2
<b>Total Fire Hydrants</b>	<b>65</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>70</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**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: 116  
 Number of distribution valves operated during year: 70

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

Acct. 610 Amount in prior year should have been reported in acct. 620

Acct. 620 Amount reported under acct 610 in prior year.

Acct. 650 Includes amortization of water tower painting \$46,126 and two larger repairs to plant over \$6,000 each.

Acct 684 Includes prior year and current year expense. Amount was paid for by the general fund in prior year and not billed to the water utility.

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### Water Utility Plant in Service (Page W-08)

Water mains, services and hydrants were paid for by the developer for 2nd addition to Quail Ridge.

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### Water Mains (Page W-15)

Water mains were paid for by the developer for 2nd addition to Quail Ridge.

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### Water Services (Page W-16)

Water services were paid for by developer for 2nd addition to Quail Ridge.

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### Meters (Page W-17)

There were three meters found when the supplies were transferred to the new garage.

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### Hydrants and Distribution System Valves (Page W-18)

Hydrants were paid for by the developer for 2nd addition to Quail Ridge.

The village operated 45 distribution valves in 2000.

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