



3015 (02-09-04)

ANNUAL REPORT

OF

Name: VILLAGE OF OAKFIELD MUNICIPAL WATER UTILITY

Principal Office: 341 NORTH MAIN STREET
P.O. BOX 98
OAKFIELD, WI 53065

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.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
FINANCIAL SECTION	
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
WATER OPERATING SECTION	
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

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: VILLAGE OF OAKFIELD MUNICIPAL WATER UTILITY

Utility Address: 341 NORTH MAIN STREET

P.O. BOX 98
OAKFIELD, WI 53065

When was utility organized? 1/1/1931

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR JOHN BARBEAU

Title: VILLAGE PRESIDENT

Office Address:

341 NORTH MAIN STREET
P.O. BOX 98
OAKFIELD, WI 53065

Telephone: (920) 583 - 4400

Fax Number: (920) 583 - 2544

E-mail Address:

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

Name: CAROL A CHRISTNOVICH, CPA

Title: MANAGER

Office Address: HAWKINS, ASH, BAPTIE & COMPANY, LLP

99 MILWAUKEE
P.O. BOX 1508
LA CROSSE, WI 54602-1508

Telephone: (608) 783 - 3177 EXT 219

Fax Number: (608) 785 - 2140

E-mail Address: cchristnovich@habco.com

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

Name: DANIEL REDMAN & LARRY OTT

Title: CO-CHAIRPERSONS

Office Address:

341 NORTH MAIN STREET
P.O. BOX 98
OAKFIELD, WI 53065

Telephone: (920) 583 - 4400

Fax Number: (920) 583 - 4434

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: ALLAN D BROTT, CPA

Title: PARTNER

Office Address: HAWKINS, ASH, BAPTIE & COMPANY, LLP

99 MILWAUKEE

P.O. BOX 1508

LA CROSSE, WI 54602-1508

Telephone: (608) 784 - 7737 EXT 205

Fax Number: (608) 785 - 2140

E-mail Address: abrott@habco.com

Date of most recent audit report: 2/6/2002

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

Names and titles of utility management including manager or superintendent:

Name: MR ALLEN SEARL

Title: SUPERINTENDENT

Office Address: VILLAGE OF OAKFIELD

341 NORTH MAIN STREET

P.O. BOX 98

OAKFIELD, WI 53065

Telephone: (920) 583 - 4400

Fax Number: (920) 583 - 4434

E-mail Address:

Name of utility commission/committee: UTILITY COMMITTEE

Names of members of utility commission/committee:

MR DAVID CLARK, RESIDENT

MR DAROLD COLLIEN, TRUSTEE

MR LARRY OTT, CO-CHAIRPERSON

MR DANIEL REDMAN, CO-CHAIRPERSON

MR GERALD SHADY, TRUSTEE

MR NEILL STOPPLEWORTH, RESIDENT

MR MARK WHYMS, 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? NO

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	165,239	149,612	1
Operating Expenses:			
Operation and Maintenance Expense (401)	84,685	88,643	2
Depreciation Expense (403)	32,581	31,080	3
Amortization Expense (404)	2,523	2,523	4
Taxes (408)	28,027	27,640	5
Total Operating Expenses	147,816	149,886	
Net Operating Income	17,423	(274)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	17,423	(274)	
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)	417	0	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	417	0	
Total Income	17,840	(274)	
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	17,840	(274)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	11,065	6,242	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	21,072	29,838	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	32,137	36,080	
Net Income	(14,297)	(36,354)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(49,861)	(13,507)	19
Balance Transferred from Income (433)	(14,297)	(36,354)	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)	(64,158)	(49,861)	

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):		
BANK OF OAKFIELD-INTEREST INCOME	417	4
Total (Acct. 419):	417	
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

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	165,239	0	0	0	165,239	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	165,239	0	0	0	165,239	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,894,609	1,841,070	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	267,679	230,284	2
Net Utility Plant	1,626,930	1,610,786	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	(13,882)	(4,696)	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	37,028	36,484	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	2,365	8,599	14
Materials and Supplies (150)	18,338	23,370	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	43,849	63,757	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	20,181	22,703	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	20,181	22,703	
Total Assets and Other Debits	1,690,960	1,697,246	

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)	843,000	843,000	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	(64,158)	(49,861)	23
Total Proprietary Capital	778,842	793,139	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	169,904	635,933	25
Other long-Term Debt (224)	567,908	118,550	26
Total Long-Term Debt	737,812	754,483	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	0	2,492	28
Payables to Municipality (233)	56,928	27,004	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	4,879	7,480	32
Other Current and Accrued Liabilities (238)	0	1,724	33
Total Current and Accrued Liabilities	61,807	38,700	
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)	112,499	110,924	38
Total Liabilities and Other Credits	1,690,960	1,697,246	

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)	1,773,145	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)	121,464				6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,894,609	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	267,679	0	0	0	9
Total Accumulated Provision	267,679	0	0	0	
Net Utility Plant	1,626,930	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	230,284				230,284	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	32,581				32,581	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,484				1,484	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	4,080				4,080	10
Other credits (specify):						11
					0	12
Total credits	38,145	0	0	0	38,145	13
Debits during year						14
Book cost of plant retired	750				750	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	750	0	0	0	750	19
Balance End of Year	267,679	0	0	0	267,679	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	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					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	18,338	23,370 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	<u>18,338</u>	<u>23,370</u>

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	843,000	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>843,000</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)
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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.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
TIF #1	12/01/2001	12/31/2002	0.00%	37,721	1
ADVANCE FROM GENERAL FUND	01/01/2000	12/31/2001	0.00%	82,683	2
ADVANCE FROM TIF 2	06/01/2000	12/31/2002	0.00%	49,500	3
Total for Account 223				169,904	
Other Long-Term Debt (224)					
BANK OF OAKFIELD-BAN	09/28/2001	09/28/2002	5.04%	460,013	4
BANK OF OAKFIELD	11/13/2000	12/01/2003	5.07%	41,895	5
BANK OF OAKFIELD	12/19/1995	12/19/2005	5.00%	66,000	6
Total for Account 224				567,908	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	28,027	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>28,027</u>	
Taxes paid during year:		
County, state and local taxes	26,379	6
Social Security taxes	1,386	7
PSC Remainder Assessment	262	8
Other (explain):		
NONE		9
Total payments and other debits	<u>28,027</u>	
Balance end of year	<u><u>0</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)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
25% OF TIF MRB'S	7,024	21,072	28,096	0	2
ADVANCE FROM TIF 2	0			0	3
Subtotal	7,024	21,072	28,096	0	
Other long-Term Debt (224)					
BANK OF OAKFIELD-BAN	0	4,600	0	4,600	4
BANK OF OAKFIELD	130	4,143	4,164	109	5
2000 BANK OF OAKFIELD NOTE	326	2,322	2,478	170	6
Subtotal	456	11,065	6,642	4,879	
Notes Payable (231)					
NONE	0			0	7
Subtotal	0	0	0	0	
Total	7,480	32,137	34,738	4,879	

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	110,924	0	0	0	0	110,924	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
CUSTOMER HOOKUPS-3 OF THEM	1,575					1,575	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	112,499	0	0	0	0	112,499	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	37,028	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	37,028	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
DELINQUENT BILLS PLACED ON TAX ROLL	2,365	12
Total (Acct. 145):	2,365	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
ABANDONMENT OF WELL #3 COSTS	20,181	14
Total (Acct. 182):	20,181	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	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)
Payables to Municipality (233):	
DUE TO TIF #1 FOR WELL #5 COSTS	50,249 16
DUE TO GENERAL FUND-25%OF HEALTH INSUR & NOV/DEC WAGES & FRINGES	6,679 17
Total (Acct. 233):	56,928
Other Deferred Credits (253):	
NONE	18
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,771,949	0	0	0	1,771,949	1
Materials and Supplies	20,854	0	0	0	20,854	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	248,981	0	0	0	248,981	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	111,711	0	0	0	111,711	6
Other (specify):						
NONE					0	7
Average Net Rate Base	1,432,111	0	0	0	1,432,111	
Net Operating Income	17,423	0	0	0	17,423	8
Net Operating Income as a percent of Average Net Rate Base						
	1.22%	N/A	N/A	N/A	1.22%	

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	843,000	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(57,009)	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	785,991	
Net Income		
Net Income	(14,297)	5
Percent Return on Proprietary Capital	-1.82%	

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.

See Financial Section Footnotes for page F-14.

6. Formal proceedings with the Public Service Commission.

Construction authorization dated December 12, 2001 for Well #5 and related transmission main in docket #4330-CW-102.

7. Any additional matters.

The Utility is currently in the process of a rate study.

FINANCIAL SECTION FOOTNOTES

Income Statement Account Details (Page F-02)

To the Village Board
Village of Oakfield
Oakfield, Wisconsin

We have compiled the accompanying balance sheets of Oakfield Water Utility as of December 31, 2001 and 2000, and the related statements of income and earned surplus and supplemental information 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.

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 accompanying financial statements and supplemental information referred to above, and accordingly, do not express an opinion or any other form of assurance on them.

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

HAWKINS, ASH, BAPTIE & COMPANY, LLP

La Crosse, Wisconsin
February 8, 2002

Balance Sheet (Page F-05)

No accounts payable or accrued payroll outstanding at year end.

Net Utility Plant (Page F-06)

CWIP represents costs related to Well #5.

Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110) (Page F-07)

The salvage represents insurance money for a fire hydrant destroyed in a car accident.

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

The Village restructured its debt during 2001. As a result, the Water Utility paid off most of its share of the 1999 MRB's thru a Bank of Oakfield Bond Anticipation Note. This BAN will be financed long-term in the fall of 2002 along with the new borrowing for Well #5.

The Village has not established an interest rate for the advances outstanding at 12/31/01.

FINANCIAL SECTION FOOTNOTES

Contributions in Aid of Construction (Account 271) (Page F-17)

The amount charged for each customer hookup is \$525 as authorized in rate schedule Cz-1.

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

Approval of amortization of well #3 abandonment costs was obtained from the PSC in a letter dated January 24, 2000. The amorization period is 10 years.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

-----Original Message-----

From: Eleanor Fendley - Village of Oakfield
[mailto:efendley@villageofoakfield.com]
Sent: Tuesday, November 26, 2002 12:00 PM
To: Leege, Peter PSC
Subject: Re: RE: 2001 Analytical Review

Hello, Pete:

Sorry it took awhile to answer (budget and tax time). Our Director of Operations said one service was reported because the other two homes were not yet occupied or construction not yet completed.

Again, sorry for the delay.

Eleanor

Eleanor Fendley
Clerk
Village of Oakfield
P. O. Box 98
Oakfield, WI 53065
Phone: (920) 583-4400
Fax: (920) 583-2544

> Hi Eleanor:
>
> Thanks for your response to my letter. As follow up to your
response,
> please explain why there was only one service reported as
added if, as
> explained in your email, the contractor connected three homes.
>
> Thank you.
>
> Pete
>
>
> Pete Leege
> Financial Specialist
> Division of Water, Compliance and Consumer Affairs
> Public Service Commission of Wisconsin
> 610 North Whitney Way
> PO Box 7854
> Madison, WI 53707-7854
> Phone: (608) 267-9198
> leegep@psc.state.wi.us
> Fax: (608) 266-3957
>
>

FINANCIAL SECTION FOOTNOTES

>
> -----Original Message-----
> From: Eleanor Fendley - Village of Oakfield
> [mailto:efendley@villageofoakfield.com]
> Sent: Friday, September 20, 2002 11:42 AM
> To: Peter J. Leege
> Subject: 2001 Analytical Review
>
>
> Dear Mr. Leege:
>
> This is in reply to your letter of September 13th to Mr.
Barbeau
> (who has taken a full-time teaching job) regarding "Customer
> Hookups" on page F-17 of our 2001 annual report. The work to
> connect laterals of three new residences was done by a
> contractor, who was paid by the village. The village, in
turn,
> was reimbursed by the owners of these homes at closing.
>
> Eleanor Fendley
> Clerk
> Village of Oakfield

September 13, 2002

Mr. John Barbeau, Village President
Village of Oakfield Municipal Water Utility
P.O. Box 98
341 North Main Street
Oakfield, WI 53065-0098

2001 Analytical Review DWCCA-4330-PJL

Dear Mr. Barbeau:

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:

Given that there is just one water service reported as added during the year on page W-16 as well as the fact that the footnote to page W-16 explains that the utility paid for the new service installed during the year, please provide an explanation of the \$1,575 reported in column (b) of Account 271 on page F-17 and described as "CUSTOMER HOOKUPS-3 OF THEM".

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.

FINANCIAL SECTION FOOTNOTES

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\4330 oakfield.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	163,329	1
Total Sales of Water	163,329	
Other Operating Revenues		
Forfeited Discounts (470)	390	2
Other Water Revenues (474)	1,520	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	1,910	
Total Operating Revenues	165,239	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	69,136	5
General Operating Expenses (680-690)	15,549	6
Total Operation and Maintenance Expenses	84,685	
Other Operating Expenses		
Depreciation Expense (403)	32,581	7
Amortization Expense (404)	2,523	8
Taxes (408)	28,027	9
Total Other Operating Expenses	63,131	
Total Operating Expenses	147,816	
NET OPERATING INCOME	17,423	

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	339	20,719	52,372	4
Commercial	19	2,061	4,629	5
Industrial	3	22,390	39,533	6
Total Metered Sales to General Customers (461)	361	45,170	96,534	
Private Fire Protection Service (462)	1		300	7
Public Fire Protection Service (463)	377		61,888	8
Other Sales to Public Authorities (464)	16	1,813	4,607	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
 Total Sales of Water	 755	 46,983	 163,329	

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)	61,888	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)	61,888	
Forfeited Discounts (470):		
Customer late payment charges	390	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	390	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,014	7
Other (specify): SWIMMING POOL REVENUE AND DISCONNECT CHARGES	506	8
Total Other Water Revenues (474)	1,520	
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)	14,136	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	15,117	3
Chemicals (630)	2,135	4
Supplies and Expenses (640)	5,394	5
Repairs of Water Plant (650)	22,354	6
Transportation Expenses (660)	10,000	7
Total Plant Operation and Maintenance Expenses	69,136	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	4,004	8
Office Supplies and Expenses (681)	1,498	9
Outside Services Employed (682)	3,800	10
Insurance Expense (684)	2,228	11
Employees Pensions and Benefits (686)	2,750	12
Regulatory Commission Expenses (688)	1,034	13
Miscellaneous General Expenses (689)	235	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	15,549	
 Total Operation and Maintenance Expenses	 84,685	

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		27,000	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		621	2
Net property tax equivalent		26,379	
Social Security		1,386	3
PSC Remainder Assessment		262	4
Other (specify): NONE			5
Total tax expense		<u>28,027</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			Fond du Lac				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.243021				3
County tax rate	mills		5.581155				4
Local tax rate	mills		10.937907				5
School tax rate	mills		14.348877				6
Voc. school tax rate	mills		1.901380				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		33.012340				10
Less: state credit	mills		1.949433				11
Net tax rate	mills		31.062907				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.937907				14
Combined School Tax Rate	mills		16.250257				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		27.188164				17
Total Tax Rate	mills		33.012340				18
Ratio of Local and School Tax to Total	dec.		0.823576				19
Total tax net of state credit	mills		31.062907				20
Net Local and School Tax Rate	mills		25.582658				21
Utility Plant, Jan. 1	\$	1,841,070	1,841,070				22
Materials & Supplies	\$	23,370	23,370				23
Subtotal	\$	1,864,440	1,864,440				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,864,440	1,864,440				26
Assessment Ratio	dec.		0.822974				27
Assessed Value	\$	1,534,386	1,534,386				28
Net Local & School Rate	mills		25.582658				29
Tax Equiv. Computed for Current Year	\$	39,254	39,254				30
Tax Equivalent per 1994 PSC Report	\$	9,266					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	27,000					32 33
Tax equiv. for current year (see note 6)	\$	27,000					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)	178		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	178	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	3,691		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)	78,385		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	82,076	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	48,113		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	114,937		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	350		20
Total Pumping Plant	163,400	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	485		23
Total Water Treatment Plant	485	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		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)			178 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	178
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			3,691 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)			78,385 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	82,076
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			48,113 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			114,937 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			350 20
Total Pumping Plant	0	0	163,400
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			485 23
Total Water Treatment Plant	0	0	485
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 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)	803,830		26
Transmission and Distribution Mains (343)	528,441		27
Fire Mains (344)	0		28
Services (345)	70,549	175	29
Meters (346)	59,001	12	30
Hydrants (348)	61,471	2,955	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,523,292	3,142	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	134		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	1,188		38
Other Tangible Property (390)	0		39
Total General Plant	1,322	0	
Total utility plant in service directly assignable	1,770,753	3,142	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,770,753	3,142	

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)			803,830 26
Transmission and Distribution Mains (343)			528,441 27
Fire Mains (344)			0 28
Services (345)			70,724 29
Meters (346)			59,013 30
Hydrants (348)	750		63,676 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	750	0	1,525,684
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			134 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			1,188 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	1,322
Total utility plant in service directly assignable	750	0	1,773,145
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	750	0	1,773,145

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

Sources of Water Supply					
Month	Purchased Water	Surface Water	Ground Water	Total Gallons	
(a)	Gallons	Gallons	Gallons	All Methods	
	(000's)	(000's)	(000's)	(000's)	
(a)	(b)	(c)	(d)	(e)	
January			2,040	2,040	1
February			2,041	2,041	2
March			2,138	2,138	3
April			2,200	2,200	4
May			2,143	2,143	5
June			1,976	1,976	6
July			3,256	3,256	7
August			12,652	12,652	8
September			12,374	12,374	9
October			5,427	5,427	10
November			3,568	3,568	11
December			2,122	2,122	12
Total annual pumpage	0	0	51,937	51,937	
Less: Water sold				46,983	13
Volume pumped but not sold				4,954	14
Volume sold as a percent of volume pumped				90%	15
Volume used for water production, water quality and system maintenance				116	16
Volume related to equipment/system malfunction				307	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				423	19
Volume pumped but unaccounted for				4,531	20
Percent of water lost				9%	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.)				900	23
Date of maximum: 8/12/2001					24
Cause of maximum:					25
corn packing					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				24	26
Date of minimum: 3/10/2001					27
Total KWH used for pumping for the year				133,966	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)	
MAIN STREET WELL #1	BF 812	441	10	60,000	Yes	1
MAIN STREET #2	BF 813	471	17	60,000	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	1-P	1PS	2-P	1
Location	MAIN STREET	MAIN STREET	MAIN STREET	2
Purpose	P	S	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE NORTHWEST	INTERNATION	LAYNE NORTHWEST	5
Year Installed	1983	1967	1995	6
Type	VERTICAL TURBINE	OTHER	VERTICAL TURBINE	7
Actual Capacity (gpm)	500	325	500	8
Pump Motor or Standby Engine Mfr	LANE BOWLER	INTERNATION	LANE BOWLER	9 10
Year Installed	1983	1967	1995	11
Type	ELECTRIC	NATURAL GAS	ELECTRIC	12
Horsepower	70	200	100	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	2PS			14
Location	MAIN STREET			15
Purpose	S			16
Destination	D			17
Pump Manufacturer	CONTINENTAL			18
Year Installed	1968			19
Type	OTHER			20
Actual Capacity (gpm)	350			21
Pump Motor or Standby Engine Mfr	CONTINENTAL			22 23
Year Installed	1968			24
Type	NATURAL GAS			25
Horsepower	100			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	1	2	3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S	R	S	4
				5
Year constructed	1931	1931	1999	6
				7
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	STEEL	8
				9
Elevation difference in feet (See Headnote 3.)	400	400	0	10
				11
Total capacity in gallons (actual)	60,000	75,000	500,000	12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	14
				15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	16
				17
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE	PRESSURE	18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1,000.0000	1,000.0000	1.0000	20
				21
Is a corrosion control chemical used (yes, no)?	N	N	N	22
				23
Is water fluoridated (yes, no)?	N	N	N	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	4.000	631	0	0	0	631	1
M	D	6.000	21,160	0	0	0	21,160	2
M	D	8.000	9,138	0	0	0	9,138	3
M	D	10.000	4,557	0	0	0	4,557	4
Total Within Municipality			35,486	0	0	0	35,486	
Total Utility			35,486	0	0	0	35,486	

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	351	1	0	0	352	3	1
P	1.000	19	0	0	0	19	12	2
M	1.500	1	0	0	0	1		3
M	2.000	3	0	0	0	3	1	4
M	3.000	2	0	0	0	2		5
Total Utility		376	1	0	0	377	16	

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 (a).
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	397	0	0	0	397	16	1
1.000	5	0	0	0	5	0	2
1.500	5	0	0	0	5	0	3
2.000	3	0	0	0	3	0	4
3.000	4	0	0	0	4	1	5
6.000	2	0	0	0	2	1	6
Total:	416	0	0	0	416	18	

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	339	15	1	10	0	32	397	1
1.000	0	1	1	0	0	3	5	2
1.500	0	3	0	1	0	1	5	3
2.000	0	0	0	3	0	0	3	4
3.000	0	1	0	2	0	1	4	5
6.000	0	0	1	0	1	0	2	6
Total:	339	20	3	16	1	37	416	

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	9				9	1
Within Municipality	48	2	2		48	2
Total Fire Hydrants	57	2	2	0	57	
Flushing Hydrants						
	2				2	3
Total Flushing Hydrants	2	0	0	0	2	

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: 12

Number of distribution system valves end of year: 115

Number of distribution valves operated during year: 32

WATER OPERATING SECTION FOOTNOTES

Water Operating Revenues - Sales of Water (Page W-02)

First full year of new water rates (prior year was 3 qtrs).

Other Operating Revenues (Water) (Page W-04)

First full year of direct billing customers for Public Fire Protection.

Water Operation & Maintenance Expenses (Page W-05)

A/c600: First year of Superintendent's pension being paid as part of his salary rather than as a separate pension check.

A/c 620: Large increase in electric bills late in 2001.

A/c 650: Less main breaks than prior year.

A/c 681: Prior year included \$2,000 for utility billing system.

A/c 682: A portion of the annual audit costs were allocated to the Utility for the first time ever.

A/c 688: Costs incurred for 2002 test year rate study.

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

On September 22, 1999, the Village adopted a resolution lowering the tax equivalent to \$27,000 per year.

Water Utility Plant in Service (Page W-08)

The addition to meters was for meter parts.

Water Services (Page W-16)

The Utility paid for the new service installed during the year.

Hydrants and Distribution System Valves (Page W-18)

The number of hydrants and valves operated during the year was less than the scheduled amount due to lack of manpower and time.

The number of valves at year end is less than last year due to the elimination of some valves on Waupon Street during 2000.(the number of vavles at year end was incorrect on the 2000 PSC report)
