



3015 (02-09-04)

ANNUAL REPORT

OF

Name: STODDARD MUNICIPAL WATER UTILITY

Principal Office: 180 NORTH MAIN STREET
STODDARD, WI 54658

For the Year Ended: DECEMBER 31, 2001

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: STODDARD MUNICIPAL WATER UTILITY

Utility Address: 180 NORTH MAIN STREET
STODDARD, WI 54658

When was utility organized? 12/31/1941

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MRS DEBRA KENDHAMMER

Title: CLERK/TREASURER/ADMINISTRATOR

Office Address:

180 NORTH MAIN STREET
STODDARD, WI 54658

Telephone: (608) 457 - 2136

Fax Number: (608) 457 - 2165

E-mail Address:

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

Name: CAROL A CHRISTNOVICH

Title: MANAGER

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

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

Telephone: (607) 784 - 7737 EXT 219

Fax Number: (608) 785 - 2140

E-mail Address: cchristnovich@habco.com

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

Name: TERESA CHRISTIANSON

Title: PRESIDENT

Office Address:

180 NORTH MAIN STREET
STODDARD, WI 54658

Telephone: (608) 457 - 2136

Fax Number: (608) 457 - 2165

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: AL BROTT

Title: PARTNER

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

99 MILWAUKEE

P.O. BOX 1508

LA CROSSE, WI 54602

Telephone: (608) 784 - 7737 EXT 205

Fax Number: (608) 785 - 2140

E-mail Address: abrott@habco.com

Date of most recent audit report: 1/24/2002

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

Names and titles of utility management including manager or superintendent:

Name: MR BERNARD WOPAT

Title: SUPERINTENDENT

Office Address:

180 NORTH MAIN STREET

STODDARD, WI 54658

Telephone: (608) 457 - 2136

Fax Number: (608) 457 - 2165

E-mail Address:

Name of utility commission/committee: Water and Sewer Utility Commission

Names of members of utility commission/committee:

MR TERESA CHRISTIANSON, PRESIDENT

MR JOHN MAJERUS, MEMBER

MR BILL RUSSELL, MEMBER

MR BERNARD WOPAT, SUPERINTENDENT

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)	81,029	80,799	1
Operating Expenses:			
Operation and Maintenance Expense (401)	52,536	52,903	2
Depreciation Expense (403)	17,209	9,242	3
Amortization Expense (404)	0	0	4
Taxes (408)	6,175	5,932	5
Total Operating Expenses	75,920	68,077	
Net Operating Income	5,109	12,722	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	5,109	12,722	
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)	850	573	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	850	573	
Total Income	5,959	13,295	
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	5,959	13,295	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	4,236	4,962	13
Amortization of Debt Discount and Expense (428)	671	772	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	4,907	5,734	
Net Income	1,052	7,561	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	90,465	82,904	19
Balance Transferred from Income (433)	1,052	7,561	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)	91,517	90,465	

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):		
RIVER BANK	850	4
Total (Acct. 419):	850	
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	81,029	0	0	0	81,029	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	81,029	0	0	0	81,029	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	977,612	444,658	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	155,184	138,294	2
Net Utility Plant	822,428	306,364	
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)	11,047	10,424	7
Total Other Property and Investments	11,047	10,424	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	1,386	1,224	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	10,809	13,087	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	9,344	7,842	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	21,539	22,153	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	1,247	1,918	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	1,247	1,918	
Total Assets and Other Debits	856,261	340,859	

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)	619,673	90,337	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	91,517	90,465	23
Total Proprietary Capital	711,190	180,802	
LONG-TERM DEBT			
Bonds (221)	65,800	80,200	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	65,800	80,200	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	476	359	28
Payables to Municipality (233)	19,032	19,942	29
Customer Deposits (235)			30
Taxes Accrued (236)	3,945	3,845	31
Interest Accrued (237)	658	802	32
Other Current and Accrued Liabilities (238)	2,876	2,625	33
Total Current and Accrued Liabilities	26,987	27,573	
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)	52,284	52,284	38
Total Liabilities and Other Credits	856,261	340,859	

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)	977,612	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	977,612	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	155,184	0	0	0	9
Total Accumulated Provision	155,184	0	0	0	
Net Utility Plant	822,428	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	138,294				138,294	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	17,209				17,209	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	681				681	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	17,890	0	0	0	17,890	13
Debits during year						14
Book cost of plant retired	400				400	15
Cost of removal	600				600	16
Other debits (specify):						17
					0	18
Total debits	1,000	0	0	0	1,000	19
Balance End of Year	155,184	0	0	0	155,184	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.65%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

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

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

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1997 Revenue Bonds	671	428	1,247	1
Total			1,247	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	90,337	1
Changes during year (explain):		
NEW WATER RESERVOIR AND MAINS	529,336	2
Balance end of year	<u><u>619,673</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)	
Revenue Bonds	03/18/1997	05/01/2005	5.75%	65,800	1
Total Bonds (Account 221):				65,800	

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)
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NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	3,845	1
Accruals:		
Charged water department expense	6,408	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>6,408</u>	
Taxes paid during year:		
County, state and local taxes	3,845	6
Social Security taxes	2,351	7
PSC Remainder Assessment	112	8
Other (explain):		
NONE		9
Total payments and other debits	<u>6,308</u>	
Balance end of year	<u><u>3,945</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)					
Revenue Bonds	802	4,236	4,380	658	1
Subtotal	802	4,236	4,380	658	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	802	4,236	4,380	658	

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	52,284	0	0	0	0	52,284	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	52,284	0	0	0	0	52,284	
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):		
SPECIAL REDEMPTION ACCOUNT	11,047	3
Total (Acct. 125):	11,047	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	10,809	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	10,809	
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):		
SEWER - JOINT METERING COSTS	1,762	12
GENERAL FUND - DELINQ BILLS TO TAX ROLL AND ADD'L PUBLIC FIRE PROTECTION	7,582	13
Total (Acct. 145):	9,344	
Prepayments (165):		
NONE		14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		16
Total (Acct. 183):	0	
Payables to Municipality (233):		
GENERAL FUND-QTRLY WAGE & BENEFITS & INSURANCE ALLOCATION	19,032	17
Total (Acct. 233):	19,032	
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	676,763	0	0	0	676,763	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	146,739	0	0	0	146,739	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	52,284	0	0	0	52,284	6
Other (specify):						
NONE					0	7
Average Net Rate Base	477,740	0	0	0	477,740	
Net Operating Income	5,109	0	0	0	5,109	8
Net Operating Income as a percent of Average Net Rate Base						
	1.07%	N/A	N/A	N/A	1.07%	

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	355,005	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	90,991	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	445,996	
Net Income		
Net Income	1,052	5
Percent Return on Proprietary Capital	0.24%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

The Village on behalf of the Water Utility constructed and paid for a new 200,000 gallon reservoir and the connecting mains. This project was approved by the PSC in 2000 (5720-CW-100). All debt related to this project is being financed by the Village of Stoddard General Fund.

FINANCIAL SECTION FOOTNOTES

Income Statement Account Details (Page F-02)

To the Village Board
Village of Stoddard
Stoddard, Wisconsin

We have compiled the accompanying balance sheets of Village of Stoddard as of December 31, 2001 and 2000, and the related statements of income and earned surplus and supplementary 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 supplementary information referred to above, and accordingly, do not express an opinion or any other form of assurance on this information.

These financial statements and supplementary 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 supplementary information are not designed for those who are not informed about such differences.

HAWKINS, ASH, BAPTIE & COMPANY, LLP

La Crosse, Wisconsin
January 29, 2002

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

The balance in customer accounts receivable is lower at December 31, 2001 because bills were sent out on December 20th which allowed a customers to pay their bills prior to December 31st. Last year due to some complications, 4th quarter bills were not sent out until mid-January.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

September 13, 2002

Mrs. Debra Kendhammer, Clerk/Treasurer/Administrator
Stoddard Municipal Water Utility
180 North Main Street
Stoddard, WI 54658-9530

2001 Analytical Review DWCCA-5720-PJL

Dear Mrs. Kendhammer:

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

However, you may receive additional inquiries from our office regarding your annual report during a rate case, construction authorization, or other Commission reviews.

Thank you for your efforts in preparing your 2001 annual report. If you have any questions, please feel free to contact me at (608) 267-9198 or by e-mail at peter.leege@psc.state.wi.us.

Sincerely,

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

PJL:bhh:w:\compl\Analytical Reviews\2001 analytical review letters\5720
Stoddard.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	77,931	1
Total Sales of Water	77,931	
Other Operating Revenues		
Forfeited Discounts (470)	1,592	2
Other Water Revenues (474)	1,506	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	3,098	
Total Operating Revenues	81,029	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	29,267	5
General Operating Expenses (680-690)	23,269	6
Total Operation and Maintenance Expenses	52,536	
Other Operating Expenses		
Depreciation Expense (403)	17,209	7
Amortization Expense (404)		8
Taxes (408)	6,175	9
Total Other Operating Expenses	23,384	
Total Operating Expenses	75,920	
NET OPERATING INCOME	5,109	

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	241	12,128	39,555	4
Commercial	66	5,380	14,499	5
Industrial				6
Total Metered Sales to General Customers (461)	307	17,508	54,054	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		22,258	8
Other Sales to Public Authorities (464)	7	553	1,619	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	315	18,061	77,931	

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)	22,258	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)	22,258	
Forfeited Discounts (470):		
Customer late payment charges	1,592	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,592	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	848	7
Other (specify):		
CHARGE FOR SUMMER WATER METERS	425	8
MISCELLANEOUS	233	9
Total Other Water Revenues (474)	1,506	
Amortization of Construction Grants (475):		
NONE		10
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)	18,107	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	4,519	3
Chemicals (630)	3,807	4
Supplies and Expenses (640)	899	5
Repairs of Water Plant (650)	1,935	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	29,267	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	13,089	8
Office Supplies and Expenses (681)	289	9
Outside Services Employed (682)	1,970	10
Insurance Expense (684)	1,487	11
Employees Pensions and Benefits (686)	5,251	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	1,183	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	23,269	
 Total Operation and Maintenance Expenses	 52,536	

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		3,945	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		233	2
Net property tax equivalent		3,712	
Social Security		2,351	3
PSC Remainder Assessment		112	4
Other (specify): NONE			5
Total tax expense		6,175	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Vernon				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.216529				3
County tax rate	mills		7.206405				4
Local tax rate	mills		6.084059				5
School tax rate	mills		12.013071				6
Voc. school tax rate	mills		2.605069				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		28.125133				10
Less: state credit	mills		2.027374				11
Net tax rate	mills		26.097759				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.084059				14
Combined School Tax Rate	mills		14.618140				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.702199				17
Total Tax Rate	mills		28.125133				18
Ratio of Local and School Tax to Total	dec.		0.736075				19
Total tax net of state credit	mills		26.097759				20
Net Local and School Tax Rate	mills		19.209900				21
Utility Plant, Jan. 1	\$	444,658	444,658				22
Materials & Supplies	\$	0	0				23
Subtotal	\$	444,658	444,658				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	444,658	444,658				26
Assessment Ratio	dec.		0.923600				27
Assessed Value	\$	410,686	410,686				28
Net Local & School Rate	mills		19.209900				29
Tax Equiv. Computed for Current Year	\$	7,889	7,889				30
Tax Equivalent per 1994 PSC Report	\$	6,873					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	3,945					32 33
Tax equiv. for current year (see note 6)	\$	3,945					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	460		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)	82,068		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	82,528	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	29,571	762	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	19,902		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	4,866		20
Total Pumping Plant	54,339	762	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	9,438	1,841	23
Total Water Treatment Plant	9,438	1,841	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	690		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			460 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)			82,068 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	82,528
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			30,333 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			19,902 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			4,866 20
Total Pumping Plant	0	0	55,101
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			11,279 23
Total Water Treatment Plant	0	0	11,279
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			690 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)	26,688	396,031	26
Transmission and Distribution Mains (343)	109,213	171,511	27
Fire Mains (344)	0		28
Services (345)	22,917	7,248	29
Meters (346)	26,319	1,545	30
Hydrants (348)	32,458	22,689	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	218,285	599,024	
GENERAL PLANT			
Land and Land Rights (370)	530		33
Structures and Improvements (371)	1,106		34
Office Furniture and Equipment (372)	709		35
Computer Equipment (372.1)	894		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	8,086	470	38
Other Tangible Property (390)	0		39
Total General Plant	11,325	470	
Total utility plant in service directly assignable	375,915	602,097	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	375,915	602,097	

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)			422,719 26
Transmission and Distribution Mains (343)			280,724 27
Fire Mains (344)			0 28
Services (345)			30,165 29
Meters (346)			27,864 30
Hydrants (348)	400		54,747 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	400	0	816,909
GENERAL PLANT			
Land and Land Rights (370)			530 33
Structures and Improvements (371)			1,106 34
Office Furniture and Equipment (372)			709 35
Computer Equipment (372.1)			894 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			8,556 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	11,795
Total utility plant in service directly assignable	400	0	977,612
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	400	0	977,612

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

Sources of Water Supply					
Month	Purchased Water	Surface Water	Ground Water	Total Gallons	
(a)	Gallons	Gallons	Gallons	All Methods	
	(000's)	(000's)	(000's)	(000's)	
(a)	(b)	(c)	(d)	(e)	
January			1,621	1,621	1
February			1,463	1,463	2
March			2,007	2,007	3
April			1,460	1,460	4
May			2,021	2,021	5
June			1,691	1,691	6
July			2,531	2,531	7
August			2,208	2,208	8
September			1,693	1,693	9
October			1,943	1,943	10
November			1,696	1,696	11
December			1,628	1,628	12
Total annual pumpage	0	0	21,962	21,962	
Less: Water sold				18,061	13
Volume pumped but not sold				3,901	14
Volume sold as a percent of volume pumped				82%	15
Volume used for water production, water quality and system maintenance				315	16
Volume related to equipment/system malfunction				312	17
Non-utility volume NOT included in water sales				58	18
Total volume not sold but accounted for				685	19
Volume pumped but unaccounted for				3,216	20
Percent of water lost				15%	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.)				165	23
Date of maximum: 5/15/2001					24
Cause of maximum: filled new reservoir					25
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				1	26
Date of minimum: 5/30/2001					27
Total KWH used for pumping for the year				53,532	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL - PROKSCH COULEE ROAD	#1	152	6	200	Yes	1
WELL - 180 N MAIN STREET	#2	127	6	500	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	#2		1
Location	PROKSCH COULEE RD	180 N MAIN STREET		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	FRANKLIN	HIGH THRUST		5
Year Installed	1941	1978		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	200	500		8
Pump Motor or Standby Engine Mfr	FRANKLIN	US ELECTRIC		10
Year Installed	1995	1978		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	25	50		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				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	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	3
Year constructed	1941	2001	4
Primary material (earthen, steel, concrete, other)	OTHER	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	300	300	6
Total capacity in gallons (actual)	80,000	200,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0500	0.0000	12
Is a corrosion control chemical used (yes, no)?	N	N	13
Is water fluoridated (yes, no)?	N	N	14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	0	0	0	0	0	1
M	D	6.000	19,275	0	0	0	19,275	2
M	T	8.000	2,444	0	0	0	2,444	3
M	D	10.000	0	3,878			3,878	4
Total Within Municipality			21,719	3,878	0	0	25,597	
Total Utility			21,719	3,878	0	0	25,597	

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	1.000	297	2	0	0	299	2	1
M	2.000	1	0	0	0	1		2
M	4.000	2	0	0	0	2		3
Total Utility		300	2	0	0	302	2	

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	338	0	0	0	338	56	1
1.000	9	0	0	0	9	1	2
1.500	5	0	0	0	5	0	3
2.000	2	0	0	0	2	0	4
3.000	1	0	0	0	1	0	5
4.000	1	0	0	0	1	0	6
6.000	0	1	0	0	1	0	7
Total:	356	1	0	0	357	57	

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	246	55	0	4	0	33	338	1
1.000	0	5	0	0	0	4	9	2
1.500	0	1	0	2	0	2	5	3
2.000	0	1	0	1	0	0	2	4
3.000	0	1	0	0	0	0	1	5
4.000	0	0	0	0	0	1	1	6
6.000	0	0	0	0	0	1	1	7
Total:	246	63	0	7	0	41	357	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	41	6	1		46	2
Total Fire Hydrants	41	6	1	0	46	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:	41
Number of distribution system valves end of year:	87
Number of distribution valves operated during year:	87

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

a/c 600: Significant increase this year due to employees spending time at the construction site for the reservoir and connecting main project.

a/c 686: Decrease over prior year even though salaries increased due an adjustment in 2000 for the union settlement and first time adding FICA and pension benefits to the accrued vacation and sick leave liability.

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

At the Village Board meeting on September 3, 1996, the Board passed a resolution to allow the Water Utility to pay only half of the computed tax equivalent for each of the next 5 years. Therefore, the lower amount authorized is \$3,945 or half of the computed equivalent for the current year.

Water Utility Plant in Service (Page W-08)

A/c 342: A 200,000 gallon reservoir was constructed in 2001. The reservoir was paid for by the Village General Fund.

Water Mains (Page W-15)

The new mains were paid for by the Village General fund.

Water Services (Page W-16)

The new services were paid for by the Village General Fund.

Hydrants and Distribution System Valves (Page W-18)

The new hydrants were paid for by the Village General Fund.
