



3015 (02-09-04)

ANNUAL REPORT

OF

Name: VILLAGE OF OAKDALE WATER UTILITY

Principal Office: P.O. BOX 147
OAKDALE, WI 54649-0147

For the Year Ended: DECEMBER 31, 2001

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

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

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: VILLAGE OF OAKDALE WATER UTILITY

Utility Address: P.O. BOX 147
OAKDALE, WI 54649-0147

When was utility organized? 6/13/1996

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS SUSAN WAUGH

Title: VILLAGE CLERK

Office Address:

P.O. BOX 147
OAKDALE, WI 54649-0147

Telephone: (608) 372 - 2927

Fax Number: (608) 372 - 0938

E-mail Address:

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

Name: DEBRA WELCH

Title: CERTIFIED PUBLIC ACCOUNTANTS

Office Address: CLIFTON GUNDERSON LLP

435 JULIE STREET
P.O. BOX 547
TOMAH, WI 54660

Telephone: (608) 372 - 2177

Fax Number: (608) 372 - 5462

E-mail Address: debra welch @cliftoncpa.com

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

Name: CARROLL BETTHAUSER

Title: VILLAGE PRESIDENT

Office Address:

627 N OAKWOOD ST
TOMAH, WI 54660

Telephone: (608) 372 - 4317

Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name:

Title: CERTIFIED PUBLIC ACCOUNTANTS

Office Address: CLIFTON GUNDERSON LLP
435 JULIE STREET
P.O. BOX 547
TOMAH, WI 54660

Telephone: (608) 372 - 2177

Fax Number: (608) 372 - 5462

E-mail Address: cliftoncpa.com

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

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

Names and titles of utility management including manager or superintendent:

Name: DAVE MAGNUSSEN

Title: CERTIFIED WATER OPERATOR

Office Address:

P.O. BOX 147
OAKDALE, WI 54649

Telephone: (608) 372 - 2927

Fax Number:

E-mail Address:

Name of utility commission/committee: VILLAGE BOARD

Names of members of utility commission/committee:

MR ROD BENSON
MR CARROLL BETTHAUSER, VILLAGE PRESIDENT
MR JOHN GUTHRIE

Is sewer service rendered by the utility? NO

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

Date of Ordinance: [REDACTED]

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)? YES

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person: MR DAVE MAGNUSSEN

Title: OPERATOR

Telephone: (608) 462 - 5993

Fax Number: (608) 462 - 2404

E-mail Address:

Contract/Agreement beginning-ending dates: 6/1/2001 12/31/2001

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

THIS CONTRACT DOES NOT HAVE AN END DATE. FOR \$250 EACH MONTH DAVE MAGNUSSEN WILL PROVIDE THE UTILITY ON A MONTHLY BASIS; MONTHLY REPORTS ON WATER PUMPAGE, CHEMICAL ADDITIONS, AND WATER LEVELS. ADDITIONAL SERVICES CAN BE REQUESTED AT \$22/HOUR.

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	101,367	103,258	1
Operating Expenses:			
Operation and Maintenance Expense (401)	28,705	26,140	2
Depreciation Expense (403)	39,189	39,192	3
Amortization Expense (404)	0	0	4
Taxes (408)	5,663	735	5
Total Operating Expenses	73,557	66,067	
Net Operating Income	27,810	37,191	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	27,810	37,191	
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)	1,225	935	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	1,225	935	
Total Income	29,035	38,126	
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	29,035	38,126	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	32,297	32,654	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	32,297	32,654	
Net Income	(3,262)	5,472	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(11,807)	(17,279)	19
Balance Transferred from Income (433)	(3,262)	5,472	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	3,358	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)	(18,427)	(11,807)	

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):		
ON SAVINGS	1,225	4
Total (Acct. 419):	1,225	
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):		
PRIOR PERIOD ADJUSTMENT	3,358	9
Total (Acct. 435)--Debit:	3,358	
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):					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	101,367	0	0	0	101,367	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:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	101,367	0	0	0	101,367	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,867,678	1,866,586	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	162,299	122,255	2
Net Utility Plant	1,705,379	1,744,331	
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)	333,333	353,333	5
Other Investments (124)	438	461	6
Special Funds (125)	19,666	11,767	7
Total Other Property and Investments	353,437	365,561	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	26,448	33,662	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	1,127	1,147	10
Customer Accounts Receivable (142)	2,908	4,280	11
Other Accounts Receivable (143)	50	125	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	1,127	1,147	13
Receivables from Municipality (145)	2,069	3,241	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	774	732	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	32,249	42,040	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	2,091,065	2,151,932	

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)	500	0	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	(18,427)	(11,807)	23
Total Proprietary Capital	(17,927)	(11,807)	
LONG-TERM DEBT			
Bonds (221)	710,100	718,400	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	710,100	718,400	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	288		28
Payables to Municipality (233)	0	31	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	2,672	2,703	32
Other Current and Accrued Liabilities (238)	2,548	5,925	33
Total Current and Accrued Liabilities	5,508	8,659	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	333,333	353,333	36
Total Deferred Credits	333,333	353,333	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,060,051	1,083,347	38
Total Liabilities and Other Credits	2,091,065	2,151,932	

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)	1,867,678	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	1,867,678	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	162,299	0	0	0	9
Total Accumulated Provision	162,299	0	0	0	
Net Utility Plant	1,705,379	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	122,255				122,255	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	39,189				39,189	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	855				855	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	40,044	0	0	0	40,044	13
Debits during year						14
Book cost of plant retired	0				0	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	0	0	0	0	0	19
Balance End of Year	162,299	0	0	0	162,299	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.18%					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):	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	1,147	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	0	
Deductions:		
Accounts written off during the year: Utility Customers	20	5
Accounts written off during the year: Others		6
Total accounts written off	20	
Balance end of year	1,127	

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)		
<hr/>				
Unamortized debt discount & expense (181)				1
Total			<u>0</u>	
Unamortized premium on debt (251)				2
<hr/>				
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	0 1
Changes during year (explain):	
CONTRIBUTION FOR SERVICE TO VILLAGE HALL	500 2
Balance end of year	<u><u>500</u></u>

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
MORTGAGE REVENUE BOND	12/16/1996	12/01/2036	4.50%	710,100	1
Total Bonds (Account 221):				710,100	

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	0	1
Accruals:		
Charged water department expense	5,663	2
Charged electric department expense		3
Charged sewer department expense	36	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>5,699</u>	
Taxes paid during year:		
County, state and local taxes	5,000	6
Social Security taxes	576	7
PSC Remainder Assessment	123	8
Other (explain):		
NONE		9
Total payments and other debits	<u>5,699</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)					
Mortgage revenue Bond	2,703	32,297	32,328	2,672	1
Subtotal	2,703	32,297	32,328	2,672	
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	2,703	32,297	32,328	2,672	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,083,347	0	0	0	0	1,083,347	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
AMORTIZATION OF CONSTRUCTION	23,296					23,296	5
Balance End of Year	1,060,051	0	0	0	0	1,060,051	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	1,081,347					1,081,347	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
ADVANCE TO TIF DISTRICT	333,333	1
Total (Acct. 123):	333,333	
Other Investments (124):		
INVESTMENT IN LOCAL ELECTRIC COOP	438	2
Total (Acct. 124):	438	
Special Funds (125):		
RESTRICTED CASH-SPECIAL REDEMPTION	3,481	3
RESTRICTED CASH-DEPRECIATION FUND	16,185	4
Total (Acct. 125):	19,666	
Notes Receivable (141):		
DUE FROM LARRY SMITH	1,127	5
Total (Acct. 141):	1,127	
Customer Accounts Receivable (142):		
Water	2,908	6
Electric		7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	2,908	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
Other (specify):		
ADVANCE TO EMPLOYEE FOR PETTY CASH	50	12
Total (Acct. 143):	50	
Receivables from Municipality (145):		
DUE FROM SEWER-ALLOCATED METER EXPENSES	1,650	13
DUE FROM VILLAGE TAX FUND-DELINQUENT ACCOUNTS	419	14
Total (Acct. 145):	2,069	
Prepayments (165):		
PREPAID INSURANCE	774	15
Total (Acct. 165):	774	
Extraordinary Property Losses (182):		
NONE		16
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		17
Total (Acct. 183):	0	
Payables to Municipality (233):		
NONE		18
Total (Acct. 233):	0	
Other Deferred Credits (253):		
DEFERRED REVENUE(TIF ANNUAL CHARGE)	333,333	19
Total (Acct. 253):	333,333	

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	1,867,132	0	0	0	1,867,132	1	
Materials and Supplies	0	0	0	0	0	2	
Other (specify):						0	3
Less Average:							
Reserve for Depreciation	142,277	0	0	0	142,277	4	
Customer Advances for Construction					0	5	
Contributions in Aid of Construction	1,071,699	0	0	0	1,071,699	6	
Other (specify):						0	7
Average Net Rate Base	653,156	0	0	0	653,156		
Net Operating Income	27,810	0	0	0	27,810	8	
Net Operating Income as a percent of Average Net Rate Base	4.26%	N/A	N/A	N/A	4.26%		

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	250	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(15,117)	3
Other (Specify):		4
Total Average Proprietary Capital	(14,867)	
Net Income		
Net Income	(3,262)	5
Percent Return on Proprietary Capital	N/A	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

ONE SERVICE ADDED FOR NEW MUNICIPAL BUILDING.

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

LATE IN DECEMBER SIMPLIFIED RATE CASE APPLIED FOR. AT YEAR END NO CHANGE HAD OCCURRED.

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

Income Statement Account Details (Page F-02)

MISC DEBITS TO SURPLUS
DURING 2001 THE UTILITY DISCOVERED A BILLING ERROR WITHIN THEIR COMPUTERIZED BILLING PROGRAM. FOR THREE CUSTOMERS THE MULTIPLIER WAS INCORRECT, WHICH RESULTED IN AN OVERCHARGE TO THE CUSTOMERS. THE AMOUNT WITHIN ACCOUNT 435 REFLECTS THE REFUND DUE TO USERS FROM YEARS PRIOR TO 2001. THE BILLING ERROR WAS CORRECTED DURING 2001 AND ANY ADJUSTMENT FOR OVERCHARGES FOR 2001 WERE CORRECTED WITHIN THIS REPORTING YEAR.

Revenues Subject to Wisconsin Remainder Assessment (Page F-04)

NO ADJUSTMENT FOR THE \$20 ADJUSTMENT TO THE ALLOWANCE ACCOUNT WAS INCLUDED WITHIN THIS SCHEDULE. THIS CHANGE IN THE ALLOWANCE RELATES TO A NON-CONSUMER OUTSTANDING RECEIVABLE.

Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144) (Page F-09)

THE \$20 SHOWN HERE WAS NOT ACTUALLY WRITTEN OFF, RATHER WE COLLECTED \$20 FROM THE ACCOUNT THAT WE HAD ALLOWED FOR. DUE TO THIS OUR ALLOWANCE NEEDED TO BE REDUCED IN ORDER FOR THE ALLOWANCE TO EQUAL THE OUTSTANDING BALANCE OF THE DOUBTFUL ACCOUNT.

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

THE ADVANCE TO THE TIF DISTRICT INCLUDED IN ACCOUNT 123 IS OFFSET BY THE DEFERRED REVENUE WITHIN ACCOUNT 253. THE REDUCTION OF \$20,000 IN EACH REFLECTS THE RECOGNIZING OF THE ANNUAL BENEFIT CHARGE TO THE UTILITY FROM THE TIF DISTRICT.

A/C 238

ITEMS INCLUDED IN THIS ACCOUNT AT DECEMBER 31, 2001 ARE AS FOLLOWS:
AMOUNT OWED TO CUSTOMERS FOR OVERCHARGES \$2056
ACCRUED WAGES 433
MISC OTHER LIABILITIES 59

AT DECEMBER 31, 2000 THE MAJOR ITEM INCLUDED WITHIN THIS ACCOUNT WAS THE DEFERRED INSURANCE PROCEEDS OF \$4850, WHICH WAS EARNED DURING 2001 BY THE UTILITY COMPLETING THE REPARIS.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

VILLAGE BOARD
VILLAGE OF OAKDALE
OAKDALE, WISCONSIN

WE HAVE COMPILED THE VILLAGE OF OAKDALE WATER UTILITY ANNUAL REPORT INCLUDED IN THE ACCOMPANYING PRESCRIBED FORM FOR THE VILLAGE OF OAKDALE, WISCONSIN AS OF DECEMBER 31, 2001 AND FOR THE YEAR THEN ENDED, 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 INFORMATION THAT IS THE REPRESENTATION OF MANAGEMENT. WE HAVE NOT AUDITED OR REVIEWED THE REPORT REFERRED TO ABOVE AND, ACCORDINGLY, DO NOT EXPRESS AN OPINION OR ANY OTHER FORM OF ASSURANCE ON IT.

THIS REPORT IS PRESENTED IN ACCORDANCE WITH THE REQUIREMENTS OF THE PUBLIC SERVICE COMMISSION WHICH DIFFER FROM GENERALLY ACCEPTED ACCOUNTING PRINCIPLES. ACCORDINGLY, THIS REPORT IS NOT DESIGNED FOR THOSE WHO ARE NOT INFORMED ABOUT SUCH DIFFERENCES.

CLIFTON GUNDERSON LLP

TOMAH, WISCONSIN
MARCH 7, 2002

September 13, 2002

Ms. Susan Waugh, Village Clerk
Village of Oakdale Water Utility
P.O. Box 147
Oakdale, WI 54649-0147

2001 Analytical Review DWCCA-4325-PJL

Dear Ms. Waugh:

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.

FINANCIAL SECTION FOOTNOTES

Sincerely,

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

PJL:bhh:w:\compl\Analytical Reviews\2001 analytical review letters\4325
oakdale.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	57,162	1
Total Sales of Water	57,162	
Other Operating Revenues		
Forfeited Discounts (470)	110	2
Other Water Revenues (474)	20,799	3
Amortization of Construction Grants (475)	23,296	4
Total Other Operating Revenues	44,205	
Total Operating Revenues	101,367	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	18,481	5
General Operating Expenses (680-690)	10,224	6
Total Operation and Maintenance Expenses	28,705	
Other Operating Expenses		
Depreciation Expense (403)	39,189	7
Amortization Expense (404)		8
Taxes (408)	5,663	9
Total Other Operating Expenses	44,852	
Total Operating Expenses	73,557	
NET OPERATING INCOME	27,810	

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	80	4,109	18,933	4
Commercial	18	3,080	9,907	5
Industrial				6
Total Metered Sales to General Customers (461)	98	7,189	28,840	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		27,229	8
Other Sales to Public Authorities (464)	4	260	1,093	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	103	7,449	57,162	

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)	27,229	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)	27,229	
Forfeited Discounts (470):		
Customer late payment charges	110	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	110	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	758	7
Other (specify):		
MISC OTHER	41	8
ANNUAL BENEFIT CHARGE FROM TIF RECOGNIZED	20,000	9
Total Other Water Revenues (474)	20,799	
Amortization of Construction Grants (475):		
AMORTIZATION OF RURAL DEVELOPMENT GRANT	23,296	10
Total Amortization of Construction Grants (475)	23,296	

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)	8,145	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	2,315	3
Chemicals (630)	672	4
Supplies and Expenses (640)	2,880	5
Repairs of Water Plant (650)	4,065	6
Transportation Expenses (660)	404	7
Total Plant Operation and Maintenance Expenses	18,481	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	2,413	8
Office Supplies and Expenses (681)	2,609	9
Outside Services Employed (682)	2,870	10
Insurance Expense (684)	1,912	11
Employees Pensions and Benefits (686)		12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	420	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	10,224	
 Total Operation and Maintenance Expenses	 28,705	

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		5,000	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		36	2
Net property tax equivalent		4,964	
Social Security		576	3
PSC Remainder Assessment		123	4
Other (specify): NONE			5
Total tax expense		5,663	

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			Monroe				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.216969				3
County tax rate	mills		6.804743				4
Local tax rate	mills		13.533378				5
School tax rate	mills		8.994010				6
Voc. school tax rate	mills		2.610390				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		32.159490				10
Less: state credit	mills		0.928999				11
Net tax rate	mills		31.230491				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		13.533378				14
Combined School Tax Rate	mills		11.604400				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		25.137778				17
Total Tax Rate	mills		32.159490				18
Ratio of Local and School Tax to Total	dec.		0.781660				19
Total tax net of state credit	mills		31.230491				20
Net Local and School Tax Rate	mills		24.411617				21
Utility Plant, Jan. 1	\$	1,866,586	1,866,586				22
Materials & Supplies	\$	0	0				23
Subtotal	\$	1,866,586	1,866,586				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,866,586	1,866,586				26
Assessment Ratio	dec.		0.921789				27
Assessed Value	\$	1,720,598	1,720,598				28
Net Local & School Rate	mills		24.411617				29
Tax Equiv. Computed for Current Year	\$	42,003	42,003				30
Tax Equivalent per 1994 PSC Report	\$	0					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	5,000					32 33
Tax equiv. for current year (see note 6)	\$	5,000					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)	6,870		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	6,870	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	23,389		4
Structures and Improvements (311)	128,754		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	106,819		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	258,962	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	94,274		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	94,274	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	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)			6,870	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	6,870	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			23,389	4
Structures and Improvements (311)			128,754	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			106,819	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	258,962	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			0	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			94,274	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	94,274	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			0	23
Total Water Treatment Plant	0	0	0	
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)	271,022		26
Transmission and Distribution Mains (343)	964,909		27
Fire Mains (344)	0		28
Services (345)	93,997	500	29
Meters (346)	27,067	592	30
Hydrants (348)	113,140		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,470,135	1,092	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	6,123		35
Computer Equipment (372.1)	8,279		36
Transportation Equipment (373)	10,883		37
Other General Equipment (379)	11,060		38
Other Tangible Property (390)	0		39
Total General Plant	36,345	0	
Total utility plant in service directly assignable	1,866,586	1,092	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,866,586	1,092	

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)			271,022 26
Transmission and Distribution Mains (343)			964,909 27
Fire Mains (344)			0 28
Services (345)			94,497 29
Meters (346)			27,659 30
Hydrants (348)			113,140 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	1,471,227
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			6,123 35
Computer Equipment (372.1)			8,279 36
Transportation Equipment (373)			10,883 37
Other General Equipment (379)			11,060 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	36,345
Total utility plant in service directly assignable	0	0	1,867,678
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	1,867,678

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			672	672	1
February			585	585	2
March			663	663	3
April			716	716	4
May			1,856	1,856	5
June			1,833	1,833	6
July			953	953	7
August			902	902	8
September			747	747	9
October			760	760	10
November			651	651	11
December			657	657	12
Total annual pumpage	0	0	10,995	10,995	
Less: Water sold				7,449	13
Volume pumped but not sold				3,546	14
Volume sold as a percent of volume pumped				68%	15
Volume used for water production, water quality and system maintenance				2,135	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				2,135	19
Volume pumped but unaccounted for				1,411	20
Percent of water lost				13%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				450	23
Date of maximum: 6/2/2001					24
Cause of maximum:					25
TOWER OUT OF SERVICE DUE FOR CLEANING AND INSPECTION					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				0	26
Date of minimum: 4/30/2001					27
Total KWH used for pumping for the year				29,696	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)	
WHITE STREET-WELL DRIVE	1	250	18	900,000	Yes	1

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	1		1
Location	WELL		2
Purpose	P		3
Destination	D		4
Pump Manufacturer	AMERICAN TURBINE		5
Year Installed	1997		6
Type	VERTICAL TURBINE		7
Actual Capacity (gpm)	625		8
Pump Motor or Standby Engine Mfr	US MOTORS		10
Year Installed	1997		11
Type	ELECTRIC		12
Horsepower	60		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			23
Year Installed			24
Type			25
Horsepower			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1997		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	173		6
Total capacity in gallons (actual)	75,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	N		14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	8.000	540	0	0	0	540	1
P	D	8.000	19,613	0	0	0	19,613	2
M	D	10.000	679	0	0	0	679	3
P	D	10.000	2,572	0	0	0	2,572	4
Total Within Municipality			23,404	0	0	0	23,404	
Total Utility			23,404	0	0	0	23,404	

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)	
P	1.000	87	1	0	0	88		1
P	1.500	9	0	0	0	9		2
P	2.000	4	0	0	0	4		3
P	4.000	1	0	0	0	1		4
Total Utility		101	1	0	0	102	0	

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	96	6	0	(1)	101	0	1
0.750	3	0	0	0	3	0	2
1.000	12	0	0	1	13	0	3
1.500	4	0	0	0	4	0	4
3.000	2	0	0	0	2	0	5
Total:	117	6	0	0	123	0	

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	79	7	0	1	0	14	101	1
0.750	0	1	0	1	0	1	3	2
1.000	0	6	0	2	0	5	13	3
1.500	1	2	0	0	0	1	4	4
3.000	0	0	0	0	2	0	2	5
Total:	80	16	0	4	2	21	123	

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	48				48	2
Total Fire Hydrants	48	0	0	0	48	
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:	36
Number of distribution system valves end of year:	57
Number of distribution valves operated during year:	3

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

INCREASE IN A/C 600 SALARIES AND WAGES REFLECTS THE NEED TO HIRE A CONTRACTED CERTIFIED OPERATOR DURING 2001 AND ALSO HAVE AN ASSISTANT OPERATOR TO OVERSEE DAILY ISSUES. DURING 2000 THERE WAS ONLY A PART TIME OPERATOR.

INCREASE IN A/C 650 REPAIRS OF WATER PLANT DURING 2001 REFLECTS A TANK INSPECTION AND CLEANING BILL OF \$1800, WHICH WAS NOT DONE IN 2000.

DECREASE IN A/C 681 REFLECTS LESS NEED FOR OUTSIDE TRAINING AND CONVERSION COSTS FOR A NEW BILLING SYSTEM WHICH WAS APPROXIMATELY \$2300 IN 2000.

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

Village Board adopted resolution #82 on December 19, 2000 which set the 2001 property tax equivalent to be \$5000.

Water Services (Page W-16)

SERVICE WAS ADDED THROUGH CONTRIBUTION FROM THE VILLAGE

Meters (Page W-17)

ADJUSTMENT TO METERS REFLECTS CORRECTION OF SIZE. NO DOLLAR ADJUSTMENT NEEDED DUE TO FACT WHEN FIRST PURCHASED DOLLARS WERE ADDED.

NO METERS TESTED DURING THE YEAR. THE UTILITY HAD THREE DIFFERENT PART-TIME OPERATORS DURING THE YEAR. NOW AT YEAR END IT IS FELT THAT THEY WILL RETAIN AN OPERATOR AND PROCEED WITH REQUIRED TESTING REQUIREMENTS

Hydrants and Distribution System Valves (Page W-18)

Discussed with the maintenance man and contract operator the need to operate an appropriate number of valves each year. They are aware of testing requirements and will be implementing a schedule to comply with regulations.
