



3015 (02-09-04)

ANNUAL REPORT

OF

Name: FOREST JUNCTION UTILITIES

Principal Office: P.O. BOX 132
FOREST JUNCTION, WI 54123

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: FOREST JUNCTION UTILITIES

Utility Address: P.O. BOX 132
FOREST JUNCTION, WI 54123

When was utility organized? 10/19/1979

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: NANCY BRANDES

Title: UTILITIES CLERK

Office Address:

P.O. BOX 132
FOREST JUNCTION, WI 54123

Telephone: (920) 989 - 2100

Fax Number:

E-mail Address:

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

Name: VIRGINIA HINZ

Title: CPA

Office Address: SCHENCK GOVERNMENT & NOT-FOR-PROFIT SOLUTIONS

2200 RIVERSIDE DRIVE
P.O. BOX 23819
GREEN BAY, WI 54305-3819

Telephone: (920) 436 - 7800

Fax Number: (920) 436 - 7808

E-mail Address:

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

Name: HARLAN OTT

Title: PRESIDENT

Office Address:

P.O. BOX 132
FOREST JUNCTION, WI 54123

Telephone: (920) 989 - 1871

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:

Office Address: SCHENCK GOVERNMENT & NOT-FOR-PROFIT SOLUTIONS
2200 RIVERSIDE DRIVE
P.O. BOX 23819
GREEN BAY, WI 54305-3819

Telephone: (920) 436 - 7800

Fax Number: (920) 436 - 7808

E-mail Address:

Date of most recent audit report: 3/18/2002

Period covered by most recent audit: 01/01/2001 TO 12/31/2001

Names and titles of utility management including manager or superintendent:

Name: TODD WEYENBERG

Title: UTILITY OPERATOR

Office Address:

P.O. BOX 132
FOREST JUNCTION, WI 54123

Telephone: (920) 989 - 2100

Fax Number:

E-mail Address:

Name of utility commission/committee:

Names of members of utility commission/committee:

MR HARLAN OTT, PRESIDENT
MR OTTO SCHLEY, SECRETARY
MR GARY STRECK, COMMISSIONER

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)? YES

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

IDENTIFICATION AND OWNERSHIP

Firm Name: ROBERT E. LEE & ASSOCIATES

2825 S. WEBSTER AVE.

P.O. BOX 2100

GREEN BAY, WI 54306-2100

Contact Person: MR. TODD WEYENBERG

Title: MANAGER, OPERATIONS SERVICES

Telephone: (920) 336 - 6338

Fax Number: (920) 336 - 9141

E-mail Address:

Contract/Agreement beginning-ending dates: 10/1/1999 9/30/2004

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

All operational services.

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	73,472	58,772	1
Operating Expenses:			
Operation and Maintenance Expense (401)	31,483	27,096	2
Depreciation Expense (403)	16,314	15,972	3
Amortization Expense (404)	0	0	4
Taxes (408)	431	306	5
Total Operating Expenses	48,228	43,374	
Net Operating Income	25,244	15,398	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	25,244	15,398	
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)	23,000	21,188	9
Miscellaneous Nonoperating Income (421)	54,522	31,815	10
Total Other Income	77,522	53,003	
Total Income	102,766	68,401	
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	102,766	68,401	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	13,217	13,617	13
Amortization of Debt Discount and Expense (428)		0	14
Amortization of Premium on Debt--Cr. (429)		0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)		0	18
Total Interest Charges	13,217	13,617	
Net Income	89,549	54,784	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	462,703	399,676	19
Balance Transferred from Income (433)	89,549	54,784	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	705	(8,243)	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	551,547	462,703	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
 2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST EARNED ON BANK ACCOUNTS AND CD'S	23,000	4
Total (Acct. 419):	23,000	
Miscellaneous Nonoperating Income (421):		
PROPERTY TAX LEVY	16,599	5
SEWER DEPT. INCOME	35,397	6
MISCELLANEOUS	200	7
MOBILE HOME TAXES	2,326	8
Total (Acct. 421):	54,522	
Miscellaneous Amortization (425):		
NONE		9
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		10
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		11
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		12
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	705	13
Total (Acct. 436)--Debit:	705	
Appropriations of Income to Municipal Funds (439):		
NONE		14
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				0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0				0	2
Payroll	0				0	3
Materials	0				0	4
Taxes	0				0	5
Other (list by major classes):						
NONE	0				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	73,472	0	0	0	73,472	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0				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				0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE	0				0	6
Revenues subject to Wisconsin Remainder Assessment	73,472	0	0	0	73,472	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	847,462	833,027	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	249,195	245,432	2
Net Utility Plant	598,267	587,595	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	1,230,468	1,227,613	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	440,654	416,407	4
Net Nonutility Property	789,814	811,206	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	91,441	87,870	7
Total Other Property and Investments	881,255	899,076	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	581,867	509,175	8
Temporary Cash Investments (132)	0	0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	12,807	10,700	11
Other Accounts Receivable (143)	15,652	13,078	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	2,043	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	3,962	8,779	17
Total Current and Accrued Assets	614,288	543,775	
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	2,093,810	2,030,446	

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)	0	0	21
Appropriated Earned Surplus (215)	64,058	63,353	22
Unappropriated Earned Surplus (216)	551,547	462,703	23
Total Proprietary Capital	615,605	526,056	
LONG-TERM DEBT			
Bonds (221)	263,000	271,000	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	263,000	271,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	9,496	7,619	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)		0	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	4,383	4,517	32
Other Current and Accrued Liabilities (238)	2,027	2,000	33
Total Current and Accrued Liabilities	15,906	14,136	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)		0	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)		0	37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,199,299	1,219,254	38
Total Liabilities and Other Credits	2,093,810	2,030,446	

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)	847,462	0	0	0	1
Utility Plant Purchased or Sold (391)	0				2
Utility Plant in Process of Reclassification (392)	0				3
Utility Plant Leased to Others (393)	0				4
Property Held for Future Use (394)	0				5
Construction Work in Progress (395)	0				6
Utility Plant Acquisition Adjustments (396)	0				7
Other Utility Plant Adjustments (397)	0				8
Total Utility Plant	847,462	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	249,195	0	0	0	9
Total Accumulated Provision	249,195	0	0	0	
Net Utility Plant	598,267	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	245,432				245,432	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	16,314				16,314	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	521				521	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	16,835	0	0	0	16,835	13
Debits during year						14
Book cost of plant retired	13,072				13,072	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	13,072	0	0	0	13,072	19
Balance End of Year	249,195	0	0	0	249,195	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	1,227,613	2,855		1,230,468	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	1,227,613	2,855	0	1,230,468	
Less accum. prov. depr. & amort. (122)	416,407	24,247		440,654	3
Net Nonutility Property	811,206	(21,392)	0	789,814	

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

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

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	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)				
none	0	0	0	1
Total			<u>0</u>	
Unamortized premium on debt (251)				
none	0	0	0	2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)
Balance first of year	0 1
Changes during year (explain):	
NONE	0 2
Balance end of year	<u><u>0</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)	
Sewer Mortgage Revenue Bonds	03/28/1980	03/01/2020	5.00%	129,000	1
Water Mortgage Revenue Bonds	03/28/1990	03/01/2020	5.00%	134,000	2
Total Bonds (Account 221):				263,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

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

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	431	2
Charged electric department expense	0	3
Charged sewer department expense	354	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>785</u>	
Taxes paid during year:		
County, state and local taxes	0	6
Social Security taxes	708	7
PSC Remainder Assessment	77	8
Other (explain):		
NONE		9
Total payments and other debits	<u>785</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)					
Water Revenue Bonds	2,300	6,733	6,800	2,233	1
SEWER REVENUE BONDS	2,217	6,484	6,551	2,150	2
Subtotal	4,517	13,217	13,351	4,383	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
none	0			0	5
Subtotal	0	0	0	0	
Total	4,517	13,217	13,351	4,383	

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	501,340	0	0	717,914	0	1,219,254	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
AMORTIZATION OF CONSTRUCTION GRANTS	7,196			12,759		19,955	5
Balance End of Year	494,144	0	0	705,155	0	1,199,299	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	251,884			370,027		621,911	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):		
WATER BOND REDEMPTION FUNDS	10,600	3
SEWER BOND REDEMPTION FUNDS	10,350	4
WATER BOND DEPRECIATION FUNDS	17,820	5
SEWER BOND DEPRECIATION FUNDS	17,280	6
CAPITAL RESERVE FUND	15,000	7
SEWER PLANT REPLACEMENT FUND	20,391	8
Total (Acct. 125):	91,441	
Notes Receivable (141):		
NONE		9
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	12,807	10
Electric		11
Sewer (Regulated)		12
Other (specify):		
NONE		13
Total (Acct. 142):	12,807	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	15,652	14
Merchandising, jobbing and contract work		15
Other (specify):		
NONE		16
Total (Acct. 143):	15,652	
Receivables from Municipality (145):		
NONE		17
Total (Acct. 145):	0	
Prepayments (165):		
NONE		18
Total (Acct. 165):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)
<hr/>	
Extraordinary Property Losses (182):	
NONE	19
Total (Acct. 182):	0
<hr/>	
Other Deferred Debits (183):	
NONE	20
Total (Acct. 183):	0
<hr/>	
Payables to Municipality (233):	
NONE	21
Total (Acct. 233):	0
<hr/>	
Other Deferred Credits (253):	
NONE	22
Total (Acct. 253):	0
<hr/>	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	840,244	0	0	0	840,244	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						
NONE	0				0	3
Less Average:						
Reserve for Depreciation	247,313	0	0	0	247,313	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	497,742	0	0	0	497,742	6
Other (specify):						
NONE					0	7
Average Net Rate Base	95,189	0	0	0	95,189	
Net Operating Income	25,244	0	0	0	25,244	8
Net Operating Income as a percent of Average Net Rate Base						
	26.52%	N/A	N/A	N/A	26.52%	

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	0	1
Appropriated Earned Surplus	63,705	2
Unappropriated Earned Surplus	507,125	3
Other (Specify):		
NONE	0	4
Total Average Proprietary Capital	570,830	
Net Income		
Net Income	89,549	5
 Percent Return on Proprietary Capital	 15.69%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

THE UTILITIES ENTERED INTO AN AGREEMENT WITH TELECORP REALTY LLC TO LEASE WATER TOWER PROPERTY FOR THE INSTALLATION OF A CELLULAR ANTENNA. TELECORP WILL PAY THE UTILITIES \$900 PER MONTH. RENT WILL INCREASE BY 15% EVERY 5 YEARS.

3. Extensions of service.

NONE

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.

NONE

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

no response; review again in 2002 report and provide directions for where tax levy's are properly recorded. 2/6/03 ele
June 4, 2002

Ms. Nancy Brandes, Utilities Clerk
Forest Junction Utilities
P.O. Box 132
Forest Junction, WI 54123-0132

2001 Analytical Review DWCCA-2045-PJL

Dear Ms. Brandes:

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

1. Please explain why there are no dollars reported in Account 686, Employees Pensions and Benefits on page W-5.
2. In Account 421, Miscellaneous Non-operating Income on page F-2 \$2,326 is reported described as mobile home taxes. Please provide more details on the purpose of this tax. Also, please describe the purpose of the property tax levy which generated the \$16,599 also reported in Account 421.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is peter.leege@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

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

PJL:dwh:w:\compl\Analytical Reviews\2001 analytical review letters\2045.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	48,681	1
Total Sales of Water	48,681	
Other Operating Revenues		
Forfeited Discounts (470)	147	2
Other Water Revenues (474)	17,448	3
Amortization of Construction Grants (475)	7,196	4
Total Other Operating Revenues	24,791	
Total Operating Revenues	73,472	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	10,425	5
General Operating Expenses (680-690)	21,058	6
Total Operation and Maintenance Expenses	31,483	
Other Operating Expenses		
Depreciation Expense (403)	16,314	7
Amortization Expense (404)	0	8
Taxes (408)	431	9
Total Other Operating Expenses	16,745	
Total Operating Expenses	48,228	
NET OPERATING INCOME	25,244	

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	205	8,787	31,861	4
Commercial	17	1,147	4,097	5
Industrial	0			6
Total Metered Sales to General Customers (461)	222	9,934	35,958	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		12,258	8
Other Sales to Public Authorities (464)	4	121	465	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	227	10,055	48,681	

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)	12,258	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	12,258	
Forfeited Discounts (470):		
Customer late payment charges	147	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	147	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	408	7
Other (specify):		
LEASE OF WATER TOWER PROPERTY FOR TWO CELLULAR ANTENNAS	17,040	8
Total Other Water Revenues (474)	17,448	
Amortization of Construction Grants (475):		
ANNUAL AMORTIZATION OF CONSTRUCTION GRANTS	7,196	9
Total Amortization of Construction Grants (475)	7,196	

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)	0	1
Purchased Water (610)	0	2
Fuel or Power Purchased for Pumping (620)	3,863	3
Chemicals (630)	109	4
Supplies and Expenses (640)	4,565	5
Repairs of Water Plant (650)	1,777	6
Transportation Expenses (660)	111	7
Total Plant Operation and Maintenance Expenses	10,425	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	3,556	8
Office Supplies and Expenses (681)	1,528	9
Outside Services Employed (682)	13,770	10
Insurance Expense (684)	2,204	11
Employees Pensions and Benefits (686)	0	12
Regulatory Commission Expenses (688)	0	13
Miscellaneous General Expenses (689)	0	14
Uncollectible Accounts (690)	0	15
Total General Operating Expenses	21,058	
 Total Operation and Maintenance Expenses	31,483	

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			1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		0	
Social Security		354	3
PSC Remainder Assessment		77	4
Other (specify): NONE			5
Total tax expense		431	

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)	1,150		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)	40,696		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	41,846	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	48,903		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	46,904	24,301	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	3,134		20
Total Pumping Plant	98,941	24,301	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	4,154		23
Total Water Treatment Plant	4,154	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	780		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)			1,150 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)			40,696 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	41,846
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			48,903 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)	11,300		59,905 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			3,134 20
Total Pumping Plant	11,300	0	111,942
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			4,154 23
Total Water Treatment Plant	0	0	4,154
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			780 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)	128,793		26
Transmission and Distribution Mains (343)	413,883		27
Fire Mains (344)	0		28
Services (345)	48,725		29
Meters (346)	20,516	1,115	30
Hydrants (348)	54,501		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	667,198	1,115	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	5,130	2,091	34
Office Furniture and Equipment (372)	3,109		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	6,773		37
Other General Equipment (379)	5,876		38
Other Tangible Property (390)	0		39
Total General Plant	20,888	2,091	
Total utility plant in service directly assignable	833,027	27,507	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	833,027	27,507	

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)			128,793 26
Transmission and Distribution Mains (343)			413,883 27
Fire Mains (344)			0 28
Services (345)			48,725 29
Meters (346)	800		20,831 30
Hydrants (348)			54,501 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	800	0	667,513
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)	972		6,249 34
Office Furniture and Equipment (372)			3,109 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			6,773 37
Other General Equipment (379)			5,876 38
Other Tangible Property (390)			0 39
Total General Plant	972	0	22,007
Total utility plant in service directly assignable	13,072	0	847,462
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	13,072	0	847,462

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 Gallons (000's)	Surface Water Gallons (000's)	Ground Water Gallons (000's)	Total Gallons All Methods (000's)	
(a)	(b)	(c)	(d)	(e)	
January			805	805	1
February			931	931	2
March			1,144	1,144	3
April			1,260	1,260	4
May			1,527	1,527	5
June			1,679	1,679	6
July			1,603	1,603	7
August			1,243	1,243	8
September			964	964	9
October			934	934	10
November			886	886	11
December			983	983	12
Total annual pumpage	0	0	13,959	13,959	
Less: Water sold				10,055	13
Volume pumped but not sold				3,904	14
Volume sold as a percent of volume pumped				72%	15
Volume used for water production, water quality and system maintenance				100	16
Volume related to equipment/system malfunction				2,500	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				2,600	19
Volume pumped but unaccounted for				1,304	20
Percent of water lost				9%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				131	23
Date of maximum: 8/7/2001					24
Cause of maximum:					25
CONTROL PROBLEMS					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				0	26
Date of minimum: 2/13/2001					27
Total KWH used for pumping for the year				55,707	28
If water is purchased: Vendor Name: none					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 HWY 10	#1	625	12	36,000	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	WELL #1			1
Location	PUMP HOUSE			2
Purpose	P			3
Destination				4
Pump Manufacturer	SIMMONS			5
Year Installed	2001			6
Type	VERTICAL TURBINE			7
Actual Capacity (gpm)	275			8
Pump Motor or Standby Engine Mfr	US ELECTRIC MOTORS			10
Year Installed	2001			11
Type	ELECTRIC			12
Horsepower	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				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	TANK #1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1980		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	138		6
Total capacity in gallons (actual)	50,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		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)?	N		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	6.000	50	0	0	0	50	1
P	D	6.000	12,319	0	0	0	12,319	2
P	D	8.000	9,167	0	0	0	9,167	3
M	D	10.000	93	0	0	0	93	4
P	D	10.000	1,362	0	0	0	1,362	5
Total Within Municipality			22,991	0	0	0	22,991	
Total Utility			22,991	0	0	0	22,991	

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	259	0	0	0	259	31	1
M	1.500	1	0	0	0	1	0	2
M	2.000	1	0	0	0	1	0	3
P	4.000	1	0	0	0	1	0	4
Total Utility		262	0	0	0	262	31	

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)	
0.750	238	18	20	0	236	0	1
1.000	2	0	0	0	2	0	2
1.500	1	0	0	0	1	0	3
2.000	1	0	0	0	1	0	4
Total:	242	18	20	0	240	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)	
0.750	215	13	0	4	0	4	236	1
1.000	0	2	0	0	0	0	2	2
1.500	0	1	0	0	0	0	1	3
2.000	0	0	0	1	0	0	1	4
Total:	215	16	0	5	0	4	240	

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	44				44	2
Total Fire Hydrants	44	0	0	0	44	
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:	44
Number of distribution system valves end of year:	41
Number of distribution valves operated during year:	18

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service (Page W-08)

A/C#325 ELECTRIC PUMPING EQUIPMENT - THE UTILITIES REPLACED THEIR WELL PUMP AND PUMP MOTOR IN 2001. STATISTICAL INFORMATION ON PAGE W-13 WAS CHANGED ACCORDINGLY.

A/C#371 STRUCTURES AND IMPROVEMENTS - THE UTILITIES REPLACED THEIR CHLORINE ROOM DOOR IN 2001.

Meters (Page W-17)

THE UTILITIES OPERATOR WILL TEST METERS IN 2002

Hydrants and Distribution System Valves (Page W-18)

THE UTILITIES OPERATOR WILL OPERATE MORE THAN HALF OF THE VALVES IN 2002
