



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: VILLAGE OF JACKSON WATER UTILITY

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Principal Office: N168 W20733 MAIN STREET  
P.O. BOX 147  
JACKSON, WI 53037

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For the Year Ended: DECEMBER 31, 2001

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

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

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



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**IDENTIFICATION AND OWNERSHIP**

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

**Utility Address:** N168 W20733 MAIN STREET

P.O. BOX 147

JACKSON, WI 53037

**When was utility organized?** 11/1/1968

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MR DELMORE A BEAVER

**Title:** ADMINISTRATOR/CLERK

**Office Address:**

N168W20733 MAIN STREET

P.O. BOX 147

JACKSON, WI 53037

**Telephone:** (262) 677 - 9001

**Fax Number:** (262) 677 - 1710

**E-mail Address:**

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

**Name:** JAMES R FRECHETTE

**Title:** VILLAGE AUDITOR

**Office Address:** JAMES R FRECHETTE, CPA

W339 S9511 HARVEST COURT

MUKWONAGO, WI 53149

**Telephone:** (262) 594 - 3995

**Fax Number:** (262) 594 - 3996

**E-mail Address:** JRFCPA@WI.RR.COM

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

**Name:** MR SCOTT MITTELSTEADT

**Title:** VILLAGE PRESIDENT

**Office Address:**

N168 W20733 MAIN STREET

P.O. BOX 147

JACKSON, WI 53037

**Telephone:** (262) 677 - 9001

**Fax Number:** (262) 677 - 1710

**E-mail Address:**

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

**IDENTIFICATION AND OWNERSHIP**

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

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**Name:** JAMES R FRECHETTE

**Title:** VILLAGE AUDITOR

**Office Address:** JAMES R FRECHETTE, CPA  
W339 S9511 HARVEST COURT  
MUKWONAGO, WI 53149

**Telephone:** (262) 594 - 3995

**Fax Number:** (262) 594 - 3996

**E-mail Address:**

**Date of most recent audit report:** 3/1/2002

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

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

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**Name:** MR GORDON BELL

**Title:** DEPARTMENT HEAD-WATER UTILITY

**Office Address:**  
N168 W20733 MAIN STREET  
P.O. BOX 147  
JACKSON, WI 53037

**Telephone:** (262) 677 - 9001

**Fax Number:** (262) 677 - 1710

**E-mail Address:**

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**Name of utility commission/committee:** Village Board

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

- JEFFREY DALTON, SR, VILLAGE TRUSTEE
- PHIL LAUBENHEIMER, VILLAGE TRUSTEE
- SCOTT MITTELSTEADT, VILLAGE PRESIDENT
- SCOTT STORTZ, VILLAGE TRUSTEE
- JOHN WALTHER, VILLAGE TRUSTEE
- ANDREW WANIE, VILLAGE TRUSTEE
- COREY WILL, VILLAGE TRUSTEE

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**Is sewer service rendered by the utility?** YES

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

**Date of Ordinance:**

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

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

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

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

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	647,792	619,048	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	321,399	296,876	2
Depreciation Expense (403)	169,610	157,319	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	162,266	150,185	5
<b>Total Operating Expenses</b>	<b>653,275</b>	<b>604,380</b>	
<b>Net Operating Income</b>	<b>(5,483)</b>	<b>14,668</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>(5,483)</b>	<b>14,668</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	48,979	40,286	10
Miscellaneous Nonoperating Income (421)	0	0	11
<b>Total Other Income</b>	<b>48,979</b>	<b>40,286</b>	
<b>Total Income</b>	<b>43,496</b>	<b>54,954</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>43,496</b>	<b>54,954</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	76,885	79,745	14
Amortization of Debt Discount and Expense (428)	3,915	4,058	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	2,406	4,298	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
<b>Total Interest Charges</b>	<b>83,206</b>	<b>88,101</b>	
<b>Net Income</b>	<b>(39,710)</b>	<b>(33,147)</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	696,850	729,997	20
Balance Transferred from Income (433)	(39,710)	(33,147)	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>657,140</b>	<b>696,850</b>	

### INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.  
 2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
INTEREST ON SPECIAL ASSESSMENTS	4,047	5
INTEREST ON INVESTMENTS	44,932	6
<b>Total (Acct. 419):</b>	<b>48,979</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		7
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		8
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		9
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		10
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		11
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		12
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		13
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>					0	6
<b>Total costs and expenses</b>	0	0	0	0	0	
<b>Net income (or loss)</b>	0	0	0	0	0	

### REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	647,792	0	0	0	647,792	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		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	15				15	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>647,777</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>647,777</b>	

### DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	145,047		145,047	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>145,047</b>	<b>0</b>	<b>145,047</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	10,630,461	9,665,832	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	854,600	681,911	<b>2</b>
<b>Net Utility Plant</b>	<b>9,775,861</b>	<b>8,983,921</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	66,434	75,925	<b>6</b>
Special Funds (125)	325,752	248,349	<b>7</b>
<b>Total Other Property and Investments</b>	<b>392,186</b>	<b>324,274</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	706,550	81,492	<b>8</b>
Temporary Cash Investments (132)	37,313	35,813	<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	156,412	149,859	<b>11</b>
Other Accounts Receivable (143)	1,199	0	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	0	408,452	<b>14</b>
Materials and Supplies (150)	8,245	11,271	<b>15</b>
Prepayments (165)	0	0	<b>16</b>
Other Current and Accrued Assets (170)			<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>909,719</b>	<b>686,887</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	37,296	41,211	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>37,296</b>	<b>41,211</b>	
<b>Total Assets and Other Debits</b>	<b>11,115,062</b>	<b>10,036,293</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	3,203,768	2,682,043	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	657,140	696,850	<b>23</b>
<b>Total Proprietary Capital</b>	<b>3,860,908</b>	<b>3,378,893</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	1,606,500	1,670,250	<b>24</b>
Advances from Municipality (223)	66,259	130,610	<b>25</b>
Other Long-Term Debt (224)	4,179	8,121	<b>26</b>
<b>Total Long-Term Debt</b>	<b>1,676,938</b>	<b>1,808,981</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	29,867	7,032	<b>28</b>
Payables to Municipality (233)	308,222	66,539	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	152,070	138,966	<b>31</b>
Interest Accrued (237)	14,307	16,420	<b>32</b>
Other Current and Accrued Liabilities (238)	1,733	6,100	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>506,199</b>	<b>235,057</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	0	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>37</b>
Injuries and Damages Reserve (262)			<b>38</b>
Pensions and Benefits Reserve (263)			<b>39</b>
Miscellaneous Operating Reserves (265)			<b>40</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	5,071,017	4,613,362	<b>41</b>
<b>Total Liabilities and Other Credits</b>	<b>11,115,062</b>	<b>10,036,293</b>	

### NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	10,614,033	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	16,428				7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
<b>Total Utility Plant</b>	10,630,461	0	0	0	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	854,600	0	0	0	10
<b>Total Accumulated Provision</b>	854,600	0	0	0	
<b>Net Utility Plant</b>	9,775,861	0	0	0	

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

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	681,911				<b>681,911</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	169,610				<b>169,610</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	4,619				<b>4,619</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>174,229</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>174,229</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	1,540				<b>1,540</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>1,540</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,540</b>	<b>19</b>
<b>Balance End of Year</b>	<b>854,600</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>854,600</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No					<b>21</b>
If yes, what is the rate?						<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

**MATERIALS AND SUPPLIES**

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

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>
Electric utility total	0	0 1
Water utility	8,245	11,271 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
<b>Total Materials and Supplies</b>	<u>8,245</u>	<u>11,271</u>

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1998 MORT REVENUE BONDS	3,915	428	37,296	1
<b>Total</b>			<u><u>37,296</u></u>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<u><u>0</u></u>	

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

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

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	2,682,043	<b>1</b>
<b>Changes during year (explain):</b>		
FIXED ASSET ADDITIONS PAID BY TIF DISTRICT	521,725	<b>2</b>
<b>Balance end of year</b>	<u><u>3,203,768</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)	
1998 MORTGAGE REVENUE BONDS	07/01/1998	11/01/2018	4.74%	1,606,500	1
<b>Total Bonds (Account 221):</b>				<b>1,606,500</b>	

**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)	
<b>Advances (223)</b>					
LT ADVANCE FROM SEWER UTILITY	01/01/1992	12/01/2002	0.00%	28,000	1
1992 STFL	08/26/1992	03/15/2002	5.25%	38,259	2
<b>Total for Account 223</b>				<b>66,259</b>	
<b>Other Long-Term Debt (224)</b>					
1999 CAPITAL LEASE	03/10/1999	03/10/2002	7.50%	4,179	3
<b>Total for Account 224</b>				<b>4,179</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	138,966	1
<b>Accruals:</b>		
Charged water department expense	162,266	2
Charged electric department expense		3
Charged sewer department expense	1,369	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>163,635</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	138,966	6
Social Security taxes	10,784	7
PSC Remainder Assessment	781	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>150,531</b>	
<b>Balance end of year</b>	<b>152,070</b>	

### INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
1995 MORT REV BOND ANTICIPATION NOTE	0			0	1
1998 MORT REV BONDS	13,075	76,517	77,000	12,592	2
<b>Subtotal</b>	<b>13,075</b>	<b>76,517</b>	<b>77,000</b>	<b>12,592</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	3
1992 STFL	3,101	2,406	3,917	1,590	4
<b>Subtotal</b>	<b>3,101</b>	<b>2,406</b>	<b>3,917</b>	<b>1,590</b>	
<b>Other Long-Term Debt (224)</b>					
1999 CAPITAL LEASE	244	368	487	125	5
<b>Subtotal</b>	<b>244</b>	<b>368</b>	<b>487</b>	<b>125</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>16,420</b>	<b>79,291</b>	<b>81,404</b>	<b>14,307</b>	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	4,613,362	0	0	0	0	<b>4,613,362</b>	1
<b>Add credits during year:</b>							
For Services	78,200					<b>78,200</b>	2
For Mains	284,255					<b>284,255</b>	3
<b>Other (specify):</b>							
HYDRANTS	42,000					<b>42,000</b>	4
WATER IMPACT FEES	53,200					<b>53,200</b>	5
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	6
<b>Balance End of Year</b>	<b>5,071,017</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,071,017</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	38,182					<b>38,182</b>	7

### BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENTS RECEIVABLE	66,434	2
<b>Total (Acct. 124):</b>	<b>66,434</b>	
<b>Special Funds (125):</b>		
RESERVE FUND	156,508	3
SPECIAL REDEMPTION FUND	42,711	4
WATER IMPACT FEES ACCOUNT	126,533	5
<b>Total (Acct. 125):</b>	<b>325,752</b>	
<b>Notes Receivable (141):</b>		
NONE		6
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	156,412	7
Electric		8
Sewer (Regulated)		9
<b>Other (specify):</b>		
NONE		10
<b>Total (Acct. 142):</b>	<b>156,412</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		11
Merchandising, jobbing and contract work		12
<b>Other (specify):</b>		
WATER INVOICES BILLED FOR WATER USAGE	1,199	13
<b>Total (Acct. 143):</b>	<b>1,199</b>	
<b>Receivables from Municipality (145):</b>		
NONE		14
<b>Total (Acct. 145):</b>	<b>0</b>	
<b>Prepayments (165):</b>		
NONE		15
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		16
<b>Total (Acct. 182):</b>	<b>0</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

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

Particulars (a)	Balance End of Year (b)	
<b>Other Deferred Debits (183):</b>		
NONE		17
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
2001 USER CHARGES AND OTHER ITEMS DUE SEWER UTILITY	308,222	18
<b>Total (Acct. 233):</b>	<b>308,222</b>	
<b>Other Deferred Credits (253):</b>		
NONE		19
<b>Total (Acct. 253):</b>	<b>0</b>	

**RETURN ON RATE BASE COMPUTATION**

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service	10,139,932	0	0	0	10,139,932	1
Materials and Supplies	9,758	0	0	0	9,758	2
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	768,255	0	0	0	768,255	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	4,842,189	0	0	0	4,842,189	6
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>4,539,246</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,539,246</b>	
Net Operating Income	(5,483)	0	0	0	(5,483)	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>-0.12%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>-0.12%</b>	

### RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.  
 2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	2,942,905	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	676,995	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>3,619,900</b>	
<b>Net Income</b>		
Net Income	(39,710)	5
<b>Percent Return on Proprietary Capital</b>	<b>-1.10%</b>	

### IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

THE WATER UTILITY APPLIED AND WAS GRANTED A SIMPLIFIED RATE INCREASE OF 3.4%. THE RATE INCREASE WILL BE EFFECTIVE FOR USAGE AFTER 1-1-2002.

7. Any additional matters.

ACCOUNTANTS COMPILATION REPORT

I HAVE COMPILED THE VARIOUS SCHEDULES INCLUDED IN THE 2001 MUNICIPAL UTILITY ANNUAL REPORT OF THE JACKSON WATER UTILITY AS OF DECEMBER 31, 2001 AND FOR THE YEAR THEN ENDED, IN ACCORDANCE WITH STANDARDS ESTABLISHED BY THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS.

A COMPILATION IS LIMITED TO PRESENTING IN THE FORM PRESCRIBED BY THE PUBLIC SERVICE COMMISSION OF WISCONSIN INFORMATION THAT IS THE REPRESENTATION OF MANAGEMENT. I HAVE NOT AUDITED OR REVIEWED THE VARIOUS SCHEDULES INCLUDED IN THE 2001 MUNICIPAL UTILITY ANNUAL REPORT AND, ACCORDINGLY, DO NOT EXPRESS AN OPINION OR ANY OTHER FORM OF ASSURANCE ON THEM.

THE SCHEDULES INCLUDED IN THE 2001 MUNICIPAL UTILITY ANNUAL REPORT ARE PRESENTED IN ACCORDANCE WITH THE REQUIREMENTS OF THE PUBLIC SERVICE COMMISSION OF WISCONSIN, WHICH DIFFER FROM GENERALLY ACCEPTED ACCOUNTING PRINCIPLES. ACCORDINGLY, THE SCHEDULES INCLUDED IN THE 2001 MUNICIPAL UTILITY ANNUAL REPORT ARE NOT DESIGNED FOR THOSE WHO ARE NOT INFORMED ABOUT SUCH DIFFERENCES.

MARCH 28, 2002

JAMES R FRECHETTE, CPA

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## FINANCIAL SECTION FOOTNOTES

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### Balance Sheet (Page F-06)

A/C 131

CASH BALANCE IS VERY HIGH AS COMPARED TO 2000 DUE TO FACT THAT THE UTILITY COLLECTS SEWER USER FEES AND THEN TRANSFERS FUNDS OVER TO SEWER UTILITY. THE TRANSFERS WERE NOT DONE FOR A PORTION OF 2001.

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### Capital Paid in by Municipality (Acct. 200) (Page F-13)

FIXED ASSET ADDITIONS INCLUDED \$380603 TO RAISE AN EXISTING 200,000 GALLON WATER TOWER APPROX 50 FEET HIGHER AND \$141,122 FOR WATER MAINS AND HYDRANTS.

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### Notes Payable & Miscellaneous Long-Term Debt (Page F-15)

LONG-TERM ADVANCE FROM SEWER WAS MADE IN 1992 WITH NO INTEREST. 2002 IS LAST YEAR OF ADVANCE.

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### Balance Sheet End-of-Year Account Balances (Page F-19)

A/C 233

BALANCE REPRESENTS 2001 NET TRANSACTIONS BETWEEN WATER AND SEWER UTILITY. WATER AND SEWER BILLINGS ARE DEPOSITED INTO WATER UTILITY AND THEN TRANSFERRED TO SEWER UTILITY.

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## FINANCIAL SECTION FOOTNOTES

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

January 10, 2003

Mr. Delmore A. Beaver, Administrator/Clerk  
Village of Jackson Water Utility  
P.O. Box 147  
N168W20733 Main Street  
Jackson, WI 53037-0147

2001 Analytical Review DWCCA-2720-PJL

Dear Mr. Beaver:

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](mailto:peter.leege@psc.state.wi.us).

Sincerely,

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

PJL:dwh:w:\compl\Analytical Reviews\2001 analytical review letters2720  
Jackson.doc

**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	637,729	1
<b>Total Sales of Water</b>	<b>637,729</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	3,268	2
Miscellaneous Service Revenues (471)	430	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	6,365	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>10,063</b>	
<b>Total Operating Revenues</b>	<b>647,792</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	74,862	9
Water Treatment Expenses (630-635)	3,094	10
Transmission and Distribution Expenses (640-655)	130,810	11
Customer Accounts Expenses (901-904)	11,671	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	100,962	14
<b>Total Operation and Maintenance Expenses</b>	<b>321,399</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	169,610	15
Amortization Expense (404-407)		16
Taxes (408)	162,266	17
<b>Total Other Operating Expenses</b>	<b>331,876</b>	
<b>Total Operating Expenses</b>	<b>653,275</b>	
<b>NET OPERATING INCOME</b>	<b>(5,483)</b>	

## WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	1,913	99,537	283,383	4
Commercial	88	30,085	54,996	5
Industrial	34	39,679	44,227	6
<b>Total Metered Sales to General Customers (461)</b>	<b>2,035</b>	<b>169,301</b>	<b>382,606</b>	
Private Fire Protection Service (462)	28		28,053	7
Public Fire Protection Service (463)	1,942		223,203	8
Other Sales to Public Authorities (464)	7	2,216	3,867	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>4,012</b>	<b>171,517</b>	<b>637,729</b>	

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

Use a separate line for each delivery point.

<b>Customer Name (a)</b>	<b>Point of Delivery (b)</b>	<b>Thousands of Gallons Sold (c)</b>	<b>Revenues (d)</b>
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NONE

### OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	223,203	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b> NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>223,203</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	3,268	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>3,268</b>	
<b>Miscellaneous Service Revenues (471):</b>		
RECONNECTION CHARGES	430	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>430</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	6,365	10
<b>Other (specify):</b> NONE		11
<b>Total Other Water Revenues (474)</b>	<b>6,365</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
<b>Total Source of Supply Expenses</b>	<b>0</b>	
 <b>PUMPING EXPENSES</b>		
Operation Labor (620)	25,072	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	32,112	7
Operation Supplies and Expenses (623)	3,514	8
Maintenance of Pumping Plant (625)	14,164	9
<b>Total Pumping Expenses</b>	<b>74,862</b>	
 <b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)		10
Chemicals (631)	3,094	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)		13
<b>Total Water Treatment Expenses</b>	<b>3,094</b>	
 <b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)	91,627	14
Operation Supplies and Expenses (641)	204	15
Maintenance of Distribution Reservoirs and Standpipes (650)	10,561	16
Maintenance of Mains (651)	8,366	17
Maintenance of Services (652)	1,009	18
Maintenance of Meters (653)	12,688	19
Maintenance of Hydrants (654)	6,355	20
Maintenance of Other Plant (655)		21
<b>Total Transmission and Distribution Expenses</b>	<b>130,810</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	3,391	<b>22</b>
Accounting and Collecting Labor (902)	7,765	<b>23</b>
Supplies and Expenses (903)	500	<b>24</b>
Uncollectible Accounts (904)	15	<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>11,671</b>	
 <b>SALES EXPENSES</b>		
Sales Expenses (910)		<b>26</b>
<b>Total Sales Expenses</b>	<b>0</b>	
 <b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	17,193	<b>27</b>
Office Supplies and Expenses (921)	3,436	<b>28</b>
Administrative Expenses Transferred--Credit (922)		<b>29</b>
Outside Services Employed (923)	4,570	<b>30</b>
Property Insurance (924)	14,000	<b>31</b>
Injuries and Damages (925)		<b>32</b>
Employee Pensions and Benefits (926)	50,698	<b>33</b>
Regulatory Commission Expenses (928)	64	<b>34</b>
Miscellaneous General Expenses (930)	5,332	<b>35</b>
Transportation Expenses (933)	3,467	<b>36</b>
Maintenance of General Plant (935)	2,202	<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>100,962</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>321,399</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		152,070	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,369	2
<b>Net property tax equivalent</b>		<b>150,701</b>	
Social Security		10,784	3
PSC Remainder Assessment		781	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b><u>162,266</u></b>	

### PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Washington				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.195622				3
County tax rate	mills		4.050516				4
Local tax rate	mills		6.915260				5
School tax rate	mills		7.646695				6
Voc. school tax rate	mills		1.530535				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>20.338628</b>				<b>10</b>
Less: state credit	mills		0.913490				11
<b>Net tax rate</b>	mills		<b>19.425138</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>6.915260</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>9.177230</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>16.092490</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>20.338628</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.791228</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>19.425138</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>15.369711</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>9,665,832</b>	9,665,832				22
Materials & Supplies	\$	<b>11,271</b>	11,271				23
<b>Subtotal</b>	\$	<b>9,677,103</b>	<b>9,677,103</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>9,677,103</b>	<b>9,677,103</b>				<b>26</b>
Assessment Ratio	dec.		1.022425				27
<b>Assessed Value</b>	\$	<b>9,894,112</b>	<b>9,894,112</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>15.369711</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>152,070</b>	<b>152,070</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	50,823					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>152,070</b>					<b>34</b>

### WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	150		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>150</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		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)	424,110		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>424,110</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	13,678		12
Structures and Improvements (321)	733,725		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	629,517		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	20,454	4,147	20
<b>Total Pumping Plant</b>	<b>1,397,374</b>	<b>4,147</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	18,684		23
<b>Total Water Treatment Plant</b>	<b>18,684</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
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)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			150	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>150</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			0	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)			424,110	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>424,110</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			13,678	12
Structures and Improvements (321)			733,725	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			629,517	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)	1,100		23,501	20
<b>Total Pumping Plant</b>	<b>1,100</b>	<b>0</b>	<b>1,400,421</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			18,684	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>18,684</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
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 \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	767,804	380,603	26
Transmission and Distribution Mains (343)	5,523,305	404,877	27
Fire Mains (344)	0		28
Services (345)	629,546	78,200	29
Meters (346)	174,189	19,414	30
Hydrants (348)	629,541	62,500	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>7,724,385</b>	<b>945,594</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	79,248		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	21,881		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>101,129</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>9,665,832</b>	<b>949,741</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>9,665,832</b>	<b>949,741</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)			1,148,407 26
Transmission and Distribution Mains (343)			5,928,182 27
Fire Mains (344)			0 28
Services (345)			707,746 29
Meters (346)	440		193,163 30
Hydrants (348)			692,041 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>440</b>	<b>0</b>	<b>8,669,539</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			79,248 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			21,881 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>101,129</b>
<b>Total utility plant in service directly assignable</b>	<b>1,540</b>	<b>0</b>	<b>10,614,033</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>1,540</b>	<b>0</b>	<b>10,614,033</b>

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			13,556	13,556	1
February			14,221	14,221	2
March			14,111	14,111	3
April			15,078	15,078	4
May			15,668	15,668	5
June			16,924	16,924	6
July			18,672	18,672	7
August			18,320	18,320	8
September			16,227	16,227	9
October			14,778	14,778	10
November			14,006	14,006	11
December			13,052	13,052	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>184,613</b>	<b>184,613</b>	
Less: Water sold				171,517	13
Volume pumped but not sold				13,096	14
Volume sold as a percent of volume pumped				93%	15
Volume used for water production, water quality and system maintenance				4,612	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				4,612	19
Volume pumped but unaccounted for				8,484	20
Percent of water lost				5%	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.)				927	23
Date of maximum: 8/7/2001					24
Cause of maximum:					25
SUMMER HEAT					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				199	26
Date of minimum: 12/4/2001					27
Total KWH used for pumping for the year				381,679	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
CENTER STREET	1	260	14	604,800	Yes	<b>1</b>
MAIN STREET	2	285	10	122,400	Yes	<b>2</b>
HIGHLAND DRIVE	3	300	20	1,224,000	Yes	<b>3</b>
CEDAR PARKWAY	4	455	20	1,584,000	Yes	<b>4</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#2	#3	1
Location	CENTER STREET	MAIN STREET	HIGHLAND DRIVE	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	SIMMONS	PACO	GOULDS	5
Year Installed	1999	1997	1999	6
Type	VERTICAL TURBINE	CENTRIFUGAL	VERTICAL TURBINE	7
Actual Capacity (gpm)	420	85	850	8
Pump Motor or Standby Engine Mfr	US MOTORS	BALDOR	US MOTORS	9 10
Year Installed	1991	1991	1999	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	10	75	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#4			14
Location	CEDARPARKWAY			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	AMERICAN TURBINE			18
Year Installed	1998			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	1,100			21
Pump Motor or Standby Engine Mfr	US MOTORS			22 23
Year Installed	1998			24
Type	ELECTRIC			25
Horsepower	200			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	TANK #2	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	1969	1995	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	165	125	6
Total capacity in gallons (actual)	200,000	500,000	7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?	N	N	13
Is water fluoridated (yes, no)?	N	N	14

### WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
P	D	4.000	1,000	0	0	0	1,000	1
M	D	6.000	10,312	0	0	0	10,312	2
P	D	6.000	12,875	568	0	0	13,443	3
M	D	8.000	7,726	0	0	0	7,726	4
P	D	8.000	42,894	3,685	0	0	46,579	5
M	D	10.000	970	0	0	0	970	6
P	D	10.000	300	0	0	0	300	7
M	D	12.000	18,978	0	0	0	18,978	8
P	D	12.000	26,251	3,072	0	0	29,323	9
M	D	16.000	18,096	0	0	0	18,096	10
P	D	16.000	4,464	0	0	0	4,464	11
<b>Total Within Municipality</b>			<b>143,866</b>	<b>7,325</b>	<b>0</b>	<b>0</b>	<b>151,191</b>	
<b>Total Utility</b>			<b>143,866</b>	<b>7,325</b>	<b>0</b>	<b>0</b>	<b>151,191</b>	

### WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	1.000	1,804	75	0	0	1,879		1
M	1.250	23	0	0	0	23		2
M	1.500	24	0	0	0	24		3
M	2.000	30	1	0	0	31		4
P	4.000	2	0	0	0	2		5
M	6.000	4	1	0	0	5		6
M	8.000	11	0	0	0	11		7
P	10.000	1	0	0	0	1		8
P	12.000	1	0	0	0	1		9
<b>Total Utility</b>		<b>1,900</b>	<b>77</b>	<b>0</b>	<b>0</b>	<b>1,977</b>	<b>0</b>	

### METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	1,928	116	7	0	2,037	172	1
1.000	51	4	2	0	53	2	2
1.250	8	0	2	0	6	0	3
1.500	12	6	0	0	18	4	4
2.000	7	1	0	0	8	2	5
3.000	2	2	0	0	4	3	6
4.000	2	0	0	0	2	1	7
10.000	1	0	0	0	1	1	8
<b>Total:</b>	<b>2,011</b>	<b>129</b>	<b>11</b>	<b>0</b>	<b>2,129</b>	<b>185</b>	

#### Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	1,948	30	14	4	0	41	2,037	1
1.000	2	30	15	0	0	6	53	2
1.250	0	5	0	1	0	0	6	3
1.500	0	15	2	1	0	0	18	4
2.000	0	6	2	0	0	0	8	5
3.000	0	2	1	1	0	0	4	6
4.000	0	0	2	0	0	0	2	7
10.000	0	0	0	1	0	0	1	8
<b>Total:</b>	<b>1,950</b>	<b>88</b>	<b>36</b>	<b>8</b>	<b>0</b>	<b>47</b>	<b>2,129</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	429	39			468	2
<b>Total Fire Hydrants</b>	<b>429</b>	<b>39</b>	<b>0</b>	<b>0</b>	<b>468</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Number of hydrants operated during year: 468  
 Number of distribution system valves end of year: 1,019  
 Number of distribution valves operated during year: 236

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## WATER OPERATING SECTION FOOTNOTES

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

A/C 622

AMOUNT IS HIGHER FOR 2001 DUE TO INCREASE IN ELECTRIC RATES AND INCREASE IN WATER PUMPED FOR YEAR.

A/C 650

AMOUNT IS HIGHER IN 2001 DUE TO UTILITY HAVING WATER TOWERS INSPECTED FOR \$6,747

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

A/C 342 DISTRIBUTION RESERVOIRS AND STANDPIPES

THE UTILITY CONTRACTED TO ADD A SECTION OF PIPE TO THE EXISTING 200,000 GALLON RESERVOIR TO INCREASE THE HEIGHT OF THE TOWER BY APPROX 50 FEET.

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### Water Mains (Page W-15)

WATER MAINS RECORDED IN 2001 WERE ALL DEVELOPER PAID ADDITIONS. HIGHLAND CREEK FARMS INSTALLED 3058 FT, CEDAR CREEK CONDOS 1431 FT, AND LIVING WORD 2836 FT.

NO ASSESSMENTS TO CUSTOMERS.

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### Water Services (Page W-16)

ALL LATERALS INSTALLED BY DEVELOPERS DURING 2001. NO ASSESSMENTS TO CUSTOMERS.

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

ALL HYDRANT ADDITIONS WERE FROM DEVELOPER PAID ADDITIONS. HYDRANTS EXERCISED DURING YEAR WERE LESS DUE TO EMPLOYEE TIME CONSTRAINTS IN 2001. ALMOST ALL WERE EXERCISED IN 2000 AND ALL SHOULD BE DONE IN 2002.

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