



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: MCFARLAND WATER & SEWER UTILITY

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Principal Office: 5915 MILWAUKEE STREET  
P.O. BOX 110  
MCFARLAND, WI 53558-0110

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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:** MCFARLAND WATER & SEWER UTILITY

**Utility Address:** 5915 MILWAUKEE STREET  
P.O. BOX 110  
MCFARLAND, WI 53558-0110

**When was utility organized?** 1/1/1941

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MR DON PETERSON  
**Title:** VILLAGE ADMINISTRATOR

**Office Address:**  
5915 MILWAUKEE STREET  
P.O. BOX 110  
MCFARLAND, WI 53558-0110

**Telephone:** (608) 838 - 3153

**Fax Number:** (608) 838 - 3619

**E-mail Address:**

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

**Name:**  
**Title:**  
**Office Address:** VIRCHOW, KRAUSE & CO., LLP  
TEN TERRACE COURT  
P.O. BOX 7398  
MADISON, WI 53707

**Telephone:** (608) 249 - 6622

**Fax Number:** (608) 249 - 8532

**E-mail Address:** cpa@virchowkrause.com

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

**Name:** MIKE HARRIED  
**Title:** CHAIR OF PUBLIC UTILITIES COMMITTEE

**Office Address:**  
5915 MILWAUKEE STREET  
P.O. BOX 110  
MCFARLAND, WI 53558-0110

**Telephone:** (608) 838 - 3153

**Fax Number:** (608) 838 - 3619

**E-mail Address:**

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**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:** VIRCHOW, KRAUSE & CO., LLP  
TEN TERRACE COURT  
P.O. BOX 7398  
MADISON, WI 53707

**Telephone:** (608) 249 - 6622

**Fax Number:** (608) 249 - 8532

**E-mail Address:** cpa@virchowkrause.com

**Date of most recent audit report:** 2/19/2002

**Period covered by most recent audit:** YEAR ENDED 12/31/01

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

**Name:** MR ALLAN COVILLE

**Title:** DIRECTOR OF PUBLIC WORKS

**Office Address:**

5115 TERMINAL DRIVE  
P.O. BOX 110  
MCFARLAND, WI 53558-0110

**Telephone:** (608) 838 - 7287

**Fax Number:** (608) 838 - 6823

**E-mail Address:**

**Name of utility commission/committee:** McFarland Public Utilities Committee

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

- TOM CARNEY
- MIKE HARRIED
- GARY KARL
- GAIL MALY
- PATRICK MILES
- WILLIAM SCHRAGE

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

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

**Date of Ordinance:**

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

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

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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)	884,503	708,400	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	264,675	265,488	2
Depreciation Expense (403)	152,036	136,300	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	141,628	119,831	5
<b>Total Operating Expenses</b>	<b>558,339</b>	<b>521,619</b>	
<b>Net Operating Income</b>	<b>326,164</b>	<b>186,781</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>326,164</b>	<b>186,781</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)	9,063	20,652	10
Miscellaneous Nonoperating Income (421)	189,004	189,173	11
<b>Total Other Income</b>	<b>198,067</b>	<b>209,825</b>	
<b>Total Income</b>	<b>524,231</b>	<b>396,606</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>524,231</b>	<b>396,606</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	81,772	81,818	14
Amortization of Debt Discount and Expense (428)	3,545	4,804	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	51,960	16,989	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)		14,537	19
<b>Total Interest Charges</b>	<b>137,277</b>	<b>89,074</b>	
<b>Net Income</b>	<b>386,954</b>	<b>307,532</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,065,658	758,126	20
Balance Transferred from Income (433)	386,954	307,532	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>1,452,612</b>	<b>1,065,658</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>		
INVESTMENT INCOME	9,063	5
<b>Total (Acct. 419):</b>	<b>9,063</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
SEWER UTILITY OPERATING INCOME	189,004	6
<b>Total (Acct. 421):</b>	<b>189,004</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		12
<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**

- |   |
|---|
| <p>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.</p> <p>2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).</p> |
|---|

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	884,503	0	0	0	<b>884,503</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
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					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
.					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>884,503</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>884,503</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	102,882		<b>102,882</b>	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	52,662		<b>52,662</b>	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>155,544</b>	<b>0</b>	<b>155,544</b>	

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (100)	7,377,771	7,139,318	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,154,888	1,007,346	2
<b>Net Utility Plant</b>	<b>6,222,883</b>	<b>6,131,972</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	3,469,969	3,129,929	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	954,814	897,421	4
<b>Net Nonutility Property</b>	<b>2,515,155</b>	<b>2,232,508</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	104,939	122,065	6
Special Funds (125)	456,722	393,625	7
<b>Total Other Property and Investments</b>	<b>3,076,816</b>	<b>2,748,198</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	1,229,244	646,401	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	176,775	165,333	11
Other Accounts Receivable (143)	2,268	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	34,321	39,208	14
Materials and Supplies (150)	12,990	12,990	15
Prepayments (165)	9,190	9,144	16
Other Current and Accrued Assets (170)	3,658	4,507	17
<b>Total Current and Accrued Assets</b>	<b>1,468,446</b>	<b>877,583</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	42,540	46,085	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
<b>Total Deferred Debits</b>	<b>42,540</b>	<b>46,085</b>	
<b>Total Assets and Other Debits</b>	<b>10,810,685</b>	<b>9,803,838</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)	230,927	230,927	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	1,452,612	1,065,658	<b>23</b>
<b>Total Proprietary Capital</b>	<b>1,683,539</b>	<b>1,296,585</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	1,450,000	1,540,000	<b>24</b>
Advances from Municipality (223)	0	51,989	<b>25</b>
Other Long-Term Debt (224)	1,269,816	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>2,719,816</b>	<b>1,591,989</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	164,797	284,151	<b>28</b>
Payables to Municipality (233)	0	827,007	<b>29</b>
Customer Deposits (235)	5,000		<b>30</b>
Taxes Accrued (236)	92,707	95,954	<b>31</b>
Interest Accrued (237)	9,779	8,367	<b>32</b>
Other Current and Accrued Liabilities (238)	22,955	13,574	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>295,238</b>	<b>1,229,053</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)	87,561	138,699	<b>35</b>
Other Deferred Credits (253)	4,781	4,781	<b>36</b>
<b>Total Deferred Credits</b>	<b>92,342</b>	<b>143,480</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)	28,004	24,113	<b>39</b>
Miscellaneous Operating Reserves (265)			<b>40</b>
<b>Total Operating Reserves</b>	<b>28,004</b>	<b>24,113</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	5,991,746	5,518,618	<b>41</b>
<b>Total Liabilities and Other Credits</b>	<b>10,810,685</b>	<b>9,803,838</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)	7,377,771	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)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
<b>Total Utility Plant</b>	<b>7,377,771</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,154,888	0	0	0	10
<b>Total Accumulated Provision</b>	<b>1,154,888</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>6,222,883</b>	<b>0</b>	<b>0</b>	<b>0</b>	

### 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>	1,007,346				1,007,346	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged depreciation expense (403)	152,036				152,036	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	6,555				6,555	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	120				120	10
Other credits (specify):						11
					0	12
<b>Total credits</b>	<b>158,711</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>158,711</b>	<b>13</b>
<b>Debits during year</b>						14
Book cost of plant retired	11,169				11,169	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
<b>Total debits</b>	<b>11,169</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,169</b>	<b>19</b>
<b>Balance End of Year</b>	<b>1,154,888</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,154,888</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	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	3,129,929	340,040		3,469,969	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>3,129,929</b>	<b>340,040</b>	<b>0</b>	<b>3,469,969</b>	
Less accum. prov. depr. & amort. (122)	897,421	57,393		954,814	3
<b>Net Nonutility Property</b>	<b>2,232,508</b>	<b>282,647</b>	<b>0</b>	<b>2,515,155</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>					<b>0</b>	<b>0</b>

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>
Electric utility total	0	0 1
Water utility	12,990	12,990 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
<b>Total Materials and Supplies</b>	<b>12,990</b>	<b>12,990</b>

**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>				
1996 Bonds	3,545	428	42,540	1
<b>Total</b>			<b>42,540</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<b>0</b>	

**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	230,927	1
<b>Changes during year (explain):</b>		<b>2</b>
<b>Balance end of year</b>	<u><u>230,927</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)	
Joint Water & Sewer MRB's	12/01/1996	12/01/2013	4.95%	1,450,000	1
<b>Total Bonds (Account 221):</b>				<b>1,450,000</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>Other Long-Term Debt (224)</b>					
2001 STATE TRUST FUND LOAN	12/19/2001	03/15/2011	5.50%	1,230,000	1
1994 State Trust Fund Loan	03/15/1994	03/15/2004	4.50%	39,816	2
<b>Total for Account 224</b>				<b>1,269,816</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	95,954	1
<b>Accruals:</b>		
Charged water department expense	141,628	2
Charged electric department expense		3
Charged sewer department expense	2,187	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>143,815</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	138,168	6
Social Security taxes	7,946	7
PSC Remainder Assessment	948	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>147,062</b>	
<b>Balance end of year</b>	<b>92,707</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>					
1996 Joint Mortgage Revenue Bonds	6,501	77,654	78,020	6,135	1
<b>Subtotal</b>	<b>6,501</b>	<b>77,654</b>	<b>78,020</b>	<b>6,135</b>	
<b>Advances from Municipality (223)</b>					
2000 CONSTRUCTION ADVANCE	0	51,960	51,960	0	2
<b>Subtotal</b>	<b>0</b>	<b>51,960</b>	<b>51,960</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
1994 STATE TRUST FUND LOAN	1,866	1,894	2,340	1,420	3
2001 STATE TRUST FUND LOAN		2,224	0	2,224	4
<b>Subtotal</b>	<b>1,866</b>	<b>4,118</b>	<b>2,340</b>	<b>3,644</b>	
<b>Notes Payable (231)</b>					
None	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>8,367</b>	<b>133,732</b>	<b>132,320</b>	<b>9,779</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	3,118,006	0	0	2,400,612	0	<b>5,518,618</b>	1
<b>Add credits during year:</b>							
For Services	20,742					<b>20,742</b>	2
For Mains	98,535			85,395		<b>183,930</b>	3
<b>Other (specify):</b>							
HYDRANTS	15,032					<b>15,032</b>	4
ELECTRIC/OTHER PUMPING EQUIPMENT				144,035		<b>144,035</b>	5
IMPACT FEES	109,389					<b>109,389</b>	6
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	7
<b>Balance End of Year</b>	<b>3,361,704</b>	<b>0</b>	<b>0</b>	<b>2,630,042</b>	<b>0</b>	<b>5,991,746</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	8

### 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	64,939	2
WATER TOWER RESERVE	40,000	3
<b>Total (Acct. 124):</b>	<b>104,939</b>	
<b>Special Funds (125):</b>		
IMPACT FEE FUND	200,743	4
BOND REDEMPTION ACCOUNT	27,738	5
CONSTRUCTION ACCOUNT	33,041	6
RESERVE ACCOUNT	169,000	7
REPLACEMENT ACCOUNT	26,200	8
<b>Total (Acct. 125):</b>	<b>456,722</b>	
<b>Notes Receivable (141):</b>		
NONE		9
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	176,775	10
Electric		11
Sewer (Regulated)		12
<b>Other (specify):</b>		
NONE		13
<b>Total (Acct. 142):</b>	<b>176,775</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		14
Merchandising, jobbing and contract work		15
<b>Other (specify):</b>		
REIMBURSEMENT FROM CONTRACTOR	2,036	16
CUSTOMER BACKBILLING DUE	232	17
<b>Total (Acct. 143):</b>	<b>2,268</b>	
<b>Receivables from Municipality (145):</b>		
NONE	0	18
DELINQUENTS ON TAX ROLL	34,321	19
<b>Total (Acct. 145):</b>	<b>34,321</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>Prepayments (165):</b>		
INSURANCE PREPAYMENTS	9,190	20
<b>Total (Acct. 165):</b>	<b>9,190</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		21
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
NONE		22
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
NONE		23
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
WELL #2 REDEMPTION TRUST	4,781	24
<b>Total (Acct. 253):</b>	<b>4,781</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	7,258,544	0	0	0	7,258,544	1
Materials and Supplies	12,990	0	0	0	12,990	2
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	1,081,117	0	0	0	1,081,117	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	3,239,855	0	0	0	3,239,855	6
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>2,950,562</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,950,562</b>	
Net Operating Income	326,164	0	0	0	326,164	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>11.05%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>11.05%</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	230,927	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,259,135	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>1,490,062</b>	
<b>Net Income</b>		
Net Income	386,954	5
<b>Percent Return on Proprietary Capital</b>	<b>25.97%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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**4. Estimated changes in revenues due to rate changes.**

New water rates effective 1/1/01.

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**5. Obligations incurred or assumed, excluding commercial paper.**

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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### Interest Accrued (Acct. 237) (Page F-17)

The amount listed in Acct. 223 - Advances from Municipality is the amount the utility paid to the city for the \$827,007 that was advanced to the utility in 2000. The utility paid the advance back in 2001, along with the interest listed on Schedule F-17.

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## FINANCIAL SECTION FOOTNOTES

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### Signature Page (Page ii)

#### ACCOUNTANTS' COMPILATION REPORT

McFarland Water and Sewer Utility  
McFarland, Wisconsin

We have compiled the accompanying Annual Report to the Public Service Commission of McFarland Water and Sewer Utility, an enterprise fund of the Village of McFarland as of December 31, 2001 and for the 12 months ther ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting, in the form prescribed by the Wisconsin Public Service Commission, information that is the representatiior of management. We have not audited or reviewed the Annual Report and, accordingly, do not express an opinion or any other form of assurance on the Report.

The Annual Report is presented in accordance with the requirements of the Wisconsin Public Service Commission which differ from generally accepted accounting principles. This report is intended solely for the information and use of the Utility and the Public Service Commission of Wisconsin, and is not intended to be, and should not be, used by anyone other than the specified parties.

VIRCHOW, KRAUSE & COMPANY, LLP

Madison, Wisconsin  
February 15, 2002

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## FINANCIAL SECTION FOOTNOTES

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

January 10, 2003

Mr. Don Peterson, Village Administrator  
McFarland Water and Sewer Utility  
P.O. Box 110  
5915 Milwaukee Street  
McFarland, WI 53558-0110

2001 Analytical Review DWCCA-3490-PJL

Dear Mr. Peterson:

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

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

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

Sincerely,

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

PJL:dwh:w:\compl\Analytical Reviews\2001 analytical review letters\3490  
McFarland.doc

**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	830,671	1
<b>Total Sales of Water</b>	<b>830,671</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	4,469	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	36,104	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	13,259	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>53,832</b>	
<b>Total Operating Revenues</b>	<b>884,503</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	771	8
Pumping Expenses (620-625)	49,268	9
Water Treatment Expenses (630-635)	14,355	10
Transmission and Distribution Expenses (640-655)	67,683	11
Customer Accounts Expenses (901-904)	21,853	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	110,745	14
<b>Total Operation and Maintenance Expenses</b>	<b>264,675</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	152,036	15
Amortization Expense (404-407)		16
Taxes (408)	141,628	17
<b>Total Other Operating Expenses</b>	<b>293,664</b>	
<b>Total Operating Expenses</b>	<b>558,339</b>	
<b>NET OPERATING INCOME</b>	<b>326,164</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	2,154	146,854	443,479	4
Commercial	220	40,744	97,470	5
Industrial				6
<b>Total Metered Sales to General Customers (461)</b>	<b>2,374</b>	<b>187,598</b>	<b>540,949</b>	
Private Fire Protection Service (462)	36		20,317	7
Public Fire Protection Service (463)	1		254,178	8
Other Sales to Public Authorities (464)	26	4,824	15,227	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>2,437</b>	<b>192,422</b>	<b>830,671</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)	254,178	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>254,178</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	4,469	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>4,469</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
WATER TOWER LEASE REVENUE	36,104	8
<b>Total Rents from Water Property (472)</b>	<b>36,104</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	5,951	10
<b>Other (specify):</b> MISCELLANEOUS	7,308	11
<b>Total Other Water Revenues (474)</b>	<b>13,259</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)	622	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	149	3
Maintenance of Water Source Plant (605)		4
<b>Total Source of Supply Expenses</b>	<b>771</b>	
 <b>PUMPING EXPENSES</b>		
Operation Labor (620)	16,626	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	24,569	7
Operation Supplies and Expenses (623)	3,767	8
Maintenance of Pumping Plant (625)	4,306	9
<b>Total Pumping Expenses</b>	<b>49,268</b>	
 <b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)	1,858	10
Chemicals (631)	10,816	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)	1,681	13
<b>Total Water Treatment Expenses</b>	<b>14,355</b>	
 <b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)	18,475	14
Operation Supplies and Expenses (641)	2,582	15
Maintenance of Distribution Reservoirs and Standpipes (650)		16
Maintenance of Mains (651)	15,834	17
Maintenance of Services (652)	9,319	18
Maintenance of Meters (653)	6,717	19
Maintenance of Hydrants (654)	14,756	20
Maintenance of Other Plant (655)		21
<b>Total Transmission and Distribution Expenses</b>	<b>67,683</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)	2,874	<b>22</b>
Accounting and Collecting Labor (902)	17,070	<b>23</b>
Supplies and Expenses (903)	1,909	<b>24</b>
Uncollectible Accounts (904)		<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>21,853</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)	20,331	<b>27</b>
Office Supplies and Expenses (921)	2,522	<b>28</b>
Administrative Expenses Transferred--Credit (922)		<b>29</b>
Outside Services Employed (923)	28,252	<b>30</b>
Property Insurance (924)	10,272	<b>31</b>
Injuries and Damages (925)		<b>32</b>
Employee Pensions and Benefits (926)	27,230	<b>33</b>
Regulatory Commission Expenses (928)		<b>34</b>
Miscellaneous General Expenses (930)	13,515	<b>35</b>
Transportation Expenses (933)	8,623	<b>36</b>
Maintenance of General Plant (935)		<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>110,745</b>	
 <b>Total Operation and Maintenance Expenses</b>	<b>264,675</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		134,921	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,187	2
<b>Net property tax equivalent</b>		<b>132,734</b>	
Social Security		7,946	3
PSC Remainder Assessment		948	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>141,628</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			Dane				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.204100				3
County tax rate	mills		3.184300				4
Local tax rate	mills		7.210300				5
School tax rate	mills		12.128200				6
Voc. school tax rate	mills		1.438400				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>24.165300</b>				10
Less: state credit	mills		1.803400				11
<b>Net tax rate</b>	mills		<b>22.361900</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>7.210300</b>				14
<b>Combined School Tax Rate</b>	mills		<b>13.566600</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>20.776900</b>				17
<b>Total Tax Rate</b>	mills		<b>24.165300</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.859782</b>				19
<b>Total tax net of state credit</b>	mills		<b>22.361900</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>19.226368</b>				21
Utility Plant, Jan. 1	\$	7,139,318	7,139,318				22
Materials & Supplies	\$	12,990	12,990				23
<b>Subtotal</b>	\$	<b>7,152,308</b>	<b>7,152,308</b>				24
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>7,152,308</b>	<b>7,152,308</b>				26
Assessment Ratio	dec.		0.981155				27
<b>Assessed Value</b>	\$	<b>7,017,523</b>	<b>7,017,523</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>19.226368</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>134,921</b>	<b>134,921</b>				30
Tax Equivalent per 1994 PSC Report	\$	78,428					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>134,921</b>					34

### WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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)	0		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>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	2,038		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)	210,757		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>212,795</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	125,240		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	221,560		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	10,106		20
<b>Total Pumping Plant</b>	<b>356,906</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	6,061		23
<b>Total Water Treatment Plant</b>	<b>6,061</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	45,250		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)			0 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>0</b>
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			2,038 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)			210,757 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>212,795</b>
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			125,240 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			221,560 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			10,106 20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>356,906</b>
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			6,061 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>6,061</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			45,250 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)	1,190,243	33,047	26
Transmission and Distribution Mains (343)	3,861,606	108,658	27
Fire Mains (344)	0		28
Services (345)	645,521	46,923	29
Meters (346)	231,821	13,836	30
Hydrants (348)	425,119	29,464	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>6,399,560</b>	<b>231,928</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)	27,084	6,692	36
Transportation Equipment (392)	48,402	11,002	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	20,555		39
Laboratory Equipment (395)	1,578		40
Power Operated Equipment (396)	17,012		41
Communication Equipment (397)	37,404		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	11,961		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>163,996</b>	<b>17,694</b>	
<b>Total utility plant in service directly assignable</b>	<b>7,139,318</b>	<b>249,622</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>7,139,318</b>	<b>249,622</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)			1,223,290 26
Transmission and Distribution Mains (343)	5,419		3,964,845 27
Fire Mains (344)			0 28
Services (345)	2,436		690,008 29
Meters (346)	774		244,883 30
Hydrants (348)	2,540		452,043 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>11,169</b>	<b>0</b>	<b>6,620,319</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)			33,776 36
Transportation Equipment (392)			59,404 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			20,555 39
Laboratory Equipment (395)			1,578 40
Power Operated Equipment (396)			17,012 41
Communication Equipment (397)			37,404 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			11,961 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>181,690</b>
<b>Total utility plant in service directly assignable</b>	<b>11,169</b>	<b>0</b>	<b>7,377,771</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>11,169</b>	<b>0</b>	<b>7,377,771</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.

<b>Sources of Water Supply</b>					
<b>Month</b>	<b>Purchased Water</b>	<b>Surface Water</b>	<b>Ground Water</b>	<b>Total Gallons</b>	
<b>(a)</b>	<b>Gallons</b>	<b>Gallons</b>	<b>Gallons</b>	<b>All Methods</b>	
	<b>(000's)</b>	<b>(000's)</b>	<b>(000's)</b>	<b>(000's)</b>	
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	
January			17,441	17,441	1
February			15,701	15,701	2
March			15,893	15,893	3
April			15,832	15,832	4
May			18,308	18,308	5
June			19,878	19,878	6
July			26,376	26,376	7
August			20,738	20,738	8
September			16,640	16,640	9
October			16,345	16,345	10
November			16,812	16,812	11
December			17,963	17,963	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>217,927</b>	<b>217,927</b>	
Less: Water sold				192,422	13
Volume pumped but not sold				25,505	14
Volume sold as a percent of volume pumped				88%	15
Volume used for water production, water quality and system maintenance				2,135	16
Volume related to equipment/system malfunction				55	17
Non-utility volume NOT included in water sales				822	18
Total volume not sold but accounted for				3,012	19
Volume pumped but unaccounted for				22,493	20
Percent of water lost				10%	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.)				1,602	23
Date of maximum: 8/28/2001					24
Cause of maximum:					25
Excess watering of lawns/shrubs.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				339	26
Date of minimum: 11/19/2001					27
Total KWH used for pumping for the year				295,880	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>	
5412 LONG STREET	Well #1	554	10	576,000	Yes	<b>1</b>
5401 BREMER ROAD	Well #2	500	12	0	No	<b>2</b>
5001 NORTH AUTUMN	Well #3	700	18	1,440,000	Yes	<b>3</b>
5703 BIRD SONG COURT	Well #4	800	20	1,440,000	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	WELL #1	WELL #2	WELL #3	1
Location	5412 LONG STREET	5401 BREMER ROAD	5001 N. AUTUMN	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	AMERICAN TURBINE	5
Year Installed	1971	1958	1996	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	500	450	1,000	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	US ELECTRIC MOTORS	US ELECTRIC MOTOR	9 10
Year Installed	1971	1958	1996	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	30	125	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #4			14
Location	5703 BIRD SONG COURT			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	JOHNSON			18
Year Installed	1990			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	1,000			21
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC			22 23
Year Installed	1990			24
Type	ELECTRIC			25
Horsepower	100			26

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#1	#2		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET		<b>3</b>
Year constructed	1975	2000		<b>4</b>
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		<b>5</b>
Elevation difference in feet (See Headnote 3.)	99	121		<b>6</b>
Total capacity in gallons (actual)	500,000	750,000		<b>7</b>
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID			<b>9</b>
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE			<b>10</b>
Filters, type (gravity, pressure, other, none)	NONE			<b>11</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.4000			<b>12</b>
Is a corrosion control chemical used (yes, no)?	N			<b>13</b>
Is water fluoridated (yes, no)?	Y			<b>14</b>

### 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	1.000	400	0	0	0	400	1
M	D	2.000	1,016	0	0	0	1,016	2
M	D	6.000	74,431	0	0	(491)	73,940	3
M	D	8.000	65,105	948	0	647	66,700	4
M	D	10.000	33,328	0	0	534	33,862	5
M	D	12.000	12,407	1,283	0	(792)	12,898	6
<b>Total Within Municipality</b>			<b>186,687</b>	<b>2,231</b>	<b>0</b>	<b>(102)</b>	<b>188,816</b>	
<b>Total Utility</b>			<b>186,687</b>	<b>2,231</b>	<b>0</b>	<b>(102)</b>	<b>188,816</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	0.750	1,565	0	0	0	1,565		1
M	1.000	560	35	0	(6)	589		2
M	1.250	4	0	0	0	4		3
M	1.500	43	0	0	0	43		4
M	2.000	39	0	0	0	39		5
M	3.000	3	0	0	0	3		6
M	4.000	1	0	0	0	1		7
M	6.000	10	0	0	0	10		8
M	8.000	15	0	0	0	15		9
<b>Total Utility</b>		<b>2,240</b>	<b>35</b>	<b>0</b>	<b>(6)</b>	<b>2,269</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)	
0.625	2,426	150	44	0	2,532	120	1
1.000	45	0	1	0	44	4	2
1.500	46	0	0	0	46	10	3
2.000	18	0	0	0	18	5	4
3.000	7	0	0	0	7	2	5
4.000	1	0	0	0	1	0	6
<b>Total:</b>	<b>2,543</b>	<b>150</b>	<b>45</b>	<b>0</b>	<b>2,648</b>	<b>141</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)	
0.625	2,207	131	0	12	0	182	2,532	1
1.000	0	30	0	4	0	10	44	2
1.500	0	27	0	4	0	15	46	3
2.000	0	8	0	5	0	5	18	4
3.000	0	1	0	2	0	4	7	5
4.000	0	0	0	1	0	0	1	6
<b>Total:</b>	<b>2,207</b>	<b>197</b>	<b>0</b>	<b>28</b>	<b>0</b>	<b>216</b>	<b>2,648</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	390	5	1	3	397	2
<b>Total Fire Hydrants</b>	<b>390</b>	<b>5</b>	<b>1</b>	<b>3</b>	<b>397</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:	397
Number of distribution system valves end of year:	667
Number of distribution valves operated during year:	237

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## WATER OPERATING SECTION FOOTNOTES

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

Labor accounts - #620, #630, #640, #902, #920 - Labor accounts show overall increase in current year due to union wage increase and new accounting standards that require posting of amounts previously passed upon. In the current year the utility posted accrued payroll that resulted in 13 months of payroll being reported (for the current year only). In the future the payroll will be for 12 months only.

Account 622 - Power For Pumping - Higher energy costs in early 2001.

Account 625 - Higher maintenance costs - \$2020 for furnace maintenance at wells; \$1050 for tree trimming at wellhouses.

Account 651 - 2000 balance had large amount of patching work and maintenance related to main breaks. Fewer maintenance issues in 2001.

Account 653 - Approximately \$1800 for testing services on meters; all other payroll amounts related to testing done by utility workers - payroll higher in 2001 - see above footnote for labor accounts.

Account 654 - Approximately \$3000 for hydrant parts related to hydrant repair; higher payroll (see above note) for utility workers.

Account 923 - Additional general engineering and mapping services in 2000 that were not performed in 2001.

Account 933 - No unusual activity noted in this account in 2001. The utility simply spent less time in this area.

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

All unit adjustments for Services - Account 345 and Mains - Account 343 were related to 2000 construction. The final construction and engineering information was available in 2001 and therefore the corresponding dollars and units were adjusted to show the true value of project additions and retirements for Parts A and B of a three part contract. Part C was completed in 2001. The units changes were shown as adjustments (see corresponding unit schedules).

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### Water Mains (Page W-15)

Adjustments represent true up amount from engineer. Units were estimated too high for 12" main and too low on 8" and 10" for the 2000 summary of Contract B for Exchange Street construction.

Water main additions were financed by developers and use of utility reserves

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### Water Services (Page W-16)

Adjustment made to arrive at actual at year end.

\$26,181 of service additions were paid for using utility funds.

\$20,742 of service additions were paid for by developers.

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## WATER OPERATING SECTION FOOTNOTES

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

Adjustment made to true up engineer estimate for Contract B for Exchange Street construction (see footnote to Water Mains).

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