



3015 (02-09-04)

ANNUAL REPORT

OF

Name: JOHNSON CREEK WATER UTILITY

Principal Office: 125 DEPOT STREET
P.O. BOX 238
JOHNSON CREEK, WI 53038

For the Year Ended: DECEMBER 31, 2001

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

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: JOHNSON CREEK WATER UTILITY

Utility Address: 125 DEPOT STREET
P.O. BOX 238
JOHNSON CREEK, WI 53038

When was utility organized? 7/1/1910

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: JOAN DYKSTRA
Title: CLERK-TREASURER

Office Address:
125 DEPOT STREET
P.O. BOX 238
JOHNSON CREEK, WI 53038

Telephone: (920) 699 - 2296

Fax Number: (920) 699 - 2292

E-mail Address: johnsoncreek@charter.net

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

Name: DENNIS E. HILDEBRANDT
Title: CERTIFIED PUBLIC ACCOUNTANT

Office Address: SIEPERT & CO., LLP
1920 WEST HART ROAD
BELOIT, WI 53511

Telephone: (608) 365 - 2266

Fax Number: (608) 364 - 8727

E-mail Address: DHILDEBRANDT@CHARTER.NET

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

Name: JOHN MAEGLI
Title: VILLAGE PRESIDENT

Office Address:
125 DEPOT STREET
JOHNSON CREEK, WI 53038

Telephone: (920) 699 - 2296

Fax Number: (920) 699 - 2292

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: DENNIS E. HILDEBRANDT

Title: CERTIFIED PUBLIC ACCOUNTANT

Office Address: SIEPERT & CO., LLP
1920 WEST HART ROAD
BELOIT, WI 53511

Telephone: (608) 365 - 2266

Fax Number: (608) 364 - 8727

E-mail Address: DHILDEBRANDT@CHARTER.NET

Date of most recent audit report: 2/14/2002

Period covered by most recent audit: 1/1/2001-12/31/2001

Names and titles of utility management including manager or superintendent:

Name: PAUL HARTZ

Title: WATER/WASTEWATER OPERATOR

Office Address:
125 DEPOT STREET
JOHNSON CREEK, WI 53038

Telephone: (920) 699 - 2296

Fax Number: (920) 699 - 2292

E-mail Address:

Name of utility commission/committee: IMPROVEMENTS & SERVICES COMMITTEE

Names of members of utility commission/committee:

- FRED ALBERTZ
- JOAN DYKSTRA, CLERK/TREASURER
- ROBERT KASPER
- JOHN MAEGLI, VILLAGE PRESIDENT
- ART NINMANN
- CAROL O'NEIL
- ROBERT REMMEL
- ELMER STOUT

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone: (00) 000 - 0000

Fax Number: (000) 000 - 0000

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	418,212	409,778	1
Operating Expenses:			
Operation and Maintenance Expense (401)	126,662	114,412	2
Depreciation Expense (403)	55,246	51,518	3
Amortization Expense (404)	0	0	4
Taxes (408)	53,281	58,034	5
Total Operating Expenses	235,189	223,964	
Net Operating Income	183,023	185,814	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	183,023	185,814	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	33,786	34,897	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	33,786	34,897	
Total Income	216,809	220,711	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	216,809	220,711	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	37,892	39,479	13
Amortization of Debt Discount and Expense (428)	1,487	1,487	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	39,379	40,966	
Net Income	177,430	179,745	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,019,841	841,263	19
Balance Transferred from Income (433)	177,430	179,745	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	1,167	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	1,197,271	1,019,841	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INVESTMENT INTEREST	33,786	4
Total (Acct. 419):	33,786	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	418,212	0	0	0	418,212	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	418,212	0	0	0	418,212	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,838,867	2,520,702	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	131,313	116,935	2
Net Utility Plant	2,707,554	2,403,767	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	704,395	720,647	7
Total Other Property and Investments	704,395	720,647	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	21,782	37,670	8
Temporary Cash Investments (132)	121,146		9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	20,620	27,431	11
Other Accounts Receivable (143)	8,582	8,693	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	267,290	262,924	14
Materials and Supplies (150)	8,085	7,499	15
Prepayments (165)	1,899	2,277	16
Other Current and Accrued Assets (170)		486	17
Total Current and Accrued Assets	449,404	346,980	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	17,221	18,708	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	17,221	18,708	
Total Assets and Other Debits	3,878,574	3,490,102	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,386,578	1,044,043	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,197,271	1,019,841	23
Total Proprietary Capital	2,583,849	2,063,884	
LONG-TERM DEBT			
Bonds (221)	655,000	690,000	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	160,000	200,000	26
Total Long-Term Debt	815,000	890,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	1,354	582	28
Payables to Municipality (233)	0	51,960	29
Customer Deposits (235)			30
Taxes Accrued (236)	49,433	54,022	31
Interest Accrued (237)	15,231	15,947	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	66,018	122,511	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	413,707	413,707	38
Total Liabilities and Other Credits	3,878,574	3,490,102	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	2,838,867	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	2,838,867	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	131,313	0	0	0	9
Total Accumulated Provision	131,313	0	0	0	
Net Utility Plant	2,707,554	0	0	0	

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

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	116,935				116,935	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	55,246				55,246	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	532				532	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	55,778	0	0	0	55,778	13
Debits during year						14
Book cost of plant retired	41,400				41,400	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	41,400	0	0	0	41,400	19
Balance End of Year	131,313	0	0	0	131,313	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.00%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	8,085	7,499
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	8,085	7,499

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1995 MORTGAGE REVENUE BONDS	1,487	428	17,221	1
Total			<u>17,221</u>	
Unamortized premium on debt (251)				
NONE				2
Total			<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.

Particulars (a)	Amount (b)	
Balance first of year	1,044,043	1
Changes during year (explain):		
ST. HWY 25 UTILITY EXTENSION PROJECT-PAID BY J.C. TIF DIST #3	70,032	2
WRIGHT RD EXT. MENARDS PROJECT - PAID BY J.C. TIF DIST #2	272,503	3
Balance end of year	<u><u>1,386,578</u></u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
MORTGAGE REVENUE BONDS	08/01/1995	08/01/2013	5.81%	655,000	1
Total Bonds (Account 221):				655,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
TDS TELECOM - RUS REVOLVING LOAN	04/01/1996	08/01/2005	0.00%	160,000	1
Total for Account 224				160,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	54,022	1
Accruals:		
Charged water department expense	53,281	2
Charged electric department expense		3
Charged sewer department expense	497	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>53,778</u>	
Taxes paid during year:		
County, state and local taxes	54,018	6
Social Security taxes	3,830	7
PSC Remainder Assessment	519	8
Other (explain):		
NONE		9
Total payments and other debits	<u>58,367</u>	
Balance end of year	<u><u>49,433</u></u>	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
WATER MORTGAGE REVENUE BONDS	15,947	37,892	38,608	15,231	1
Subtotal	15,947	37,892	38,608	15,231	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	15,947	37,892	38,608	15,231	

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	413,707	0	0	0	0	413,707	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):						0	4
Deduct charges (specify):						0	5
Balance End of Year	413,707	0	0	0	0	413,707	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
BOND REDEMPTION ACCOUNT	96,404	3
DEPRECIATION EQUIPMENT REPLACEMENT ACCOUNT	195,250	4
RESERVE BOND ACCOUNT	87,190	5
NOTE REDEMPTION ACCOUNT	26,092	6
SURPLUS ACCOUNT	299,459	7
Total (Acct. 125):	704,395	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	20,620	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	20,620	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
SPECIAL ASSESSMENT RECEIVABLE	5,743	15
ACCRUED INVESTMENT INTEREST	167	16
BULK WATER SALES	1,957	17
DUE FROM TAX ROLL	715	18
Total (Acct. 143):	8,582	
Receivables from Municipality (145):		
JOHNSON CREEK SEWER FUND-METER RELATED EXPENSE	2,694	19
JOHNSON CREEK TIF#3-RECONSTRUCTION PROJECT EXPENSE	260,433	20
JOHNSON CREEK GENERAL - PUBLIC FIRE PROTECTION REVENUE REC.	4,163	21
Total (Acct. 145):	267,290	

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)	
Prepayments (165):		
PREPAID INSURANCE	1,899	22
Total (Acct. 165):	1,899	
Extraordinary Property Losses (182):		
NONE		23
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		24
Total (Acct. 183):	0	
Payables to Municipality (233):		
NONE		25
Total (Acct. 233):	0	
Other Deferred Credits (253):		
NONE		26
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	2,679,784	0	0	0	2,679,784	1
Materials and Supplies	7,792	0	0	0	7,792	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	124,124	0	0	0	124,124	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	413,707	0	0	0	413,707	6
Other (specify):						
NONE					0	7
Average Net Rate Base	2,149,745	0	0	0	2,149,745	
Net Operating Income	183,023	0	0	0	183,023	8
Net Operating Income as a percent of Average Net Rate Base						
	8.51%	N/A	N/A	N/A	8.51%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

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

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	1,215,310	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,108,556	3
Other (Specify):		4
Total Average Proprietary Capital	2,323,866	
Net Income		
Net Income	177,430	5
Percent Return on Proprietary Capital	7.64%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

NONE

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

Notes Payable & Miscellaneous Long-Term Debt (Page F-14)

THIS RURAL UTILITIES REVOLVING LOAN IS AT 0.00% INTEREST.

Signature Page (Page ii)

VILLAGE BOARD
VILLAGE OF JOHNSON CREEK
JOHNSON CREEK, WISCONSIN

THE BALANCE SHEETS OF VILLAGE OF JOHNSON CREEK WATER UTILITY AS OF DECEMBER 31, 2001 AND 2000 AND THE RELATED STATEMENTS OF INCOME AND RETAINED EARNINGS FOR THE YEARS THEN ENDED INCLUDED IN THE ACCOMPANYING PRESCRIBED FORMS HAVE BEEN COMPILED BY US. WE HAVE ALSO COMPILED THE FINANCIAL AND NONFINANCIAL DATA INCLUDED ON PAGES F-1 THROUGH W-19 OF THE PRESCRIBED FORM.

OUR COMPILATION WAS LIMITED TO PRESENTING IN THE FORM PRESCRIBED BY THE PUBLIC SERVICE COMMISSION OF WISCONSIN INFORMATION WHICH IS THE REPRESENTATION OF MANAGEMENT. WE HAVE NOT AUDITED OR REVIEWED THE FINANCIAL STATEMENTS OR ACCOMPANYING DATA REFERRED TO ABOVE, AND ACCORDINGLY, DO NOT EXPRESS AN OPINION OR ANY OTHER FORM OF ASSURANCE ON THEM.

THESE FINANCIAL STATEMENTS ARE PRESENTED IN ACCORDANCE WITH THE REQUIREMENTS OF THE PUBLIC SERVICE COMMISSION OF WISCONSIN AND DO NOT INCLUDE ALL OF THE DISCLOSURES AND THE STATEMENTS OF CASH FLOWS REQUIRED BY GENERALLY ACCEPTED ACCOUNTING PRINCIPLES. ACCORDINGLY, THESE FINANCIAL STATEMENTS ARE NOT DESIGNED FOR THOSE WHO ARE NOT INFORMED ABOUT SUCH MATTERS.

SIEPERT & CO., LLP
CERTIFIED PUBLIC ACCOUNTANTS

BELOIT, WISCONSIN

MARCH 21, 2002

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

-----Original Message-----

From: Dennis Hildebrandt [mailto:dhildebrandt@charter.net]
Sent: Friday, August 09, 2002 1:23 PM
To: Peter Leege
Cc: Joan Dykstra
Subject: Johnson Creek PSC report letter

Pete,
This is in response to your Review Letter for Johnson Creek Water Utility #2770.

August 9, 2002

Mr. Peter Leege
Division of Water, Compliance and Consumer Affairs
Public Service Commission of Wisconsin
610 North Whitney Way
P.O. Box 7854
Madison, WI 53707-7854

Re: Village of Johnson Creek
Water Utility # 2770
2001 PSC Report

FINANCIAL SECTION FOOTNOTES

Review Letter

Dear Mr. Leege,

Joan Dykstra, Village of Johnson Creek Clerk / Treasurer, requested me to respond to your email dated July 29, 2002 regarding the 2001 Water Utility PSC report.

I offer the following responses to the points you identified.

1. We will record special assessments to be collected in more than one year in Account 124 and special assessments to be collected in less than one year in Account 143.
2. The Water Utility did add 16 six inch services during 2001. There was a new commercial development anchored by Menard's and Kohl's. The six inch services were to be used for the two stores mentioned along with the out lots around the stores. Menard's and Kohl's both have at least 2 six inch services each.
3. There was approximately \$4,000 related to water main breaks and approximately \$6,000 in repairs to pumps and the water storage tank. This was an unusual year for water main breaks and the other repairs.

Mr. Peter Leege

Division of Water, Compliance and Consumer Affairs

Public Service Commission of Wisconsin

August 9, 2002

Page 2

FINANCIAL SECTION FOOTNOTES

If you have any questions or if you need additional information, please contact Joan Dykstra, Village of Johnson Creek, or myself at your convenience. I will email this letter and follow up with a hard copy in the mail.

Sincerely,

SIEPERT & CO. LLP

Dennis E. Hildebrandt

Certified Public Accountant

Cc: Joan Dykstra

Village of Johnson Creek

-----Original Message-----

From: Leege, Peter PSC

Sent: Monday, July 29, 2002 9:07 AM

To: 'johnsoncreek@tds.net'

Subject: Review letter for # 2770, Johnson Creek

Dear Ms. Dykstra:

The Public Service Commission staff has completed its analytical review of your 2001 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors, and also to identify significant fluctuations from prior years data that are not sufficiently explained in the annual report. The analytical review identified the following issues:

1. In the Balance Sheet End-of-Year Account Balances schedule on page F-18, special assessments of \$5,743 are reported in Account 143, Other Accounts Receivable. In the future, please note that assessments which will be collected over a period of more than one year should be reported in Account 124, Other Investments, and amounts to be collected in less than one year in Account 143.

FINANCIAL SECTION FOOTNOTES

2. During our review of the Water Services schedule on page W-16 we noted that it is reported that the 24 services added during the year was comprised of 8 two inch services and 16 six inch services. Because it is unusual that a utility adds this number of large services, please confirm those numbers and explain what the six inch services were for, or provide a corrected copy of page W-16.

3. As directed in the head notes of the Water Operation & Maintenance Expenses schedule on page W-5, please provide an explanation of the change in Account 650, Repairs of Water Plant when compared to the previous year and follow this procedure in the future.

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

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me by email or by telephone at (608) 267-9198. Please respond within 30 days of this email. If we have no questions regarding your response, you can consider the review closed.

Pete Leege
Financial Specialist
Division of Water, Compliance and Consumer Affairs
Public Service Commission of Wisconsin
610 North Whitney Way
PO Box 7854
Madison, WI 53707-7854
Phone: (608) 267-9198
Peter.Leege@psc.state.wi.us

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	384,720	1
Total Sales of Water	384,720	
Other Operating Revenues		
Forfeited Discounts (470)	839	2
Other Water Revenues (474)	32,653	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	33,492	
Total Operating Revenues	418,212	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	61,437	5
General Operating Expenses (680-690)	65,225	6
Total Operation and Maintenance Expenses	126,662	
Other Operating Expenses		
Depreciation Expense (403)	55,246	7
Amortization Expense (404)		8
Taxes (408)	53,281	9
Total Other Operating Expenses	108,527	
Total Operating Expenses	235,189	
NET OPERATING INCOME	183,023	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	5	64	158	1
Commercial	8	1,375	3,395	2
Industrial				3
Total Unmetered Sales to General Customers (460)	13	1,439	3,553	
Metered Sales to General Customers (461)				
Residential	486	23,484	110,291	4
Commercial	99	24,681	65,326	5
Industrial	12	41,939	58,888	6
Total Metered Sales to General Customers (461)	597	90,104	234,505	
Private Fire Protection Service (462)	12		9,810	7
Public Fire Protection Service (463)	1		128,988	8
Other Sales to Public Authorities (464)	12	2,928	7,864	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	635	94,471	384,720	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------	----------------------------------	----------------------------------------------	-------------------------

NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	128,988	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	128,988	
Forfeited Discounts (470):		
Customer late payment charges	839	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	839	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,514	7
Other (specify):		
WATER TOWER RENT	29,500	8
INSTALLATION, RECONNECT & REPAIR FEES	395	9
OTHER - NSF, SPRINT WWTP CHARGES, WI RETIRE REFUND	1,244	10
Total Other Water Revenues (474)	32,653	
Amortization of Construction Grants (475):		
NONE		11
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	24,764	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	12,686	3
Chemicals (630)	6,721	4
Supplies and Expenses (640)	5,859	5
Repairs of Water Plant (650)	10,912	6
Transportation Expenses (660)	495	7
Total Plant Operation and Maintenance Expenses	61,437	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	25,752	8
Office Supplies and Expenses (681)	5,073	9
Outside Services Employed (682)	9,668	10
Insurance Expense (684)	4,522	11
Employees Pensions and Benefits (686)	17,491	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	2,719	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	65,225	
 Total Operation and Maintenance Expenses	126,662	

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		49,423	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		497	2
Net property tax equivalent		48,926	
Social Security		3,836	3
PSC Remainder Assessment		519	4
Other (specify): NONE			5
Total tax expense		53,281	

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			Jefferson				1
SUMMARY OF TAX RATES							
State tax rate	mills		0.198284				2
County tax rate	mills		4.767785				3
Local tax rate	mills		7.147161				4
School tax rate	mills		11.764037				5
Voc. school tax rate	mills		1.397636				6
Other tax rate - Local	mills		0.000000				7
Other tax rate - Non-Local	mills		0.000000				8
Total tax rate	mills		25.274903				9
Less: state credit	mills		1.153258				10
Net tax rate	mills		24.121645				11
PROPERTY TAX EQUIVALENT CALCULATION							
Local Tax Rate	mills		7.147161				12
Combined School Tax Rate	mills		13.161673				13
Other Tax Rate - Local	mills		0.000000				14
Total Local & School Tax	mills		20.308834				15
Total Tax Rate	mills		25.274903				16
Ratio of Local and School Tax to Total	dec.		0.803518				17
Total tax net of state credit	mills		24.121645				18
Net Local and School Tax Rate	mills		19.382171				19
Utility Plant, Jan. 1	\$	2,520,702	2,520,702				20
Materials & Supplies	\$	7,499	7,499				21
Subtotal	\$	2,528,201	2,528,201				22
Less: Plant Outside Limits	\$	0	0				23
Taxable Assets	\$	2,528,201	2,528,201				24
Assessment Ratio	dec.		1.008600				25
Assessed Value	\$	2,549,944	2,549,944				26
Net Local & School Rate	mills		19.382171				27
Tax Equiv. Computed for Current Year	\$	49,423	49,423				28
Tax Equivalent per 1994 PSC Report	\$	25,748					29
Any lower tax equivalent as authorized by municipality (see note 6)	\$						30
Tax equiv. for current year (see note 6)	\$	49,423					31

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	150		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	14,444		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	14,594	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	42,713		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	46,901		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	89,614	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	6,345		23
Total Water Treatment Plant	6,345	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	15,854		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			150 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			14,444 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	14,594
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			42,713 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			46,901 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	89,614
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			6,345 23
Total Water Treatment Plant	0	0	6,345
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			15,854 24
Structures and Improvements (341)			0 25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	518,499		26
Transmission and Distribution Mains (343)	1,327,273	293,729	27
Fire Mains (344)	0		28
Services (345)	257,937	21,398	29
Meters (346)	50,847	6,549	30
Hydrants (348)	202,968	33,153	31
Other Transmission and Distribution Plant (349)	156		32
Total Transmission and Distribution Plant	2,373,534	354,829	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	20,364		36
Transportation Equipment (373)	5,244		37
Other General Equipment (379)	11,007	4,736	38
Other Tangible Property (390)	0		39
Total General Plant	36,615	4,736	
Total utility plant in service directly assignable	2,520,702	359,565	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	2,520,702	359,565	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			518,499 26
Transmission and Distribution Mains (343)	38,249		1,582,753 27
Fire Mains (344)			0 28
Services (345)			279,335 29
Meters (346)	1,722		55,674 30
Hydrants (348)	1,429		234,692 31
Other Transmission and Distribution Plant (349)			156 32
Total Transmission and Distribution Plant	41,400	0	2,686,963
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			20,364 36
Transportation Equipment (373)			5,244 37
Other General Equipment (379)			15,743 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	41,351
Total utility plant in service directly assignable	41,400	0	2,838,867
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	41,400	0	2,838,867

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

Sources of Water Supply					
Month	Purchased Water	Surface Water	Ground Water	Total Gallons	
(a)	Gallons	Gallons	Gallons	All Methods	
	(b)	(c)	(d)	(e)	
	(000's)	(000's)	(000's)	(000's)	
January			7,489	7,489	1
February			7,123	7,123	2
March			7,952	7,952	3
April			7,754	7,754	4
May			10,458	10,458	5
June			9,071	9,071	6
July			10,532	10,532	7
August			12,842	12,842	8
September			8,384	8,384	9
October			5,338	5,338	10
November			5,496	5,496	11
December			4,343	4,343	12
Total annual pumpage	0	0	96,782	96,782	
Less: Water sold				94,471	13
Volume pumped but not sold				2,311	14
Volume sold as a percent of volume pumped				98%	15
Volume used for water production, water quality and system maintenance				1,392	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				1,392	19
Volume pumped but unaccounted for				919	20
Percent of water lost				1%	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.)				553	23
Date of maximum: 7/10/2001					24
Cause of maximum:					25
HIGH DEMAND					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				80	26
Date of minimum: 11/30/2001					27
Total KWH used for pumping for the year				171,116	28
If water is purchased: Vendor Name:					29
Point of Delivery: -					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
DEPOT STREET	#2	360	12	485,280	Yes	1
BOBCAT & GRELL LANE	#3	509	13	612,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#2	#3	#3 STAND BY UNIT	1
Location	DEPOT STREET	GRELL LANE & BOBCAT	GRELL LANE & BOBCAT	2
Purpose	P	P	S	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE BOWLER	BYRON JACKSON	BYRON JACKSON	5
Year Installed	1995	1969	1969	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	OTHER	7
Actual Capacity (gpm)	337	425	425	8
Pump Motor or Standby Engine Mfr	U.S. MOTOR	U.S. ELECTRIC	CONTINENTAL	10
Year Installed	1995	1969	1969	11
Type	ELECTRIC	ELECTRIC	NATURAL GAS	12
Horsepower	50	50	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	WATER TOWER #1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1994		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	170		6
Total capacity in gallons (actual)	400,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	134.0000		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	Y		14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	1,300	0	1,300	0	0	1
M	D	6.000	15,006	0	28	0	14,978	2
P	D	6.000	1,639	336	0	0	1,975	3
M	D	8.000	6,103	0	230	0	5,873	4
P	D	8.000	21,685	4,542	0	0	26,227	5
M	D	10.000	65	0	0	0	65	6
P	D	10.000	7,616	3,261	0	0	10,877	7
M	S	12.000	658	0	0	0	658	8
Total Within Municipality			54,072	8,139	1,558	0	60,653	
Total Utility			54,072	8,139	1,558	0	60,653	

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)	
L	0.625	30	0	0	0	30		1
M	0.625	289	0	0	0	289		2
M	0.750	5	0	0	0	5		3
M	1.000	153	0	0	0	153	63	4
M	1.500	13	0	0	0	13		5
M	2.000	31	8	0	0	39	24	6
M	3.000	1	0	0	0	1		7
M	4.000	5	0	0	0	5		8
P	6.000	5	16	0	0	21	18	9
Total Utility		532	24	0	0	556	105	

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)	
0.500	0	0	0	0	0	0	1
0.625	555	28	16	0	567	28	2
1.000	32	3	3	0	32	3	3
1.500	16	2	2	0	16	2	4
2.000	13	1	0	0	14	1	5
3.000	1	1	0	0	2	0	6
4.000	1	0	0	0	1	0	7
6.000	2	0	0	0	2	0	8
Total:	620	35	21	0	634	34	

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)	
0.500	0	0	0	0	0	0	0	1
0.625	487	54	2	7	1	16	567	2
1.000	2	26	3	1	0	0	32	3
1.500	0	13	3	0	0	0	16	4
2.000	0	6	4	4	0	0	14	5
3.000	0	0	0	1	1	0	2	6
4.000	0	1	0	0	0	0	1	7
6.000	0	0	0	0	2	0	2	8
Total:	489	100	12	13	4	16	634	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0	0			0	1
Within Municipality	138	16	1		153	2
Total Fire Hydrants	138	16	1	0	153	
Flushing Hydrants						
	4				4	3
Total Flushing Hydrants	4	0	0	0	4	

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:	143
Number of distribution system valves end of year:	231
Number of distribution valves operated during year:	0

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Per review response, regarding account 650:
There was approximately \$4,000 related to water main breaks and approximately \$6,000 in repairs to pumps and the water storage tank. This was an unusual year for water main breaks and the other repairs.

Water Mains (Page W-15)

NEW WATER MAINS ADDED DURING 2001 WERE PAID FOR BY THE VILLAGE'S TIF DISTRICT AND CONTRIBUTED TO THE WATER UTILITY.

Water Services (Page W-16)

NEW WATER SERVICES ADDED DURING 2001 WERE PAID FOR BY THE VILLAGE'S TIF DISTRICT AND CONTRIBUTED TO THE WATER UTILITY.

Meters (Page W-17)

DUE TO CONSTRUCTION OF NEW WASTE WATER TREATMENT PLANT AND NEW GARAGE, THE VILLAGE'S TEST FACILITY WAS NOT IN SERVICE DURING 2001. SO NO METERS OTHER THAN THE NEW INSTALLED WERE TESTED.

Hydrants and Distribution System Valves (Page W-18)

DUE TO THE UNUSUALLY LARGE TURNOVER OF WATER UTILITY PERSONNEL AND POOR RECORD KEEPING BY THE FORMER EMPLOYEES, THE OPERATING OF DISTRIBUTION VALVES WAS NOT COMPLETED. THERE ARE NEW WATER UTILITY PERSONNEL AND THERE HAS BEEN A POLICY IMPLEMENTED TO ENSURE ALL DISTRIBUTION VALVES ARE OPERATED AT LEAST EVERY TWO YEARS.
