



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: PULASKI WATER DEPARTMENT

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Principal Office: 421 SOUTH ST. AUGUSTINE STREET  
PULASKI, WI 54162

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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**

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**Exact Utility Name:** PULASKI WATER DEPARTMENT

**Utility Address:** 421 SOUTH ST. AUGUSTINE STREET  
PULASKI, WI 54162

**When was utility organized?** 1/1/1944

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** BARBARA VANLANNEN

**Title:** SECRETARY/BOOKKEEPER

**Office Address:**

421 SOUTH ST. AUGUSTINE STREET  
PULASKI, WI 54162

**Telephone:** (920) 822 - 5182

**Fax Number:** (920) 822 - 3209

**E-mail Address:**

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

**Name:** MR. BRAD G. FRANK

**Title:** CPA

**Office Address:** SCHENCK SC

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

**Telephone:** (920) 455 - 4143

**Fax Number:** (920) 436 - 7808

**E-mail Address:** FRANKB@SCHENCKSOLUTIONS.COM

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

**Name:** RONALD KRYGER

**Title:** VILLAGE PRESIDENT

**Office Address:**

421 SOUTH ST. AUGUSTINE STREET  
PULASKI, WI 54162

**Telephone:** (920) 822 - 5182

**Fax Number:** (920) 822 - 3209

**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:** MR. BRAD G. FRANK

**Title:** CPA

**Office Address:** SCHENCK SC  
2200 RIVERSIDE DRIVE  
P.O. BOX 23819  
GREEN BAY, WI 54305

**Telephone:** (920) 455 - 4143

**Fax Number:** (920) 436 - 7808

**E-mail Address:** FRANKB@SCHENCKSOLUTIONS.COM

**Date of most recent audit report:**

**Period covered by most recent audit:** CALENDAR YEAR 2001

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

**Name:**

**Title:**

**Office Address:**

**Telephone:** ( ) -

**Fax Number:** ( ) -

**E-mail Address:**

**Name:** TOM RODGERS

**Title:** PLANT SUPERINTENDENT

**Office Address:**  
421 SOUTH ST. AUGUSTINE STREET  
PULASKI, WI 54162

**Telephone:** (920) 822 - 5182

**Fax Number:** (920) 822 - 3209

**E-mail Address:**

**Name of utility commission/committee:** Not applicable

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

- MR BILL CAMPBELL, TRUSTEE
- MR KEITH CHAMBERS, TRUSTEE
- MR RONALD KRYGER, PRESIDENT
- MRS LINDA SMANEY, TRUSTEE
- MR RICHARD STYCZYNSKI, TRUSTEE
- MR ROBERT VAN LANNEN, TRUSTEE
- MR TOM WOJCIK, TRUSTEE

**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:**

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## IDENTIFICATION AND OWNERSHIP

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

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

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:** ( ) - EXT

**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)	299,124	306,588	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	122,528	171,574	2
Depreciation Expense (403)	88,033	86,454	3
Amortization Expense (404)	0	0	4
Taxes (408)	51,348	52,630	5
<b>Total Operating Expenses</b>	<b>261,909</b>	<b>310,658</b>	
<b>Net Operating Income</b>	<b>37,215</b>	<b>(4,070)</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>37,215</b>	<b>(4,070)</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	9,884	15,107	9
Miscellaneous Nonoperating Income (421)	0	0	10
<b>Total Other Income</b>	<b>9,884</b>	<b>15,107</b>	
<b>Total Income</b>	<b>47,099</b>	<b>11,037</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>47,099</b>	<b>11,037</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	0	0	13
Amortization of Debt Discount and Expense (428)		0	14
Amortization of Premium on Debt--Cr. (429)		0	15
Interest on Debt to Municipality (430)	13,250	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)		0	18
<b>Total Interest Charges</b>	<b>13,250</b>	<b>0</b>	
<b>Net Income</b>	<b>33,849</b>	<b>11,037</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	586,018	574,981	19
Balance Transferred from Income (433)	33,849	11,037	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>619,867</b>	<b>586,018</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 Miscellaneous Nonoperating Income, Account 421.

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>Nonoperating Rental Income (418):</b>		
NONE		3
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
INTEREST ON CASH ACCOUNTS	9,884	4
<b>Total (Acct. 419):</b>	<b>9,884</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		5
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		6
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		7
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		8
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		9
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		10
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		11
<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 and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>					0	6
<b>Total costs and expenses</b>	0	0	0	0	0	
<b>Net income (or loss)</b>	0	0	0	0	0	

### REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	299,124	0	0	0	<b>299,124</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents					<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>299,124</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>299,124</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)	3,618,611	3,542,525	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	657,860	570,522	2
<b>Net Utility Plant</b>	<b>2,960,751</b>	<b>2,972,003</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
<b>Total Other Property and Investments</b>	<b>0</b>	<b>0</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	287,449	477,266	8
Temporary Cash Investments (132)	0	0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	41,930	49,966	11
Other Accounts Receivable (143)	0	95,579	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	96,078	0	14
Materials and Supplies (150)	17,788	17,127	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
<b>Total Current and Accrued Assets</b>	<b>443,245</b>	<b>639,938</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
<b>Total Deferred Debits</b>	<b>0</b>	<b>0</b>	
<b>Total Assets and Other Debits</b>	<b>3,403,996</b>	<b>3,611,941</b>	

**BALANCE SHEET**

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	1,149,313	1,638,603	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	619,867	586,018	<b>23</b>
<b>Total Proprietary Capital</b>	<b>1,769,180</b>	<b>2,224,621</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	0	0	<b>24</b>
Advances from Municipality (223)	250,000	0	<b>25</b>
Other long-Term Debt (224)	0	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>250,000</b>	<b>0</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	1,790	252	<b>28</b>
Payables to Municipality (233)	24,755	101,031	<b>29</b>
Customer Deposits (235)		0	<b>30</b>
Taxes Accrued (236)	49,063	49,063	<b>31</b>
Interest Accrued (237)	13,250	0	<b>32</b>
Other Current and Accrued Liabilities (238)	1,812	3,759	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>90,670</b>	<b>154,105</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	0	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)			<b>37</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	1,294,146	1,233,215	<b>38</b>
<b>Total Liabilities and Other Credits</b>	<b>3,403,996</b>	<b>3,611,941</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 (100)	3,618,611	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
<b>Total Utility Plant</b>	3,618,611	0	0	0	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	657,860	0	0	0	9
<b>Total Accumulated Provision</b>	657,860	0	0	0	
<b>Net Utility Plant</b>	2,960,751	0	0	0	

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

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	570,522				<b>570,522</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	88,033				<b>88,033</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	2,461				<b>2,461</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>90,494</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>90,494</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	3,156				<b>3,156</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>3,156</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,156</b>	<b>19</b>
<b>Balance End of Year</b>	<b>657,860</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>657,860</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No					<b>21</b>
If yes, what is the rate?						<b>22</b>

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

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

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

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

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

**MATERIALS AND SUPPLIES**

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

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>
Electric utility total	0	0 1
Water utility	17,788	17,127 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
<b>Total Materials and Supplies</b>	<u>17,788</u>	<u>17,127</u>

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

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

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

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

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

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	1,638,603	1
<b>Changes during year (explain):</b>		
PAID BACK PART OF CONTRIBUTION TO VILLAGE	(489,290)	2
<b>Balance end of year</b>	<u><u>1,149,313</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)
-----------------------------	----------------------	----------------------------	----------------------	-------------------------------------

NONE

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
ADVANCE FROM SEWER UTILITY	01/17/2001	01/17/2006	5.30%	250,000	1
<b>Total for Account 223</b>				<b>250,000</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	49,063	1
<b>Accruals:</b>		
Charged water department expense	51,348	2
Charged electric department expense		3
Charged sewer department expense	949	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<u>52,297</u>	
<b>Taxes paid during year:</b>		
County, state and local taxes	49,063	6
Social Security taxes	2,849	7
PSC Remainder Assessment	385	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<u>52,297</u>	
<b>Balance end of year</b>	<u><u>49,063</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)	
<b>Bonds (221)</b>					
NONE	0			0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
ADVANCE FROM SEWER UTILITY	0	13,250	0	13,250	2
<b>Subtotal</b>	<b>0</b>	<b>13,250</b>	<b>0</b>	<b>13,250</b>	
<b>Other long-Term Debt (224)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>0</b>	<b>13,250</b>	<b>0</b>	<b>13,250</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	1,233,215	0	0	0	0	1,233,215	1
<b>Add credits during year:</b>							
For Services	5,023					5,023	2
For Mains	50,604					50,604	3
<b>Other (specify):</b>							
FOR HYDRANTS	5,304					5,304	4
<b>Deduct charges (specify):</b>							
NONE						0	5
<b>Balance End of Year</b>	<b>1,294,146</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,294,146</b>	
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)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	41,930	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>41,930</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
DUE FROM GENERAL FUND FOR PUBLIC FIRE PROTECTION	89,621	12
DUE FROM SEWER UTILITY	6,457	13
<b>Total (Acct. 145):</b>	<b>96,078</b>	
<b>Prepayments (165):</b>		
NONE		14
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		15
<b>Total (Acct. 182):</b>	<b>0</b>	

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

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

<b>Particulars (a)</b>	<b>Balance End of Year (b)</b>	
<b>Other Deferred Debits (183):</b>		
NONE		16
<b>Total (Acct. 183):</b>	0	
<b>Payables to Municipality (233):</b>		
DUE TO GENERAL FUND	22,184	17
DUE TO SEWER UTILITY	2,571	18
<b>Total (Acct. 233):</b>	24,755	
<b>Other Deferred Credits (253):</b>		
NONE		19
<b>Total (Acct. 253):</b>	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)	
<b>Add Average:</b>						
Utility Plant in Service	3,580,568	0	0	0	3,580,568	1
Materials and Supplies	17,457	0	0	0	17,457	2
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	614,191	0	0	0	614,191	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,263,680	0	0	0	1,263,680	6
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>1,720,154</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,720,154</b>	
Net Operating Income	37,215	0	0	0	37,215	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>2.16%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>2.16%</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	1,393,958	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	602,942	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>1,996,900</b>	
<b>Net Income</b>		
Net Income	33,849	5
<b>Percent Return on Proprietary Capital</b>	<b>1.70%</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.

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

no response; roll over to 2002 report - provide detail and improve testing.  
1/31/03 ele

September 13, 2002

Ms. Barbara Vanlannen, Secretary/Bookkeeper  
Pulaski Water Department  
421 South Augustine Street  
Pulaski, WI 54162-9999

2001 Analytical Review DWCCA-4890-PJL

Dear Ms. Vanlannen:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 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 did identify the following issues:

1. As directed in the head notes of the Balance Sheet End-Of-Year Account Balances schedule on page F-18, please provide a more detailed description for the \$22,184 reported in Account 233 on page F-18 and follow this procedure in the future. This was also addressed in our letter of August 17, 2001.
2. In item number four of the e-mail from J. Kiehnau of Schenck & Assoc. dated 8/30/02 it was explained that in 2001 the utility would test its meters in compliance with §185.76 which directs that 3 and 4 inch meters be tested every 2 years. However, there are no 3 or 4 inch meters reported as tested. Please explain.

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is peter.leege@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

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

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## FINANCIAL SECTION FOOTNOTES

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	279,538	1
<b>Total Sales of Water</b>	<b>279,538</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	609	2
Other Water Revenues (474)	18,977	3
Amortization of Construction Grants (475)	0	4
<b>Total Other Operating Revenues</b>	<b>19,586</b>	
<b>Total Operating Revenues</b>	<b>299,124</b>	
<b>Operation and Maintenance Expenses</b>		
Plant Operation and Maintenance Expenses (600-660)	84,896	5
General Operating Expenses (680-690)	37,632	6
<b>Total Operation and Maintenance Expenses</b>	<b>122,528</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	88,033	7
Amortization Expense (404)		8
Taxes (408)	51,348	9
<b>Total Other Operating Expenses</b>	<b>139,381</b>	
<b>Total Operating Expenses</b>	<b>261,909</b>	
<b>NET OPERATING INCOME</b>	<b>37,215</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	930	43,194	124,801	4
Commercial	116	19,314	38,146	5
Industrial	22	2,968	7,527	6
<b>Total Metered Sales to General Customers (461)</b>	<b>1,068</b>	<b>65,476</b>	<b>170,474</b>	
Private Fire Protection Service (462)	12		7,582	7
Public Fire Protection Service (463)	1		89,621	8
Other Sales to Public Authorities (464)	21	6,119	11,861	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>1,102</b>	<b>71,595</b>	<b>279,538</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)	89,621	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>89,621</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	609	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>609</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	3,047	7
<b>Other (specify):</b>		
CONNECT/DISCONNECT FEES	320	8
SALE OF NON-METERED WATER	1,164	9
RENT AT WELL BUILDING/WATER TOWER	13,200	10
OTHER CHARGES	1,246	11
<b>Total Other Water Revenues (474)</b>	<b>18,977</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 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>		
Salaries and Wages (600)	36,066	<b>1</b>
Purchased Water (610)		<b>2</b>
Fuel or Power Purchased for Pumping (620)	16,315	<b>3</b>
Chemicals (630)	8,754	<b>4</b>
Supplies and Expenses (640)	16,902	<b>5</b>
Repairs of Water Plant (650)	6,859	<b>6</b>
Transportation Expenses (660)		<b>7</b>
<b>Total Plant Operation and Maintenance Expenses</b>	<b>84,896</b>	
<b>GENERAL OPERATING EXPENSES</b>		
Administrative and General Salaries (680)	600	<b>8</b>
Office Supplies and Expenses (681)	1,089	<b>9</b>
Outside Services Employed (682)	13,229	<b>10</b>
Insurance Expense (684)	14,889	<b>11</b>
Employees Pensions and Benefits (686)	7,813	<b>12</b>
Regulatory Commission Expenses (688)		<b>13</b>
Miscellaneous General Expenses (689)	12	<b>14</b>
Uncollectible Accounts (690)		<b>15</b>
<b>Total General Operating Expenses</b>	<b>37,632</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>122,528</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		49,063	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		949	2
<b>Net property tax equivalent</b>		<b>48,114</b>	
Social Security		2,849	3
PSC Remainder Assessment		385	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b><u>51,348</u></b>	

### PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Brown				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.222446				3
County tax rate	mills		5.851169				4
Local tax rate	mills		8.356085				5
School tax rate	mills		12.630815				6
Voc. school tax rate	mills		1.802999				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>28.863514</b>				<b>10</b>
Less: state credit	mills		1.682709				11
<b>Net tax rate</b>	mills		<b>27.180805</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>8.356085</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>14.433814</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>22.789899</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>28.863514</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.789575</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>27.180805</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>21.461275</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>3,542,525</b>	3,542,525				22
Materials & Supplies	\$	<b>17,127</b>	17,127				23
<b>Subtotal</b>	\$	<b>3,559,652</b>	<b>3,559,652</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>3,559,652</b>	<b>3,559,652</b>				<b>26</b>
Assessment Ratio	dec.		0.899095				27
<b>Assessed Value</b>	\$	<b>3,200,465</b>	<b>3,200,465</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>21.461275</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>68,686</b>	<b>68,686</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	49,063					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	49,063					32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>49,063</b>					<b>34</b>

### WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	100		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>100</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	2,491		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)	49,552		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>52,043</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	79,884		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0	13,283	15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	107,152		17
Diesel Pumping Equipment (326)	61,335		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	48,026		20
<b>Total Pumping Plant</b>	<b>296,397</b>	<b>13,283</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	44,406		22
Water Treatment Equipment (332)	67,586		23
<b>Total Water Treatment Plant</b>	<b>111,992</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			100	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>100</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			2,491	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)			49,552	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>52,043</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			79,884	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			13,283	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			107,152	17
Diesel Pumping Equipment (326)			61,335	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			48,026	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>309,680</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			44,406	22
Water Treatment Equipment (332)			67,586	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>111,992</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25

### WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	880,990		<b>26</b>
Transmission and Distribution Mains (343)	1,590,829	50,604	<b>27</b>
Fire Mains (344)	0		<b>28</b>
Services (345)	237,584	5,023	<b>29</b>
Meters (346)	98,358	2,119	<b>30</b>
Hydrants (348)	147,553	5,304	<b>31</b>
Other Transmission and Distribution Plant (349)	0		<b>32</b>
<b>Total Transmission and Distribution Plant</b>	<b>2,955,314</b>	<b>63,050</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		<b>33</b>
Structures and Improvements (371)	6,892		<b>34</b>
Office Furniture and Equipment (372)	1,319		<b>35</b>
Computer Equipment (372.1)	79,719	1,083	<b>36</b>
Transportation Equipment (373)	20,847		<b>37</b>
Other General Equipment (379)	17,902	1,826	<b>38</b>
Other Tangible Property (390)	0		<b>39</b>
<b>Total General Plant</b>	<b>126,679</b>	<b>2,909</b>	
<b>Total utility plant in service directly assignable</b>	<b>3,542,525</b>	<b>79,242</b>	
Common Utility Plant Allocated to Water Department	0		<b>40</b>
<b>Total utility plant in service</b>	<b>3,542,525</b>	<b>79,242</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)			880,990 26
Transmission and Distribution Mains (343)			1,641,433 27
Fire Mains (344)			0 28
Services (345)			242,607 29
Meters (346)	3,156		97,321 30
Hydrants (348)			152,857 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>3,156</b>	<b>0</b>	<b>3,015,208</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			6,892 34
Office Furniture and Equipment (372)			1,319 35
Computer Equipment (372.1)			80,802 36
Transportation Equipment (373)			20,847 37
Other General Equipment (379)			19,728 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>129,588</b>
<b>Total utility plant in service directly assignable</b>	<b>3,156</b>	<b>0</b>	<b>3,618,611</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>3,156</b>	<b>0</b>	<b>3,618,611</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			10,860	10,860	1
February			8,649	8,649	2
March			10,066	10,066	3
April			10,550	10,550	4
May			11,204	11,204	5
June			11,105	11,105	6
July			13,066	13,066	7
August			11,605	11,605	8
September			10,577	10,577	9
October			10,253	10,253	10
November			9,927	9,927	11
December			10,855	10,855	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>128,717</b>	<b>128,717</b>	
Less: Water sold				71,595	13
Volume pumped but not sold				57,122	14
Volume sold as a percent of volume pumped				56%	15
Volume used for water production, water quality and system maintenance				13,700	16
Volume related to equipment/system malfunction				2,000	17
Non-utility volume NOT included in water sales				18,000	18
Total volume not sold but accounted for				33,700	19
Volume pumped but unaccounted for				23,422	20
Percent of water lost				18%	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.)				912	23
Date of maximum: 7/13/2001					24
Cause of maximum:					25
System main flushing.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				259	26
Date of minimum: 1/17/2001					27
Total KWH used for pumping for the year				204,633	28
If water is purchased: Vendor Name: N/A					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>	
229 WILLIAMS STREET	#1	330	6	720,000	Yes	<b>1</b>
724 MARKHAM	#2	708	10	1,440,000	Yes	<b>2</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#2	#3	1
Location	229 WILLIAMS STREET	229 WILLIAMS ST	745 MARKHAM DRIVE	2
Purpose	P	S	P	3
Destination	R	R	R	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1947	1961	1977	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	300	300	1,000	8
Pump Motor or Standby Engine Mfr	U.S. ELECTRIC	CONTINENTAL	WESTINGHOUSE	9 10
Year Installed	1947	1961	1977	11
Type	ELECTRIC	NATURAL GAS	ELECTRIC	12
Horsepower	20	50	30	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#4	#5	#6	14
Location	745 MARKHAM DRIVE	229 WILLIAMS STREET	745 MARKHAM DRIVE	15
Purpose	S	S	S	16
Destination	R	D	D	17
Pump Manufacturer	LAYNE	AURORA	LAYNE	18
Year Installed	1977	1961	1977	19
Type	VERTICAL TURBINE	CENTRIFUGAL	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,000	750	1,000	21
Pump Motor or Standby Engine Mfr	WAUKESHA	JOHN DEERE	WAUKESHA	22 23
Year Installed	1977	1998	1977	24
Type	DIESEL	DIESEL	DIESEL	25
Horsepower	53	79	90	26

### 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)	#9	1
Identification	#7	#8		#9	1
Location	745 MARKHAM DRIVE	229 WILLIAMS STREET	229 WILLIAMS STREET		2
Purpose	B	P		B	3
Destination	D	T		D	4
Pump Manufacturer	LAYNE	CARVER	AURORA		5
Year Installed	1977	1961	1961		6
Type	VERTICAL TURBINE	CENTRIFUGAL	OTHER		7
Actual Capacity (gpm)	1,000	250	250		8
Pump Motor or Standby Engine Mfr	WESTINGHOUSE	U.S.	ALLIS-CHALMERS		10
Year Installed	1977	1961	1961		11
Type	ELECTRIC	ELECTRIC	ELECTRIC		12
Horsepower	50	3		20	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	#1	#1A	#2	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	R	3
Year constructed	1999	1980	1961	4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	153	0	10	6
Total capacity in gallons (actual)	500,000	150,000	100,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	GRAVITY	NONE	GRAVITY	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.7200	1.4400	0.7200	12
Is a corrosion control chemical used (yes, no)?	N	N	N	13
Is water fluoridated (yes, no)?	Y	Y	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	500	0	0	0	500	1
P	D	4.000	75	0	0	0	75	2
A	D	6.000	9,869	0	0	0	9,869	3
M	D	6.000	15,309	0	0	0	15,309	4
P	D	6.000	789	0	0	0	789	5
A	D	8.000	8,452	0	0	0	8,452	6
M	D	8.000	12,078	0	0	0	12,078	7
P	D	8.000	24,757	536	0	0	25,293	8
A	D	10.000	3,410	0	0	0	3,410	9
M	D	10.000	6,318	0	0	0	6,318	10
P	D	10.000	17,510	827	0	0	18,337	11
A	D	12.000	507	0	0	0	507	12
P	D	12.000	3,992	0	0	0	3,992	13
<b>Total Within Municipality</b>			<b>103,566</b>	<b>1,363</b>	<b>0</b>	<b>0</b>	<b>104,929</b>	
<b>Total Utility</b>			<b>103,566</b>	<b>1,363</b>	<b>0</b>	<b>0</b>	<b>104,929</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	774	0	0	0	774	6	<b>1</b>
M	1.000	167	10	0	0	177	26	<b>2</b>
M	1.500	8	0	0	0	8	0	<b>3</b>
P	2.000	2	0	0	0	2	0	<b>4</b>
M	2.000	30	0	0	0	30	13	<b>5</b>
P	3.000	5	0	0	0	5	0	<b>6</b>
P	4.000	2	0	0	0	2	0	<b>7</b>
P	6.000	1	0	0	0	1	0	<b>8</b>
<b>Total Utility</b>		<b>989</b>	<b>10</b>	<b>0</b>	<b>0</b>	<b>999</b>	<b>45</b>	

### METERS

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

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	1,161	24	46	0	1,139	82	1
1.000	31	0	0	0	31	0	2
1.250	1	0	0	0	1	0	3
1.500	17	0	0	0	17	0	4
2.000	14	0	0	0	14	0	5
3.000	10	0	0	0	10	0	6
4.000	5	0	0	0	5	0	7
<b>Total:</b>	<b>1,239</b>	<b>24</b>	<b>46</b>	<b>0</b>	<b>1,217</b>	<b>82</b>	

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

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	897	83	10	10	0	139	1,139	1
1.000	2	9	4	4	0	12	31	2
1.250	0	1	0	0	0	0	1	3
1.500	0	13	3	1	0	0	17	4
2.000	1	7	3	2	0	1	14	5
3.000	0	2	2	2	0	4	10	6
4.000	0	1	2	2	0	0	5	7
<b>Total:</b>	<b>900</b>	<b>116</b>	<b>24</b>	<b>21</b>	<b>0</b>	<b>156</b>	<b>1,217</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	173	3			176	2
<b>Total Fire Hydrants</b>	<b>173</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>176</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:	176
Number of distribution system valves end of year:	300
Number of distribution valves operated during year:	290

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## WATER OPERATING SECTION FOOTNOTES

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

Salaries and Wages (600) - Account decreased because Village employees had to spend less time working on water projects. Wages are based on actual time spent working on public works, water or sewer.

Fuel and Power Purchased for Pumping (620) - The Utility started a off peak, on peak system during the year. The pump is set on a timer to pump when demand is not as high.

Chemicals (630) - Chemicals were purchased in bulk amounts in the prior year, thus less chemicals were need to be purchased in the current year.

Supplies and Expenses (640) - The Utility cut back on expenses during the year. There were also less water utility projects during the year needing supplies.

Repairs of Water Plant (650) - There were less watermain breaks and other water projects during the year as compared to the previous year.

Insurance Expense (684) - In 2000 the Utility paid the Village for 1999's expense. In 2001 the Utility paid the Village for 2000 and 2001's expenses.

Employee Pensions and Benefits (686) - The account decreased because the salaries and wages decreased.

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

The lower tax equivalent for the current year of \$49,063 was authorized by the Village of Pulaski.

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

Other Power Production Equipment (328) - A backup generator for well #1 was purchased for \$13,283.

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### Water Mains (Page W-15)

The water main additions were due to a utility project on East Pulaski Street. The project was financed by the municipality. The municipality has levied special assessments to the property owners based on their street frontage.

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### Water Services (Page W-16)

The 10 new services were all financed by the developer or home owner. It was estimated that the cost of the services were \$400 each. There was also \$1,023 associated with the East Pulaski Street project financed by the municipality.

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### Meters (Page W-17)

The residential 2" meter is located at the home of the Franciscan Friar's. The residence is a larger place and the larger meter is needed.

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