



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: SAUKVILLE MUNICIPAL WATER UTILITY

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Principal Office: 639 EAST GREEN BAY AVENUE  
SAUKVILLE, WI 53080

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For the Year Ended: DECEMBER 31, 2001

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

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

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



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**IDENTIFICATION AND OWNERSHIP**

**Exact Utility Name:** SAUKVILLE MUNICIPAL WATER UTILITY

**Utility Address:** 639 EAST GREEN BAY AVENUE  
SAUKVILLE, WI 53080

**When was utility organized?** 1/1/1942

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MR CHRISTOPHER B LEAR

**Title:** ADMINISTRATOR-CLERK

**Office Address:**

639 EAST GREEN BAY AVENUE  
SAUKVILLE, WI 53080

**Telephone:** (262) 284 - 9423

**Fax Number:** (262) 284 - 9527

**E-mail Address:**

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

**Name:** MR DAVID MACCOUX, CPA

**Title:** SHAREHOLDER

**Office Address:** SCHENCK SC

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

**Telephone:** (920) 455 - 4114

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

**E-mail Address:** maccoux@schencksolutions.com

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

**Name:** MR JAMES CORGIAT

**Title:** CHAIRMAN

**Office Address:**

639 EAST GREEN BAY AVENUE  
SUAKVILLE, WI 53080

**Telephone:** (262) 284 - 9423

**Fax Number:**

**E-mail Address:**

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

**IDENTIFICATION AND OWNERSHIP**

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

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**Name:** MR DAVID MACCOUX, CPA

**Title:** SHAREHOLDER

**Office Address:** SCHENCK SC  
2200 RIVERSIDE DR  
P.O. BOX 23819  
GREEN BAY, WI 54305-3819

**Telephone:** (920) 455 - 4114

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

**E-mail Address:** maccoux@schencksolutions.com

**Date of most recent audit report:** 2/27/2002

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

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

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**Name:** GERALD DICKMANN

**Title:** UTILITY SUPERINTENDENT

**Office Address:**  
639 EAST GREEN BAY AVENUE  
SAUKVILLE, WI 53080

**Telephone:** (414) 284 - 9620

**Fax Number:** (414) 284 - 9507

**E-mail Address:**

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**Name of utility commission/committee:** Utility Committee

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

- MR JAMES CORGIAT, CHAIRMAN
- MR LYLE COTTRELL
- MR DONNA D'ANGELO

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**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

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

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

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

### INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	886,966	930,118	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	291,633	284,411	2
Depreciation Expense (403)	164,467	157,804	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	145,967	141,032	5
<b>Total Operating Expenses</b>	<b>602,067</b>	<b>583,247</b>	
<b>Net Operating Income</b>	<b>284,899</b>	<b>346,871</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>284,899</b>	<b>346,871</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	67,070	67,815	10
Miscellaneous Nonoperating Income (421)	0	0	11
<b>Total Other Income</b>	<b>67,070</b>	<b>67,815</b>	
<b>Total Income</b>	<b>351,969</b>	<b>414,686</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>351,969</b>	<b>414,686</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	224,577	212,900	14
Amortization of Debt Discount and Expense (428)	5,890	5,890	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
<b>Total Interest Charges</b>	<b>230,467</b>	<b>218,790</b>	
<b>Net Income</b>	<b>121,502</b>	<b>195,896</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,195,652	999,756	20
Balance Transferred from Income (433)	121,502	195,896	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	44,074	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>1,273,080</b>	<b>1,195,652</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
INVESTMENT INCOME	67,070	5
<b>Total (Acct. 419):</b>	<b>67,070</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		6
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215	44,074	11
<b>Total (Acct. 436)--Debit:</b>	<b>44,074</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		12
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

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

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

### REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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	886,966	0	0	0	<b>886,966</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
.					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>886,966</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>886,966</b>	

### DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	124,607		124,607	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>124,607</b>	<b>0</b>	<b>124,607</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	7,478,350	7,224,899	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,464,596	1,344,719	<b>2</b>
<b>Net Utility Plant</b>	<b>6,013,754</b>	<b>5,880,180</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	165,419	167,729	<b>6</b>
Special Funds (125)	271,547	260,522	<b>7</b>
<b>Total Other Property and Investments</b>	<b>436,966</b>	<b>428,251</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	513,774	574,793	<b>8</b>
Temporary Cash Investments (132)			<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	158,387	159,743	<b>11</b>
Other Accounts Receivable (143)	0	5,616	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	466,517	385,775	<b>14</b>
Materials and Supplies (150)	0	0	<b>15</b>
Prepayments (165)	0	0	<b>16</b>
Other Current and Accrued Assets (170)	4,819	5,800	<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>1,143,497</b>	<b>1,131,727</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	88,665	94,555	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>88,665</b>	<b>94,555</b>	
<b>Total Assets and Other Debits</b>	<b>7,682,882</b>	<b>7,534,713</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)	258,378	247,010	21
Appropriated Earned Surplus (215)	81,032	36,958	22
Unappropriated Earned Surplus (216)	1,273,080	1,195,652	23
<b>Total Proprietary Capital</b>	<b>1,612,490</b>	<b>1,479,620</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	3,890,000	4,035,000	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
<b>Total Long-Term Debt</b>	<b>3,890,000</b>	<b>4,035,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	27
Accounts Payable (232)	16,592	24,227	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	137,954	124,113	31
Interest Accrued (237)	35,515	27,800	32
Other Current and Accrued Liabilities (238)	48,384	42,844	33
<b>Total Current and Accrued Liabilities</b>	<b>238,445</b>	<b>218,984</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	1,941,947	1,801,109	41
<b>Total Liabilities and Other Credits</b>	<b>7,682,882</b>	<b>7,534,713</b>	

### NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	7,478,350	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
<b>Total Utility Plant</b>	7,478,350	0	0	0	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,464,596	0	0	0	10
<b>Total Accumulated Provision</b>	1,464,596	0	0	0	
<b>Net Utility Plant</b>	6,013,754	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>	1,344,719				<b>1,344,719</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	164,467				<b>164,467</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	4,182				<b>4,182</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>168,649</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>168,649</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	48,772				<b>48,772</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>48,772</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>48,772</b>	<b>19</b>
<b>Balance End of Year</b>	<b>1,464,596</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,464,596</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

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

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

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1996 GEEC BONDS	3,150	428	40,590	1
1997 MORTGAGE REVENUE BONDS	600	428	9,554	2
2000 MORTGAGE REVENUE BONDS	2,140	428	38,521	3
<b>Total</b>			<b>88,665</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				4
<b>Total</b>			<b>0</b>	

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

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

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	247,010	1
<b>Changes during year (explain):</b>		
HYDRANTS CONTRIBUTED BY CDA IN INDUSTRIAL PARK	11,368	2
<b>Balance end of year</b>	<u><u>258,378</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)	
1980 GEEC Bonds	05/15/1980	05/01/2019	5.00%	470,000	<b>1</b>
1996 Mortgage Revenue Bonds	03/01/1996	03/01/2016	5.20%	1,700,000	<b>2</b>
2000 MORTGAGE REVENUE BONDS	03/01/2000	05/01/2020	5.80%	1,720,000	<b>3</b>
<b>Total Bonds (Account 221):</b>				<b>3,890,000</b>	

### NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

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

NONE

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	124,113	1
<b>Accruals:</b>		
Charged water department expense	145,967	2
Charged electric department expense		3
Charged sewer department expense	1,558	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<u>147,525</u>	
<b>Taxes paid during year:</b>		
County, state and local taxes	124,113	6
Social Security taxes	8,131	7
PSC Remainder Assessment	1,440	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<u>133,684</u>	
<b>Balance end of year</b>	<u><u>137,954</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>					
1980 GEEC Bonds	4,100	23,692	23,875	3,917	1
1996 Mortgage Revenue Bonds	15,100	90,275	90,607	14,768	2
2000 MORTGAGE REVENUE BONDS	8,600	110,610	102,380	16,830	3
<b>Subtotal</b>	<b>27,800</b>	<b>224,577</b>	<b>216,862</b>	<b>35,515</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>27,800</b>	<b>224,577</b>	<b>216,862</b>	<b>35,515</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	1,801,109	0	0	0	0	<b>1,801,109</b>	1
<b>Add credits during year:</b>							
For Services	28,400					<b>28,400</b>	2
For Mains	112,438					<b>112,438</b>	3
<b>Other (specify):</b>							
NONE						<b>0</b>	4
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	5
<b>Balance End of Year</b>	<b>1,941,947</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,941,947</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	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>		
SPECIAL ASSESSMENTS RECEIVABLE	88,776	2
FREEMAN ESCROW ACCOUNT	76,643	3
<b>Total (Acct. 124):</b>	<b>165,419</b>	
<b>Special Funds (125):</b>		
REDEMPTION ACCOUNT	223,897	4
DEPRECIATION ACCOUNT	47,650	5
<b>Total (Acct. 125):</b>	<b>271,547</b>	
<b>Notes Receivable (141):</b>		
NONE		6
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	158,387	7
Electric		8
Sewer (Regulated)		9
<b>Other (specify):</b>		
NONE		10
<b>Total (Acct. 142):</b>	<b>158,387</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		11
Merchandising, jobbing and contract work		12
<b>Other (specify):</b>		
NONE		13
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
RECEIVABLE FROM MUNICIPALITY	145,238	14
ADVANCE TO SEWER UTILITY	321,279	15
<b>Total (Acct. 145):</b>	<b>466,517</b>	
<b>Prepayments (165):</b>		
NONE		16
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		17
<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>
<hr/>	
<b>Other Deferred Debits (183):</b>	
NONE	18
<b>Total (Acct. 183):</b>	<b>0</b>
<hr/>	
<b>Payables to Municipality (233):</b>	
NONE	19
<b>Total (Acct. 233):</b>	<b>0</b>
<hr/>	
<b>Other Deferred Credits (253):</b>	
NONE	20
<b>Total (Acct. 253):</b>	<b>0</b>
<hr/>	

### RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service	7,348,235	0	0	0	7,348,235	1
Materials and Supplies	0	0	0	0	0	2
<b>Other (specify):</b>						0 3
<b>Less Average:</b>						
Reserve for Depreciation	1,404,657	0	0	0	1,404,657	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,871,528	0	0	0	1,871,528	6
<b>Other (specify):</b>						0 7
<b>Average Net Rate Base</b>	<b>4,072,050</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,072,050</b>	
Net Operating Income	284,899	0	0	0	284,899	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>7.00%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>7.00%</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	252,694	1
Appropriated Earned Surplus	58,995	2
Unappropriated Earned Surplus	1,234,366	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>1,546,055</b>	
<b>Net Income</b>		
Net Income	121,502	5
<b>Percent Return on Proprietary Capital</b>	<b>7.86%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

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1. Acquisitions.

---

2. Leaseholder changes.

---

3. Extensions of service.

---

4. Estimated changes in revenues due to rate changes.

---

5. Obligations incurred or assumed, excluding commercial paper.

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6. Formal proceedings with the Public Service Commission.

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7. Any additional matters.

### FINANCIAL SECTION FOOTNOTES

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

Reply from Mr. McMahon:  
Dear Ms. Engelke

The Village of Saukville has estimated that the hydrants were installed in the industrial park in 1968. The Village does not have financial records that date back that far. Given the lack of financial data, we are inclined to use Mr Luckow's estimates. Given that a 25 year old hydrant would have cost approximately \$500 and a 50 year old hydrant cost about \$250 (\$10 reduction in cost per year between 25 and 50 years) the 15 hydrants retired by the Village will be retired at \$420 each.

Total amount originally retired = \$17,460  
Revised amount = \$6,300  
Adjustment to be recorded on the 2002 PSC report = \$11,160

If you have any questions, please contact me at your convenience.

Jay McMahon, CPA  
Schenck Government and Not-For-Profit Solutions  
(920) 455-4265  
mcmahonj@schencksolutions.com

email from PSC 9/9/02:  
Dear Mr. McMahon:

Thank you for your response to our analytical review letter. The following is a request from our Depreciation Specialist, Mr. Jim Luckow in regards to item 4 of your response:

Using the average cost of plant units at first of year for the cost of units retired during the year will result in severe reduction of accumulated depreciation because older units were installed at a significantly lower cost than the inflated average cost for existing units. For instance, because Saukville Water Utility was originally organized in 1942, hydrants that are 50 years old were probably installed at an average cost of less than \$250 and hydrants that are 25 years old were probably installed for no more than \$500 average cost. If the 15 hydrants which were retired during 2001 were older hydrants, then recording the retirement of these 15 hydrants at an average cost of \$1,164 results in a significant overstatement of total retirement cost. It is essential that this overstatement be reversed. Please contact outside plant personnel for the utility to determine whether the 15 hydrants were older hydrants which had become obsolete. If this is the case, provide this office with a copy of the adjustment which will be recorded to reduce average retirement cost for hydrants in 2001. If an adjustment will not be recorded, provide this office with an explanation for retention of the \$1,164 average retirement cost.

You may reply to Mr. Luckow's inquiry directly to me. Thank you.

Regards, Elaine

Review reply by email 9/9/02:  
Dear Ms. Engelke

### FINANCIAL SECTION FOOTNOTES

The following four items are responses to the analytical review points identified in your August 27, 2002 letter to the Village of Saukville.

1. Account 145 (Due from Municipality) is comprised of the following items.  
 \$ 36,973 Delinquent Utility Bills on the tax roll  
 \$108,265 Public Fire Protection
2. Will review on the 2002 report for correct amount.
3. This change will be made on the 2002 report. We were new to the audit in 2001 and were not aware of this change.
4. The Village does not keep track of the cost to purchase and install new hydrants on an individual basis. Retirement amount was based on the average book value per hydrant.

If you have any questions or need additional information, please contact me at the number listed below.

Sincerely,

Jay McMahon, CPA  
Schenck Government and Not-For-Profit Solutions  
(920) 455-4265  
mcmahonj@schencksolutions.com

August 27, 2002

Mr. Christopher B. Lear, Administrator-Clerk  
Saukville Water Utility  
639 East Green Bay Avenue  
Saukville, WI 53080-2013

2001 Analytical Review DWCCA-5270-ELE

Dear Mr. Lear:

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. On page F-19, \$145,238 is reported in Account 145 as "receivable from municipality". Per the schedule headnote, a grouped amount greater than \$5,000 should be explained. Please provide a short list detailing the

### FINANCIAL SECTION FOOTNOTES

~~\$5,000 should be explained. Please provide a short list detailing the breakdown of this amount.~~

2. On page W-7, we noted that the amount reported for Utility Plant, Jan. 1, does not agree with the amount reported for net utility plant on page F-7 of your 2000 annual report. The difference appears to be construction work in progress. The amount of underpayment is immaterial; however, please use the correct balance in the future.

3. In the response to our September 14, 2001, review letter for your 2000 annual report, your utility indicated that the amount reported in Account 330 was transferred to Account 331 on page W-8 in 2001. However, in your 2001 annual report, the amount is still listed in Account 330. As our review letter indicated, this amount was originally booked as a "chemical room" which would not be Account 330. Please furnish an explanation.

4. With reference to pages W-8 and W-18, the 15 hydrants removed from service during the year were retired at an average cost of \$1,164 per hydrant. Please state the source of this cost which appears high for older hydrants.

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) 266-3768. 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 elaine.engelke@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Elaine Engelke  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

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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)	864,636	1
<b>Total Sales of Water</b>	<b>864,636</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	15,110	2
Miscellaneous Service Revenues (471)	328	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	6,892	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>22,330</b>	
<b>Total Operating Revenues</b>	<b>886,966</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	32,198	8
Pumping Expenses (620-625)	62,880	9
Water Treatment Expenses (630-635)	17,729	10
Transmission and Distribution Expenses (640-655)	41,122	11
Customer Accounts Expenses (901-904)	27,897	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	109,807	14
<b>Total Operation and Maintenance Expenses</b>	<b>291,633</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	164,467	15
Amortization Expense (404-407)		16
Taxes (408)	145,967	17
<b>Total Other Operating Expenses</b>	<b>310,434</b>	
<b>Total Operating Expenses</b>	<b>602,067</b>	
<b>NET OPERATING INCOME</b>	<b>284,899</b>	

## WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	1,187	73,670	215,333	4
Commercial	135	33,408	65,365	5
Industrial	34	277,833	360,866	6
<b>Total Metered Sales to General Customers (461)</b>	<b>1,356</b>	<b>384,911</b>	<b>641,564</b>	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		218,577	8
Other Sales to Public Authorities (464)	9	2,055	4,495	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>1,366</b>	<b>386,966</b>	<b>864,636</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)	218,577	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>218,577</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	15,110	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>15,110</b>	
<b>Miscellaneous Service Revenues (471):</b>		
MISCELLANEOUS SERVICE REVENUE	328	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>328</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	4,865	10
<b>Other (specify):</b>		
OTHER WATER REVENUE	2,027	11
<b>Total Other Water Revenues (474)</b>	<b>6,892</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Labor (600)	26,234	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	4,852	3
Maintenance of Water Source Plant (605)	1,112	4
<b>Total Source of Supply Expenses</b>	<b>32,198</b>	
<b>PUMPING EXPENSES</b>		
Operation Labor (620)	6,009	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	51,475	7
Operation Supplies and Expenses (623)	800	8
Maintenance of Pumping Plant (625)	4,596	9
<b>Total Pumping Expenses</b>	<b>62,880</b>	
<b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)		10
Chemicals (631)	17,729	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)		13
<b>Total Water Treatment Expenses</b>	<b>17,729</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)	3,384	14
Operation Supplies and Expenses (641)	672	15
Maintenance of Distribution Reservoirs and Standpipes (650)	1,272	16
Maintenance of Mains (651)	14,185	17
Maintenance of Services (652)	2,984	18
Maintenance of Meters (653)	11,120	19
Maintenance of Hydrants (654)	7,505	20
Maintenance of Other Plant (655)	0	21
<b>Total Transmission and Distribution Expenses</b>	<b>41,122</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

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

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	2,564	<b>22</b>
Accounting and Collecting Labor (902)	17,559	<b>23</b>
Supplies and Expenses (903)	7,774	<b>24</b>
Uncollectible Accounts (904)	0	<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>27,897</b>	
<b>SALES EXPENSES</b>		
Sales Expenses (910)		<b>26</b>
<b>Total Sales Expenses</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	32,769	<b>27</b>
Office Supplies and Expenses (921)		<b>28</b>
Administrative Expenses Transferred--Credit (922)		<b>29</b>
Outside Services Employed (923)	12,684	<b>30</b>
Property Insurance (924)	8,932	<b>31</b>
Injuries and Damages (925)		<b>32</b>
Employee Pensions and Benefits (926)	48,102	<b>33</b>
Regulatory Commission Expenses (928)		<b>34</b>
Miscellaneous General Expenses (930)	2,142	<b>35</b>
Transportation Expenses (933)	5,178	<b>36</b>
Maintenance of General Plant (935)		<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>109,807</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>291,633</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		137,954	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,558	2
<b>Net property tax equivalent</b>		<b>136,396</b>	
Social Security		8,131	3
PSC Remainder Assessment		1,440	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b><u>145,967</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			Ozaukee				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.189390				3
County tax rate	mills		1.976010				4
Local tax rate	mills		6.854770				5
School tax rate	mills		10.815770				6
Voc. school tax rate	mills		1.918910				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>21.754850</b>				<b>10</b>
Less: state credit	mills		1.655280				11
<b>Net tax rate</b>	mills		<b>20.099570</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>6.854770</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>12.734680</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>19.589450</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>21.754850</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.900464</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>20.099570</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>18.098931</b>				<b>21</b>
Utility Plant, Jan. 1	\$	7,218,121	7,218,121				22
Materials & Supplies	\$	0	0				23
<b>Subtotal</b>	\$	<b>7,218,121</b>	<b>7,218,121</b>				<b>24</b>
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>7,218,121</b>	<b>7,218,121</b>				<b>26</b>
Assessment Ratio	dec.		1.055982				27
<b>Assessed Value</b>	\$	<b>7,622,206</b>	<b>7,622,206</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>18.098931</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>137,954</b>	<b>137,954</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	94,387					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>137,954</b>					<b>34</b>

### WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	19,449		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)	170,957	10,626	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	83,946		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>274,352</b>	<b>10,626</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	200		12
Structures and Improvements (321)	877,934		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	864,304	71,902	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	102,230		20
<b>Total Pumping Plant</b>	<b>1,844,668</b>	<b>71,902</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	38,778		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	19,247	5,774	23
<b>Total Water Treatment Plant</b>	<b>58,025</b>	<b>5,774</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	3,419	25,000	24
Structures and Improvements (341)	0		25

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			19,449	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)			181,583	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			83,946	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>284,978</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			200	12
Structures and Improvements (321)			877,934	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	23,485		912,721	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			102,230	20
<b>Total Pumping Plant</b>	<b>23,485</b>	<b>0</b>	<b>1,893,085</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			38,778	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			25,021	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>63,799</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			28,419	24
Structures and Improvements (341)			0	25

### WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	1,534,917		<b>26</b>
Transmission and Distribution Mains (343)	2,494,765	112,438	<b>27</b>
Fire Mains (344)	0		<b>28</b>
Services (345)	356,821	28,400	<b>29</b>
Meters (346)	163,025	7,084	<b>30</b>
Hydrants (348)	284,008	38,178	<b>31</b>
Other Transmission and Distribution Plant (349)	0		<b>32</b>
<b>Total Transmission and Distribution Plant</b>	<b>4,836,955</b>	<b>211,100</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		<b>33</b>
Structures and Improvements (390)	0		<b>34</b>
Office Furniture and Equipment (391)	3,631		<b>35</b>
Computer Equipment (391.1)	14,447		<b>36</b>
Transportation Equipment (392)	65,108		<b>37</b>
Stores Equipment (393)	0		<b>38</b>
Tools, Shop and Garage Equipment (394)	0		<b>39</b>
Laboratory Equipment (395)	0		<b>40</b>
Power Operated Equipment (396)	0		<b>41</b>
Communication Equipment (397)	16,405	4,067	<b>42</b>
SCADA Equipment (397.1)	0		<b>43</b>
Miscellaneous Equipment (398)	104,530	5,532	<b>44</b>
Other Tangible Property (399)	0		<b>45</b>
<b>Total General Plant</b>	<b>204,121</b>	<b>9,599</b>	
<b>Total utility plant in service directly assignable</b>	<b>7,218,121</b>	<b>309,001</b>	
Common Utility Plant Allocated to Water Department	0		<b>46</b>
<b>Total utility plant in service</b>	<b>7,218,121</b>	<b>309,001</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)			1,534,917 26
Transmission and Distribution Mains (343)			2,607,203 27
Fire Mains (344)			0 28
Services (345)			385,221 29
Meters (346)	552		169,557 30
Hydrants (348)	17,460		304,726 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>18,012</b>	<b>0</b>	<b>5,030,043</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			3,631 35
Computer Equipment (391.1)			14,447 36
Transportation Equipment (392)			65,108 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)	7,275		13,197 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			110,062 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>7,275</b>	<b>0</b>	<b>206,445</b>
<b>Total utility plant in service directly assignable</b>	<b>48,772</b>	<b>0</b>	<b>7,478,350</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>48,772</b>	<b>0</b>	<b>7,478,350</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 Gallons (000's)</b>	<b>Surface Water Gallons (000's)</b>	<b>Ground Water Gallons (000's)</b>	<b>Total Gallons All Methods (000's)</b>	
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	
January			34,512	<b>34,512</b>	1
February			31,999	<b>31,999</b>	2
March			35,115	<b>35,115</b>	3
April			35,366	<b>35,366</b>	4
May			34,810	<b>34,810</b>	5
June			34,668	<b>34,668</b>	6
July			38,423	<b>38,423</b>	7
August			39,449	<b>39,449</b>	8
September			33,753	<b>33,753</b>	9
October			35,999	<b>35,999</b>	10
November			30,376	<b>30,376</b>	11
December			30,807	<b>30,807</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>415,277</b>	<b>415,277</b>	
Less: Water sold				386,966	13
Volume pumped but not sold				<b>28,311</b>	14
Volume sold as a percent of volume pumped				<b>93%</b>	15
Volume used for water production, water quality and system maintenance				970	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				<b>970</b>	19
Volume pumped but unaccounted for				<b>27,341</b>	20
Percent of water lost				<b>7%</b>	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,592	23
Date of maximum: 7/25/2001					24
Cause of maximum:					25
Warm weather and industrial customer.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				610	26
Date of minimum: 12/25/2001					27
Total KWH used for pumping for the year				602,635	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
110 WEST DEKORA STREET	Well #1	492	12	604,800	Yes	<b>1</b>
CHURCH & TOWER STREET	Well #2	485	12	288,000	No	<b>2</b>
HWY 57 & FOSTER STREET	Well #3	495	12	676,800	Yes	<b>3</b>
405 PROGRESS DRIVE	Well #4	500	19	1,152,000	Yes	<b>4</b>
431 NORTHWOODS ROAD	Well #5	490	16	1,139,000	Yes	<b>5</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #1	WELL #2	WELL #3	1
Location	110 W. DEKORA STREET; HURCH & TOWER STREET HWY 57 & FOSTER STREET			2
Purpose	P	S	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1999	1961	2000	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	420	190	470	8
Pump Motor or Standby Engine Mfr	US MOTOR	GENERAL ELECTRIC	GENERAL ELECTRIC	9 10
Year Installed	1999	1961	2000	11
Type	NATURAL GAS	OTHER	DIESEL	12
Horsepower	50	24	60	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #4	WELL #5		14
Location	405 PROGRESS DRIVE	431 NORTHWOODS ROAD		15
Purpose	P	P		16
Destination	D	D		17
Pump Manufacturer	LAYNE	GOULDS PUMP		18
Year Installed	1990	1998		19
Type	VERTICAL TURBINE	VERTICAL TURBINE		20
Actual Capacity (gpm)	1,050	790		21
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC U.S. ELECTRICAL MOTORS			22 23
Year Installed	1980	1998		24
Type	PROPANE	DIESEL		25
Horsepower	50	60		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	QUADE PARK	TOWER	WELL #3	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S	ET	R	3
Year constructed	1973	1998	1989	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	89	129	0	6
Total capacity in gallons (actual)	400,000	500,000	100,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0100	0.0100	0.0100	12
Is a corrosion control chemical used (yes, no)?	N	N	N	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

## 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	WELL #4	WELL #5	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	3
Year constructed	1980	1998	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	0	0	6
Total capacity in gallons (actual)	300,000	150,000	7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0100	0.0100	12
Is a corrosion control chemical used (yes, no)?	N	N	13
Is water fluoridated (yes, no)?	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	2.000	400	0	0	0	400	1
M	D	4.000	260	0	0	0	260	2
M	D	6.000	32,103	0	0	0	32,103	3
P	D	6.000	1,040	0	0	0	1,040	4
M	D	8.000	24,758	0	0	0	24,758	5
P	D	8.000	11,645	3,400	0	0	15,045	6
M	D	10.000	16,551	0	0	0	16,551	7
M	D	12.000	10,563	0	0	0	10,563	8
P	D	12.000	6,328	0	0	0	6,328	9
M	D	16.000	4,313	0	0	0	4,313	10
<b>Total Within Municipality</b>			<b>107,961</b>	<b>3,400</b>	<b>0</b>	<b>0</b>	<b>111,361</b>	
<b>Total Utility</b>			<b>107,961</b>	<b>3,400</b>	<b>0</b>	<b>0</b>	<b>111,361</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)	
P	0.625	370	0	0	0	370		1
M	1.000	719	46	0	0	765	27	2
M	1.250	61	0	0	0	61		3
M	1.500	13	0	0	0	13		4
M	2.000	31	0	0	0	31		5
M	3.000	3	0	0	0	3		6
M	4.000	1	0	0	0	1		7
M	6.000	2	0	0	0	2		8
<b>Total Utility</b>		<b>1,200</b>	<b>46</b>	<b>0</b>	<b>0</b>	<b>1,246</b>	<b>27</b>	

### METERS

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

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,406	38	11		1,433	90	1
1.000	15	2	4	0	13	11	2
1.250	0	0	0	0	0	0	3
1.500	19	1	1	0	19	1	4
2.000	14	5	5	0	14	6	5
3.000	4	1	1	0	4	2	6
4.000	4	1	1	0	4	1	7
6.000	2	0	0	0	2	2	8
12.000	1	0	0	0	1	1	9
<b>Total:</b>	<b>1,465</b>	<b>48</b>	<b>23</b>	<b>0</b>	<b>1,490</b>	<b>114</b>	

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

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,278	77	10	0	0	68	1,433	1
1.000	0	5	6	2	0	0	13	2
1.250	0	0	0	0	0	0	0	3
1.500	0	5	9	2	0	3	19	4
2.000	0	4	9	0	0	1	14	5
3.000	0	0	4	0	0	0	4	6
4.000	0	0	4	0	0	0	4	7
6.000	0	0	2	0	0	0	2	8
12.000	0	0	1	0	0	0	1	9
<b>Total:</b>	<b>1,278</b>	<b>91</b>	<b>45</b>	<b>4</b>	<b>0</b>	<b>72</b>	<b>1,490</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	244	22	15		251	2
<b>Total Fire Hydrants</b>	<b>244</b>	<b>22</b>	<b>15</b>	<b>0</b>	<b>251</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:	251
Number of distribution system valves end of year:	455
Number of distribution valves operated during year:	400

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## WATER OPERATING SECTION FOOTNOTES

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

Account 605 Maintenance of Water Source Plant 2000 costs were abnormally high due to costs incurred to floor repairs at well no. 3 and additional security features added to the entrances.

Account 651 Maintenance of Mains - Increase was due to a large number of main breaks experienced during 2001. Most of the work performed was done or overtime.

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

Accounts 314 and 325 - During 2001, the Utility completed a well and pump rehabilitation project which resulted in substantial upgrades to three pumps and improvements to well number 4.

Account 340 - During 2001, the Utility purchased the land that the water tower is located on.

Accounts 343 and 345 - New mains and services were part of the new development and were installed, financed and contributed by a developer.

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### Water Mains (Page W-15)

Main additions were constructed and financed by a developer at the actual cost of \$112,438.

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### Water Services (Page W-16)

Services additions were constructed and financed by a developer at an actual cost of \$28,400.

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

Hydrant additions were financed by the Utility and the Municipality.

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