



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, 2000

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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:** 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:**

**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:**

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

**Name:** NONE

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

**Name:** NONE

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

**Are records of utility audited by individuals or firms, other than utility employee?** NO

### IDENTIFICATION AND OWNERSHIP

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

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**Name:** NONE

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

**Date of most recent audit report:**

**Period covered by most recent audit:**

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

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**Name:** RON 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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**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:**

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

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

MRS BARBARA VAN LANNEN, BOOKKEEPER

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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:** SCHENCK & ASSOCIATES SC

2200 RIVERSIDE DRIVE

P.O. BOX 23819

GREEN BAY, WI 54305-3819

**Contact Person:** MR BRAD G. FRANK

**Title:** CPA

**Telephone:** (920) 436 - 7800 EXT 4143

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

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

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**Contract/Agreement beginning-ending dates:** 1/1/2000 12/31/2000

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

Year-end audit of financial statement

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	306,588	292,737	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	171,574	132,691	2
Depreciation Expense (403)	86,454	58,560	3
Amortization Expense (404)	0	0	4
Taxes (408)	52,630	52,097	5
<b>Total Operating Expenses</b>	<b>310,658</b>	<b>243,348</b>	
<b>Net Operating Income</b>	<b>(4,070)</b>	<b>49,389</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>(4,070)</b>	<b>49,389</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)	15,107	5,250	9
Miscellaneous Nonoperating Income (421)	0	0	10
<b>Total Other Income</b>	<b>15,107</b>	<b>5,250</b>	
<b>Total Income</b>	<b>11,037</b>	<b>54,639</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>11,037</b>	<b>54,639</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)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0		18
<b>Total Interest Charges</b>	<b>0</b>	<b>0</b>	
<b>Net Income</b>	<b>11,037</b>	<b>54,639</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	574,981	520,342	19
Balance Transferred from Income (433)	11,037	54,639	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>586,018</b>	<b>574,981</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	0	1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE	0	2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE	0	3
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
INTEREST INCOME	15,107	4
<b>Total (Acct. 419):</b>	<b>15,107</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE	0	5
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE	0	6
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE	0	7
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE	0	8
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE	0	9
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215	0	10
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE	0	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>						
NONE					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

### 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	306,588	0	0	0	<b>306,588</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>						
NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>306,588</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>306,588</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)	3,542,525	3,323,445	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	570,522	383,287	2
<b>Net Utility Plant</b>	<b>2,972,003</b>	<b>2,940,158</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)	477,266	439,082	8
Temporary Cash Investments (132)	0		9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	49,966	48,148	11
Other Accounts Receivable (143)	95,579	94,546	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	17,127	17,152	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
<b>Total Current and Accrued Assets</b>	<b>639,938</b>	<b>598,928</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>3,611,941</b>	<b>3,539,086</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)	1,638,603	1,636,603	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	586,018	574,981	23
<b>Total Proprietary Capital</b>	<b>2,224,621</b>	<b>2,211,584</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
<b>Total Long-Term Debt</b>	<b>0</b>	<b>0</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	27
Accounts Payable (232)	252	895	28
Payables to Municipality (233)	101,031	40,889	29
Customer Deposits (235)	0		30
Taxes Accrued (236)	49,063	49,063	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)	3,759	4,190	33
<b>Total Current and Accrued Liabilities</b>	<b>154,105</b>	<b>95,037</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>			
Miscellaneous Operating Reserves (265)			37
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	1,233,215	1,232,465	38
<b>Total Liabilities and Other Credits</b>	<b>3,611,941</b>	<b>3,539,086</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)	3,542,525	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>	3,542,525	0	0	0	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	570,522	0	0	0	9
<b>Total Accumulated Provision</b>	570,522	0	0	0	
<b>Net Utility Plant</b>	2,972,003	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>	383,287				<b>383,287</b>	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged depreciation expense (403)	86,454				<b>86,454</b>	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	2,350				<b>2,350</b>	6
Accruals charged other						7
accounts (specify):						8
					<b>0</b>	9
Salvage					<b>0</b>	10
Other credits (specify):						11
PRIOR YEAR RECLASSIFICATION	933,500				<b>933,500</b>	12
<b>Total credits</b>	<b>1,022,304</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,022,304</b>	13
<b>Debits during year</b>						14
Book cost of plant retired	24,161				<b>24,161</b>	15
Cost of removal	27,408				<b>27,408</b>	16
Other debits (specify):						17
PRIOR YEAR RECLASSIFICATION	783,500				<b>783,500</b>	18
<b>Total debits</b>	<b>835,069</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>835,069</b>	19
<b>Balance End of Year</b>	<b>570,522</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>570,522</b>	20
<b>Composite Depreciation Rate?</b>	No					21
If yes, what is the rate?						22

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

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0	0	0	0	1
<b>Other (specify):</b>					
NONE	0	0	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	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	0 2
Collection of accounts previously written off: Utility Customers	0 3
Collection of accounts previously written off: Others	0 4
<b>Total Additions</b>	<b>0</b>
<b>Deductions:</b>	
Accounts written off during the year: Utility Customers	0 5
Accounts written off during the year: Others	0 6
<b>Total accounts written off</b>	<b>0</b>
<b>Balance end of year</b>	<b>0</b>

**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	0	0	0	0	1
Other	0	0	0	0	0	0	2
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility	17,127	17,152	2
Sewer utility	0	0	3
Gas utility	0	0	4
Merchandise	0	0	5
Other materials & supplies	0	0	6
<b>Total Materials and Supplies</b>	<b>17,127</b>	<b>17,152</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>				
NONE	0	0	0	1
<b>Total</b>			<b>0</b>	
<b>Unamortized premium on debt (251)</b>				
NONE	0	0	0	2
<b>Total</b>			<b>0</b>	

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

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

Particulars (a)	Amount (b)	
Balance first of year	1,636,603	1
<b>Changes during year (explain):</b>		
VEHICLE CONTRIBUTED BY THE GENERAL FUND	2,000	2
<b>Balance end of year</b>	<u><u>1,638,603</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.

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<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>
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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.

<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	49,063	1
<b>Accruals:</b>		
Charged water department expense	52,258	2
Charged electric department expense	0	3
Charged sewer department expense	0	4
<b>Other (explain):</b>		
ASSESSED VALUE OF METERS TIMES SCHOOL TAX RATE	859	5
<b>Total Accruals and other credits</b>	<u>53,117</u>	
<b>Taxes paid during year:</b>		
County, state and local taxes	49,063	6
Social Security taxes	4,054	7
PSC Remainder Assessment		8
<b>Other (explain):</b>		
NONE	0	9
<b>Total payments and other debits</b>	<u>53,117</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>					
NONE	0			0	2
<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	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>0</b>	<b>0</b>	<b>0</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	1,232,465	0	0	0	0	<b>1,232,465</b>	1
<b>Add credits during year:</b>							
For Services	750					<b>750</b>	2
For Mains						<b>0</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>1,233,215</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,233,215</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>		
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	49,966	5
Electric	0	6
Sewer (Regulated)	0	7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>49,966</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	0	9
Merchandising, jobbing and contract work	0	10
<b>Other (specify):</b>		
DUE FROM MUNICIPALITY	89,349	11
DUE FROM SEWER UTILITY	6,230	12
<b>Total (Acct. 143):</b>	<b>95,579</b>	
<b>Receivables from Municipality (145):</b>		
NONE	0	13
<b>Total (Acct. 145):</b>	<b>0</b>	
<b>Prepayments (165):</b>		
NONE	0	14
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE	0	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.

Particulars (a)	Balance End of Year (b)
<b>Other Deferred Debits (183):</b>	
NONE	0 16
<b>Total (Acct. 183):</b>	<b>0</b>
<b>Payables to Municipality (233):</b>	
DUE TO GENERAL FUND	83,472 17
DUE TO SEWER	17,559 18
<b>Total (Acct. 233):</b>	<b>101,031</b>
<b>Other Deferred Credits (253):</b>	
NONE	0 19
<b>Total (Acct. 253):</b>	<b>0</b>

### RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service	3,432,985	0	0	0	<b>3,432,985</b>	<b>1</b>
Materials and Supplies	17,139	0	0	0	<b>17,139</b>	<b>2</b>
<b>Other (specify):</b>						
NONE	0				<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	476,904	0	0	0	<b>476,904</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	1,232,840	0	0	0	<b>1,232,840</b>	<b>6</b>
<b>Other (specify):</b>						
NONE	0				<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>1,740,380</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,740,380</b>	
Net Operating Income	(4,070)	0	0	0	<b>(4,070)</b>	<b>8</b>
<b>Net Operating Income as a percent of Average Net Rate Base</b>						
	<b>-0.23%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>-0.23%</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	1,637,603	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	580,499	3
<b>Other (Specify):</b>		
NONE	0	4
<b>Total Average Proprietary Capital</b>	<b>2,218,102</b>	
<b>Net Income</b>		
Net Income	11,037	5
 <b>Percent Return on Proprietary Capital</b>	 <b>0.50%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

**Report changes of any of the following types:**

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**1. Acquisitions.**

NONE

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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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### Balance Sheet End-of-Year Account Balances (Page F-18)

Per review response:

Page F-18 - Account 143

Due from Municipality for Public Fire Protection Service Charge  
\$89,349

Due from Sewer Utility for Shared Meter Costs (Depreciation, Taxes,  
Meters) \$ 6,230

Page F-18 - Account 233

Due to General Fund for operating expenses paid by the General Fund  
\$83,472

Due to Sewer for revenue(charges) collected by the Water Department  
for the Sewer Department \$17,559

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**FINANCIAL SECTION FOOTNOTES**

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

August 17, 2001

Ms. Barbara VanLannen, Secretary/Bookkeeper  
Pulaski Water Department  
421 South Saint Augustine Street  
Pulaski, WI 54162-8968

2000 Analytical Review DWCCA-4890-PJL

Dear Ms. VanLannen:

The Public Service Commission staff is in the process of completing an analytical review of your utility's 2000 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that this review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. As directed in the head notes for page F-18, please provide more detail regarding the amounts reported in Accounts 143 and 233. When there is not enough room on the particulars line, the schedule footnotes should be used for providing explanations.
2. During our review, we noted that the utility did not report any return on net investment in meters charged to sewer department, (Account 474). If the sewer department uses the water meter to measure sewer volume, all the water meter costs must be shared, including depreciation, return on rate base and taxes. Please review Section 4, Pages 10 and 11 of the Water Utility Reference Manual (enclosed) and properly allocate all water meter costs for 2001.
3. As directed in the head notes of the Water Operation & Maintenance Expenses schedule on page W-5, please provide an explanation of any expense account which changed by \$2,000 and 30% when compared to the previous year and follow this procedure in the future.
4. Wis. Admin. Code § PSC 185.76 requires periodic testing of customer meters to ensure their accuracy. In reviewing your annual reports we determined that not all of your water meters have been tested at the appropriate frequency. If these meters become inaccurate, considerable revenues are lost. During 2001 we advise your utility to test its meters in compliance with § PSC 185.76. If you have questions in regard to this matter, please contact Bruce Schmidt of our staff at (608) 266-5726.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me 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 [leegep@psc.state.wi.us](mailto:leegep@psc.state.wi.us).

**FINANCIAL SECTION FOOTNOTES**

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

PJL:tlm:w:\compl\Analytical Reviews\2000 analytical review letters\4890.doc

Enclosure

\*\*\*\*\*

Response received 8/30/01:

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

From: KiehnauJ@schenckcpa.com [mailto:KiehnauJ@schenckcpa.com]

Sent: Thursday, August 30, 2001 9:34 AM

To: leegep@psc.state.wi.us

Subject: Pulaski Water Department

Dear Peter J. Leege:

I am responding to the letter you previously sent to Ms. Barbara VanLannen at the Pulaski Water Department. If you have any questions pertaining to the information listed below or need additional information, please don't hesitate to call me at 920-455-4285 or email with your questions.

#1) Page F-18 - Account 143

Due from Municipality for Public Fire Protection Service Charge  
\$89,349

Due from Sewer Utility for Shared Meter Costs (Depreciation, Taxes,  
Meters) \$ 6,230

Page F-18 - Account 233

Due to General Fund for operating expenses paid by the General Fund  
\$83,472

Due to Sewer for revenue(charges) collected by the Water Department  
for the Sewer Department \$17,559

#2) We will properly allocated all water meter costs in the 2001 PSC Report.

#3) Page W-5: Line 620 - Fuel or Power Purchased for Pumping

The number of gallons increased in the current year and cost of pumping the water also increased in the current year.

Page W-5: Line 650 - Repairs of Water Plant

The account increased due to the outside services required to maintain and repair the new water tower in the current year.

Page W-5: Line 682 - Outside services employed

The account increased due to the professional services needed to learn and run the new water tower the Water Department put in service in the prior year

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## FINANCIAL SECTION FOOTNOTES

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~~the prior year.~~

Page W-5: Line 686 - Pension and Benefits

In the current year, we properly allocated the cost of the employee benefits which was never done in the prior years.

#4) The Pulaski Water will test its meters in 2001 to comply with Section PSC 185.76

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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)	288,517	1
<b>Total Sales of Water</b>	<b>288,517</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	485	2
Other Water Revenues (474)	17,586	3
Amortization of Construction Grants (475)	0	4
<b>Total Other Operating Revenues</b>	<b>18,071</b>	
<b>Total Operating Revenues</b>	<b>306,588</b>	
<b>Operation and Maintenance Expenses</b>		
Plant Operation and Maintenance Expenses (600-660)	140,974	5
General Operating Expenses (680-690)	30,600	6
<b>Total Operation and Maintenance Expenses</b>	<b>171,574</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	86,454	7
Amortization Expense (404)	0	8
Taxes (408)	52,630	9
<b>Total Other Operating Expenses</b>	<b>139,084</b>	
<b>Total Operating Expenses</b>	<b>310,658</b>	
<b>NET OPERATING INCOME</b>	<b>(4,070)</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. Bulk sales should be account 460.

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	0	0	0	1
Commercial	0	0	0	2
Industrial	0	0	0	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	894	45,411	127,345	4
Commercial	116	24,147	44,106	5
Industrial	22	4,096	9,163	6
<b>Total Metered Sales to General Customers (461)</b>	<b>1,032</b>	<b>73,654</b>	<b>180,614</b>	
Private Fire Protection Service (462)	12		6,672	7
Public Fire Protection Service (463)	1		89,349	8
Other Sales to Public Authorities (464)	19	6,266	11,882	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0	0	0	12
<b>Total Sales of Water</b>	<b>1,064</b>	<b>79,920</b>	<b>288,517</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>
------------------------------	----------------------------------	--	-------------------------

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)	89,349	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
<b>Other (specify):</b>		
NONE	0	4
<b>Total Public Fire Protection Service (463)</b>	<b>89,349</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	485	5
<b>Other (specify):</b>		
NONE	0	6
<b>Total Forfeited Discounts (470)</b>	<b>485</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	0	7
<b>Other (specify):</b>		
CONNECT/DISCONNECT	580	8
RENT AT WELL BUILDING	8,900	9
SALE OF NON-METERED WATER	2,318	10
REIMBURSEMENTS	420	11
OTHER	5,368	12
<b>Total Other Water Revenues (474)</b>	<b>17,586</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE	0	13
<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)	53,557	1
Purchased Water (610)	0	2
Fuel or Power Purchased for Pumping (620)	23,053	3
Chemicals (630)	17,675	4
Supplies and Expenses (640)	23,427	5
Repairs of Water Plant (650)	23,262	6
Transportation Expenses (660)	0	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>140,974</b>	
<b>GENERAL OPERATING EXPENSES</b>		
Administrative and General Salaries (680)	600	8
Office Supplies and Expenses (681)	574	9
Outside Services Employed (682)	12,805	10
Insurance Expense (684)	6,608	11
Employees Pensions and Benefits (686)	9,987	12
Regulatory Commission Expenses (688)	0	13
Miscellaneous General Expenses (689)	26	14
Uncollectible Accounts (690)	0	15
<b>Total General Operating Expenses</b>	<b>30,600</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>171,574</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		859	2
<b>Net property tax equivalent</b>		<b>48,204</b>	
Social Security		4,054	3
PSC Remainder Assessment		372	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b><u>52,630</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		0.214154				3
County tax rate	mills		5.652658				4
Local tax rate	mills		8.115365				5
School tax rate	mills		12.457985				6
Voc. school tax rate	mills		1.489360				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>27.929522</b>				<b>10</b>
Less: state credit	mills		0.000000				11
<b>Net tax rate</b>	mills		<b>27.929522</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>8.115365</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>13.947345</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>22.062710</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>27.929522</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.789942</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>27.929522</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>22.062710</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>3,323,445</b>	3,323,445				22
Materials & Supplies	\$	<b>17,152</b>	17,152				23
<b>Subtotal</b>	\$	<b>3,340,597</b>	<b>3,340,597</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>3,340,597</b>	<b>3,340,597</b>				<b>26</b>
Assessment Ratio	dec.		0.933938				27
<b>Assessed Value</b>	\$	<b>3,119,910</b>	<b>3,119,910</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>22.062710</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>68,834</b>	<b>68,834</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	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	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	0	4
Structures and Improvements (311)	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	49,552	0	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	0	0	10
Other Water Source Plant (317)	0	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	0	12
Structures and Improvements (321)	79,884	0	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	0	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	107,152	0	17
Diesel Pumping Equipment (326)	61,335	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	48,026	0	20
<b>Total Pumping Plant</b>	<b>296,397</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	44,406	0	22
Water Treatment Equipment (332)	67,586	0	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	0	24
Structures and Improvements (341)	0	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	0	100	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	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)	0	0	2,491	4
Structures and Improvements (311)	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	7
Wells and Springs (314)	0	0	49,552	8
Infiltration Galleries and Tunnels (315)	0	0	0	9
Supply Mains (316)	0	0	0	10
Other Water Source Plant (317)	0	0	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	0	0	12
Structures and Improvements (321)	0	0	79,884	13
Boiler Plant Equipment (322)	0	0	0	14
Other Power Production Equipment (323)	0	0	0	15
Steam Pumping Equipment (324)	0	0	0	16
Electric Pumping Equipment (325)	0	0	107,152	17
Diesel Pumping Equipment (326)	0	0	61,335	18
Hydraulic Pumping Equipment (327)	0	0	0	19
Other Pumping Equipment (328)	0	0	48,026	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>296,397</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)	0	0	0	21
Structures and Improvements (331)	0	0	44,406	22
Water Treatment Equipment (332)	0	0	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	0	0	24
Structures and Improvements (341)	0	0	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)	121,651	783,500	<b>26</b>
Transmission and Distribution Mains (343)	2,224,329	150,000	<b>27</b>
Fire Mains (344)	0	0	<b>28</b>
Services (345)	236,834	750	<b>29</b>
Meters (346)	88,495	9,863	<b>30</b>
Hydrants (348)	147,553	0	<b>31</b>
Other Transmission and Distribution Plant (349)	0	0	<b>32</b>
<b>Total Transmission and Distribution Plant</b>	<b>2,818,862</b>	<b>944,113</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0	0	<b>33</b>
Structures and Improvements (371)	6,892	0	<b>34</b>
Office Furniture and Equipment (372)	1,319	0	<b>35</b>
Computer Equipment (372.1)	6,033	73,686	<b>36</b>
Transportation Equipment (373)	18,847	2,000	<b>37</b>
Other General Equipment (379)	10,960	6,942	<b>38</b>
Other Tangible Property (390)	0	0	<b>39</b>
<b>Total General Plant</b>	<b>44,051</b>	<b>82,628</b>	
<b>Total utility plant in service directly assignable</b>	<b>3,323,445</b>	<b>1,026,741</b>	
Common Utility Plant Allocated to Water Department	0	0	<b>40</b>
<b>Total utility plant in service</b>	<b>3,323,445</b>	<b>1,026,741</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Distribution Reservoirs and Standpipes (342)	24,161	0	880,990	26
Transmission and Distribution Mains (343)	0	(783,500)	1,590,829	27
Fire Mains (344)	0	0	0	28
Services (345)	0	0	237,584	29
Meters (346)	0	0	98,358	30
Hydrants (348)	0	0	147,553	31
Other Transmission and Distribution Plant (349)	0	0	0	32
<b>Total Transmission and Distribution Plant</b>	<b>24,161</b>	<b>(783,500)</b>	<b>2,955,314</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (370)	0	0	0	33
Structures and Improvements (371)	0	0	6,892	34
Office Furniture and Equipment (372)	0	0	1,319	35
Computer Equipment (372.1)	0	0	79,719	36
Transportation Equipment (373)	0	0	20,847	37
Other General Equipment (379)	0	0	17,902	38
Other Tangible Property (390)	0	0	0	39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>126,679</b>	
<b>Total utility plant in service directly assignable</b>	<b>24,161</b>	<b>(783,500)</b>	<b>3,542,525</b>	
Common Utility Plant Allocated to Water Department	0	0	0	40
<b>Total utility plant in service</b>	<b>24,161</b>	<b>(783,500)</b>	<b>3,542,525</b>	

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January	0	0	10,620	<b>10,620</b>	1
February	0	0	11,052	<b>11,052</b>	2
March	0	0	11,481	<b>11,481</b>	3
April	0	0	11,191	<b>11,191</b>	4
May	0	0	11,828	<b>11,828</b>	5
June	0	0	11,352	<b>11,352</b>	6
July	0	0	11,801	<b>11,801</b>	7
August	0	0	11,169	<b>11,169</b>	8
September	0	0	11,334	<b>11,334</b>	9
October	0	0	12,414	<b>12,414</b>	10
November	0	0	10,893	<b>10,893</b>	11
December	0	0	10,368	<b>10,368</b>	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>135,503</b>	<b>135,503</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				7,200	13
Less: Other utility use				4,700	14
Other utility use explanation:					15
TWO MAIN BREAKS, IRON REDUCTION, BACTERI SAMPLING, RESERVIOR CLEANING, AND REPAIRS					
Water pumped into distribution system				<b>123,603</b>	16
Less: Water sold				79,920	17
Losses and unaccounted for				<b>43,683</b>	18
Percent unaccounted for to the nearest whole percent (%)				<b>35%</b>	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
HIDDEN MAIN BREAKS AND LEAKS(REPAIRED), ALSO LEAKING HYDRANTS THAT WERE REPAIRED.					
Maximum gallons pumped by all methods in any one day during reporting year				883	21
Date of maximum: 4/27/2000					22
Cause of maximum:					23
HYDRANT AND SYSTEM FLUSHING					
Minimum gallons pumped by all methods in any one day during reporting year				132	24
Date of minimum: 8/1/2000					25
Total KWH used for pumping for the year				259,387	26
If water is purchased: Vendor Name: N/A					27
Point of Delivery:					28

**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)	
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	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	0	0	0	24,757	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	0	0	0	17,510	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>0</b>	<b>0</b>	<b>0</b>	<b>103,566</b>	
<b>Total Utility</b>			<b>103,566</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>103,566</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	166	1	0	0	167	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>988</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>989</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 (a).

#### 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	1,128	36	0	(3)	1,161	0	1
1.000	26	0	0	5	31	0	2
1.250	1	0	0	0	1	0	3
1.500	16	1	0	0	17	0	4
2.000	14	0	0	0	14	0	5
3.000	6	4	0	0	10	0	6
4.000	3	0	0	2	5	0	7
<b>Total:</b>	<b>1,194</b>	<b>41</b>	<b>0</b>	<b>4</b>	<b>1,239</b>	<b>0</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	869	81	9	8	0	194	1,161	1
1.000	2	9	4	4	0	12	31	2
1.250	0	1	0	0	0	0	1	3
1.500	0	12	3	1	0	1	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>872</b>	<b>113</b>	<b>23</b>	<b>19</b>	<b>0</b>	<b>212</b>	<b>1,239</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	0	0	0	<b>1</b>
Within Municipality	176	0	0	(3)	173	<b>2</b>
<b>Total Fire Hydrants</b>	<b>176</b>	<b>0</b>	<b>0</b>	<b>(3)</b>	<b>173</b>	
<b>Flushing Hydrants</b>						
	0	0	0	0	0	<b>3</b>
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year**

Number of hydrants operated during year:	174
Number of distribution system valves end of year:	307
Number of distribution valves operated during year:	307

## WATER OPERATING SECTION FOOTNOTES

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

Per review response:

Page W-5: Line 620 - Fuel or Power Purchased for Pumping  
The number of gallons increased in the current year and cost of pumping the water also increased in the current year.

Page W-5: Line 650 - Repairs of Water Plant  
The account increased due to the outside services required to maintain and repair the new water tower in the current year.

Page W-5: Line 682 - Outside services employed  
The account increased due to the professional services needed to learn and run the new water tower the Water Department put in service in the prior year.

Page W-5: Line 686 - Pension and Benefits  
In the current year, we properly allocated the cost of the employee benefits which was never done in the prior years.

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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 municipality of Pulaski.

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

Addition to Distribution Reservoir & Standpipe - The reclassification of prior year's entry to record new water tower of \$783,500.

Addition to Transmission and Distribution Plant - Services (#345) - Service addition for \$750.

Addition to Transmission and Distribution Mains - To reclassify prior year audit entry of \$150,000.

Addition to Computer Equipment - Computer system controls for new water tower.

Adjustment to Transmission and Distributions Mains - To reclassify prior year's audit entry recording the new water tower of \$783,500.

Disposal of Distribution Reservoirs and Standpipes - Cost of disposal of old water tower.

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### Water Services (Page W-16)

Additions to Water Services were paid by an outside source and was recorded as Contribution in Aid of Contribution.

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### Meters (Page W-17)

Meter additions were paid by the Pulaski Water Department.

The four 3" inch meters are seasonal meters for hydrants. They are put in service from 3/1 to 10/31.