



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: VILLAGE OF HOWARD WATER DEPARTMENT

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Principal Office: 2456 GLENDALE AVE  
P.O. BOX 12207  
GREEN BAY, WI 54307-2207

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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:** VILLAGE OF HOWARD WATER DEPARTMENT

**Utility Address:** 2456 GLENDALE AVE  
P.O. BOX 12207  
GREEN BAY, WI 54307-2207

**When was utility organized?** 1/1/1955

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MR CHRISTOPHER A. HALTOM CPA

**Title:** ACCOUNTANT/TREASURER

**Office Address:**

2456 GLENDALE AVE  
P.O. BOX 12207  
GREEN BAY, WI 54307-2207

**Telephone:** (920) 434 - 4640

**Fax Number:** (920) 434 - 4643

**E-mail Address:** chaltom@village.howard.wi.us

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

**Name:**

**Title:**

**Office Address:** KERBER, ROSE & ASSOCIATES, S.C.

115 E. FIFTH STREET  
SHAWANO, WI 54166

**Telephone:** (715) 526 - 9400 EXT

**Fax Number:** (715) 524 - 2599

**E-mail Address:** jschenk@kerberrose.com

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

**Name:** MR. BOB STRAZISHAR

**Title:** VILLAGE PRESIDENT

**Office Address:**

2949 LINEVILLE ROAD  
GREEN BAY, WI 54313

**Telephone:** (920) 434 - 4640

**Fax Number:** (920) 434 - 4643

**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:**

**Title:**

**Office Address:** KERBER, ROSE & ASSOCIATES, S.C.  
115 E. FIFTH STREET  
SHAWANO, WI 54166

**Telephone:** (715) 526 - 9400 EXT

**Fax Number:** (715) 524 - 2599

**E-mail Address:** jschenk@kerberrose.com

**Date of most recent audit report:** 1/31/2002

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

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

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**Name:** ROBERT BARTELT

**Title:** PUBLIC WORKS DIRECTOR

**Office Address:**

1336 CORNELL ROAD  
P.O. BOX 12207  
GREEN BAY, WI 54307

**Telephone:** (920) 434 - 4060

**Fax Number:** (920) 434 - 4072

**E-mail Address:**

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**Name of utility commission/committee:** VILLAGE BOARD

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

- MR RONALD BREDAEL, TRUSTEE
- MR JOHN HAVEY, TRUSTEE
- MR DENNIS JOHNSON, TRUSTEE
- MR JAMES LEMORANDE, TRUSTEE
- MR GORDON NAUMAN, TRUSTEE
- MR WILLIAM PERRON, TRUSTEE
- MR ROGER SACHS, TRUSTEE
- MR BOB STRAZISHAR, VILLAGE PRESIDENT
- MR LAWRENCE WEIX, TRUSTEE

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

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

**Date of Ordinance:**

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

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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)	1,548,469	1,462,475	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	596,131	559,150	2
Depreciation Expense (403)	237,630	220,104	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	249,000	215,421	5
<b>Total Operating Expenses</b>	<b>1,082,761</b>	<b>994,675</b>	
<b>Net Operating Income</b>	<b>465,708</b>	<b>467,800</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>465,708</b>	<b>467,800</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)	70,898	46,213	10
Miscellaneous Nonoperating Income (421)	0	0	11
<b>Total Other Income</b>	<b>70,898</b>	<b>46,213</b>	
<b>Total Income</b>	<b>536,606</b>	<b>514,013</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>536,606</b>	<b>514,013</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	118,188	141,803	14
Amortization of Debt Discount and Expense (428)	15,104	12,646	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>133,292</b>	<b>154,449</b>	
<b>Net Income</b>	<b>403,314</b>	<b>359,564</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,458,844	2,099,280	20
Balance Transferred from Income (433)	403,314	359,564	21
Miscellaneous Credits to Surplus (434)	36,000	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>2,898,158</b>	<b>2,458,844</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	70,898	5
<b>Total (Acct. 419):</b>	<b>70,898</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>		
GAIN ON TRANSPORTATION EQUIPMENT	36,000	9
<b>Total (Acct. 434):</b>	<b>36,000</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		12
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

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

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

### REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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	1,548,469	0	0	0	1,548,469	1	
Less: interdepartmental sales	0		0	0	0	2	
Less: interdepartmental rents	0	0		0	0	3	
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4	
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	971				971	5	
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>							
NONE						0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>1,547,498</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,547,498</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	224,591		<b>224,591</b>	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>224,591</b>	<b>0</b>	<b>224,591</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)	14,836,721	14,276,282	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,205,668	2,068,370	<b>2</b>
<b>Net Utility Plant</b>	<b>12,631,053</b>	<b>12,207,912</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)	351,340	271,260	<b>6</b>
Special Funds (125)	323,071	323,071	<b>7</b>
<b>Total Other Property and Investments</b>	<b>674,411</b>	<b>594,331</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	962,804	946,983	<b>8</b>
Temporary Cash Investments (132)			<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	124,088	146,937	<b>11</b>
Other Accounts Receivable (143)	0	0	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	0	0	<b>14</b>
Materials and Supplies (150)	33,768	40,903	<b>15</b>
Prepayments (165)	0	0	<b>16</b>
Other Current and Accrued Assets (170)			<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>1,120,660</b>	<b>1,134,823</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	224,535	142,382	<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>224,535</b>	<b>142,382</b>	
<b>Total Assets and Other Debits</b>	<b>14,650,659</b>	<b>14,079,448</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)	1,669,003	1,669,003	21
Appropriated Earned Surplus (215)	323,071	323,071	22
Unappropriated Earned Surplus (216)	2,898,158	2,458,844	23
<b>Total Proprietary Capital</b>	<b>4,890,232</b>	<b>4,450,918</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	2,627,018	2,703,567	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
<b>Total Long-Term Debt</b>	<b>2,627,018</b>	<b>2,703,567</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	27
Accounts Payable (232)	43,081	15,660	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	232,207	200,555	31
Interest Accrued (237)	39,868	57,358	32
Other Current and Accrued Liabilities (238)	29,815	14,732	33
<b>Total Current and Accrued Liabilities</b>	<b>344,971</b>	<b>288,305</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)	6,788,438	6,636,658	41
<b>Total Liabilities and Other Credits</b>	<b>14,650,659</b>	<b>14,079,448</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)	14,832,621	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)	4,100				7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
<b>Total Utility Plant</b>	14,836,721	0	0	0	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	2,205,668	0	0	0	10
<b>Total Accumulated Provision</b>	2,205,668	0	0	0	
<b>Net Utility Plant</b>	12,631,053	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>	2,068,370				<b>2,068,370</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	237,630				<b>237,630</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	10,774				<b>10,774</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>248,404</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>248,404</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	111,106				<b>111,106</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>111,106</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>111,106</b>	<b>19</b>
<b>Balance End of Year</b>	<b>2,205,668</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,205,668</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>	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
Other					0	0
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	33,768	40,903
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
<b>Total Materials and Supplies</b>	<b>33,768</b>	<b>40,903</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>				
1994 Mortgage Revenue Bond	909	428	0	1
Advance Refunding 1991 Revenue Bonds	1,779	428	9,296	2
ADVANCE REFUNDING 2001 REVENUE BONDS	378	428	29,120	3
LOSS ON 1998 ADVANCE REFUNDING	10,989	428	105,314	4
LOSS ON ADVANCE REFUNDING	1,049	428	80,805	5
<b>Total</b>			<b>224,535</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				6
<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	1,669,003	1
<b>Changes during year (explain):</b>		<b>2</b>
<b>Balance end of year</b>	<u><u>1,669,003</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)	
1998 Mortgage Revenue Bonds	08/15/1991	08/01/2011	4.20%	1,427,018	<b>1</b>
1994 Mortgage Revenue Bonds	09/01/1994	08/01/2014	5.60%	190,000	<b>2</b>
2001 MORTGAGE REVENUE BONDS	06/01/2001	08/01/2014	3.05%	1,010,000	<b>3</b>
<b>Total Bonds (Account 221):</b>				<b>2,627,018</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	200,555	1
<b>Accruals:</b>		
Charged water department expense	232,207	2
Charged electric department expense		3
Charged sewer department expense	2,842	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>235,049</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	183,762	6
Social Security taxes	17,833	7
PSC Remainder Assessment	1,802	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>203,397</b>	
<b>Balance end of year</b>	<b>232,207</b>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
1998 MORTGAGE REVENUE BONDS	28,618	66,756	68,684	26,690	1
1994 Mortgage Revenue Bonds	28,740	42,687	66,994	4,433	2
2001 MORTGAGE REVENUE BONDS		8,745		8,745	3
<b>Subtotal</b>	<b>57,358</b>	<b>118,188</b>	<b>135,678</b>	<b>39,868</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>57,358</b>	<b>118,188</b>	<b>135,678</b>	<b>39,868</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	6,636,658	0	0	0	0	<b>6,636,658</b>	1
<b>Add credits during year:</b>							
For Services	113,148					<b>113,148</b>	2
For Mains	30,335					<b>30,335</b>	3
<b>Other (specify):</b>							
HYDRANTS	8,297					<b>8,297</b>	4
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	5
<b>Balance End of Year</b>	<b>6,788,438</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,788,438</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	351,340	2
<b>Total (Acct. 124):</b>	<b>351,340</b>	
<b>Special Funds (125):</b>		
BOND REDEMPTION ACCOUNT	323,071	3
<b>Total (Acct. 125):</b>	<b>323,071</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	124,088	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>124,088</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
NONE		12
<b>Total (Acct. 145):</b>	<b>0</b>	
<b>Prepayments (165):</b>		
NONE		13
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		14
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
NONE		15
<b>Total (Acct. 183):</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>Payables to Municipality (233):</b>	
NONE	16
<b>Total (Acct. 233):</b>	<b>0</b>
<hr/>	
<b>Other Deferred Credits (253):</b>	
NONE	17
<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	14,551,433	0	0	0	14,551,433	1
Materials and Supplies	37,335	0	0	0	37,335	2
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	2,137,019	0	0	0	2,137,019	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	6,712,548	0	0	0	6,712,548	6
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>5,739,201</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,739,201</b>	
Net Operating Income	465,708	0	0	0	465,708	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>8.11%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>8.11%</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	1,669,003	1
Appropriated Earned Surplus	323,071	2
Unappropriated Earned Surplus	2,678,501	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>4,670,575</b>	
<b>Net Income</b>		
Net Income	403,314	5
<b>Percent Return on Proprietary Capital</b>	<b>8.64%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

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

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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

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

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

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**7. Any additional matters.**

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**FINANCIAL SECTION FOOTNOTES**

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

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

From: Chris Haltom [mailto:chaltom@village.howard.wi.us]  
Sent: Monday, December 02, 2002 4:35 PM  
To: peter.leege@psc.state.wi.us  
Cc: Jennifer Schenk  
Subject: Response to PSC Analytical Review 2001 Howard

Dear Mr. Leege:

Thank you for sending me the PSC's results of its analytical review of Howard's 2001 annual report by email. I was actually surprised to see the email in my in box because I did not remember giving the information for my email address to the PSC.

In response to your one inquiry related to services, the Village of Howard did not have any services removed in 2001. The data on page W-16 was erroneous and should not have been reported. (The 5 services reported as removed were carried over from a 2000 spreadsheet that reported 5 services removed.) The report should have shown 2,672 1" services at the end of the year for 2001. Please have our reported adjusted to reflect the correct number of services at December 31, 2001 and I will manually adjust my report

If you should have any other questions or concerns, please let me know. Again, thanks for the email. I am sure we were able to more quickly resolve the issues of the analytical review through email versus US Postal Service mail.

(I sent a copy of this email to the email address Elaine.Engelke@psc.state.wi.us.)

Christopher A. Haltom, CPA  
Finance Director/Treasurer  
Village of Howard  
PO Box 12207  
Green Bay, WI 54307-2207  
(920) 434-4640 fax (920) 434-4643

\*\*\*\*\*

12/02/02 email:

Dear Mr. Haltom:

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 issue:

As directed in item number 4 of the Listing of Edit Check Results, please explain why there are no dollars reported as retired during the year from Account 345, Services in the Water Utility Plant in Service schedule on page W-8 for the 5 service reported as removed or permanently disconnected during

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## FINANCIAL SECTION FOOTNOTES

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the year in column (e) of the Water Services schedule on page W-16.

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

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

Sincerely,

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

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership (Page iv)

#### ACCOUNTANTS' COMPILATION REPORT

Village of Howard Water Utility  
Howard, Wisconsin

We have compiled the financial information in the accompanying Municipal Utility Annual Report (prescribed form) of the Village of Howard Water Utility as of December 31, 2001, and for the year then ended in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation is limited to presenting in the form prescribed by the Public Service Commission of Wisconsin information that is the representation of management. We have not audited or reviewed the financial information referred to above, and accordingly, do not express an opinion or any other form of assurance on them. This financial information was compiled by us from financial statements for the same period that we previously audited, as indicated in our report January 31, 2002.

This financial information is presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from accounting principles generally accepted in the United States of America. Accordingly, this financial information is not designed for those who are not informed about such differences.

KERBER, ROSE & ASSOCIATES, S.C.  
March 22, 2002

**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	1,520,840	1
<b>Total Sales of Water</b>	<b>1,520,840</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	13,016	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	14,613	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>27,629</b>	
<b>Total Operating Revenues</b>	<b>1,548,469</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	6,209	8
Pumping Expenses (620-625)	73,674	9
Water Treatment Expenses (630-635)	55,715	10
Transmission and Distribution Expenses (640-655)	176,858	11
Customer Accounts Expenses (901-904)	47,623	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	236,052	14
<b>Total Operation and Maintenance Expenses</b>	<b>596,131</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	237,630	15
Amortization Expense (404-407)		16
Taxes (408)	249,000	17
<b>Total Other Operating Expenses</b>	<b>486,630</b>	
<b>Total Operating Expenses</b>	<b>1,082,761</b>	
<b>NET OPERATING INCOME</b>	<b>465,708</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	3,834	298,330	728,337	4
Commercial	527	126,688	252,647	5
Industrial	3	50,149	93,769	6
<b>Total Metered Sales to General Customers (461)</b>	<b>4,364</b>	<b>475,167</b>	<b>1,074,753</b>	
Private Fire Protection Service (462)	35		15,759	7
Public Fire Protection Service (463)	1		394,740	8
Other Sales to Public Authorities (464)	22	17,108	35,588	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>4,422</b>	<b>492,275</b>	<b>1,520,840</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)	394,740	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>394,740</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	13,016	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>13,016</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
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	10,774	10
<b>Other (specify):</b> MISCELLANEOUS	3,839	11
<b>Total Other Water Revenues (474)</b>	<b>14,613</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)	1,209	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	3,214	3
Maintenance of Water Source Plant (605)	1,786	4
<b>Total Source of Supply Expenses</b>	<b>6,209</b>	
 <b>PUMPING EXPENSES</b>		
Operation Labor (620)	2,178	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	69,569	7
Operation Supplies and Expenses (623)	1,493	8
Maintenance of Pumping Plant (625)	434	9
<b>Total Pumping Expenses</b>	<b>73,674</b>	
 <b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)	21,660	10
Chemicals (631)	21,953	11
Operation Supplies and Expenses (632)	11,989	12
Maintenance of Water Treatment Plant (635)	113	13
<b>Total Water Treatment Expenses</b>	<b>55,715</b>	
 <b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)	89,683	14
Operation Supplies and Expenses (641)	3,371	15
Maintenance of Distribution Reservoirs and Standpipes (650)	28,716	16
Maintenance of Mains (651)	26,167	17
Maintenance of Services (652)	4,633	18
Maintenance of Meters (653)	6,290	19
Maintenance of Hydrants (654)	17,869	20
Maintenance of Other Plant (655)	129	21
<b>Total Transmission and Distribution Expenses</b>	<b>176,858</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)	5,829	<b>22</b>
Accounting and Collecting Labor (902)	40,293	<b>23</b>
Supplies and Expenses (903)	1,230	<b>24</b>
Uncollectible Accounts (904)	271	<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>47,623</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)	63,739	<b>27</b>
Office Supplies and Expenses (921)	12,749	<b>28</b>
Administrative Expenses Transferred--Credit (922)		<b>29</b>
Outside Services Employed (923)	56,740	<b>30</b>
Property Insurance (924)	8,623	<b>31</b>
Injuries and Damages (925)		<b>32</b>
Employee Pensions and Benefits (926)	61,696	<b>33</b>
Regulatory Commission Expenses (928)		<b>34</b>
Miscellaneous General Expenses (930)	26,805	<b>35</b>
Transportation Expenses (933)	5,509	<b>36</b>
Maintenance of General Plant (935)	191	<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>236,052</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>596,131</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	CALCULATION	232,207	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	CALCULATION	2,842	2
<b>Net property tax equivalent</b>		<b>229,365</b>	
Social Security	BASED ON ACTUAL PAYROLL	17,833	3
PSC Remainder Assessment	BASED ON OPERATING REVENUES	1,802	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b><u>249,000</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		0.196898				3
County tax rate	mills		4.262124				4
Local tax rate	mills		4.208138				5
School tax rate	mills		11.178571				6
Voc. school tax rate	mills		1.595849				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>21.441580</b>				<b>10</b>
Less: state credit	mills		1.282724				11
<b>Net tax rate</b>	mills		<b>20.158856</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>4.208138</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>12.774420</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>16.982558</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>21.441580</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.792039</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>20.158856</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>15.966591</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>14,276,282</b>	14,276,282				22
Materials & Supplies	\$	<b>40,903</b>	40,903				23
<b>Subtotal</b>	\$	<b>14,317,185</b>	<b>14,317,185</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>14,317,185</b>	<b>14,317,185</b>				<b>26</b>
Assessment Ratio	dec.		1.015792				27
<b>Assessed Value</b>	\$	<b>14,543,282</b>	<b>14,543,282</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>15.966591</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>232,207</b>	<b>232,207</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	200,555					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>232,207</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)	1,956		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>1,956</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		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)	155,164		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>155,164</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	242,656		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	39,537		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	322,662		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	4,358		20
<b>Total Pumping Plant</b>	<b>609,213</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	7,898		23
<b>Total Water Treatment Plant</b>	<b>7,898</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	14,028		24
Structures and Improvements (341)	1,886		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)			1,956	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>1,956</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			0	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)			155,164	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>155,164</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			242,656	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			39,537	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			322,662	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			4,358	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>609,213</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			7,898	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>7,898</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			14,028	24
Structures and Improvements (341)			1,886	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)	1,921,182		<b>26</b>
Transmission and Distribution Mains (343)	8,398,759	423,794	<b>27</b>
Fire Mains (344)	0		<b>28</b>
Services (345)	1,767,850	59,950	<b>29</b>
Meters (346)	350,446	27,939	<b>30</b>
Hydrants (348)	798,632	57,779	<b>31</b>
Other Transmission and Distribution Plant (349)	0		<b>32</b>
<b>Total Transmission and Distribution Plant</b>	<b>13,252,783</b>	<b>569,462</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		<b>33</b>
Structures and Improvements (390)	86,675		<b>34</b>
Office Furniture and Equipment (391)	12,704		<b>35</b>
Computer Equipment (391.1)	37,065		<b>36</b>
Transportation Equipment (392)	76,984	104,020	<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)	8,209		<b>42</b>
SCADA Equipment (397.1)	0		<b>43</b>
Miscellaneous Equipment (398)	21,594		<b>44</b>
Other Tangible Property (399)	0		<b>45</b>
<b>Total General Plant</b>	<b>243,231</b>	<b>104,020</b>	
<b>Total utility plant in service directly assignable</b>	<b>14,270,245</b>	<b>673,482</b>	
Common Utility Plant Allocated to Water Department	0		<b>46</b>
<b>Total utility plant in service</b>	<b>14,270,245</b>	<b>673,482</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)			1,921,182 26
Transmission and Distribution Mains (343)	11,824		8,810,729 27
Fire Mains (344)			0 28
Services (345)			1,827,800 29
Meters (346)	10,555		367,830 30
Hydrants (348)	21,399		835,012 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>43,778</b>	<b>0</b>	<b>13,778,467</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			86,675 34
Office Furniture and Equipment (391)			12,704 35
Computer Equipment (391.1)	37,065		0 36
Transportation Equipment (392)	30,263		150,741 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)			8,209 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			21,594 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>67,328</b>	<b>0</b>	<b>279,923</b>
<b>Total utility plant in service directly assignable</b>	<b>111,106</b>	<b>0</b>	<b>14,832,621</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>111,106</b>	<b>0</b>	<b>14,832,621</b>

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

<b>Sources of Water Supply</b>					
<b>Month</b>	<b>Purchased Water</b>	<b>Surface Water</b>	<b>Ground Water</b>	<b>Total Gallons</b>	
<b>(a)</b>	<b>Gallons</b>	<b>Gallons</b>	<b>Gallons</b>	<b>All Methods</b>	
	<b>(000's)</b>	<b>(000's)</b>	<b>(000's)</b>	<b>(000's)</b>	
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	
January			46,082	<b>46,082</b>	1
February			41,526	<b>41,526</b>	2
March			46,500	<b>46,500</b>	3
April			46,653	<b>46,653</b>	4
May			55,735	<b>55,735</b>	5
June			51,992	<b>51,992</b>	6
July			79,170	<b>79,170</b>	7
August			63,590	<b>63,590</b>	8
September			51,628	<b>51,628</b>	9
October			52,950	<b>52,950</b>	10
November			50,264	<b>50,264</b>	11
December			54,098	<b>54,098</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>640,188</b>	<b>640,188</b>	
Less: Water sold				492,275	13
Volume pumped but not sold				<b>147,913</b>	14
Volume sold as a percent of volume pumped				<b>77%</b>	15
Volume used for water production, water quality and system maintenance				98,000	16
Volume related to equipment/system malfunction				3,000	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				<b>101,000</b>	19
Volume pumped but unaccounted for				<b>46,913</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.)				3,415	23
Date of maximum: 8/8/2001					24
Cause of maximum:					25
System flushing					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,054	26
Date of minimum: 2/16/2001					27
Total KWH used for pumping for the year				1,398,984	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>	
WELL #1	Well #1	680	16	684,000	No	<b>1</b>
WELL #2	Well #2	814	16	2,088,000	Yes	<b>2</b>
WELL #3	Well #3	785	16	2,520,000	Yes	<b>3</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 #2 (BOOST)	1
Location	PUMP HOUSE	PUMP HOUSE	PUMP HOUSE	2
Purpose	P	P	B	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE BOWLER	JUCUZZI	SIMMONS	5
Year Installed	1955	1981	1991	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	430	1,450	1,100	8
Pump Motor or Standby Engine Mfr	NEWMAN	U S MOTORS	U S MOTORS	10
Year Installed	1987	1992	1991	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	60	150	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #3			14
Location	PUMP HOUSE			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	LAYNE BOWLER			18
Year Installed	1981			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	1,650			21
Pump Motor or Standby Engine Mfr	U.S. MOTORS			23
Year Installed	1998			24
Type	ELECTRIC			25
Horsepower	300			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	WELL #1	WELL #2	WELL #2 (A)	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	ET	3
Year constructed	1955	1968	1991	4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	133	0	98	6
Total capacity in gallons (actual)	100,000	250,000	500,000	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.)	684.0000	2.0880		12
Is a corrosion control chemical used (yes, no)?	Y	Y		13
Is water fluoridated (yes, no)?	N	N		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 #3		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1995		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	199		6
Total capacity in gallons (actual)	1,000,000		7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.5000		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	N		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)		
P	D	4.000	75	0	0	0	75	1	
A	T	6.000	51,968	0	0	0	51,968	2	
M	D	6.000	33,056	0	2,960	0	30,096	3	
P	D	6.000	3,463	51	0	0	3,514	4	
A	D	8.000	29,027	0	0	0	29,027	5	
M	D	8.000	6,829	0	0	0	6,829	6	
P	D	8.000	125,094	5,382	0	0	130,476	7	
A	D	10.000	42,148	0	0	0	42,148	8	
M	D	10.000	4,124	0	380	0	3,744	9	
P	D	10.000	38,317	388	0	0	38,705	10	
A	D	12.000	17,120	0	0	0	17,120	11	
P	D	12.000	18,632	2,016	0	0	20,648	12	
A	D	14.000	15,599	0	0	0	15,599	13	
P	D	14.000	17	1,025	0	0	1,042	14	
P	D	16.000	14,678	0	0	0	14,678	15	
A	D	18.000	72	0	0	0	72	16	
<b>Total Within Municipality</b>			<b>400,219</b>	<b>8,862</b>	<b>3,340</b>	<b>0</b>	<b>405,741</b>		
<b>Total Utility</b>			<b>400,219</b>	<b>8,862</b>	<b>3,340</b>	<b>0</b>	<b>405,741</b>		

### WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	1,869	0	0	0	1,869		1
M	1.000	2,640	32	0	0	2,672	200	2
M	1.500	39	0	0	0	39	1	3
M	2.000	90	12	0	0	102	5	4
M	4.000	7	0	0	0	7		5
M	6.000	17	0	0	0	17		6
M	8.000	9	0	0	0	9		7
M	10.000	1	0	0	0	1		8
M	12.000	1	0	0	0	1		9
<b>Total Utility</b>		<b>4,673</b>	<b>44</b>	<b>0</b>	<b>0</b>	<b>4,717</b>	<b>206</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	157	0	66	0	91	56	1
0.750	4,214	320	62	0	4,472	421	2
1.000	94	0	0	0	94	19	3
1.500	67	4	1	0	70	30	4
2.000	86	7	8	0	85	47	5
2.500	0	1			1		6
3.000	21	2	2	0	21	2	7
4.000	6	2	0	0	8	1	8
8.000	1	0	0	0	1	1	9
<b>Total:</b>	<b>4,646</b>	<b>336</b>	<b>139</b>	<b>0</b>	<b>4,843</b>	<b>577</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	84	4	0	0	0	3	91	1
0.750	3,881	322	2	3	0	264	4,472	2
1.000	2	81	0	3	0	8	94	3
1.500	0	48	1	3	0	18	70	4
2.000	0	63	1	7	0	14	85	5
2.500		1					1	6
3.000	0	8	0	3	10	0	21	7
4.000	0	5	0	2	0	1	8	8
8.000	0	0	1	0	0	0	1	9
<b>Total:</b>	<b>3,967</b>	<b>532</b>	<b>5</b>	<b>21</b>	<b>10</b>	<b>308</b>	<b>4,843</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	817	40	27		830	2
<b>Total Fire Hydrants</b>	<b>817</b>	<b>40</b>	<b>27</b>	<b>0</b>	<b>830</b>	
<b>Flushing Hydrants</b>						
	1				1	3
<b>Total Flushing Hydrants</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</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: 830  
 Number of distribution system valves end of year: 1,314  
 Number of distribution valves operated during year: 425

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## WATER OPERATING SECTION FOOTNOTES

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

Account 630 increased due to increase number of personnel.

Account 650 increased due to more maintenance in 2001.

Account 651 decreased from prior year due to more main breaks in 2000.

Account 654 increased due to more maintenance in 2001.

Account 920 increased due to increase number of personnel.

Account 923 was less for 2001 due to a high/low pressure zone study and operating costs of Central Brown County Water Authority in 2000.

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

Account 392 - Transportation Equipment - The addition is for a backhoe purchased.

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### Water Mains (Page W-15)

Water mains were paid for with utility and developer funds.

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### Water Services (Page W-16)

Water services were paid for with utility and developer funds.

Per review response, the 5 1" services reported as retired was an error. Schedule corrected on 12/30/02. PJJ

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### Meters (Page W-17)

In last year's report, the size 8 meter addition was incorrectly labeled as a size 6 meter. It has now been corrected in this year's report.

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

The utility is developing a testing plan for distribution valves for the coming year.

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