



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: MOUNT HOREB WATER & SEWER MUNICIPAL UTILITY

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Principal Office: 138 E. MAIN STREET  
MT. HOREB, WI 53572

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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:** MOUNT HOREB WATER & SEWER MUNICIPAL UTILITY

**Utility Address:** 138 E. MAIN STREET  
MT. HOREB, WI 53572

**When was utility organized?** 12/1/1953

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MS CAROL PETERSON

**Title:** HEAD UTILITY CLERK

**Office Address:**

138 E MAIN STREET  
MT. HOREB, WI 53572

**Telephone:** (608) 437 - 3084

**Fax Number:** (608) 437 - 3190

**E-mail Address:**

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

**Name:** CINDY BROERMAN

**Title:** ACCOUNTANT

**Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP

TEN TERRACE COURT  
P.O. BOX 7398  
MADISON, WI 53707-7398

**Telephone:** (608) 240 - 2673

**Fax Number:** (608) 249 - 8532

**E-mail Address:** cbroerman@virchowkrause.com

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

**Name:** JOHN TEMBY

**Title:** PRESIDENT

**Office Address:**

138 E MAIN STREET  
MOUNT HOREB, WI 53572

**Telephone:** (608) 437 - 3084

**Fax Number:** (608) 437 - 3190

**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:** VIRCHOW, KRAUSE & COMPANY, LLP  
TEN TERRACE COURT  
P.O. BOX 7398  
MADISON, WI 53707-7398

**Telephone:** (608) 249 - 6622

**Fax Number:** (608) 249 - 8532

**E-mail Address:**

**Date of most recent audit report:** 2/13/2002

**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:** MR PATRICK DANN

**Title:** ADMINISTRATOR

**Office Address:**

138 E MAIN STREET  
MT. HOREB, WI 53572

**Telephone:** (608) 437 - 3084

**Fax Number:** (608) 437 - 3190

**E-mail Address:**

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**Name of utility commission/committee:**

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

- MR NEAL FARGO
- MR ED GLOVER, SECRETARY
- MR CURT GULLICK
- MR PHIL HALVERSON
- MR MICHAEL MCNALL
- MS JUDY STEINHAUER
- MR JOHN TEMBY, COMMISSION PRESIDENT

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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)	564,627	569,318	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	279,254	252,373	2
Depreciation Expense (403)	91,374	89,368	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	92,752	99,786	5
<b>Total Operating Expenses</b>	<b>463,380</b>	<b>441,527</b>	
<b>Net Operating Income</b>	<b>101,247</b>	<b>127,791</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>101,247</b>	<b>127,791</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)	74,414	84,548	10
Miscellaneous Nonoperating Income (421)	171,102	273,381	11
<b>Total Other Income</b>	<b>245,516</b>	<b>357,929</b>	
<b>Total Income</b>	<b>346,763</b>	<b>485,720</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>346,763</b>	<b>485,720</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	112,391	134,180	14
Amortization of Debt Discount and Expense (428)	10,036	1,373	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	3,708	7,379	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
<b>Total Interest Charges</b>	<b>126,135</b>	<b>142,932</b>	
<b>Net Income</b>	<b>220,628</b>	<b>342,788</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,052,208	1,709,420	20
Balance Transferred from Income (433)	220,628	342,788	21
Miscellaneous Credits to Surplus (434)	0	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>2,272,836</b>	<b>2,052,208</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	74,414	5
<b>Total (Acct. 419):</b>	<b>74,414</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
OPERATING INCOME FROM NON-REGULATED SEWER	171,102	6
<b>Total (Acct. 421):</b>	<b>171,102</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		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	564,627	0	0	0	564,627	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	186				186	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>564,441</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>564,441</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	97,178		97,178	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	193,096		193,096	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	3,738		3,738	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>294,012</b>	<b>0</b>	<b>294,012</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)	5,016,564	4,726,545	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,248,065	1,160,117	<b>2</b>
<b>Net Utility Plant</b>	<b>3,768,499</b>	<b>3,566,428</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	11,015,013	10,669,280	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	3,072,484	2,797,386	<b>4</b>
<b>Net Nonutility Property</b>	<b>7,942,529</b>	<b>7,871,894</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	0	13,458	<b>6</b>
Special Funds (125)	1,226,909	1,086,628	<b>7</b>
<b>Total Other Property and Investments</b>	<b>9,169,438</b>	<b>8,971,980</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	678,228	618,971	<b>8</b>
Temporary Cash Investments (132)			<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	41,264	42,815	<b>11</b>
Other Accounts Receivable (143)	105,548	117,007	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	156,339	154,239	<b>14</b>
Materials and Supplies (150)	6,387	6,781	<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>987,766</b>	<b>939,813</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	15,995	8,110	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	11,570	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>27,565</b>	<b>8,110</b>	
<b>Total Assets and Other Debits</b>	<b>13,953,268</b>	<b>13,486,331</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	823,796	823,796	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	2,272,836	2,052,208	<b>23</b>
<b>Total Proprietary Capital</b>	<b>3,096,632</b>	<b>2,876,004</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	2,753,850	2,994,976	<b>24</b>
Advances from Municipality (223)	165,628	245,481	<b>25</b>
Other Long-Term Debt (224)	0	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>2,919,478</b>	<b>3,240,457</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	97,559	40,587	<b>28</b>
Payables to Municipality (233)	44,020	33,795	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	86,771	93,893	<b>31</b>
Interest Accrued (237)	24,388	31,781	<b>32</b>
Other Current and Accrued Liabilities (238)			<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>252,738</b>	<b>200,056</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	0	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>37</b>
Injuries and Damages Reserve (262)			<b>38</b>
Pensions and Benefits Reserve (263)	27,290	23,784	<b>39</b>
Miscellaneous Operating Reserves (265)			<b>40</b>
<b>Total Operating Reserves</b>	<b>27,290</b>	<b>23,784</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	7,657,130	7,146,030	<b>41</b>
<b>Total Liabilities and Other Credits</b>	<b>13,953,268</b>	<b>13,486,331</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)	5,016,564	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
<b>Total Utility Plant</b>	5,016,564	0	0	0	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,248,065	0	0	0	10
<b>Total Accumulated Provision</b>	1,248,065	0	0	0	
<b>Net Utility Plant</b>	3,768,499	0	0	0	

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

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	1,160,117				<b>1,160,117</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	91,374				<b>91,374</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	6,440				<b>6,440</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	11,102				<b>11,102</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>108,916</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>108,916</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	20,968				<b>20,968</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>20,968</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>20,968</b>	<b>19</b>
<b>Balance End of Year</b>	<b>1,248,065</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,248,065</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	10,669,280	402,733	57,000	11,015,013	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>10,669,280</b>	<b>402,733</b>	<b>57,000</b>	<b>11,015,013</b>	
Less accum. prov. depr. & amort. (122)	2,797,386	332,098	57,000	3,072,484	3
<b>Net Nonutility Property</b>	<b>7,871,894</b>	<b>70,635</b>	<b>0</b>	<b>7,942,529</b>	

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

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

### MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	6,387	6,781 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
<b>Total Materials and Supplies</b>	<b>6,387</b>	<b>6,781</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>				
1991 Clean Water Fund	8,110	428	0	1
2001 REVENUE REFUNDING BONDS	1,926	428	15,995	2
<b>Total</b>			<b>15,995</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				3
<b>Total</b>			<b>0</b>	

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

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

<b>Particulars (a)</b>	<b>Amount (b)</b>
Balance first of year	823,796 1
<b>Changes during year (explain):</b>	2
<b>Balance end of year</b>	<b>823,796</b>

**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)	
1978 Bonds	03/01/1978	03/01/2008	5.68%	0	<b>1</b>
1991 Revenue Bonds	05/01/1991	05/01/2011	6.88%	0	<b>2</b>
1991 CLEAN WATER FUND	05/01/1991	05/01/2011	2.98%	1,310,405	<b>3</b>
1993 Clean Water Fund	03/10/1993	05/01/2012	4.03%	703,445	<b>4</b>
2001 REVENUE REFUNDING BONDS	06/01/2001	05/01/2011	4.25%	740,000	<b>5</b>
<b>Total Bonds (Account 221):</b>				<b>2,753,850</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.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
State Trust Fund Loan	03/15/1997	03/15/2006	3.00%	165,628	1
<b>Total for Account 223</b>				<b>165,628</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	93,893	1
<b>Accruals:</b>		
Charged water department expense	92,751	2
Charged electric department expense		3
Charged sewer department expense	2,314	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>95,065</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	93,867	6
Social Security taxes	7,584	7
PSC Remainder Assessment	736	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>102,187</b>	
<b>Balance end of year</b>	<b>86,771</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>					
1978 Bonds	1,249	9,509	10,758	0	1
1991 Bonds	7,222	14,444	21,666	0	2
1991 CWF loan	7,070	39,714	40,267	6,517	3
1993 CWF loan	5,066	29,050	29,386	4,730	4
2001 REVENUE REFUNDING BONDS		19,674	14,053	5,621	5
<b>Subtotal</b>	<b>20,607</b>	<b>112,391</b>	<b>116,130</b>	<b>16,868</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	6
State Trust Fund Loan	11,174	3,708	7,362	7,520	7
<b>Subtotal</b>	<b>11,174</b>	<b>3,708</b>	<b>7,362</b>	<b>7,520</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	8
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	9
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>31,781</b>	<b>116,099</b>	<b>123,492</b>	<b>24,388</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	2,504,207	0	0	4,641,823	0	<b>7,146,030</b>	1
<b>Add credits during year:</b>							
For Services	58,189			11,458		<b>69,647</b>	2
For Mains	192,277			251,758		<b>444,035</b>	3
<b>Other (specify):</b>							
HYDRANTS	22,418					<b>22,418</b>	4
<b>Deduct charges (specify):</b>							
GRANT AMORTIZATION				25,000		<b>25,000</b>	5
<b>Balance End of Year</b>	<b>2,777,091</b>	<b>0</b>	<b>0</b>	<b>4,880,039</b>	<b>0</b>	<b>7,657,130</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals				525,000		<b>525,000</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>		
BOND REDEMPTION ACCOUNT	152,106	3
BOND RESERVE ACCOUNT	99,808	4
BOND DEPRECIATION ACCOUNT	891,107	5
BOND REPLACEMENT ACCOUNT	83,888	6
<b>Total (Acct. 125):</b>	<b>1,226,909</b>	
<b>Notes Receivable (141):</b>		
NONE		7
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	41,264	8
Electric		9
Sewer (Regulated)		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 142):</b>	<b>41,264</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	105,548	12
Merchandising, jobbing and contract work		13
<b>Other (specify):</b>		
NONE		14
<b>Total (Acct. 143):</b>	<b>105,548</b>	
<b>Receivables from Municipality (145):</b>		
PUBLIC FIRE PROTECTION	154,299	15
ITEMS ON TAX ROLL	2,040	16
<b>Total (Acct. 145):</b>	<b>156,339</b>	
<b>Prepayments (165):</b>		
NONE		17
<b>Total (Acct. 165):</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>Extraordinary Property Losses (182):</b>		
NONE		18
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
PRELIMINARY SURVEY AND INVESTIGATION	11,570	19
<b>Total (Acct. 183):</b>	<b>11,570</b>	
<b>Payables to Municipality (233):</b>		
DUE TO ELECTRIC	3,680	20
ACCRUED PAYROLL	40,340	21
<b>Total (Acct. 233):</b>	<b>44,020</b>	
<b>Other Deferred Credits (253):</b>		
NONE		22
<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	4,871,554	0	0	0	4,871,554	1
Materials and Supplies	6,584	0	0	0	6,584	2
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	1,204,091	0	0	0	1,204,091	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	2,640,649	0	0	0	2,640,649	6
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>1,033,398</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,033,398</b>	
Net Operating Income	101,247	0	0	0	101,247	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>9.80%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>9.80%</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	823,796	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	2,162,522	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>2,986,318</b>	
<b>Net Income</b>		
Net Income	220,628	5
<b>Percent Return on Proprietary Capital</b>	<b>7.39%</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.**

The Mount Horeb Sewer Utility refinanced the 1978 and 1991 revenue bonds with the 2001 revenue bonds.

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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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### Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251) (Page F-12)

The 1991 revenue bonds were refunded during 2001. The unamortized debt discount remaining on the debt was charged to expense. The refunding bonds had a discount of \$17,921 and this was recorded during 2001.

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### Identification and Ownership - Commission/Committee (Page iv)

#### ACCOUNTANTS' COMPILATION REPORT

Mount Horeb Water & Sewer Utility  
Mount Horeb, Wisconsin

We have compiled the accompanying Annual Report to the Public Service Commission of the Mount Horeb Water and Sewer Utility, an enterprise fund of the Village of Mount Horeb, as of December 31, 2001 and for the 12 months then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting, in the form prescribed by the Wisconsin Public Service Commission, information that is the representation of management. We have not audited or reviewed the Annual Report and, accordingly, do not express an opinion or any other form of assurance on the Report.

The Annual Report is presented in accordance with the requirements of the Wisconsin Public Service Commission which differ from generally accepted accounting principles. This report is intended solely for the information and use of the Utility and the Public Service Commission of Wisconsin, and is not intended to be, and should not be, used by anyone other than the specified parties.

S\ VIRHCOW, KRAUSE & CO., LLP

Madison, Wisconsin  
February 13, 2002

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## FINANCIAL SECTION FOOTNOTES

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

December 4, 2002

Ms. Carol Peterson, Head Utility Clerk  
Mt. Horeb Water and Sewer Utility  
138 East Main Street  
Mt. Horeb, WI 53572-2138

2001 Analytical Review DWCCA-3950-PJL

Dear Ms. Peterson:

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

1. During our review, we noted 1,998 services in use reported in the Water Services schedule and 2,632 customers reported on page W-2. Please confirm that there are a significant number of services with multiple customers per service.

2. Wisconsin Administrative Code § PSC 185.76 requires periodic testing of customer meters to ensure their accuracy. Meters 1 inch or smaller shall be tested at least every 10 years, meters 1 ½ to 2 inches every 4 years, meters 3-4 inches every 2 years and meters over 4 inches every year. Your 3 and 4 inch water meters have not been tested at the appropriate frequency for several years. Please submit a plan within 60 days describing your efforts to bring your utility in compliance with the Wisconsin Administrative Code or reasons why your testing periods should be extended. If you have questions in regard to this matter, please contact Bruce Schmidt of our staff at (608) 266-5726.

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 60 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is peter.leege@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

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

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## FINANCIAL SECTION FOOTNOTES

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	550,867	1
<b>Total Sales of Water</b>	<b>550,867</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	2,039	2
Miscellaneous Service Revenues (471)	1,538	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	10,183	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>13,760</b>	
<b>Total Operating Revenues</b>	<b>564,627</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	57,654	9
Water Treatment Expenses (630-635)	22,010	10
Transmission and Distribution Expenses (640-655)	67,662	11
Customer Accounts Expenses (901-904)	24,818	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	107,110	14
<b>Total Operation and Maintenance Expenses</b>	<b>279,254</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	91,374	15
Amortization Expense (404-407)		16
Taxes (408)	92,752	17
<b>Total Other Operating Expenses</b>	<b>184,126</b>	
<b>Total Operating Expenses</b>	<b>463,380</b>	
<b>NET OPERATING INCOME</b>	<b>101,247</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	13	881	2,016	2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>13</b>	<b>881</b>	<b>2,016</b>	
Metered Sales to General Customers (461)				
Residential	2,465	118,616	319,276	4
Commercial	166	24,885	52,876	5
Industrial	1	405	877	6
<b>Total Metered Sales to General Customers (461)</b>	<b>2,632</b>	<b>143,906</b>	<b>373,029</b>	
Private Fire Protection Service (462)	9		3,263	7
Public Fire Protection Service (463)	1		154,299	8
Other Sales to Public Authorities (464)	24	9,359	18,260	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>2,679</b>	<b>154,146</b>	<b>550,867</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)	154,299	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>154,299</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	2,039	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>2,039</b>	
<b>Miscellaneous Service Revenues (471):</b>		
MISCELLANEOUS SERVICE REVENUES	1,538	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>1,538</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	6,297	10
<b>Other (specify):</b>		
IMPACT FEES	3,886	11
<b>Total Other Water Revenues (474)</b>	<b>10,183</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.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
<b>Total Source of Supply Expenses</b>	<b>0</b>	
 <b>PUMPING EXPENSES</b>		
Operation Labor (620)	13,714	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	43,797	7
Operation Supplies and Expenses (623)	143	8
Maintenance of Pumping Plant (625)		9
<b>Total Pumping Expenses</b>	<b>57,654</b>	
 <b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)		10
Chemicals (631)	15,146	11
Operation Supplies and Expenses (632)	6,864	12
Maintenance of Water Treatment Plant (635)		13
<b>Total Water Treatment Expenses</b>	<b>22,010</b>	
 <b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)		14
Operation Supplies and Expenses (641)	3,000	15
Maintenance of Distribution Reservoirs and Standpipes (650)	2,411	16
Maintenance of Mains (651)	35,864	17
Maintenance of Services (652)	8,711	18
Maintenance of Meters (653)	8,328	19
Maintenance of Hydrants (654)	9,348	20
Maintenance of Other Plant (655)		21
<b>Total Transmission and Distribution Expenses</b>	<b>67,662</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)	3,954	<b>22</b>
Accounting and Collecting Labor (902)	20,678	<b>23</b>
Supplies and Expenses (903)		<b>24</b>
Uncollectible Accounts (904)	186	<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>24,818</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)	18,468	<b>27</b>
Office Supplies and Expenses (921)	6,902	<b>28</b>
Administrative Expenses Transferred--Credit (922)		<b>29</b>
Outside Services Employed (923)	16,927	<b>30</b>
Property Insurance (924)	2,995	<b>31</b>
Injuries and Damages (925)	1,250	<b>32</b>
Employee Pensions and Benefits (926)	40,363	<b>33</b>
Regulatory Commission Expenses (928)		<b>34</b>
Miscellaneous General Expenses (930)	10,049	<b>35</b>
Transportation Expenses (933)	2,016	<b>36</b>
Maintenance of General Plant (935)	8,140	<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>107,110</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>279,254</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		86,746	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,314	2
<b>Net property tax equivalent</b>		<b>84,432</b>	
Social Security		7,584	3
PSC Remainder Assessment		736	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b><u>92,752</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			Dane				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.203400				3
County tax rate	mills		3.173400				4
Local tax rate	mills		8.216600				5
School tax rate	mills		10.232000				6
Voc. school tax rate	mills		1.433500				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>23.258900</b>				<b>10</b>
Less: state credit	mills		1.457800				11
<b>Net tax rate</b>	mills		<b>21.801100</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>8.216600</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>11.665500</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>19.882100</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>23.258900</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.854817</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>21.801100</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>18.635948</b>				<b>21</b>
Utility Plant, Jan. 1	\$	4,726,545	4,726,545				22
Materials & Supplies	\$	6,781	6,781				23
<b>Subtotal</b>	\$	<b>4,733,326</b>	<b>4,733,326</b>				<b>24</b>
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>4,733,326</b>	<b>4,733,326</b>				<b>26</b>
Assessment Ratio	dec.		0.983400				27
<b>Assessed Value</b>	\$	<b>4,654,753</b>	<b>4,654,753</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>18.635948</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>86,746</b>	<b>86,746</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	65,037					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>86,746</b>					<b>34</b>

### WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	1,550		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)	63,999		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>65,549</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	187,008		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	277,243		17
Diesel Pumping Equipment (326)	35,147		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	3,375		20
<b>Total Pumping Plant</b>	<b>502,773</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)	16,290	1,116	23
<b>Total Water Treatment Plant</b>	<b>16,290</b>	<b>1,116</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	1,400		24
Structures and Improvements (341)	0		25

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			1,550	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)			63,999	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>65,549</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			187,008	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			277,243	17
Diesel Pumping Equipment (326)			35,147	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			3,375	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>502,773</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)	500		16,906	23
<b>Total Water Treatment Plant</b>	<b>500</b>	<b>0</b>	<b>16,906</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			1,400	24
Structures and Improvements (341)			0	25

### WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	349,712		26
Transmission and Distribution Mains (343)	2,627,137	191,467	27
Fire Mains (344)	0		28
Services (345)	469,888	58,189	29
Meters (346)	252,506	11,875	30
Hydrants (348)	256,850	30,374	31
Other Transmission and Distribution Plant (349)	1,066		32
<b>Total Transmission and Distribution Plant</b>	<b>3,958,559</b>	<b>291,905</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	20,632		34
Office Furniture and Equipment (391)	19,051		35
Computer Equipment (391.1)	17,540	4,460	36
Transportation Equipment (392)	38,199	13,325	37
Stores Equipment (393)	2,135		38
Tools, Shop and Garage Equipment (394)	22,272	65	39
Laboratory Equipment (395)	1,933		40
Power Operated Equipment (396)	32,313		41
Communication Equipment (397)	20,850	116	42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	8,449		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>183,374</b>	<b>17,966</b>	
<b>Total utility plant in service directly assignable</b>	<b>4,726,545</b>	<b>310,987</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>4,726,545</b>	<b>310,987</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)			349,712 26
Transmission and Distribution Mains (343)			2,818,604 27
Fire Mains (344)			0 28
Services (345)			528,077 29
Meters (346)	4,758		259,623 30
Hydrants (348)	1,070		286,154 31
Other Transmission and Distribution Plant (349)			1,066 32
<b>Total Transmission and Distribution Plant</b>	<b>5,828</b>	<b>0</b>	<b>4,244,636</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			20,632 34
Office Furniture and Equipment (391)			19,051 35
Computer Equipment (391.1)	1,880		20,120 36
Transportation Equipment (392)	12,760		38,764 37
Stores Equipment (393)			2,135 38
Tools, Shop and Garage Equipment (394)			22,337 39
Laboratory Equipment (395)			1,933 40
Power Operated Equipment (396)			32,313 41
Communication Equipment (397)			20,966 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			8,449 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>14,640</b>	<b>0</b>	<b>186,700</b>
<b>Total utility plant in service directly assignable</b>	<b>20,968</b>	<b>0</b>	<b>5,016,564</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>20,968</b>	<b>0</b>	<b>5,016,564</b>

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

<b>Sources of Water Supply</b>					
<b>Month</b>	<b>Purchased Water Gallons (000's)</b>	<b>Surface Water Gallons (000's)</b>	<b>Ground Water Gallons (000's)</b>	<b>Total Gallons All Methods (000's)</b>	
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	
January			18,111	<b>18,111</b>	1
February			14,606	<b>14,606</b>	2
March			15,550	<b>15,550</b>	3
April			15,142	<b>15,142</b>	4
May			16,380	<b>16,380</b>	5
June			16,790	<b>16,790</b>	6
July			22,584	<b>22,584</b>	7
August			16,681	<b>16,681</b>	8
September			14,881	<b>14,881</b>	9
October			15,340	<b>15,340</b>	10
November			14,392	<b>14,392</b>	11
December			14,959	<b>14,959</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>195,416</b>	<b>195,416</b>	
Less: Water sold				154,146	13
Volume pumped but not sold				<b>41,270</b>	14
Volume sold as a percent of volume pumped				<b>79%</b>	15
Volume used for water production, water quality and system maintenance				7,061	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				<b>7,061</b>	19
Volume pumped but unaccounted for				<b>34,209</b>	20
Percent of water lost				<b>18%</b>	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,197	23
Date of maximum: 7/10/2001					24
Cause of maximum:					25
Hot weather					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				397	26
Date of minimum: 3/20/2001					27
Total KWH used for pumping for the year				627,200	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>	
N. SECOND STREET	3	777	12	720,000	Yes	<b>1</b>
GARFIELD STREET	4	800	12	792,000	Yes	<b>2</b>
#2-GARFIELD STREET	5	1,396	15	1,080,000	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 3 - 1	WELL 3 - 2	WELL 4 - 1	1
Location	106 N 2ND STREET	106 N 2ND STREET	505 E. GARFIELD	2
Purpose	P	B	P	3
Destination	R	D	R	4
Pump Manufacturer	LAYNE BOWLER	SIEMENS ALLIS	LAYNE BOWLER	5
Year Installed	1987	1987	1985	6
Type	OTHER	OTHER	SUBMERSIBLE	7
Actual Capacity (gpm)	525	500	500	8
Pump Motor or Standby Engine Mfr	LAYNE BOWLER	WESTINGHOUSE	PLEUGER	9 10
Year Installed	1987	1987	1985	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	30	75	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL 4 - 2	WELL 4 - 3	WELL 5 - 1	14
Location	505 E GARFIELD	505 E GARFIELD	1501 W. GARFIELD	15
Purpose	B	B	P	16
Destination	D	D	R	17
Pump Manufacturer	LAYNE BOWLER	LAYNE BOWLER	LAYNE BOWLER	18
Year Installed	1985	1985	1972	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	CENTRIFUGAL	20
Actual Capacity (gpm)	840	1,000	877	21
Pump Motor or Standby Engine Mfr	U S MOTOR	U S MOTOR	G E MOTOR	22 23
Year Installed	1985	1985	1989	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	50	100	150	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	WELL 5 - 2	WELL 5 - 3	1
Location	1501 W GARFIELD	1501 W GARFIELD	2
Purpose	B	B	3
Destination	D	D	4
Pump Manufacturer	FAIRBANKS	FAIRBANKS	5
Year Installed	1989	1989	6
Type	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	932	500	8
Pump Motor or Standby Engine Mfr	UNKNOWN	UNKNOWN	10
Year Installed	1989	1989	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	75	40	13

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

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	1
Identification number or name	#1	#3	#4	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	R	<b>3</b>
Year constructed	1967	1906	1948	<b>4</b>
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	CONCRETE	<b>5</b>
Elevation difference in feet (See Headnote 3.)	128	0	0	<b>6</b>
Total capacity in gallons (actual)	300,000	50,000	50,000	<b>7</b>
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID			<b>9</b>
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE			<b>10</b>
Filters, type (gravity, pressure, other, none)	NONE			<b>11</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000			<b>12</b>
Is a corrosion control chemical used (yes, no)?	N			<b>13</b>
Is water fluoridated (yes, no)?	Y			<b>14</b>

## 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	#4 - A	#5		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R		3
Year constructed	1984	1971		4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	0	0		6
Total capacity in gallons (actual)	300,000	100,000		7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)				9
Points of application (wellhouse, central facilities, booster station, other)				10
Filters, type (gravity, pressure, other, none)				11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				12
Is a corrosion control chemical used (yes, no)?				13
Is water fluoridated (yes, no)?				14
				15
				16
				17
				18
				19
				20
				21
				22
				23
				24
				25

### WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	525	0	0	0	525	1
M	D	4.000	16,999	0	0	0	16,999	2
M	D	6.000	66,170	139	0	0	66,309	3
M	D	8.000	68,285	3,905	0	0	72,190	4
M	D	10.000	19,977	0	0	0	19,977	5
M	D	12.000	1,573	0	0	0	1,573	6
<b>Total Within Municipality</b>			<b>173,529</b>	<b>4,044</b>	<b>0</b>	<b>0</b>	<b>177,573</b>	
<b>Total Utility</b>			<b>173,529</b>	<b>4,044</b>	<b>0</b>	<b>0</b>	<b>177,573</b>	

### WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
P	0.750	1,289	0	0	0	1,289		1
M	1.000	513	68	0	0	581		2
M	1.250	16	0	0	0	16		3
M	1.500	81	0	0	0	81		4
M	2.000	25	0	0	0	25		5
M	4.000	4	0	0	0	4		6
M	6.000	1	0	0	0	1		7
M	8.000	1	0	0	0	1		8
<b>Total Utility</b>		<b>1,930</b>	<b>68</b>	<b>0</b>	<b>0</b>	<b>1,998</b>	<b>0</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	2,578	84	1	(36)	2,625	358	1
0.750	15	0	0	0	15	1	2
1.000	38	1	0	4	43	0	3
1.250	0	0	0	0	0	0	4
1.500	25	0	0	3	28	6	5
2.000	11	0	1	2	12	1	6
2.500	0	0	0	0	0	0	7
3.000	4	3	1	(1)	5	0	8
4.000	4	0	0	0	4	0	9
<b>Total:</b>	<b>2,675</b>	<b>88</b>	<b>3</b>	<b>(28)</b>	<b>2,732</b>	<b>366</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	2,437	104	0	8	1	75	2,625	1
0.750	4	7	0	1	0	3	15	2
1.000	4	26	0	5	0	8	43	3
1.250	0	0	0	0	0	0	0	4
1.500	0	19	1	4	0	4	28	5
2.000	0	7	0	3	0	2	12	6
2.500	0	0	0	0	0	0	0	7
3.000	0	1	0	3	0	1	5	8
4.000	0	2	0	2	0	0	4	9
<b>Total:</b>	<b>2,445</b>	<b>166</b>	<b>1</b>	<b>26</b>	<b>1</b>	<b>93</b>	<b>2,732</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	<b>1</b>
Within Municipality	284	15	5		294	<b>2</b>
<b>Total Fire Hydrants</b>	<b>284</b>	<b>15</b>	<b>5</b>	<b>0</b>	<b>294</b>	
<b>Flushing Hydrants</b>						
	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>	

**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:	284
Number of distribution system valves end of year:	465
Number of distribution valves operated during year:	447

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## WATER OPERATING SECTION FOOTNOTES

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

Account 651 - Increases are due to an increased number of maintenance projects during 2001.

Account 624 - Increases are due to an increased number of maintenance projects during 2001.

Account 935 - Increase is due to costs associated with roof repairs to the utility garage during 2001.

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### Water Mains (Page W-15)

Additions were financed by developers.

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### Water Services (Page W-16)

Additions were financed by developers.

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### Meters (Page W-17)

Adjustments were made to reflect actual number of meters at year end.

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