



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: HOLMEN MUNICIPAL WATER UTILITY

Principal Office: 421 SOUTH MAIN STREET  
P.O. BOX 158  
HOLMEN, WI 54636-0158

For the Year Ended: DECEMBER 31, 2001

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:** HOLMEN MUNICIPAL WATER UTILITY

**Utility Address:** 421 SOUTH MAIN STREET

P.O. BOX 158

HOLMEN, WI 54636-0158

**When was utility organized?** 8/1/1948

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** EUGENE R ALBERTS

**Title:** VILLAGE ADMINISTRATOR CLERK

**Office Address:**

421 SOUTH MAIN STREET

P.O. BOX 158

HOLMEN, WI 54636-0158

**Telephone:** (608) 526 - 4336

**Fax Number:** (608) 526 - 4357

**E-mail Address:** alberts@holmenwi.com

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

**Name:**

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

**Name:** JOHN W CHAPMAN

**Title:** VILLAGE PRESIDENT

**Office Address:**

421 S MAIN ST

P.O. BOX 158

HOLMEN, WI 54636

**Telephone:** (608) 526 - 4336

**Fax Number:** (608) 526 - 4357

**E-mail Address:** chapman@holmenwi.com

**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:** ALLAN BROTT

**Title:** PARTNERS

**Office Address:** HAWKINS ASH BAPTIE AND CO  
99 MILWAUKEE ST  
P.O. BOX 1508  
LACROSSE, WI 54602

**Telephone:**

**Fax Number:**

**E-mail Address:**

**Date of most recent audit report:** 2/19/2002

**Period covered by most recent audit:** JANAURY 1, 2001 TO DECEMBER 31, 2001

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

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**Name:** EUGENE R ALBERTS

**Title:** VILLAGE ADMINISTRATOR CLERK

**Office Address:**

421 SOUTH MAIN STREET  
HOLMEN, WI 54636-0158

**Telephone:** (608) 526 - 4160

**Fax Number:** (608) 526 - 4357

**E-mail Address:** holmenwi@execpc.com

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**Name:** JOHN W CHAPMAN

**Title:** VILLAGE PRESIDENT

**Office Address:**

421 SOUTH MAIN STREET  
HOLMEN, WI 54636-0158

**Telephone:** (608) 526 - 4336

**Fax Number:** (608) 526 - 4357

**E-mail Address:**

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**Name:** PHILIP SCHOLZE

**Title:** DIRECTOR OF PUBLIC WORKS

**Office Address:**

421 SOUTH MAIN STREET  
HOLMEN, WI 54636-0158

**Telephone:** (608) 526 - 3513

**Fax Number:** (608) 526 - 4357

**E-mail Address:**

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

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

MR RICHARD ANDERSON, TRUSTEE

MR JOHN W CHAPMAN, PRESIDENT

**IDENTIFICATION AND OWNERSHIP**

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

MR NEAL FORDE, TRUSTEE  
MS JOAN HAUSER, TRUSTEE  
MR HOWARD OLSON, TRUSTEE

**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

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

**Firm Name:** HAWKINS, ASH, BAPTIE AND CO., LLP  
99 MILWAUKKE STREET  
P.O. BOX 1508  
LACROSSE, WI 54603-1508

**Contact Person:** MR ALLAN BROTT

**Title:** PARTNER

**Telephone:** (608) 781 - 7731

**Fax Number:**

**E-mail Address:**

**Contract/Agreement beginning-ending dates:** 1/1/2000 12/31/2002

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

Annual Financial Audit

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	537,765	491,149	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	176,478	165,704	2
Depreciation Expense (403)	102,939	92,439	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	104,173	94,805	5
<b>Total Operating Expenses</b>	<b>383,590</b>	<b>352,948</b>	
<b>Net Operating Income</b>	<b>154,175</b>	<b>138,201</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>154,175</b>	<b>138,201</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)	26,558	45,842	10
Miscellaneous Nonoperating Income (421)	0	0	11
<b>Total Other Income</b>	<b>26,558</b>	<b>45,842</b>	
<b>Total Income</b>	<b>180,733</b>	<b>184,043</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>180,733</b>	<b>184,043</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	37,143	39,265	14
Amortization of Debt Discount and Expense (428)	3,775	3,991	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	8,270	8,950	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
<b>Total Interest Charges</b>	<b>49,188</b>	<b>52,206</b>	
<b>Net Income</b>	<b>131,545</b>	<b>131,837</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,341,142	1,124,202	20
Balance Transferred from Income (433)	131,545	131,837	21
Miscellaneous Credits to Surplus (434)	89,790	85,103	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>1,562,477</b>	<b>1,341,142</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>		
INTEREST INCOME	26,558	5
<b>Total (Acct. 419):</b>	<b>26,558</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>		
2000 TAX EQUIVALENCE	89,790	9
<b>Total (Acct. 434):</b>	<b>89,790</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>						
NONE					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

### REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	537,765	0	0	0	537,765	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	170				170	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>537,595</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>537,595</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			0	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>0</b>	<b>0</b>	<b>0</b>	

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (100)	5,876,814	5,717,990	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	815,573	717,699	2
<b>Net Utility Plant</b>	<b>5,061,241</b>	<b>5,000,291</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	24,744	29,854	6
Special Funds (125)	138,498	138,695	7
<b>Total Other Property and Investments</b>	<b>163,242</b>	<b>168,549</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)		0	8
Temporary Cash Investments (132)	407,817	290,135	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	1	1	11
Other Accounts Receivable (143)	2,506	1,904	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	60,503	56,121	14
Materials and Supplies (150)	28,045	27,276	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
<b>Total Current and Accrued Assets</b>	<b>498,872</b>	<b>375,437</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	21,111	24,886	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
<b>Total Deferred Debits</b>	<b>21,111</b>	<b>24,886</b>	
<b>Total Assets and Other Debits</b>	<b>5,744,466</b>	<b>5,569,163</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)	295,095	283,225	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,562,477	1,341,142	23
<b>Total Proprietary Capital</b>	<b>1,857,572</b>	<b>1,624,367</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	715,000	770,000	24
Advances from Municipality (223)	155,000	175,000	25
Other Long-Term Debt (224)	0	0	26
<b>Total Long-Term Debt</b>	<b>870,000</b>	<b>945,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	27
Accounts Payable (232)	24,429	16,365	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	99,096	89,790	31
Interest Accrued (237)	3,535	3,807	32
Other Current and Accrued Liabilities (238)			33
<b>Total Current and Accrued Liabilities</b>	<b>127,060</b>	<b>109,962</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)	2,889,834	2,889,834	41
<b>Total Liabilities and Other Credits</b>	<b>5,744,466</b>	<b>5,569,163</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)	5,876,778	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)	36				7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
<b>Total Utility Plant</b>	<b>5,876,814</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	815,573	0	0	0	10
<b>Total Accumulated Provision</b>	<b>815,573</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>5,061,241</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## 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>	717,699				<b>717,699</b>	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged depreciation expense (403)	102,939				<b>102,939</b>	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	10,306				<b>10,306</b>	6
Accruals charged other						7
accounts (specify):						8
					<b>0</b>	9
Salvage					<b>0</b>	10
Other credits (specify):						11
					<b>0</b>	12
<b>Total credits</b>	<b>113,245</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>113,245</b>	13
<b>Debits during year</b>						14
Book cost of plant retired	15,371				<b>15,371</b>	15
Cost of removal					<b>0</b>	16
Other debits (specify):						17
					<b>0</b>	18
<b>Total debits</b>	<b>15,371</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15,371</b>	19
<b>Balance End of Year</b>	<b>815,573</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>815,573</b>	20
<b>Composite Depreciation Rate?</b>	No					21
If yes, what is the rate?						22

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

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

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

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

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

### MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
<b>Electric Utility</b>						
Fuel for generation					0	0
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	28,045	27,276
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
<b>Total Materials and Supplies</b>	<b>28,045</b>	<b>27,276</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>				
1993 GO	202	428	768	1
1996 MRB DISCOUNT & ISSUANCE	3,464	428	19,725	2
1996 MRB LOSS ON REFUNDING	109	428	618	3
<b>Total</b>			<b>21,111</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				4
<b>Total</b>			<b>0</b>	

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

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

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	283,225	1
<b>Changes during year (explain):</b>		
NEW PUBLIC WORKS BUILDING	11,870	2
<b>Balance end of year</b>	<u><u>295,095</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)	
1996 MRB	03/05/1996	12/01/2011	4.65%	715,000	<b>1</b>
<b>Total Bonds (Account 221):</b>				<b>715,000</b>	

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

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

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>					
1993 GO	09/01/1993	12/01/2008	4.70%	155,000	1
<b>Total for Account 223</b>				<b>155,000</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	89,790	1
<b>Accruals:</b>		
Charged water department expense	104,173	2
Charged electric department expense		3
Charged sewer department expense	2,836	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>107,009</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes		6
Social Security taxes	7,280	7
PSC Remainder Assessment	633	8
<b>Other (explain):</b>		
2000 Tax quivalence forgiven	89,790	9
<b>Total payments and other debits</b>	<b>97,703</b>	
<b>Balance end of year</b>	<b>99,096</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>					
1996 MRB	3,112	37,143	37,340	2,915	1
<b>Subtotal</b>	<b>3,112</b>	<b>37,143</b>	<b>37,340</b>	<b>2,915</b>	
<b>Advances from Municipality (223)</b>					
1993 GO	695	8,270	8,345	620	2
<b>Subtotal</b>	<b>695</b>	<b>8,270</b>	<b>8,345</b>	<b>620</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>3,807</b>	<b>45,413</b>	<b>45,685</b>	<b>3,535</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	2,889,834	0	0	0	0	<b>2,889,834</b>	1
<b>Add credits during year:</b>							
For Services						0	2
For Mains						0	3
<b>Other (specify):</b>							
NONE						0	4
<b>Deduct charges (specify):</b>							
NONE						0	5
<b>Balance End of Year</b>	<b>2,889,834</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,889,834</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

## BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENTS	24,744	2
<b>Total (Acct. 124):</b>	<b>24,744</b>	
<b>Special Funds (125):</b>		
BOND RESERVE FUNDS	138,498	3
<b>Total (Acct. 125):</b>	<b>138,498</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	1	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>1</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
ACCRUED INTEREST	2,506	11
<b>Total (Acct. 143):</b>	<b>2,506</b>	
<b>Receivables from Municipality (145):</b>		
GENERAL FUND/SEWER FUND	60,503	12
<b>Total (Acct. 145):</b>	<b>60,503</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>

### 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	5,569,863	0	0	0	5,569,863	1
Materials and Supplies	27,660	0	0	0	27,660	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation	766,636	0	0	0	766,636	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	2,889,834	0	0	0	2,889,834	6
<b>Other (specify):</b>						
NONE					0	7
<b>Average Net Rate Base</b>	<b>1,941,053</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,941,053</b>	
Net Operating Income	154,175	0	0	0	154,175	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>						
	7.94%	N/A	N/A	N/A	7.94%	

## 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	289,160	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,451,809	3
<b>Other (Specify):</b>		
NONE		4
<b>Total Average Proprietary Capital</b>	<b>1,740,969</b>	
<b>Net Income</b>		
Net Income	131,545	5
<b>Percent Return on Proprietary Capital</b>	<b>7.56%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

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

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**1. Acquisitions.**

The Village put well #6 on line in 2001. The Village also aquired additional land for a future reservoir #4.

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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

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

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

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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

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

From: alberts [mailto:alberts@holmenwi.com]  
Sent: Monday, December 02, 2002 12:55 PM  
To: peter.leege@psc.state.wi.us  
Subject: 2590 Holmen 2001 Annual Report

Below is a response to the e-mail sent on Monday, December 2, 2002.

Question #1. This account represents payables from the sewer utility and general fund. Sewer pays water for meter expenses and the general fund collects revenues and pay monthly invoices. The amount is the current balance owed at 12-31-01.

Question #2. Well #6 went on line in 2001, however due to problems at the well additional man hours were required. Additional power was also required do to well #6. Also as you know, the 2001 summer was quite dry so additional pumping was required. Please refer to the notes on Page F-22 where I stated that Well # 6 went online.

Question #3. Because there was none. The Village paid for all main and service additions in 2001

Sincerely,

Eugene R. Alberts

Village Administrator/Clerk

Eugene R Alberts

Village Administrator

Village of Holmen

608-526-4160

Fax 608-526-4357

Pop. 6621

**FINANCIAL SECTION FOOTNOTES**

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12/02/02 email:  
2001 Analytical Review DWCCA-2590-PJL

Dear Mr. Alberts

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(s):

1. As directed in the head notes of the Balance Sheet End-of-Year Account Balances schedule on page F-19, please provide details for the \$60,503 reported in Account 145 described as General Fund/Sewer Fund.
2. As directed in the head notes of the Water operation & Maintenance Expenses schedule on page W-5, please provide explanations for the changes in Accounts 620, Operation Labor and 622, Fuel or Power Purchased for Pumping when compared to the previous year and follow this procedure in the future.
3. Please explain why there are no contributions in aid of construction reported on page F-18 for the water mains and services reported as added during the year on pages W-15 and 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

**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	521,754	1
<b>Total Sales of Water</b>	<b>521,754</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	3,938	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	12,073	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>16,011</b>	
<b>Total Operating Revenues</b>	<b>537,765</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	6,638	8
Pumping Expenses (620-625)	54,840	9
Water Treatment Expenses (630-635)	3,542	10
Transmission and Distribution Expenses (640-655)	47,295	11
Customer Accounts Expenses (901-904)	19,248	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	44,915	14
<b>Total Operation and Maintenance Expenses</b>	<b>176,478</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	102,939	15
Amortization Expense (404-407)		16
Taxes (408)	104,173	17
<b>Total Other Operating Expenses</b>	<b>207,112</b>	
<b>Total Operating Expenses</b>	<b>383,590</b>	
<b>NET OPERATING INCOME</b>	<b>154,175</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	0			1
Commercial	0			2
Industrial	15	615	1,354	3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>15</b>	<b>615</b>	<b>1,354</b>	
Metered Sales to General Customers (461)				
Residential	1,982	151,834	298,299	4
Commercial	189	35,026	53,357	5
Industrial	9	11,952	11,682	6
<b>Total Metered Sales to General Customers (461)</b>	<b>2,180</b>	<b>198,812</b>	<b>363,338</b>	
Private Fire Protection Service (462)	5		4,524	7
Public Fire Protection Service (463)	1		125,754	8
Other Sales to Public Authorities (464)	23	24,943	26,784	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>2,224</b>	<b>224,370</b>	<b>521,754</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name (a)</b>	<b>Point of Delivery (b)</b>	<b>Thousands of Gallons Sold (c)</b>	<b>Revenues (d)</b>
------------------------------	----------------------------------	--	-------------------------

NONE

### OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	125,754	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>125,754</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	3,938	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>3,938</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	11,907	10
<b>Other (specify):</b>		
SALE OF MATERIALS	166	11
<b>Total Other Water Revenues (474)</b>	<b>12,073</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)	3,039	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	3,599	3
Maintenance of Water Source Plant (605)		4
<b>Total Source of Supply Expenses</b>	<b>6,638</b>	
 <b>PUMPING EXPENSES</b>		
Operation Labor (620)	13,323	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	38,371	7
Operation Supplies and Expenses (623)	59	8
Maintenance of Pumping Plant (625)	3,087	9
<b>Total Pumping Expenses</b>	<b>54,840</b>	
 <b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)	2,098	10
Chemicals (631)	1,248	11
Operation Supplies and Expenses (632)	39	12
Maintenance of Water Treatment Plant (635)	157	13
<b>Total Water Treatment Expenses</b>	<b>3,542</b>	
 <b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)	39,725	14
Operation Supplies and Expenses (641)	44	15
Maintenance of Distribution Reservoirs and Standpipes (650)	1,443	16
Maintenance of Mains (651)	1,671	17
Maintenance of Services (652)	363	18
Maintenance of Meters (653)	512	19
Maintenance of Hydrants (654)	886	20
Maintenance of Other Plant (655)	2,651	21
<b>Total Transmission and Distribution Expenses</b>	<b>47,295</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>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	2,314	<b>22</b>
Accounting and Collecting Labor (902)	14,916	<b>23</b>
Supplies and Expenses (903)	1,848	<b>24</b>
Uncollectible Accounts (904)	170	<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>19,248</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)	12,862	<b>27</b>
Office Supplies and Expenses (921)	2,715	<b>28</b>
Administrative Expenses Transferred--Credit (922)		<b>29</b>
Outside Services Employed (923)	1,475	<b>30</b>
Property Insurance (924)	3,799	<b>31</b>
Injuries and Damages (925)		<b>32</b>
Employee Pensions and Benefits (926)	23,519	<b>33</b>
Regulatory Commission Expenses (928)		<b>34</b>
Miscellaneous General Expenses (930)	545	<b>35</b>
Transportation Expenses (933)		<b>36</b>
Maintenance of General Plant (935)		<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>44,915</b>	
 <b>Total Operation and Maintenance Expenses</b>	 <b>176,478</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		99,096	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,836	2
<b>Net property tax equivalent</b>		<b>96,260</b>	
Social Security		7,280	3
PSC Remainder Assessment		633	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>104,173</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			La Crosse				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.245900				3
County tax rate	mills		5.178300				4
Local tax rate	mills		5.814200				5
School tax rate	mills		14.821700				6
Voc. school tax rate	mills		2.958500				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>29.018600</b>				<b>10</b>
Less: state credit	mills		1.896700				11
<b>Net tax rate</b>	mills		<b>27.121900</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>5.814200</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>17.780200</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>23.594400</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>29.018600</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.813079</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>27.121900</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>22.052234</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>5,717,989</b>	5,717,989				22
Materials & Supplies	\$	<b>27,276</b>	27,276				23
<b>Subtotal</b>	\$	<b>5,745,265</b>	<b>5,745,265</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>220,144</b>	220,144				25
<b>Taxable Assets</b>	\$	<b>5,525,121</b>	<b>5,525,121</b>				<b>26</b>
Assessment Ratio	dec.		0.813319				27
<b>Assessed Value</b>	\$	<b>4,493,686</b>	<b>4,493,686</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>22.052234</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>99,096</b>	<b>99,096</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$						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>99,096</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)	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)	264,168	166,515	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>264,168</b>	<b>166,515</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	203,426	152,812	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0	84,699	15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	80,418	87,168	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	2,060		20
<b>Total Pumping Plant</b>	<b>285,904</b>	<b>324,679</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	863	15,995	23
<b>Total Water Treatment Plant</b>	<b>863</b>	<b>15,995</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	17,276	39,110	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)			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)			430,683 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>430,683</b>
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			356,238 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			84,699 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			167,586 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			2,060 20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>610,583</b>
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			16,858 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>16,858</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			56,386 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)	415,103	5,400	26
Transmission and Distribution Mains (343)	2,917,104	14,228	27
Fire Mains (344)	0		28
Services (345)	524,135	1,200	29
Meters (346)	299,956	31,274	30
Hydrants (348)	440,658	2,000	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>4,614,232</b>	<b>93,212</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	4,794		36
Transportation Equipment (392)	25,587		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)	62,506	28,800	42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	4,894		45
<b>Total General Plant</b>	<b>97,781</b>	<b>28,800</b>	
<b>Total utility plant in service directly assignable</b>	<b>5,262,948</b>	<b>629,201</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>5,262,948</b>	<b>629,201</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)			420,503 26
Transmission and Distribution Mains (343)	1,164		2,930,168 27
Fire Mains (344)			0 28
Services (345)			525,335 29
Meters (346)	12,232		318,998 30
Hydrants (348)			442,658 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>13,396</b>	<b>0</b>	<b>4,694,048</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)	1,975		2,819 36
Transportation Equipment (392)			25,587 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)			91,306 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			4,894 45
<b>Total General Plant</b>	<b>1,975</b>	<b>0</b>	<b>124,606</b>
<b>Total utility plant in service directly assignable</b>	<b>15,371</b>	<b>0</b>	<b>5,876,778</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>15,371</b>	<b>0</b>	<b>5,876,778</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			15,825	<b>15,825</b>	1
February			14,820	<b>14,820</b>	2
March			16,876	<b>16,876</b>	3
April			17,053	<b>17,053</b>	4
May			20,598	<b>20,598</b>	5
June			23,804	<b>23,804</b>	6
July			49,652	<b>49,652</b>	7
August			34,443	<b>34,443</b>	8
September			20,564	<b>20,564</b>	9
October			19,792	<b>19,792</b>	10
November			15,691	<b>15,691</b>	11
December			10,423	<b>10,423</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>259,541</b>	<b>259,541</b>	
Less: Water sold				224,370	13
Volume pumped but not sold				<b>35,171</b>	14
Volume sold as a percent of volume pumped				<b>86%</b>	15
Volume used for water production, water quality and system maintenance				1,352	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales				6,949	18
Total volume not sold but accounted for				<b>8,301</b>	19
Volume pumped but unaccounted for				<b>26,870</b>	20
Percent of water lost				<b>10%</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.)				2,285	23
Date of maximum: 7/15/2001					24
Cause of maximum:					25
WATERING LAWNS					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				221	26
Date of minimum: 4/11/2001					27
Total KWH used for pumping for the year				462,240	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>	
AMY DRIVE	4	150	20	254,000	Yes	<b>1</b>
AMANDA COURT	5	130	26	115,700	Yes	<b>2</b>
CREEKSIDE LANE	6	178	20	356,500	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	4	5	6	1
Location	AMY DRIVE	AMANDA COURT	CREEKSIDE LANE	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE NW	LAYNE NW	GOULDS	5
Year Installed	1976	1990	2001	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,270	1,100	1,200	8
Pump Motor or Standby Engine Mfr	WESTINGHOUSE	GENERAL ELECTRIC	U S MOTORS	9 10
Year Installed	1976	1990	2001	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	150	150	125	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 23
Year Installed				24
Type				25
Horsepower				26

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	1	2	3	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
				<b>3</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	<b>4</b>
				<b>5</b>
Year constructed	1949	1968	1996	<b>6</b>
				<b>7</b>
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	<b>8</b>
				<b>9</b>
Elevation difference in feet (See Headnote 3.)	180	180	180	<b>10</b>
				<b>11</b>
Total capacity in gallons (actual)	55,000	250,000	300,000	<b>12</b>
<b>WATER TREATMENT PLANT</b>				<b>13</b>
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	OTHER	<b>14</b>
				<b>15</b>
Points of application (wellhouse, central facilities, booster station, other)	OTHER	OTHER	OTHER	<b>16</b>
				<b>17</b>
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	<b>18</b>
				<b>19</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000	1.0000	1.0000	<b>20</b>
				<b>21</b>
Is a corrosion control chemical used (yes, no)?	N	N	N	<b>22</b>
				<b>23</b>
Is water fluoridated (yes, no)?	N	N	N	<b>24</b>
				<b>25</b>

### 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)		
A	D	3.000	1,207	0	0	0	1,207	1	
M	D	3.000	39	0	0	0	39	2	
A	D	4.000	0	0	0	0	0	3	
M	D	4.000	164	0	0	0	164	4	
A	D	6.000	30,298	0	0	0	30,298	5	
A	T	6.000	400	0	0	0	400	6	
M	D	6.000	73,818	465	0	0	74,283	7	
P	D	6.000	6,662	0	0	0	6,662	8	
A	D	8.000	4,863	0	0	0	4,863	9	
M	D	8.000	24,368	0	80	0	24,288	10	
M	D	10.000	23,688	170	0	0	23,858	11	
M	S	10.000	160	0	0	0	160	12	
M	T	10.000	1,020	0	0	0	1,020	13	
M	D	12.000	23,973	0	0	0	23,973	14	
<b>Total Within Municipality</b>			<b>190,660</b>	<b>635</b>	<b>80</b>	<b>0</b>	<b>191,215</b>		
M	D	6.000	74	0	0	0	74	15	
M	D	8.000	4,166	0	0	0	4,166	16	
M	D	10.000	19	0	0	0	19	17	
M	T	12.000	5,517	0	0	0	5,517	18	
<b>Total Outside of Municipality</b>			<b>9,776</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,776</b>		
<b>Total Utility</b>			<b>200,436</b>	<b>635</b>	<b>80</b>	<b>0</b>	<b>200,991</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	988	0	0	0	988		1
M	1.000	1,293	1	0	0	1,294	96	2
M	1.500	24	0	0	0	24	11	3
M	2.000	52	1	0	0	53	28	4
M	4.000	12	0	0	0	12		5
M	6.000	1	0	0	0	1	0	6
M	8.000	2	0	0	0	2		7
<b>Total Utility</b>		<b>2,372</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>2,374</b>	<b>135</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	0	0	0	0	0	0	1
0.750	2,102	168	90	0	2,180	172	2
1.000	68	7	0	0	75	6	3
1.250	0	0	0	0	0	0	4
1.500	11	0	0	0	11	5	5
2.000	12	0	0	0	12	0	6
3.000	10	0	0	0	10	6	7
4.000	3	0	0	0	3	0	8
6.000	1	0	0	0	1	1	9
<b>Total:</b>	<b>2,207</b>	<b>175</b>	<b>90</b>	<b>0</b>	<b>2,292</b>	<b>190</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	0	0	0	0	0	0	0	1
0.750	2,013	119	4	5	0	39	2,180	2
1.000	3	62	1	5	0	4	75	3
1.250	0	0	0	0	0	0	0	4
1.500	0	10	1	0	0	0	11	5
2.000	0	4	1	5	0	2	12	6
3.000	0	0	1	8	0	1	10	7
4.000	0	1	1	1	0	0	3	8
6.000	0	1	0	0	0	0	1	9
<b>Total:</b>	<b>2,016</b>	<b>197</b>	<b>9</b>	<b>24</b>	<b>0</b>	<b>46</b>	<b>2,292</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	10			4	14	1
Within Municipality	366	1		(4)	363	2
<b>Total Fire Hydrants</b>	<b>376</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>377</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year**

Number of hydrants operated during year: 754  
 Number of distribution system valves end of year: 869  
 Number of distribution valves operated during year: 1,738

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## WATER OPERATING SECTION FOOTNOTES

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

The Village placed well #6 on line in 2001.

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### Water Mains (Page W-15)

Water mains installed by the developers are financed 100% by that developer. Mains installed by the Village are generally assessed back to benefiting property owners over a 10 year period at a rate of 7%.

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### Water Services (Page W-16)

Water services installed by the developers are financed 100% by that developer. Mains installed by the Village are generally assessed back to benefiting property owners over a 10 year period at a rate of 7%.

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

I had previously reported the wrong number of hydrants outside the village limits in prior year.

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