



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: CITY OF HORICON - WATER UTILITY

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Principal Office: 404 EAST LAKE STREET  
HORICON, WI 53032

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For the Year Ended: DECEMBER 31, 2000

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**WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

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



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**IDENTIFICATION AND OWNERSHIP**

**Exact Utility Name:** CITY OF HORICON - WATER UTILITY

**Utility Address:** 404 EAST LAKE STREET  
HORICON, WI 53032

**When was utility organized?** 1/1/1912

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MR DAVID J PASEWALD

**Title:** CITY CLERK - TREASURER

**Office Address:**

404 E. LAKE STREET  
HORICON, WI 53032

**Telephone:** (920) 485 - 3500

**Fax Number:** (920) 485 - 3503

**E-mail Address:**

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

**Name:** VIRCHOW, KRAUSE AND COMPANY, LLP

**Title:**

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

4600 AMERICAN PARKWAY  
P.O. BOX 7398  
MADISON, WI 53707-7398

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

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

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

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

**Name:** NONE

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

**IDENTIFICATION AND OWNERSHIP**

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

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**Name:** VIRCHOW, KRAUSE AND COMPANY, LLP

**Title:**

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

4600 AMERICAN PARKWAY

P.O. BOX 7398

MADISON, WI 53707-7398

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

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

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

**Date of most recent audit report:** 3/8/2001

**Period covered by most recent audit:** 2000

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

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**Name:** DAVID J PASEWALD

**Title:** CITY CLERK - TREASURER

**Office Address:**

404 E. LAKE STREET

HORICON, WI 53032

**Telephone:**

**Fax Number:** (920) 485 - 3503

**E-mail Address:**

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**Name:** JERROLD HERMAN

**Title:** UTILITIES SUPERVISOR

**Office Address:**

404 E. LAKE STREET

HORICON, WI 53032

**Telephone:** (920) 485 - 3544

**Fax Number:** (920) 485 - 3503

**E-mail Address:**

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**Name:** LLOYD A WAGNER

**Title:** MAYOR

**Office Address:**

404 E. LAKE STREET

HORICON, WI 53032

**Telephone:** (920) 485 - 3500

**Fax Number:** (920) 485 - 3503

**E-mail Address:**

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**Name of utility commission/committee:** Public Works and Development Committee

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

JACK FLOURO, CHARIMAN

GERALD MARSCH

### IDENTIFICATION AND OWNERSHIP

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

**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:** [REDACTED]

**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:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

**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)	476,671	439,280	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	237,166	238,514	2
Depreciation Expense (403)	51,417	42,966	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	56,122	55,066	5
<b>Total Operating Expenses</b>	<b>344,705</b>	<b>336,546</b>	
<b>Net Operating Income</b>	<b>131,966</b>	<b>102,734</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>131,966</b>	<b>102,734</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)	1,711	1,335	10
Miscellaneous Nonoperating Income (421)	0	0	11
<b>Total Other Income</b>	<b>1,711</b>	<b>1,335</b>	
<b>Total Income</b>	<b>133,677</b>	<b>104,069</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>133,677</b>	<b>104,069</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	6,669	8,121	14
Amortization of Debt Discount and Expense (428)			15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	13,640	14,928	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
<b>Total Interest Charges</b>	<b>20,309</b>	<b>23,049</b>	
<b>Net Income</b>	<b>113,368</b>	<b>81,020</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	817,897	736,877	20
Balance Transferred from Income (433)	113,368	81,020	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	5,658	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>925,607</b>	<b>817,897</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	1,711	5
<b>Total (Acct. 419):</b>	<b>1,711</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		6
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
DEPRECIATION ADJUSTMENT	5,658	10
<b>Total (Acct. 435)--Debit:</b>	<b>5,658</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	476,671	0	0	0	476,671	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					0	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
.					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>476,671</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>476,671</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	80,334		<b>80,334</b>	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>80,334</b>	<b>0</b>	<b>80,334</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)	2,769,994	2,607,753	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	706,085	637,816	2
<b>Net Utility Plant</b>	<b>2,063,909</b>	<b>1,969,937</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	500	500	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>500</b>	<b>500</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	41,459	5,396	6
Special Funds (125)	14,706	14,416	7
<b>Total Other Property and Investments</b>	<b>56,665</b>	<b>20,312</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	51,323	5,814	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	112,606	102,771	11
Other Accounts Receivable (143)	2,880	146,070	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	17,867	10,152	14
Materials and Supplies (150)	15,686	17,229	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
<b>Total Current and Accrued Assets</b>	<b>200,362</b>	<b>282,036</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	2,736	20
<b>Total Deferred Debits</b>	<b>0</b>	<b>2,736</b>	
<b>Total Assets and Other Debits</b>	<b>2,320,936</b>	<b>2,275,021</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)	488,777	488,777	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	925,607	817,897	<b>23</b>
<b>Total Proprietary Capital</b>	<b>1,414,384</b>	<b>1,306,674</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	104,000	127,000	<b>24</b>
Advances from Municipality (223)	214,530	234,852	<b>25</b>
Other Long-Term Debt (224)	0	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>318,530</b>	<b>361,852</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	9,251	41,025	<b>28</b>
Payables to Municipality (233)	244,404	275,396	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	50,753	48,537	<b>31</b>
Interest Accrued (237)	1,430	1,746	<b>32</b>
Other Current and Accrued Liabilities (238)			<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>305,838</b>	<b>366,704</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)			<b>39</b>
Miscellaneous Operating Reserves (265)			<b>40</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	282,184	239,791	<b>41</b>
<b>Total Liabilities and Other Credits</b>	<b>2,320,936</b>	<b>2,275,021</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)	2,769,994	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>	2,769,994	0	0	0	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	706,085	0	0	0	10
<b>Total Accumulated Provision</b>	706,085	0	0	0	
<b>Net Utility Plant</b>	2,063,909	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>	637,816				<b>637,816</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	51,417				<b>51,417</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	3,296				<b>3,296</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	10,568				<b>10,568</b>	<b>10</b>
Other credits (specify):						<b>11</b>
To adjust AD to Actual	5,658				<b>5,658</b>	<b>12</b>
<b>Total credits</b>	<b>70,939</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>70,939</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	2,670				<b>2,670</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>2,670</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,670</b>	<b>19</b>
<b>Balance End of Year</b>	<b>706,085</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>706,085</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No					<b>21</b>
If yes, what is the rate?						<b>22</b>

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

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
Land owned by utility	500			500	2
<b>Total Nonutility Property (121)</b>	<b>500</b>	<b>0</b>	<b>0</b>	<b>500</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>500</b>	<b>0</b>	<b>0</b>	<b>500</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	15,686	17,229
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
<b>Total Materials and Supplies</b>	<b>15,686</b>	<b>17,229</b>

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
NONE				1
<b>Total</b>			<u><u>0</u></u>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<u><u>0</u></u>	

**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	488,777	1
<b>Changes during year (explain):</b>		<b>2</b>
<b>Balance end of year</b>	<u><u>488,777</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)	
1994 MRB	10/01/1994	10/01/2004	5.50%	104,000	1
<b>Total Bonds (Account 221):</b>				<b>104,000</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>					
1984 Advance	06/01/1984	06/01/2008	6.00%	214,530	1
<b>Total for Account 223</b>				<b>214,530</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	48,537	1
<b>Accruals:</b>		
Charged water department expense	56,122	2
Charged electric department expense		3
Charged sewer department expense	1,546	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<u>57,668</u>	
<b>Taxes paid during year:</b>		
County, state and local taxes	48,537	6
Social Security taxes	6,376	7
PSC Remainder Assessment	539	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<u>55,452</u>	
<b>Balance end of year</b>	<u><u>50,753</u></u>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
1994 MRB's	1,744	6,669	6,985	1,428	1
<b>Subtotal</b>	<b>1,744</b>	<b>6,669</b>	<b>6,985</b>	<b>1,428</b>	
<b>Advances from Municipality (223)</b>					
1984 Advance	2	13,640	13,640	2	2
Short term note	0			0	3
<b>Subtotal</b>	<b>2</b>	<b>13,640</b>	<b>13,640</b>	<b>2</b>	
<b>Other Long-Term Debt (224)</b>					
MISC INTEREST EXPENSE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>1,746</b>	<b>20,309</b>	<b>20,625</b>	<b>1,430</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	239,791	0	0	0	0	<b>239,791</b>	1
<b>Add credits during year:</b>							
For Services						<b>0</b>	2
For Mains	42,393					<b>42,393</b>	3
<b>Other (specify):</b>							
NONE						<b>0</b>	4
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	5
<b>Balance End of Year</b>	<b>282,184</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>282,184</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	6

### BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
DEFERRED SPECIAL ASSESSMENTS	41,459	2
<b>Total (Acct. 124):</b>	<b>41,459</b>	
<b>Special Funds (125):</b>		
BOND REDEMPTION ACCOUNT	14,706	3
<b>Total (Acct. 125):</b>	<b>14,706</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	112,606	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>112,606</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
MISCELLANEOUS INVOICES	1,511	11
RECEIVABLE FROM SEWER	1,369	12
<b>Total (Acct. 143):</b>	<b>2,880</b>	
<b>Receivables from Municipality (145):</b>		
RECEIVABLE FROM MUNICIPALITY	17,867	13
<b>Total (Acct. 145):</b>	<b>17,867</b>	
<b>Prepayments (165):</b>		
NONE		14
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		15
<b>Total (Acct. 182):</b>	<b>0</b>	

### BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

<b>Particulars (a)</b>	<b>Balance End of Year (b)</b>	
<b>Other Deferred Debits (183):</b>		
NONE		16
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
PAYABLE TO MUNICIPALITY	200,658	17
PAYABLE TO SEWER	43,746	18
<b>Total (Acct. 233):</b>	<b>244,404</b>	
<b>Other Deferred Credits (253):</b>		
NONE		19
<b>Total (Acct. 253):</b>	<b>0</b>	

### RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service	2,688,873	0	0	0	2,688,873	1
Materials and Supplies	16,457	0	0	0	16,457	2
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	671,950	0	0	0	671,950	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	260,987	0	0	0	260,987	6
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>1,772,393</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,772,393</b>	
Net Operating Income	131,966	0	0	0	131,966	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>7.45%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>7.45%</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	488,777	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	871,752	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>1,360,529</b>	
<b>Net Income</b>		
Net Income	113,368	5
<b>Percent Return on Proprietary Capital</b>	<b>8.33%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

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1. Acquisitions.

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2. Leaseholder changes.

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3. Extensions of service.

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4. Estimated changes in revenues due to rate changes.

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5. Obligations incurred or assumed, excluding commercial paper.

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6. Formal proceedings with the Public Service Commission.

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7. Any additional matters.

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## FINANCIAL SECTION FOOTNOTES

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### Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110) (Page F-08)

The adjustment was made because the original PSC report submitted in 1999 did not include an adjustment made to reflect a change in depreciation rates. A second report was submitted with the amended changes, however, the downloaded 1999 historical information used to prepare this report did not reflect this adjustment.

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

Response to 2000 Analytical Review  
Tim Herlitzka, VK  
June 29, 2001

1. tax roll special assessments and delinquent bills; additional fire protection and misc items billed to city.
  2. 1996-1999 tax equivalent (which will be reclassified in 2001 or written off); additional retiree amount; insurance premiums; misc bills; 12/21/00 payroll.
  3. utility bills owned to sewer utility
  4. 1999 mdb revisions refiled.
  5. \$9,144 of the misc in a/c 474 was tower rental and will be reported in a/c 472 in future.
  6. utility paid additions and assessed customers \$42,393 for a portion.  
ele
-

## FINANCIAL SECTION FOOTNOTES

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

May 31, 2001

Mr. David J. Pasewald, City Clerk Treasurer  
City of Horicon Water Utility  
404 East Lake Street  
Horicon, WI 53032-1245

2000 Analytical Review DWCCA-2600-ELE

Dear Mr. Pasewald:

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

1. During our review, we noted \$17,867 reported in Account 145, Receivables from Municipality, Balance Sheet End of Year Balances schedule, Page F-19, described as "receivable from municipality." The head note to this schedule indicates that amounts greater than \$10,000 should be described using "other than the account title." Please provide more detail regarding this amount, and follow this procedure in the future.

2. During our review, we noted \$200,658 reported in Account 233, Payables to Municipality, Balance Sheet End of Year Balances schedule, Page F-19, described as "payable to municipality." The head note to this schedule indicates that amounts greater than \$10,000 should be described using "other than the account title." This situation was brought to your attention in the 1999 review also. Please provide more detail regarding this amount, and follow this procedure in the future. In addition, please confirm that this is a current-year amount. Amounts from previous years should be reclassified to long-term accounts, or written off.

3. During our review, we noted \$43,746 reported in Account 233, Payables to Municipality, Balance Sheet End of Year Balances schedule, Page F-19, described as "payable to sewer." The head note to this schedule indicates that amounts greater than \$10,000 should be described "fully." Please provide more detail regarding this amount, and follow this procedure in the future.

4. A schedule note to the Accumulated Provision for Depreciation schedule, page F-8, indicates that a revised 1999 annual report was filed with the PSC. We have no record of this filing. Please re-file the amended 1999 annual report and a copy of either the cover letter that accompanied the diskette, or email confirming receipt by the PSC of the re-filed 1999 report. Thanks for your cooperation in this matter.

5. During our review, we noted \$12,121 reported in Account 474, Other Water

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## FINANCIAL SECTION FOOTNOTES

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Revenues, on the Other Revenues (Water) schedule, page W-4. The head note to this schedule indicates that amounts greater than \$5,000 should be described fully. In addition, in the 1999 review it was indicated revenues represented a water tower lease that would be reclassified to Account 472, Rents from Water Property, page W-4. Please provide an explanation of this amount and follow this procedure in the future. If the amount does represent water tower rent, please reclassify it to Account 472 in the future.

6. During our review, we noted additions reported to the Water Mains schedule, page W-15. A schedule note indicates the mains were financed by the utility. If the utility financed the main additions, please explain the \$42,393 contribution for mains reported in Account 271, Contributions in Aid of Construction, Page F-18. Who contributed this amount and how was the amount of the contribution determined?

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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)	456,628	1
<b>Total Sales of Water</b>	<b>456,628</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	1,198	2
Miscellaneous Service Revenues (471)	2,077	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	16,768	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>20,043</b>	
<b>Total Operating Revenues</b>	<b>476,671</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	5,385	8
Pumping Expenses (620-625)	61,078	9
Water Treatment Expenses (630-635)	15,461	10
Transmission and Distribution Expenses (640-655)	40,141	11
Customer Accounts Expenses (901-904)	20,608	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	94,493	14
<b>Total Operation and Maintenance Expenses</b>	<b>237,166</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	51,417	15
Amortization Expense (404-407)		16
Taxes (408)	56,122	17
<b>Total Other Operating Expenses</b>	<b>107,539</b>	
<b>Total Operating Expenses</b>	<b>344,705</b>	
<b>NET OPERATING INCOME</b>	<b>131,966</b>	

## WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	1,343	68,490	194,341	4
Commercial	128	16,410	37,826	5
Industrial	24	77,284	90,666	6
<b>Total Metered Sales to General Customers (461)</b>	<b>1,495</b>	<b>162,184</b>	<b>322,833</b>	
Private Fire Protection Service (462)	7		4,632	7
Public Fire Protection Service (463)	1		119,364	8
Other Sales to Public Authorities (464)	16	4,567	9,799	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>1,519</b>	<b>166,751</b>	<b>456,628</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)	119,364	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>119,364</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	1,198	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>1,198</b>	
<b>Miscellaneous Service Revenues (471):</b>		
MISCELLANEOUS SERVICE REVENUES	2,077	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>2,077</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	4,647	10
<b>Other (specify):</b>		
OTHER MISCELLANEOUS REVENUES	12,121	11
<b>Total Other Water Revenues (474)</b>	<b>16,768</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)	5,385	4
<b>Total Source of Supply Expenses</b>	<b>5,385</b>	
 <b>PUMPING EXPENSES</b>		
Operation Labor (620)	12,869	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	20,422	7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)	27,787	9
<b>Total Pumping Expenses</b>	<b>61,078</b>	
 <b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)	2,856	10
Chemicals (631)	12,272	11
Operation Supplies and Expenses (632)	256	12
Maintenance of Water Treatment Plant (635)	77	13
<b>Total Water Treatment Expenses</b>	<b>15,461</b>	
 <b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)		14
Operation Supplies and Expenses (641)		15
Maintenance of Distribution Reservoirs and Standpipes (650)	7,907	16
Maintenance of Mains (651)	17,181	17
Maintenance of Services (652)	2,899	18
Maintenance of Meters (653)	7,848	19
Maintenance of Hydrants (654)	3,615	20
Maintenance of Other Plant (655)	691	21
<b>Total Transmission and Distribution Expenses</b>	<b>40,141</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)	1,674	<b>22</b>
Accounting and Collecting Labor (902)	17,797	<b>23</b>
Supplies and Expenses (903)	1,137	<b>24</b>
Uncollectible Accounts (904)		<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>20,608</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)	20,151	<b>27</b>
Office Supplies and Expenses (921)	1,385	<b>28</b>
Administrative Expenses Transferred--Credit (922)		<b>29</b>
Outside Services Employed (923)	15,038	<b>30</b>
Property Insurance (924)	2,459	<b>31</b>
Injuries and Damages (925)	1,523	<b>32</b>
Employee Pensions and Benefits (926)	40,604	<b>33</b>
Regulatory Commission Expenses (928)		<b>34</b>
Miscellaneous General Expenses (930)	10,058	<b>35</b>
Transportation Expenses (933)	2,693	<b>36</b>
Maintenance of General Plant (935)	582	<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>94,493</b>	
 <b>Total Operation and Maintenance Expenses</b>	<b>237,166</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		50,753	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,546	2
<b>Net property tax equivalent</b>		<b>49,207</b>	
Social Security		6,376	3
PSC Remainder Assessment		539	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b><u>56,122</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			Dodge				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.241500				3
County tax rate	mills		7.543000				4
Local tax rate	mills		11.163200				5
School tax rate	mills		11.655600				6
Voc. school tax rate	mills		1.867200				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>32.470500</b>				<b>10</b>
Less: state credit	mills		1.752300				11
<b>Net tax rate</b>	mills		<b>30.718200</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>11.163200</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>13.522800</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>24.686000</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>32.470500</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.760259</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>30.718200</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>23.353798</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>2,607,753</b>	2,607,753				22
Materials & Supplies	\$	<b>17,229</b>	17,229				23
<b>Subtotal</b>	\$	<b>2,624,982</b>	<b>2,624,982</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>2,624,982</b>	<b>2,624,982</b>				<b>26</b>
Assessment Ratio	dec.		0.827900				27
<b>Assessed Value</b>	\$	<b>2,173,223</b>	<b>2,173,223</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>23.353798</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>50,753</b>	<b>50,753</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	44,843					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>50,753</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)	2,600		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	2,800		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	72,946		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>78,346</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	1,800		12
Structures and Improvements (321)	279,520		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	84,467		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	28,789		20
<b>Total Pumping Plant</b>	<b>394,576</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)	8,323		23
<b>Total Water Treatment Plant</b>	<b>8,323</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	1,950		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)			2,600	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			2,800	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			72,946	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>78,346</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			1,800	12
Structures and Improvements (321)			279,520	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			84,467	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			28,789	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>394,576</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			8,323	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>8,323</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			1,950	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)	141,374		26
Transmission and Distribution Mains (343)	1,331,236	114,702	27
Fire Mains (344)	0		28
Services (345)	242,170	12,634	29
Meters (346)	159,539	13,144	30
Hydrants (348)	185,833	9,635	31
Other Transmission and Distribution Plant (349)	1,049		32
<b>Total Transmission and Distribution Plant</b>	<b>2,063,151</b>	<b>150,115</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	2,480		35
Computer Equipment (391.1)	6,972	11,836	36
Transportation Equipment (392)	25,009		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	9,129	2,960	39
Laboratory Equipment (395)	2,263		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	8,280		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	9,224		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>63,357</b>	<b>14,796</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,607,753</b>	<b>164,911</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>2,607,753</b>	<b>164,911</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)			141,374 26
Transmission and Distribution Mains (343)			1,445,938 27
Fire Mains (344)			0 28
Services (345)			254,804 29
Meters (346)	2,670		170,013 30
Hydrants (348)			195,468 31
Other Transmission and Distribution Plant (349)			1,049 32
<b>Total Transmission and Distribution Plant</b>	<b>2,670</b>	<b>0</b>	<b>2,210,596</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			2,480 35
Computer Equipment (391.1)			18,808 36
Transportation Equipment (392)			25,009 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			12,089 39
Laboratory Equipment (395)			2,263 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			8,280 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			9,224 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>78,153</b>
<b>Total utility plant in service directly assignable</b>	<b>2,670</b>	<b>0</b>	<b>2,769,994</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>2,670</b>	<b>0</b>	<b>2,769,994</b>

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			21,003	<b>21,003</b>	1
February			15,634	<b>15,634</b>	2
March			16,658	<b>16,658</b>	3
April			14,549	<b>14,549</b>	4
May			17,008	<b>17,008</b>	5
June			16,208	<b>16,208</b>	6
July			16,568	<b>16,568</b>	7
August			15,601	<b>15,601</b>	8
September			15,357	<b>15,357</b>	9
October			14,704	<b>14,704</b>	10
November			13,680	<b>13,680</b>	11
December			14,505	<b>14,505</b>	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>191,475</b>	<b>191,475</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				523	13
Less: Other utility use				4,225	14
Other utility use explanation:					15
Main breaks, fire department, tower overflow					
Water pumped into distribution system				<b>186,727</b>	16
Less: Water sold				166,751	17
Losses and unaccounted for				<b>19,976</b>	18
Percent unaccounted for to the nearest whole percent (%)				11%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				896	21
Date of maximum: 1/17/2000					22
Cause of maximum:					23
Water Leak					
Minimum gallons pumped by all methods in any one day during reporting year				248	24
Date of minimum: 12/26/2000					25
Total KWH used for pumping for the year				318,240	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
MILL STREET	#1	582	8	432,000	Yes	<b>1</b>
MILL STREET	#2	582	8	432,000	Yes	<b>2</b>
BARSTOW STREET	#3	725	12	720,000	Yes	<b>3</b>
CLINTON STREET	#4	786	21	792,000	Yes	<b>4</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	BARSTOW STREET #3	CLINTON STREET #4	MILL STREET #1	1
Location	BARSTOW STREET	CLINTON STREET	MILL STREET	2
Purpose	P	P	P	3
Destination	R	D	R	4
Pump Manufacturer	LAYNE NW	LAYNE	LAYNE	5
Year Installed	1946	1978	1941	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	550	850	300	8
Pump Motor or Standby Engine Mfr	G.E.	U.S. MOTORS	G.E.	10
Year Installed	1946	1978	1941	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	50	60	10	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	MILL STREET #2			14
Location	MILL STREET			15
Purpose	P			16
Destination	R			17
Pump Manufacturer	LAYNE NW			18
Year Installed	1941			19
Type	CENTRIFUGAL			20
Actual Capacity (gpm)	300			21
Pump Motor or Standby Engine Mfr	G.E.			23
Year Installed	1941			24
Type	ELECTRIC			25
Horsepower	10			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	CLINTON STREET	MILL STREET	TOWER HILL	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	ET	3
Year constructed	1975	1912	1912	4
Primary material (earthen, steel, concrete, other)	STEEL	OTHER	STEEL	5
Elevation difference in feet (See Headnote 3.)	150	0	190	6
Total capacity in gallons	200,000	103,700	106,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID			9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE			10
Filters, type (gravity, pressure, other, none)	NONE			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000			12
Is a corrosion control chemical used (yes, no)?	Y			13
Is water fluoridated (yes, no)?	Y			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	110	66	0	0	176	1
M	D	4.000	12,401	0	0	0	12,401	2
M	D	6.000	56,319	95	0	0	56,414	3
M	D	8.000	28,373	125	0	0	28,498	4
M	D	10.000	11,836	884	0	0	12,720	5
M	D	12.000	11,072	0	0	0	11,072	6
<b>Total Within Municipality</b>			<b>120,111</b>	<b>1,170</b>	<b>0</b>	<b>0</b>	<b>121,281</b>	
<b>Total Utility</b>			<b>120,111</b>	<b>1,170</b>	<b>0</b>	<b>0</b>	<b>121,281</b>	

### WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	1,145	0	0	0	1,145	20	<b>1</b>
M	1.000	258	4	0	0	262	41	<b>2</b>
M	1.250	10	0	0	0	10	1	<b>3</b>
M	1.500	21	0	0	0	21	2	<b>4</b>
M	2.000	30	1	0	0	31	5	<b>5</b>
M	4.000	9	0	0	0	9	1	<b>6</b>
M	6.000	4	1	0	0	5	1	<b>7</b>
M	8.000	13	0	0	0	13	7	<b>8</b>
<b>Total Utility</b>		<b>1,490</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>1,496</b>	<b>78</b>	

### METERS

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

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,039	177	81	0	1,135	177	1
0.750	311	7	0	0	318	7	2
1.000	34	0	0	6	40	6	3
1.250	0	0	0	0	0	0	4
1.500	24	1	0	4	29	5	5
2.000	17	0	0	0	17	1	6
3.000	3	0	0	0	3	1	7
4.000	4	0	0	0	4	2	8
6.000	1	0	0	0	1	0	9
<b>Total:</b>	<b>1,433</b>	<b>185</b>	<b>81</b>	<b>10</b>	<b>1,547</b>	<b>199</b>	

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

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,065	38	3	1	0	28	1,135	1
0.750	268	41	5	4	0	0	318	2
1.000	4	21	6	3	0	6	40	3
1.250	0	0	0	0	0	0	0	4
1.500	0	20	2	2	0	5	29	5
2.000	1	8	4	3	0	1	17	6
3.000	0	0	1	2	0	0	3	7
4.000	0	0	2	1	0	1	4	8
6.000	0	0	1	0	0	0	1	9
<b>Total:</b>	<b>1,338</b>	<b>128</b>	<b>24</b>	<b>16</b>	<b>0</b>	<b>41</b>	<b>1,547</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	237	3			240	2
<b>Total Fire Hydrants</b>	<b>237</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>240</b>	
<b>Flushing Hydrants</b>						
	3				3	3
<b>Total Flushing Hydrants</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3</b>	

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

Number of hydrants operated during year:	484
Number of distribution system valves end of year:	150
Number of distribution valves operated during year:	75

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## WATER OPERATING SECTION FOOTNOTES

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

Account 625 increased due to \$19,949 spent for well rehabilitation and televising.

Account 652 decreased due to fewer maintenance expenses in 2000.

Account 930 decreased due to fewer miscellaneous expenses in 2000.

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### Water Mains (Page W-15)

Water main additions were financed by the utility.

per VK response 6/29/01: utility subsequently assessed a portion to customers. Basis was not explained in response. ele

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### Water Services (Page W-16)

Water services were financed by the utility.

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### Meters (Page W-17)

Adjustments to meters is a result of an actual count taken in 2000

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

Hydrants were financed by the utility.

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