3015 (02-09-04)

ANNUAL REPORT

OF

Name: KOHLER MUNICIPAL WATER UTILITY

Principal Office: 319 HIGHLAND
KOHLER, WI 53044

For the Year Ended: DECEMBER 31, 2000

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.

SIGNATURE PAGE

I JANICE MOYER of
(Person responsible for accounts)

Kohler Municipal Water Utility , certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts) 03/12/2001
(Date)

CLERK / TREASURER
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: KOHLER MUNICIPAL WATER UTILITY
Utility Address: 319 HIGHLAND
KOHLER, WI 53044

When was utility organized? 1/1/1916
Report any change in name:
Effective Date:
Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS JANICE MOYER
Title: CLERK - TREASURER
Office Address:
319 HIGHLAND
KOHLER, WI 53044

Telephone: (920) 459 - 3873
Fax Number: (920) 459 - 3289
E-mail Address:

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

Name: MR DONALD VILIONE
Title: PARTNER
Office Address: VIRCHOW, KRAUSE & COMPANY, LLP
115 S 84TH STREET SUITE 400
MILWAUKEE, WI 53214

Telephone: (414) 777 - 5500
Fax Number: (414) 777 - 5555
E-mail Address: dvilione@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? YES

IDENTIFICATION AND OWNERSHIP

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

Name: MR DONALD VILIONE
Title: PARTNER
Office Address: VIRCHOW, KRAUSE & COMPANY, LLP
115 S 84TH STREET SUITE 400
MILWAUKEE, WI 53214

Telephone: (414) 777 - 5500
Fax Number: (414) 777 - 5555
E-mail Address: dvilione@virchowkrause.com
Date of most recent audit report: 2/6/2001
Period covered by most recent audit: JANUARY - DECEMBER 2000

Names and titles of utility management including manager or superintendent:

Name: MR BRUCE NEERHOF
Title: UTILITY MANAGER
Office Address:
319 HIGHLAND
KOHLER, WI 53044

Telephone: (920) 459 - 3873
Fax Number: (920) 459 - 3289
E-mail Address:

Name of utility commission/committee: MR. OSCAR WARD, VILLAGE PRESIDENT

Names of members of utility commission/committee:
MR OSCAR WARD, VILLAGE PRESIDENT

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

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

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

IDENTIFICATION AND OWNERSHIP

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)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	541,115	472,485	**1**
Operating Expenses:			
Operation and Maintenance Expense (401)	424,393	374,845	**2**
Depreciation Expense (403)	50,648	42,660	**3**
Amortization Expense (404)	0	0	**4**
Taxes (408)	56,535	56,295	**5**
Total Operating Expenses	**531,576**	**473,800**	
Net Operating Income	**9,539**	**(1,315)**	
Income from Utility Plant Leased to Others (412-413)	0	0	**6**
Utility Operating Income	**9,539**	**(1,315)**	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	**7**
Nonoperating Rental Income (418)	0	0	**8**
Interest and Dividend Income (419)	26,100	21,437	**9**
Miscellaneous Nonoperating Income (421)	0	0	**10**
Total Other Income	**26,100**	**21,437**	
Total Income	**35,639**	**20,122**	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	**11**
Other Income Deductions (426)	0	0	**12**
Total Miscellaneous Income Deductions	**0**	**0**	
Income Before Interest Charges	**35,639**	**20,122**	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	**13**
Amortization of Debt Discount and Expense (428)			**14**
Amortization of Premium on Debt--Cr. (429)			**15**
Interest on Debt to Municipality (430)	7,204	3,043	**16**
Other Interest Expense (431)	0	0	**17**
Interest Charged to Construction--Cr. (432)			**18**
Total Interest Charges	**7,204**	**3,043**	
Net Income	**28,435**	**17,079**	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	587,479	570,400	**19**
Balance Transferred from Income (433)	28,435	17,079	**20**
Miscellaneous Credits to Surplus (434)	0	0	**21**
Miscellaneous Debits to Surplus--Debit (435)	0	0	**22**
Appropriations of Surplus--Debit (436)	0	0	**23**
Appropriations of Income to Municipal Funds--Debit (439)	0	0	**24**
Total Unappropriated Earned Surplus End of Year (216)	**615,914**	**587,479**	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than $10,000 (class AB), $5,000 (class C) and $2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	**0**	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	**0**	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	**0**	
Interest and Dividend Income (419):		
INTEREST FROM INVESTMENTS	21,413	4
INTEREST FROM ADVANCE TO SEWER UTILITY	4,687	5
Total (Acct. 419):	**26,100**	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	**0**	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	**0**	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	**0**	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	**0**	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	**0**	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	**0**	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	**0**	

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
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	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	541,115	0	0	0	**541,115**	**1**
Less: interdepartmental sales	0		0	0	**0**	**2**
Less: interdepartmental rents					**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**
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					**0**	**6**
Revenues subject to Wisconsin Remainder Assessment	**541,115**	**0**	**0**	**0**	**541,115**	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,682,509	2,574,349	**1**
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	605,574	566,066	**2**
Net Utility Plant	**2,076,935**	**2,008,283**	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	7,490	7,490	**3**
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	3,730	3,730	**4**
Net Nonutility Property	**3,760**	**3,760**	
Investment in Municipality (123)	73,766	92,207	**5**
Other Investments (124)	0	0	**6**
Special Funds (125)	0	0	**7**
Total Other Property and Investments	**77,526**	**95,967**	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	301,142	323,008	**8**
Temporary Cash Investments (132)			**9**
Notes Receivable (141)	0	0	**10**
Customer Accounts Receivable (142)	114,274	102,212	**11**
Other Accounts Receivable (143)	2,721	1,100	**12**
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	**13**
Receivables from Municipality (145)	0	0	**14**
Materials and Supplies (150)	18,442	14,644	**15**
Prepayments (165)	0	0	**16**
Other Current and Accrued Assets (170)			**17**
Total Current and Accrued Assets	**436,579**	**440,964**	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	**18**
Extraordinary Property Losses (182)	0	0	**19**
Other Deferred Debits (183)	0	0	**20**
Total Deferred Debits	**0**	**0**	
Total Assets and Other Debits	**2,591,040**	**2,545,214**	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	220,072	220,072	**21**
Appropriated Earned Surplus (215)			**22**
Unappropriated Earned Surplus (216)	615,914	587,479	**23**
Total Proprietary Capital	**835,986**	**807,551**	
LONG-TERM DEBT			
Bonds (221)	0	0	**24**
Advances from Municipality (223)	128,331	130,551	**25**
Other long-Term Debt (224)	0	0	**26**
Total Long-Term Debt	**128,331**	**130,551**	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	**27**
Accounts Payable (232)	28,912	24,843	**28**
Payables to Municipality (233)	17,034	1,280	**29**
Customer Deposits (235)			**30**
Taxes Accrued (236)	51,614	51,614	**31**
Interest Accrued (237)	2,488	2,700	**32**
Other Current and Accrued Liabilities (238)			**33**
Total Current and Accrued Liabilities	**100,048**	**80,437**	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	**34**
Customer Advances for Construction (252)			**35**
Other Deferred Credits (253)	0	0	**36**
Total Deferred Credits	**0**	**0**	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			**37**
Total Operating Reserves	**0**	**0**	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,526,675	1,526,675	**38**
Total Liabilities and Other Credits	**2,591,040**	**2,545,214**	

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)	
Plant Accounts:					
Utility Plant in Service (100)	2,682,509	0	0	0	**1**
Utility Plant Purchased or Sold (391)					**2**
Utility Plant in Process of Reclassification (392)					**3**
Utility Plant Leased to Others (393)					**4**
Property Held for Future Use (394)					**5**
Construction Work in Progress (395)					**6**
Utility Plant Acquisition Adjustments (396)					**7**
Other Utility Plant Adjustments (397)					**8**
Total Utility Plant	2,682,509	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	605,574	0	0	0	**9**
Total Accumulated Provision	605,574	0	0	0	
Net Utility Plant	2,076,935	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)	
Balance first of year	566,066				**566,066**	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	50,648				**50,648**	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,860				**1,860**	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					**0**	10
Other credits (specify):						11
					0	12
Total credits	**52,508**	**0**	**0**	**0**	**52,508**	13
Debits during year						14
Book cost of plant retired	13,000				**13,000**	15
Cost of removal					**0**	16
Other debits (specify):						17
					0	18
Total debits	**13,000**	**0**	**0**	**0**	**13,000**	19
Balance End of Year	**605,574**	**0**	**0**	**0**	**605,574**	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.00%					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**
Other (specify):					
3.1 acres of land	3,760			**3,760**	**2**
Valley road pump house	3,730			**3,730**	**3**
Total Nonutility Property (121)	**7,490**	**0**	**0**	**7,490**	
Less accum. prov. depr. & amort. (122)	3,730			**3,730**	**4**
Net Nonutility Property	**3,760**	**0**	**0**	**3,760**	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	**0**	**0**	**1**
Water utility	18,442	14,644	**2**
Sewer utility		0	**3**
Gas utility		0	**4**
Merchandise		0	**5**
Other materials & supplies		0	**6**
Total Materials and Supplies	**18,442**	**14,644**	

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: Amount (b)	Written Off During Year: Account Charged or Credited (c)	Balance End of Year (d)	
Unamortized debt discount & expense (181)				
NONE	0	0	0	**1**
Total			**0**	
Unamortized premium on debt (251)				
NONE	0	0	0	**2**
Total			**0**	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	220,072	1
Changes during year (explain):		
NONE		2
Balance end of year	**220,072**	

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)

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

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)	
Advances (223)					
1999 ADANCE FOR HIGHLAND DRIVE	06/01/1999	12/01/2004	3.70%	0	**1**
2000 ADVANCE FOR HIGHLAND DRIVE	02/01/2000	12/01/2018	5.50%	125,000	**2**
1997 GO Notes	06/02/1997	04/01/2002	4.95%	3,331	**3**
Total for Account 223				**128,331**	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	51,614	1
Accruals:		
Charged water department expense	56,535	2
Charged electric department expense		3
Charged sewer department expense	1,540	4
Other (explain):		
NONE		5
Total Accruals and other credits	**58,075**	
Taxes paid during year:		
County, state and local taxes	51,614	6
Social Security taxes	5,867	7
PSC Remainder Assessment	594	8
Other (explain):		
NONE		9
Total payments and other debits	**58,075**	
Balance end of year	**51,614**	

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)	
Bonds (221)					
NONE	0			**0**	**1**
Subtotal	**0**	**0**	**0**	**0**	
Advances from Municipality (223)					
1997 GO Notes	0	234	234	**0**	**2**
1999 ADVANCE FOR HIGHLAND DRIVE	2,700	417	1,222	**1,895**	**3**
2000 ADVANCE FOR HIGHLAND DRIVE		6,553	5,960	**593**	**4**
Subtotal	**2,700**	**7,204**	**7,416**	**2,488**	
Other long-Term Debt (224)					
NONE	0			**0**	**5**
Subtotal	**0**	**0**	**0**	**0**	
Notes Payable (231)					
NONE	0			**0**	**6**
Subtotal	**0**	**0**	**0**	**0**	
Total	**2,700**	**7,204**	**7,416**	**2,488**	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric Distribution (c)	Electric Other (d)	Sewer (e)	Gas (f)	Total (g)	
Balance First of Year	1,526,675	0	0	0	0	**1,526,675**	**1**
Add credits during year:							
For Services						**0**	**2**
For Mains						**0**	**3**
Other (specify):							
NONE						**0**	**4**
Deduct charges (specify):							
NONE						**0**	**5**
Balance End of Year	**1,526,675**	**0**	**0**	**0**	**0**	**1,526,675**	
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)	
Investment in Municipality (123):		
ADVANCE TO SEWER FOR SIPHON; 10 YEARS BEGINNING IN 1995 AT 5%	73,766	1
Total (Acct. 123):	**73,766**	
Other Investments (124):		
NONE		2
Total (Acct. 124):	**0**	
Special Funds (125):		
NONE		3
Total (Acct. 125):	**0**	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	**0**	
Customer Accounts Receivable (142):		
Water	114,274	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	**114,274**	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
DELINQUENT ON TAX ROLL	1,598	11
RECEIVABLE FROM GENERAL FUND	1,123	12
Total (Acct. 143):	**2,721**	
Receivables from Municipality (145):		
NONE		13
Total (Acct. 145):	**0**	
Prepayments (165):		
NONE		14
Total (Acct. 165):	**0**	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	**0**	

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)	
Other Deferred Debits (183):		
NONE		**16**
Total (Acct. 183):	**0**	
Payables to Municipality (233):		
WATER EXPENSE PAID BY VILLAGE	16,221	**17**
OVERPAYMENT OF JOINT OPERATING COSTS FOR 2000	813	**18**
Total (Acct. 233):	**17,034**	
Other Deferred Credits (253):		
NONE		**19**
Total (Acct. 253):	**0**	

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)	
Add Average:						
Utility Plant in Service	2,628,429	0	0	0	**2,628,429**	**1**
Materials and Supplies	16,543	0	0	0	**16,543**	**2**
Other (specify):						
NONE					**0**	**3**
Less Average:						
Reserve for Depreciation	585,820	0	0	0	**585,820**	**4**
Customer Advances for Construction					**0**	**5**
Contributions in Aid of Construction	1,526,675	0	0	0	**1,526,675**	**6**
Other (specify):						
NONE					**0**	**7**
Average Net Rate Base	**532,477**	**0**	**0**	**0**	**532,477**	
Net Operating Income	9,539	0	0	0	**9,539**	**8**
Net Operating Income as a percent of Average Net Rate Base	**1.79%**	**N/A**	**N/A**	**N/A**	**1.79%**	

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)	
Average Proprietary Capital		
Capital Paid in by Municipality	220,072	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	601,696	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	**821,768**	
Net Income		
Net Income	28,435	5
Percent Return on Proprietary Capital	**3.46%**	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

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

```
Per review response:
A/c 233, The detail for this account is that the amount  in the report is
> Water Utility operating expense and capital costs paid the Village on the
> Water Utilities behalf.
```

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

June 12, 2001

Ms. Janice Moyer, Clerk Treasurer
Kohler Municipal Water Utility
319 Highland Drive
Kohler, WI 53044-1513

2000 Analytical Review DWCCA-2890-PJL

Dear Ms. Moyer:

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

1. Please provide more detail regarding the $16,221 described as "Water Expense Paid By Village" in Account 233 on page F-18.

2. Wis. Admin. Code § PSC 185.76 requires periodic testing of customer meters to ensure their accuracy. Meters 1 inch or smaller shall be tested at least every 10 years, meters 1½ to 2 inches every 4 years, meters 3-4 inches every 2 years and meters over 4 inches every year. Your larger water meters have not been tested at the appropriate frequency for several years. Please submit a plan within 60 days describing your plans to bring your utility in compliance with the Wisconsin Administrative Code. If you have questions in regard to this matter, please contact Bruce Schmidt of our staff at (608) 266-5726.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 60 days of this letter. We prefer that you respond by e-mail if it is convenient

for you to do so. My e-mail address is leegep@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
PJL:tlm:w:\compl\Analytical Reviews\2000 analytical review letters\2890.doc
****
Response received 8/14/01:
-----Original Message-----

FINANCIAL SECTION FOOTNOTES

> From: VOK JANICE MOYER [mailto:vokctjm@charter.net]
> Sent: Tuesday, August 14, 2001 9:29 AM
> To: leegep@psc.state.wi.us
> Subject: 2000 Analytical Review
>
>
> In answer to your June 12, 2001, letter. Question number one asked for
> detail. The detail for this account is that the amount in the report is
> Water Utility operating expense and capital costs paid the Village on the
> Water Utilities behalf.
>
> I understand you received a response from Bruce Neehof regarding number
two.
>
> Janice Moyer
> Village Clerk-Treasurer

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	535,661	**1**
Total Sales of Water	**535,661**	
Other Operating Revenues		
Forfeited Discounts (470)	1,056	**2**
Other Water Revenues (474)	4,398	**3**
Amortization of Construction Grants (475)	0	**4**
Total Other Operating Revenues	**5,454**	
Total Operating Revenues	**541,115**	
Operation and Maintenenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	358,801	**5**
General Operating Expenses (680-690)	65,592	**6**
Total Operation and Maintenenance Expenses	**424,393**	
Other Operating Expenses		
Depreciation Expense (403)	50,648	**7**
Amortization Expense (404)		**8**
Taxes (408)	56,535	**9**
Total Other Operating Expenses	**107,183**	
Total Operating Expenses	**531,576**	
NET OPERATING INCOME	**9,539**	

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)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	**0**	**0**	**0**	
Metered Sales to General Customers (461)				
Residential	779	47,903	122,703	4
Commercial	30	57,705	76,997	5
Industrial	1	335,558	235,395	6
Total Metered Sales to General Customers (461)	**810**	**441,166**	**435,095**	
Private Fire Protection Service (462)	3		2,480	7
Public Fire Protection Service (463)	1		91,511	8
Other Sales to Public Authorities (464)	2	1,916	6,575	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	**816**	**443,082**	**535,661**	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)

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)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	91,511	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
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	**91,511**	
Forfeited Discounts (470):		
Customer late payment charges	1,056	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	**1,056**	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	3,200	7
Other (specify):		
INSURANCE DIVIDEND	775	8
MISCELLANEOUS	423	9
Total Other Water Revenues (474)	**4,398**	
Amortization of Construction Grants (475):		
NONE		10
Total Amortization of Construction Grants (475)	**0**	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than $2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	54,996	1
Purchased Water (610)	218,290	2
Fuel or Power Purchased for Pumping (620)	16,162	3
Chemicals (630)		4
Supplies and Expenses (640)	30,555	5
Repairs of Water Plant (650)	36,474	6
Transportation Expenses (660)	2,324	7
Total Plant Operation and Maintenance Expenses	**358,801**	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	24,875	8
Office Supplies and Expenses (681)	4,563	9
Outside Services Employed (682)	4,760	10
Insurance Expense (684)	7,199	11
Employees Pensions and Benefits (686)	23,509	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	686	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	**65,592**	
Total Operation and Maintenance Expenses	**424,393**	

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		51,614	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,540	2
Net property tax equivalent		**50,074**	
Social Security		5,867	3
PSC Remainder Assessment		594	4
Other (specify): NONE			5
Total tax expense		**56,535**	

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			Sheboygan				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.193900				3
County tax rate	mills		6.162100				4
Local tax rate	mills		4.001500				5
School tax rate	mills		11.431100				6
Voc. school tax rate	mills		1.623200				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		**23.411800**				10
Less: state credit	mills		1.875700				11
Net tax rate	mills		**21.536100**				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		**4.001500**				14
Combined School Tax Rate	mills		**13.054300**				15
Other Tax Rate - Local	mills		**0.000000**				16
Total Local & School Tax	mills		**17.055800**				17
Total Tax Rate	mills		**23.411800**				18
Ratio of Local and School Tax to Total	dec.		**0.728513**				19
Total tax net of state credit	mills		**21.536100**				20
Net Local and School Tax Rate	mills		**15.689328**				21
Utility Plant, Jan. 1	$	**2,574,349**	2,574,349				22
Materials & Supplies	$	**14,644**	14,644				23
Subtotal	$	**2,588,993**	**2,588,993**				24
Less: Plant Outside Limits	$	**0**	0				25
Taxable Assets	$	**2,588,993**	**2,588,993**				26
Assessment Ratio	dec.		1.031520				27
Assessed Value	$	**2,670,598**	**2,670,598**				28
Net Local & School Rate	mills		**15.689328**				29
Tax Equiv. Computed for Current Year	$	**41,900**	**41,900**				30
Tax Equivalent per 1994 PSC Report	$	51,614					31
Any lower tax equivalent as authorized							32
by municipality (see note 6)	$						33
Tax equiv. for current year (see note 6)	$	**51,614**					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over $10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	**0**	**0**	
SOURCE OF SUPPLY PLANT			
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)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	192,354		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	**192,354**	**0**	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	63,817		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	18,053		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	22,349		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	**104,219**	**0**	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	**0**	**0**	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	3,000		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)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
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)			0	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			192,354	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	192,354	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			63,817	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			18,053	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			22,349	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	104,219	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			0	23
Total Water Treatment Plant	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			3,000	24
Structures and Improvements (341)			0	25

 See attached schedule footnote.

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over $10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	87,815		**26**
Transmission and Distribution Mains (343)	1,621,239	79,061	**27**
Fire Mains (344)	0		**28**
Services (345)	145,413		**29**
Meters (346)	112,240	4,447	**30**
Hydrants (348)	213,939	17,288	**31**
Other Transmission and Distribution Plant (349)	191		**32**
Total Transmission and Distribution Plant	**2,183,837**	**100,796**	
GENERAL PLANT			
Land and Land Rights (370)	0		**33**
Structures and Improvements (371)	0		**34**
Office Furniture and Equipment (372)	2,005	1,148	**35**
Computer Equipment (372.1)	24,605		**36**
Transportation Equipment (373)	39,605	19,216	**37**
Other General Equipment (379)	27,724		**38**
Other Tangible Property (390)	0		**39**
Total General Plant	**93,939**	**20,364**	
Total utility plant in service directly assignable	**2,574,349**	**121,160**	
Common Utility Plant Allocated to Water Department	0		**40**
Total utility plant in service	**2,574,349**	**121,160**	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			**87,815**	**26**
Transmission and Distribution Mains (343)	8,000		**1,692,300**	**27**
Fire Mains (344)			**0**	**28**
Services (345)			**145,413**	**29**
Meters (346)	1,000		**115,687**	**30**
Hydrants (348)	4,000		**227,227**	**31**
Other Transmission and Distribution Plant (349)			**191**	**32**
Total Transmission and Distribution Plant	**13,000**	**0**	**2,271,633**	
GENERAL PLANT				
Land and Land Rights (370)			**0**	**33**
Structures and Improvements (371)			**0**	**34**
Office Furniture and Equipment (372)			**3,153**	**35**
Computer Equipment (372.1)			**24,605**	**36**
Transportation Equipment (373)			**58,821**	**37**
Other General Equipment (379)			**27,724**	**38**
Other Tangible Property (390)			**0**	**39**
Total General Plant	**0**	**0**	**114,303**	
Total utility plant in service directly assignable	**13,000**	**0**	**2,682,509**	
Common Utility Plant Allocated to Water Department			**0**	**40**
Total utility plant in service	**13,000**	**0**	**2,682,509**	

 See attached schedule footnote.

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply: Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)	Total Gallons All Methods (000's) (e)	
January	31,074			**31,074**	1
February	38,946			**38,946**	2
March	26,748			**26,748**	3
April	39,288			**39,288**	4
May	34,572			**34,572**	5
June	42,321			**42,321**	6
July	39,026			**39,026**	7
August	46,817			**46,817**	8
September	45,471			**45,471**	9
October	42,353			**42,353**	10
November	34,382			**34,382**	11
December	32,445			**32,445**	12
Total for year	**453,443**	**0**	**0**	**453,443**	

Less: Measured or estimated water used in main flushing and water treatment during year		13
Less: Other utility use		14
Other utility use explanation:		15
Water pumped into distribution system	**453,443**	16
Less: Water sold	443,082	17
Losses and unaccounted for	**10,361**	18
Percent unaccounted for to the nearest whole percent (%)	**2%**	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	1,726,601	21
Date of maximum: 7/10/2000		22
Cause of maximum: HOT WEATHER AND LAWN WATERING		23
Minimum gallons pumped by all methods in any one day during reporting year	575,904	24
Date of minimum: 12/25/2000		25
Total KWH used for pumping for the year	181,900	26
If water is purchased: Vendor Name: City of Sheboygan		27
Point of Delivery: Booster pump station at water tower		28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)

NONE

SOURCES OF WATER SUPPLY - SURFACE WATERS

	Intakes				
Location (a)	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)	
NONE					1

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	BOOSTER			1
Location	PUMP STATION			2
Purpose	B			3
Destination	D			4
Pump Manufacturer	ALLIS CHALMERS			5
Year Installed	1973			6
Type	CENTRIFUGAL			7
Actual Capacity (gpm)	1,350			8
Pump Motor or				9
Standby Engine Mfr	ALLIS CHALMERS			10
Year Installed	1973			11
Type	ELECTRIC			12
Horsepower	40			13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or				22
Standby Engine Mfr				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			1
RESERVOIRS, STANDPIPES				2
OR ELEVATED TANKS				3
Type: R (reservoir), S (standpipe)				4
or ET (elevated tank)	ET			5
Year constructed	1962			6
Primary material (earthen, steel,				7
concrete, other)	STEEL			8
Elevation difference in feet				9
(See Headnote 3.)	165			10
Total capacity in gallons	250,000			11
WATER TREATMENT PLANT				12
Disinfection, type of equipment				13
(gas, liquid, powder, other)				14
Points of application				15
(wellhouse, central facilities,				16
booster station, other)				17
Filters, type (gravity, pressure,				18
other, none)				19
Rated capacity of filter plant				20
(m.g.d.) (note: 1,200,000 gal/day				21
= 1.2 m.g.d.)				22
Is a corrosion control chemical				23
used (yes, no)?				24
Is water fluoridated (yes, no)?				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	4.000	500	0	0	0	**500**	**1**
M	D	6.000	35,237	0	0	0	**35,237**	**2**
P	D	6.000	654	0	0	0	**654**	**3**
M	D	8.000	17,329	0	0	0	**17,329**	**4**
P	D	8.000	6,123	0	0	0	**6,123**	**5**
M	T	10.000	14,101	0	0	0	**14,101**	**6**
P	D	10.000	1,928	0	0	0	**1,928**	**7**
P	T	10.000	1,401	0	0	0	**1,401**	**8**
M	T	12.000	23,727	0	0	0	**23,727**	**9**
P	T	12.000	558	0	0	0	**558**	**10**
M	T	14.000	2,465	0	0	0	**2,465**	**11**
P	T	14.000	45	0	0	0	**45**	**12**
M	T	16.000	13,002	0	0	0	**13,002**	**13**
Total Within Municipality			**117,070**	**0**	**0**	**0**	**117,070**	
Total Utility			**117,070**	**0**	**0**	**0**	**117,070**	

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)	
L	0.625	420	0	0	0	420		1
L	1.000	12	0	0	0	12		2
M	1.000	318	0	0	0	318	64	3
M	1.500	4	0	0	0	4		4
L	1.500	2	0	0	0	2		5
M	2.000	6	0	0	0	6		6
L	2.000	5	0	0	0	5		7
M	3.000	1	0	0	0	1		8
M	4.000	6	0	0	0	6	2	9
M	6.000	27	0	0	0	27	13	10
L	6.000	1	0	0	0	1		11
M	8.000	16	0	0	0	16	8	12
M	10.000	4	0	0	0	4	2	13
M	12.000	2	0	0	0	2	1	14
Total Utility		**824**	**0**	**0**	**0**	**824**	**90**	

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).

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	503	0	18	(60)	**425**	0	**1**
0.750	112	18	0	64	**194**	0	**2**
1.000	221	0	1	0	**220**	0	**3**
1.500	10	0	0	2	**12**	0	**4**
2.000	12	2	0	(1)	**13**	0	**5**
3.000	4	0	0	(3)	**1**	0	**6**
4.000	7	1	1	0	**7**	0	**7**
6.000	3	0	0	2	**5**	0	**8**
8.000	4	0	0	0	**4**	0	**9**
12.000	2	0	0	0	**2**	0	**10**
Total:	**878**	**21**	**20**	**4**	**883**	**0**	

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	420	5	0	0	0	0	**425**	**1**
0.750	193	1	0	0	0	0	**194**	**2**
1.000	198	12	0	0	0	10	**220**	**3**
1.500	0	9	0	3	0	0	**12**	**4**
2.000	0	9	0	4	0	0	**13**	**5**
3.000	0	1	0	0	0	0	**1**	**6**
4.000	0	6	0	0	0	1	**7**	**7**
6.000	0	0	1	3	0	1	**5**	**8**
8.000	0	0	3	0	0	1	**4**	**9**
12.000	0	0	0	1	0	1	**2**	**10**
Total:	**811**	**43**	**4**	**11**	**0**	**14**	**883**	

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)	
Fire Hydrants						
Outside of Municipality	0				0	**1**
Within Municipality	164	10	10		164	**2**
Total Fire Hydrants	**164**	**10**	**10**	**0**	**164**	
Flushing Hydrants						
	2				2	**3**
Total Flushing Hydrants	**2**	**0**	**0**	**0**	**2**	

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:	166
Number of distribution system valves end of year:	286
Number of distribution valves operated during year:	286

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 650: Expesnes for 2000 was higher than prior year because mair breaks were more severe than the prior year, and there were more repairs tc mains as a result of the significant hydrant replacement program undertaker in 2000.

Water Utility Plant in Service (Page W-08)

A/C #373 TRANSPORTATION EQUIPMENT THE VILLAGE PURCHASED TWO TRUCKS IN 200(AND ALLOCATED 17% TO THE WATER UTILITY.

Water Mains (Page W-15)

THE MAIN ADDITIONS WHICH WERE SOLELY MAIN VALVE REPLACEMENTS WERE FINANCED FROM UTILITY CASH. NO ADDITIONAL FEET OF MAIN WAS ADDED DURING 2000.

Meters (Page W-17)

THE METER ADJUSTMENTS ARE DUE TO A THOROUGH EVALUATION OF THE UTILITIES METER RECORDS.

THE UTILITY DID NOT TEST ANY METERS IN 2000 DUE TO LACK OF MANPOWER.