



3014 (02-09-04)

ANNUAL REPORT

OF

Name: DELAVAN WATER & SEWAGE COMMISSION

Principal Office: 123 SOUTH SECOND STREET
P.O. BOX 465
DELAVAN, WI 53115

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.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: DELAVAN WATER & SEWAGE COMMISSION

Utility Address: 123 SOUTH SECOND STREET

P.O. BOX 465

DELAVAN, WI 53115

When was utility organized? 1/1/1893

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: BARBARA STEBNITZ

Title: UTILITY BUSINESS MANAGER

Office Address:

123 SOUTH SECOND STREET

P.O. BOX 465

DELAVAN, WI 53115

Telephone: (414) 728 - 5585

Fax Number: (414) 728 - 4566

E-mail Address:

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

Name: VIRCHOW, KRAUSE & COMPANY, LLP

Title:

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP

4600 AMERICAN PARKWAY

P.O. BOX 7398

MADISON, WI 53707

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address: cpa@virchowkrause.com

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

Name: WILBUR SCOTT

Title: COMMISSION PRESIDENT

Office Address:

123 SOUTH SECOND STREET

P.O. BOX 465

DELAVAN, WI 53115

Telephone: (414) 728 - 5585

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: VIRCHOW, KRAUSE & COMPANY, LLP

Title:

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP

4600 AMERICAN PARKWAY

P.O. BOX 7398

MADISON, WI 53707

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address: cpa@virchowkrause.com

Date of most recent audit report: 1/19/2001

Period covered by most recent audit: YEAR ENDED DECEMBER 31, 2000

Names and titles of utility management including manager or superintendent:

Name: BARBARA STEBNITZ

Title: UTILITY BUSINESS MANAGER

Office Address:

123 SOUTH SECOND STREET

P.O. BOX 465

DELAVAN, WI 53115

Telephone: (414) 728 - 5585

Fax Number: (414) 728 - 4566

E-mail Address:

Name: JIM PIESTER

Title: UTILITY DIRECTOR

Office Address:

123 SOUTH SECOND STREET

P.O. BOX 465

DELAVAN, WI 53115

Telephone: (414) 728 - 3545

Fax Number: (414) 728 - 4566

E-mail Address:

Name of utility commission/committee: DELAVAN WATER & SEWAGE COMMISSION

Names of members of utility commission/committee:

STEVE BUHLER, COUNCIL REPRESENTATIVE

RONALD HENRIOTT, MAYOR

WAYNE HILBELINK, COMMISSION VICE PRESIDENT

LAVERNE OBRIEN, MEMBER AT LARGE

WILBUR SCOTT, COMMISSION 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

IDENTIFICATION AND OWNERSHIP

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)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,267,007	1,249,185	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	449,268	525,736	2
Depreciation Expense (403)	200,714	197,413	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	223,797	210,200	5
Total Operating Expenses	873,779	933,349	
Net Operating Income	393,228	315,836	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	393,228	315,836	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	164	164	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	336,890	275,327	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	337,054	275,491	
Total Income	730,282	591,327	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	730,282	591,327	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	223,743	210,707	14
Amortization of Debt Discount and Expense (428)	32,381	32,119	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	16,147	17,723	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	272,271	260,549	
Net Income	458,011	330,778	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,027,664	2,696,886	20
Balance Transferred from Income (433)	458,011	330,778	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	3,485,675	3,027,664	

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)	
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	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INVESTMENT INCOME - INVESTMENTS	218,932	5
INCOME ON TIF ADVANCE	117,958	6
Total (Acct. 419):	336,890	
Miscellaneous Nonoperating Income (421):		
NONE		7
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		10
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		13
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)	164				164	1
Costs & 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)	164	0	0	0	164	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,267,007	0	0	0	1,267,007	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
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	1,267,007	0	0	0	1,267,007	

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	225,979		225,979	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	10,707		10,707	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	3,368		3,368	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	33		33	19
Total Payroll	240,087	0	240,087	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	11,431,458	11,012,961	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,954,435	1,768,716	2
Net Utility Plant	9,477,023	9,244,245	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	1,811,524	659,728	7
Total Other Property and Investments	1,811,524	659,728	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	144,487	213,225	8
Temporary Cash Investments (132)	2,574,648	2,223,744	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	23,475	21,461	11
Other Accounts Receivable (143)	775	1,374	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	2,051,035	2,198,532	14
Materials and Supplies (150)	18,358	19,603	15
Prepayments (165)	4,437	5,381	16
Other Current and Accrued Assets (170)	26,779	9,509	17
Total Current and Accrued Assets	4,843,994	4,692,829	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	276,747	289,009	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	276,747	289,009	
Total Assets and Other Debits	16,409,288	14,885,811	

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)	4,014,014	4,014,014	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	3,485,675	3,027,664	23
Total Proprietary Capital	7,499,689	7,041,678	
LONG-TERM DEBT			
Bonds (221)	5,080,000	4,215,000	24
Advances from Municipality (223)	357,400	377,400	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	5,437,400	4,592,400	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	29,454	12,655	28
Payables to Municipality (233)	4,705	129	29
Customer Deposits (235)			30
Taxes Accrued (236)	205,537	190,740	31
Interest Accrued (237)	19,337	20,368	32
Other Current and Accrued Liabilities (238)	18,756	22,805	33
Total Current and Accrued Liabilities	277,789	246,697	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	125,606	110,198	35
Other Deferred Credits (253)	2,100	0	36
Total Deferred Credits	127,706	110,198	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	3,066,704	2,894,838	41
Total Liabilities and Other Credits	16,409,288	14,885,811	

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 (101)	11,387,942	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)	43,516				7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	11,431,458	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,954,435	0	0	0	10
Total Accumulated Provision	1,954,435	0	0	0	
Net Utility Plant	9,477,023	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	1,768,716				1,768,716	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	200,714				200,714	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	4,494				4,494	6
Accruals charged other						7
accounts (specify):						8
transportation clearing	18,917				18,917	9
Salvage	1,629				1,629	10
Other credits (specify):						11
					0	12
Total credits	225,754	0	0	0	225,754	13
Debits during year						14
Book cost of plant retired	27,321				27,321	15
Cost of removal	12,714				12,714	16
Other debits (specify):						17
					0	18
Total debits	40,035	0	0	0	40,035	19
Balance End of Year	1,954,435	0	0	0	1,954,435	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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	<u>0</u>
Deductions:	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
Total accounts written off	<u>0</u>
Balance end of year	<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)
Electric Utility						
Fuel for generation					0	0
Other					0	0
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	18,358	19,603
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	18,358	19,603

**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)		
Unamortized debt discount & expense (181)				
1994 GO DEBT	753	9428	1,875	1
1996 MRB	6,695	9428	41,928	2
1998 LOSS ON ADVANCE REFUNDING	20,796	9432	154,010	3
1998 MRB	2,408	9428	60,537	4
2000 BANS	1,721	9428	18,397	5
Total			276,747	
Unamortized premium on debt (251)				
NONE	0	0	0	6
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	4,014,014	1
Changes during year (explain):		2
Balance end of year	4,014,014	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1996 WATER MRB	10/01/1996	12/01/2010	5.00%	1,955,000	1
1998 WATER MRB	08/01/1998	12/01/2012	4.25%	2,025,000	2
2000 WATER BANS	07/01/2000	07/01/2005	5.10%	1,100,000	3
Total Bonds (Account 221):				5,080,000	

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 GO NOTES	02/01/1999	02/01/2009	4.15%	92,400	1
1994 GO BOND	01/11/1994	11/01/2003	5.00%	265,000	2
Total for Account 223				357,400	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	190,740	1
Accruals:		
Charged water department expense	223,252	2
Charged electric department expense		3
Charged sewer department expense	2,531	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>225,783</u>	
Taxes paid during year:		
County, state and local taxes	190,740	6
Social Security taxes	18,656	7
PSC Remainder Assessment	1,590	8
Other (explain):		
NONE		9
Total payments and other debits	<u>210,986</u>	
Balance end of year	<u><u>205,537</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)	
Bonds (221)					
1996 MORTGAGE REVENUE BONDS	9,013	107,556	108,155	8,414	1
1998 MORTGAGE REVENUE BONDS	7,707	92,189	92,488	7,408	2
2000 BOND ANTICIPATION NOTES	0	23,998	23,998	0	3
Subtotal	16,720	223,743	224,641	15,822	
Advances from Municipality (223)					
NONE	0			0	4
1994 GO DEBT	2,090	12,409	12,542	1,957	5
1999 GO NOTES	1,558	3,738	3,738	1,558	6
Subtotal	3,648	16,147	16,280	3,515	
Other Long-Term Debt (224)					
NONE	0			0	7
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	8
Subtotal	0	0	0	0	
Total	20,368	239,890	240,921	19,337	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	2,894,838	0	0	0	0	2,894,838	1
Add credits during year:							
For Services	37,735					37,735	2
For Mains	118,131					118,131	3
Other (specify):							
HYDRANTS	16,000					16,000	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	3,066,704	0	0	0	0	3,066,704	
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):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
REDEMPTION	34,202	3
RESERVE	528,041	4
DEPRECIATION	13,463	5
CONSTRUCTION	1,099,382	6
IMPACT FEE RESERVE	136,436	7
Total (Acct. 125):	1,811,524	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	23,475	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE	0	12
Total (Acct. 142):	23,475	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
OTHER RECEIVABLES	775	15
Total (Acct. 143):	775	
Receivables from Municipality (145):		
RECEIVABLE FROM TIF	2,043,103	16
TAX ROLL	7,737	17
OTHER	195	18
Total (Acct. 145):	2,051,035	
Prepayments (165):		
MISCELLANEOUS	4,437	19
Total (Acct. 165):	4,437	

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)	
Extraordinary Property Losses (182):		
NONE	20	20
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE	21	21
Total (Acct. 183):	0	
Payables to Municipality (233):		
OVERPAYMENT OF PUBLIC FIRE PROTECTION	4,413	22
OTHER	292	23
Total (Acct. 233):	4,705	
Other Deferred Credits (253):		
DEFERRED REVENUE	2,100	24
Total (Acct. 253):	2,100	

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	11,196,536	0	0	0	11,196,536	1
Materials and Supplies	18,980	0	0	0	18,980	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	1,861,575	0	0	0	1,861,575	4
Customer Advances for Construction	117,902				117,902	5
Contributions in Aid of Construction	2,980,771	0	0	0	2,980,771	6
Other (specify):						
NONE					0	7
Average Net Rate Base	6,255,268	0	0	0	6,255,268	
Net Operating Income	393,228	0	0	0	393,228	8
Net Operating Income as a percent of Average Net Rate Base						
	6.29%	N/A	N/A	N/A	6.29%	

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	4,014,014	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	3,256,669	3
Other (Specify):		4
Total Average Proprietary Capital	7,270,683	
Net Income		
Net Income	458,011	5
Percent Return on Proprietary Capital	6.30%	

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.

In 2000 the utility issued \$1,100,000 in BANS to finance the water tower and other water utility capital projects.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Commission/Committee (Page iv)

August 21, 2001

Ms. Jodi Dobson, CPA
Virchow, Krause & Company
P.O. Box 7398
Madison, WI 53707-7398

2000 Analytical Review DWCCA-1590-ELE

Dear Ms. Dobson:

Thank you for your response to our review letter of Delavan Water Utility's 2000 annual report. In regards to item 3, we are enclosing a Memo from Thomas Unke, Virchow, Krause & Company Dated July 10, 1998, in response to the review of the 1997 annual report. Mr. Unke indicates in Item No. 1 that 33 hydrants were inadvertently recorded as flushing (apparently by the utility) and would be reclassified to fire hydrants in 1998. The utility was cc'd on this Memo. I've enclosed a copy of the 1998 annual report hydrants schedule page W-18 and you will note that the hydrants were still recorded as flushing. Since we have not reviewed the Public Fire Protection Service charge for several years, this error in classification was not captured until this year. If these are indeed fire hydrants, please reclassify them from flushing to fire hydrants on page W-18 of the 2000 annual report and mail or fax us a copy to confirm that this has been done.

Thank you for your cooperation with this matter.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE:tlm:w:\compl\Analytical Reviews\2000 AR review letters\1590.doc

cc: Ms. Barb Stebnitz, Delavan Water & Sewerage Commission

Enclosure

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

August 17, 2001

Ms. Barbara Stebnitz, Utility Business Manager
Delavan Water & Sewage Commission
123 South Second Street
P.O. Box 465
Delavan, WI 53115-0465

2000 Analytical Review DWCCA-1590-ELE

Dear Ms. Stebnitz:

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. The \$250 balance in Account 340, Land and Land Rights for Transmission and Distribution Plant, is reported on the row for Account 341, on page W-8, line 25. Please confirm that the \$250 should be on page W-8, line 24, and make the necessary change in your copy of the 2000 annual report.
2. During our review, we noted that while there is \$150 reported in Account 904, Uncollectible Accounts on page W-5, the same amount was not deducted from the Revenues Subject to Wisconsin Remainder Assessment on line 5 of page F-4. Please note that in the future uncollectible accounts can be deducted on page F-4.
3. During our review, we noted that according to our calculations, the amount the utility reports for public fire protection service billed per Rate Schedule F-1 in Account 463 on the Other Revenues (Water) schedule, page W-4, differs from our calculation by \$2,720 (see enclosed worksheet). Please follow our method of calculation in the future or provide an explanation of how the utility arrived at the number reported on line 1 of Account 463, Public Fire Protection Service on page W-4.

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) 266-3768. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is engele@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Response received from Jodi Dodbson, VK, 9/20/01 ele:

1. Will be adjusted in 2001
2. noted

FINANCIAL SECTION FOOTNOTES

3. 33 flushing hydrants should be fire hydrants and included in calc. Will adjust the 2000 report.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,240,822	1
Total Sales of Water	1,240,822	
Other Operating Revenues		
Forfeited Discounts (470)	4,616	2
Miscellaneous Service Revenues (471)	90	3
Rents from Water Property (472)	14,049	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	7,430	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	26,185	
Total Operating Revenues	1,267,007	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	20,734	8
Pumping Expenses (620-625)	62,753	9
Water Treatment Expenses (630-635)	44,748	10
Transmission and Distribution Expenses (640-655)	125,370	11
Customer Accounts Expenses (901-904)	31,895	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	163,768	14
Total Operation and Maintenance Expenses	449,268	
Other Operating Expenses		
Depreciation Expense (403)	200,714	15
Amortization Expense (404-407)		16
Taxes (408)	223,797	17
Total Other Operating Expenses	424,511	
Total Operating Expenses	873,779	
NET OPERATING INCOME	393,228	

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	0			1
Commercial	0			2
Industrial	0			3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	2,143	120,341	493,743	4
Commercial	364	89,310	264,099	5
Industrial	22	45,504	78,789	6
Total Metered Sales to General Customers (461)	2,529	255,155	836,631	
Private Fire Protection Service (462)	49		33,124	7
Public Fire Protection Service (463)	1		295,139	8
Other Sales to Public Authorities (464)	24	39,932	75,928	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	2,603	295,087	1,240,822	

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)	295,139	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)	295,139	
Forfeited Discounts (470):		
Customer late payment charges	4,616	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	4,616	
Miscellaneous Service Revenues (471):		
MISCELLANEOUS	90	7
Total Miscellaneous Service Revenues (471)	90	
Rents from Water Property (472):		
SHARED COMPUTER REVENUE	2,253	8
SHARED FACILITY TOWER RENTAL	11,796	9
Total Rents from Water Property (472)	14,049	
Interdepartmental Rents (473):		
NONE		10
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	6,252	11
Other (specify):		
MISCELLANEOUS	1,178	12
Total Other Water Revenues (474)	7,430	
Amortization of Construction Grants (475):		
NONE		13
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 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	13,635	1
Purchased Water (601)	0	2
Operation Supplies and Expenses (602)	5,266	3
Maintenance of Water Source Plant (605)	1,833	4
Total Source of Supply Expenses	20,734	
 PUMPING EXPENSES		
Operation Labor (620)	0	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	54,367	7
Operation Supplies and Expenses (623)	679	8
Maintenance of Pumping Plant (625)	7,707	9
Total Pumping Expenses	62,753	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	18,029	10
Chemicals (631)	10,944	11
Operation Supplies and Expenses (632)	1,339	12
Maintenance of Water Treatment Plant (635)	14,436	13
Total Water Treatment Expenses	44,748	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	71,615	14
Operation Supplies and Expenses (641)	6,560	15
Maintenance of Distribution Reservoirs and Standpipes (650)	466	16
Maintenance of Mains (651)	10,152	17
Maintenance of Services (652)	4,845	18
Maintenance of Meters (653)	14,289	19
Maintenance of Hydrants (654)	6,388	20
Maintenance of Other Plant (655)	11,055	21
Total Transmission and Distribution Expenses	125,370	

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)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	3,527	22
Accounting and Collecting Labor (902)	25,119	23
Supplies and Expenses (903)	3,099	24
Uncollectible Accounts (904)	150	25
Total Customer Accounts Expenses	31,895	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	40,376	27
Office Supplies and Expenses (921)	18,229	28
Administrative Expenses Transferred--Credit (922)	0	29
Outside Services Employed (923)	22,784	30
Property Insurance (924)	6,941	31
Injuries and Damages (925)	2,163	32
Employee Pensions and Benefits (926)	50,119	33
Regulatory Commission Expenses (928)	0	34
Miscellaneous General Expenses (930)	2,255	35
Transportation Expenses (933)	16,185	36
Maintenance of General Plant (935)	4,716	37
Total Administrative and General Expenses	163,768	
 Total Operation and Maintenance Expenses	449,268	

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		205,537	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,531	2
Net property tax equivalent		203,006	
Social Security		19,201	3
PSC Remainder Assessment		1,590	4
Other (specify): NONE			5
Total tax expense		<u>223,797</u>	

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			Walworth				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.221300				3
County tax rate	mills		5.466400				4
Local tax rate	mills		10.621670				5
School tax rate	mills		9.426000				6
Voc. school tax rate	mills		1.774540				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		27.509910				10
Less: state credit	mills		1.522180				11
Net tax rate	mills		25.987730				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.621670				14
Combined School Tax Rate	mills		11.200540				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.822210				17
Total Tax Rate	mills		27.509910				18
Ratio of Local and School Tax to Total	dec.		0.793249				19
Total tax net of state credit	mills		25.987730				20
Net Local and School Tax Rate	mills		20.614742				21
Utility Plant, Jan. 1	\$	11,012,964	11,012,964				22
Materials & Supplies	\$	19,603	19,603				23
Subtotal	\$	11,032,567	11,032,567				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	11,032,567	11,032,567				26
Assessment Ratio	dec.		0.903725				27
Assessed Value	\$	9,970,407	9,970,407				28
Net Local & School Rate	mills		20.614742				29
Tax Equiv. Computed for Current Year	\$	205,537	205,537				30
Tax Equivalent per 1994 PSC Report	\$	165,250					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	205,537					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 \$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)	
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)	7,295		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)	396,296		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	403,591	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	163,653		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	182,971		17
Diesel Pumping Equipment (326)	2,749		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	129,143		20
Total Pumping Plant	478,516	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	604,359		22
Water Treatment Equipment (332)	1,383,884		23
Total Water Treatment Plant	1,988,243	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	250		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)			7,295	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)			396,296	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	403,591	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			163,653	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			182,971	17
Diesel Pumping Equipment (326)			2,749	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			129,143	20
Total Pumping Plant	0	0	478,516	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			604,359	22
Water Treatment Equipment (332)			1,383,884	23
Total Water Treatment Plant	0	0	1,988,243	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			250	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)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	1,206,211		26
Transmission and Distribution Mains (343)	4,602,494	252,908	27
Fire Mains (344)	0		28
Services (345)	1,127,340	101,427	29
Meters (346)	215,556	8,682	30
Hydrants (348)	651,744	46,536	31
Other Transmission and Distribution Plant (349)	935		32
Total Transmission and Distribution Plant	7,804,530	409,553	
GENERAL PLANT			
Land and Land Rights (389)	799		33
Structures and Improvements (390)	138,258		34
Office Furniture and Equipment (391)	3,068		35
Computer Equipment (391.1)	31,289		36
Transportation Equipment (392)	78,550		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	26,506		39
Laboratory Equipment (395)	2,422		40
Power Operated Equipment (396)	47,464	580	41
Communication Equipment (397)	1,894		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	330,250	580	
Total utility plant in service directly assignable	11,005,130	410,133	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	11,005,130	410,133	

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)			1,206,211 26
Transmission and Distribution Mains (343)	16,690		4,838,712 27
Fire Mains (344)			0 28
Services (345)	775		1,227,992 29
Meters (346)	3,492		220,746 30
Hydrants (348)	4,791		693,489 31
Other Transmission and Distribution Plant (349)			935 32
Total Transmission and Distribution Plant	25,748	0	8,188,335
GENERAL PLANT			
Land and Land Rights (389)			799 33
Structures and Improvements (390)			138,258 34
Office Furniture and Equipment (391)			3,068 35
Computer Equipment (391.1)	170		31,119 36
Transportation Equipment (392)			78,550 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)	1,015		25,491 39
Laboratory Equipment (395)			2,422 40
Power Operated Equipment (396)	388		47,656 41
Communication Equipment (397)			1,894 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	1,573	0	329,257
Total utility plant in service directly assignable	27,321	0	11,387,942
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	27,321	0	11,387,942

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			25,731	25,731	1
February			23,726	23,726	2
March			25,952	25,952	3
April			22,688	22,688	4
May			26,679	26,679	5
June			28,413	28,413	6
July			34,926	34,926	7
August			33,084	33,084	8
September			30,994	30,994	9
October			29,290	29,290	10
November			22,941	22,941	11
December			23,209	23,209	12
Total for year	0	0	327,633	327,633	
Less: Measured or estimated water used in main flushing and water treatment during year				422	13
Less: Other utility use				5,381	14
Other utility use explanation:					15
Hydrant flushing, fire training, water for fires, sewer flushing, well maintenance, and main breaks					
Water pumped into distribution system				321,830	16
Less: Water sold				295,087	17
Losses and unaccounted for				26,743	18
Percent unaccounted for to the nearest whole percent (%)				8%	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				1,552	21
Date of maximum: 9/7/2000					22
Cause of maximum:					23
Sewer jetting during high usage period					
Minimum gallons pumped by all methods in any one day during reporting year				552	24
Date of minimum: 4/23/2000					25
Total KWH used for pumping for the year				712,520	26
If water is purchased: Vendor Name:					27
Point of Delivery:					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)	
1049 EDWARDS STREET	3	128	12	684,000	Yes	1
WRIGHT STREET	4	120	12	864,000	Yes	2
FRANKLIN STREET	5	65	24	861,000	Yes	3
1111 EDWARDS STREET	6	1,485	26	1,792,800	Yes	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL 3	WELL 4	WELL 6	1
Location	BLANK	BLANK	BLANK	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	WORTHINGTON	WORTHINGTON	GENERAL ELECTRIC	5
Year Installed	1959	1969	1999	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	600	600	1,475	8
Pump Motor or Standby Engine Mfr	BLANK	BLANK	MARATHON ELECTRIC	9 10
Year Installed	1993	1993	1993	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	30	30	200	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL5			14
Location	BLANK			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	BARON JACKSON			18
Year Installed	1980			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	500			21
Pump Motor or Standby Engine Mfr	US MOTORS			22 23
Year Installed	1991			24
Type	ELECTRIC			25
Horsepower	30			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	#2 EAST	1 WEST	BUSINESS PARK TOWER	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	3
Year constructed	1964	1950	1996	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	120	120	120	6
Total capacity in gallons	250,000	150,000	1,000,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	OTHER	9
Points of application (wellhouse, central facilities, booster station, other)	OTHER	WELLHOUSE	OTHER	10
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE	OTHER	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	N	13
Is water fluoridated (yes, no)?	Y	Y	N	14

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	CPT		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S		3
Year constructed	1990		4
Primary material (earthen, steel, concrete, other)	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	1		6
Total capacity in gallons	400,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		9
Points of application (wellhouse, central facilities, booster station, other)	OTHER		10
Filters, type (gravity, pressure, other, none)	OTHER		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.1000		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	N		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	1,936	0	145	0	1,791	1
M	D	4.000	28,506	0	445	0	28,061	2
M	D	6.000	48,938	33	2,640	0	46,331	3
P	D	6.000	364	12	0	0	376	4
M	D	8.000	57,951	0	108	0	57,843	5
P	D	8.000	13,024	3,197	0	0	16,221	6
M	D	10.000	2,027	0	0	0	2,027	7
P	D	10.000	0	5			5	8
M	D	12.000	48,072	0	0	0	48,072	9
P	D	12.000	17,440	2,853	0	0	20,293	10
M	D	16.000	11,220	0	0	0	11,220	11
P	D	16.000	1,670	0	0	0	1,670	12
P	D	18.000	103	0	0	0	103	13
M	D	24.000	65	0	0	0	65	14
Total Within Municipality			231,316	6,100	3,338	0	234,078	
Total Utility			231,316	6,100	3,338	0	234,078	

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	843	0	9	0	834		1
L	0.750	501	0	3	0	498		2
M	0.750	52	0	0	0	52		3
L	1.000	130	0	17	0	113		4
M	1.000	537	58	2	0	593		5
L	1.250	1	0	0	0	1		6
L	1.500	52	0	3	0	49		7
M	1.500	38	18	0	0	56		8
L	2.000	50	0	0	0	50		9
M	2.000	42	7	2	0	47		10
M	3.000	10	0	0	0	10		11
P	4.000	9	1	0	0	10		12
M	4.000	14	0	0	0	14		13
P	6.000	4	1	0	0	5		14
M	8.000	4	0	0	0	4		15
P	8.000	4	0	0	0	4		16
Total Utility		2,291	85	36	0	2,340	0	

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	870	0	38	0	832	80	1
0.750	1,753	103	21	0	1,835	98	2
1.000	110	0	3	2	109	11	3
1.500	65	5	0	0	70	34	4
2.000	41	1	0	0	42	28	5
3.000	10	0	0	0	10	3	6
4.000	4	0	0	0	4	2	7
Total:	2,853	109	62	2	2,902	256	

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	685	51	0	2	0	94	832	1
0.750	1,468	156	7	11	7	186	1,835	2
1.000	8	71	5	8	2	15	109	3
1.500	0	55	5	3	0	7	70	4
2.000	0	30	4	3	2	3	42	5
3.000	0	2	2	3	2	1	10	6
4.000	0	1	1	0	0	2	4	7
Total:	2,161	366	24	30	13	308	2,902	

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	387	19	9	32	429	2
Total Fire Hydrants	387	19	9	32	429	
Flushing Hydrants						
					0	3
Total Flushing Hydrants	0	0	0	0	0	

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:	429
Number of distribution system valves end of year:	608
Number of distribution valves operated during year:	208

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Explanation of variances from prior year:

Acct 605-Maintenance of water source plant: Prior year included \$75,000 in unusual expense to clean and repair Well #6. 2000 expenses reasonable when compared to average.

Acct 635-Maintenance of water treatment plant: 2000 expenses include \$2800 to repair water filter and \$3875 for removal of sludge.

Acct 640-Operation labor: Employee positions were re-evaluated for 2000 and costs re-calculated based on updated time allocations.

Acct 651-Maintenance of mains: no unusual maintenance expenses; less maintenance than 1999.

Water Mains (Page W-15)

Additions were financed through utility funds as well as developer contributions.

Water Services (Page W-16)

Additions were financed through utility funds as well as developer contributions.

Meters (Page W-17)

Meter adjustments represent 1" meters transferred from deduct back into the utility.

Hydrants and Distribution System Valves (Page W-18)

per review response: 33 hydrants, originally reported as flushing, should have been fire hydrants. The original adjustment of -1 hydrants, was amended to be an adjustment of 32 hydrants and the 33 flushing hydrants were deleted. etc
