



3014 (02-09-04)

ANNUAL REPORT

OF

Name: LAKE GENEVA MUNICIPAL WATER UTILITY

Principal Office: 361 MAIN STREET
P.O. BOX 187
LAKE GENEVA, WI 53147

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 DANIEL WINKLER of
(Person responsible for accounts)

LAKE GENEVA 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) 03/16/2001
(Date)

DIRECTOR OF UTILITIES
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: LAKE GENEVA MUNICIPAL WATER UTILITY

Utility Address: 361 MAIN STREET
P.O. BOX 187
LAKE GENEVA, WI 53147

When was utility organized? 1/1/1890

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR DANIEL WINKLER
Title: DIRECTOR OF UTILITIES

Office Address:
361 MAIN STREET
P.O. BOX 187
LAKE GENEVA, WI 53147

Telephone: (262) 248 - 2311

Fax Number: (262) 248 - 0589

E-mail Address: wink1@elknet.net

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

Name: MRS KAREN S HALL CPA
Title: AUDITOR

Office Address: PATRICK W. ROMENESKO, S.C.
1001 HOST DRIVE
P.O. BOX 508
LAKE GENEVA, WI 53147

Telephone: (262) 248 - 0220

Fax Number: (262) 248 - 8429

E-mail Address: pwrrome@elknet.net

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

Name: MR BIRDELL BRELLENTHIN
Title: PRESIDENT

Office Address:
361 MAIN STREET
P.O. BOX 187
LAKE GENEVA, WI 53147

Telephone: (262) 248 - 2311

Fax Number: (262) 248 - 0589

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 PATRICK W ROMENESKO CPA

Title: SHAREHOLDER

Office Address: PATRICK W. ROMENESKO, S.C.

1001 HOST DRIVE

P.O. BOX 508

LAKE GENEVA, WI 53147

Telephone: (262) 248 - 0220

Fax Number: (262) 248 - 8429

E-mail Address: pwrrome@elknet.net

Date of most recent audit report: 1/11/2001

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

Names and titles of utility management including manager or superintendent:

Name: MR DANIEL WINKLER

Title: DIRECTOR OF UTILITIES

Office Address:

361 MAIN STREET

P.O. BOX 187

LAKE GENEVA, WI 53147

Telephone: (262) 248 - 2311

Fax Number: (262) 248 - 0589

E-mail Address: wink1@elknet.net

Name of utility commission/committee: LAKE GENEVA WATER COMMISSION

Names of members of utility commission/committee:

MR BIRDELL BRELLENTHIN, PRESIDENT

MR GEORGE COKINS

MR SPYRO CONDOS, MAYOR

MR GEORGE HIBBARD

MR MICHAEL MCBRIDE, SECRETARY

MR RICHARD PETERSON, ALDERMAN

MR SHELDON SHEPSTONE, ALDERMAN

MR DANIEL WINKLER, DIRECTOR OF UTILITIES

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)	1,116,124	1,122,771	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	539,326	534,246	2
Depreciation Expense (403)	257,032	185,515	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	203,121	199,273	5
Total Operating Expenses	999,479	919,034	
Net Operating Income	116,645	203,737	
Income from Utility Plant Leased to Others (412-413)	29,784	10,080	6
Utility Operating Income	146,429	213,817	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	444	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	41,932	30,459	10
Miscellaneous Nonoperating Income (421)	5,093	8,944	11
Total Other Income	47,025	39,847	
Total Income	193,454	253,664	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	18,783	0	13
Total Miscellaneous Income Deductions	18,783	0	
Income Before Interest Charges	174,671	253,664	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	9,472	11,628	14
Amortization of Debt Discount and Expense (428)	1,583	1,905	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	5,573	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	11,055	19,106	
Net Income	163,616	234,558	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	4,879,923	4,725,378	20
Balance Transferred from Income (433)	163,616	234,558	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	7,675	23
Appropriations of Surplus--Debit (436)	18,897	72,338	24
Appropriations of Income to Municipal Funds--Debit (439)	19,790	0	25
Total Unappropriated Earned Surplus End of Year (216)	5,004,852	4,879,923	

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):		
TOWER RENTAL TO PRIMECO	10,584	1
TOWER RENTAL TO SPRINT	19,200	2
Total (Acct. 412):	29,784	
Expenses of Utility Plant Leased to Others (413):		
NONE	0	3
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE	0	4
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE	0	5
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST INCOME	41,932	6
Total (Acct. 419):	41,932	
Miscellaneous Nonoperating Income (421):		
INTEREST REIMBURSEMENTS FROM CITY'S TIF FUND	5,093	7
Total (Acct. 421):	5,093	
Miscellaneous Amortization (425):		
NONE	0	8
Total (Acct. 425):	0	
Other Income Deductions (426):		
PRIOR PERIOD BILLINGS ADJUSTMENTS	18,783	9
Total (Acct. 426):	18,783	
Miscellaneous Credits to Surplus (434):		
NONE	0	10
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE	0	11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	18,897	12
Total (Acct. 436)--Debit:	18,897	
Appropriations of Income to Municipal Funds (439):		
PAYMENT TO CITY OF LAKE GENEVA	19,790	13
Total (Acct. 439)--Debit:	19,790	

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	0	0	0	0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0	0	0	0	0	2
Payroll	0	0	0	0	0	3
Materials	0	0	0	0	0	4
Taxes	0	0	0	0	0	5
Other (list by major classes):						
NONE	0	0	0	0	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	1,116,124	0	0	0	1,116,124	1
Less: interdepartmental sales	0	0	0	0	0	2
Less: interdepartmental rents	0	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	81	0	0	0	81	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE	0	0	0	0	0	6
Revenues subject to Wisconsin Remainder Assessment	1,116,043	0	0	0	1,116,043	

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	262,789	0	262,789	1
Electric operating expenses	0	0	0	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	0	0	0	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	514	0	514	8
Electric utility plant accounts	0	0	0	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	0	0	0	18
All other accounts	0	0	0	19
Total Payroll	263,303	0	263,303	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	10,845,720	10,319,849	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,588,983	2,334,322	2
Net Utility Plant	8,256,737	7,985,527	
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	94,525	5
Other Investments (124)	1,355	1,355	6
Special Funds (125)	359,744	339,092	7
Total Other Property and Investments	361,099	434,972	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	164,470	103,427	8
Temporary Cash Investments (132)	370,483	204,900	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	201,540	198,086	11
Other Accounts Receivable (143)	255,192	254,792	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	106,485	105,177	14
Materials and Supplies (150)	39,959	33,609	15
Prepayments (165)	4,230	6,505	16
Other Current and Accrued Assets (170)	958	0	17
Total Current and Accrued Assets	1,143,317	906,496	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	2,514	4,096	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	2,514	4,096	
Total Assets and Other Debits	9,763,667	9,331,091	

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)	925,538	900,651	21
Appropriated Earned Surplus (215)	302,383	283,486	22
Unappropriated Earned Surplus (216)	5,004,852	4,879,923	23
Total Proprietary Capital	6,232,773	6,064,060	
LONG-TERM DEBT			
Bonds (221)	171,666	223,839	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	171,666	223,839	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	1,148	49,598	28
Payables to Municipality (233)	370,657	248,054	29
Customer Deposits (235)	200	200	30
Taxes Accrued (236)	189,504	187,405	31
Interest Accrued (237)	2,664	3,433	32
Other Current and Accrued Liabilities (238)	0	0	33
Total Current and Accrued Liabilities	564,173	488,690	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)	0	0	37
Injuries and Damages Reserve (262)	0	0	38
Pensions and Benefits Reserve (263)	22,136	13,317	39
Miscellaneous Operating Reserves (265)	0	0	40
Total Operating Reserves	22,136	13,317	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	2,772,919	2,541,185	41
Total Liabilities and Other Credits	9,763,667	9,331,091	

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)	10,845,720	0	0	0	1
Utility Plant Purchased or Sold (102)	0	0	0	0	2
Utility Plant in Process of Reclassification (103)	0	0	0	0	3
Utility Plant Leased to Others (104)	0	0	0	0	4
Property Held for Future Use (105)	0	0	0	0	5
Completed Construction not Classified (106)	0	0	0	0	6
Construction Work in Progress (107)	0	0	0	0	7
Utility Plant Acquisition Adjustments (108)	0	0	0	0	8
Other Utility Plant Adjustments (109)	0	0	0	0	9
Total Utility Plant	10,845,720	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	2,588,983	0	0	0	10
Total Accumulated Provision	2,588,983	0	0	0	
Net Utility Plant	8,256,737	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	2,334,322				2,334,322	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	257,032				257,032	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	15,249				15,249	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
Insurance proceeds	2,050				2,050	12
Total credits	274,331	0	0	0	274,331	13
Debits during year						14
Book cost of plant retired	19,670				19,670	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	19,670	0	0	0	19,670	19
Balance End of Year	2,588,983	0	0	0	2,588,983	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	0	0	1
Other (specify):					
NONE	0	0	0	0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0	0	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	0 2
Collection of accounts previously written off: Utility Customers	0 3
Collection of accounts previously written off: Others	0 4
Total Additions	<u>0</u>
Deductions:	
Accounts written off during the year: Utility Customers	0 5
Accounts written off during the year: Others	0 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	39,959	33,609
Sewer utility	0	0
Gas utility	0	0
Merchandise	0	0
Other materials & supplies	0	0
Total Materials and Supplies	39,959	33,609

**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)				
1993 Revenue Refunding Bonds	1,582	428	2,514	1
Total			2,514	
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	900,651	1
Changes during year (explain):		
ADDITIONAL ORIGINAL TIF #1 CONTRIBUTION FROM CITY OF LAKE GENEVA	24,887	2
Balance end of year	925,538	

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)	
1993 Revenue Refunding Bonds	06/01/1993	09/01/2003	3.70%	171,666	1
Total Bonds (Account 221):				171,666	

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)
--	------------------------------	------------------------------------	------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	187,405	1
Accruals:		
Charged water department expense	203,121	2
Charged electric department expense	0	3
Charged sewer department expense	5,122	4
Other (explain):		
NONE	0	5
Total Accruals and other credits	208,243	
Taxes paid during year:		
County, state and local taxes	187,405	6
Social Security taxes	17,288	7
PSC Remainder Assessment	1,451	8
Other (explain):		
NONE		9
Total payments and other debits	206,144	
Balance end of year	189,504	

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)					
1993 Revenue Refunding Bonds	3,433	9,472	10,241	2,664	1
Subtotal	3,433	9,472	10,241	2,664	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	3,433	9,472	10,241	2,664	

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	2,541,185	0	0	0	0	2,541,185	1
Add credits during year:							
For Services	41,705	0	0	0	0	41,705	2
For Mains	172,529	0	0	0	0	172,529	3
Other (specify):							
FOR HYDRANTS	17,500	0	0	0	0	17,500	4
Deduct charges (specify):							
NONE	0	0	0	0	0	0	5
Balance End of Year	2,772,919	0	0	0	0	2,772,919	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	0	0	0	0	0	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	0	1
Total (Acct. 123):	0	
Other Investments (124):		
WATER MAIN ASSESSMENT (DEFERRED)	1,355	2
Total (Acct. 124):	1,355	
Special Funds (125):		
1992 BONDS RESERVE CASH	88,348	3
WATER MAIN REPLACEMENT FUND	271,396	4
Total (Acct. 125):	359,744	
Notes Receivable (141):		
NONE	0	5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	201,540	6
Electric	0	7
Sewer (Regulated)	0	8
Other (specify):		
NONE	0	9
Total (Acct. 142):	201,540	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	248,694	10
Merchandising, jobbing and contract work	0	11
Other (specify):		
MISCELLANEOUS INVOICES FOR PARTS	6,498	12
Total (Acct. 143):	255,192	
Receivables from Municipality (145):		
BALANCE OF PUBLIC FIRE PROTECTION	48,751	13
BALANCE OF JOINT METER READING COSTS	50,295	14
BALANCE DUE FOR DELINQUENT UTILITY BILLS ON 2000 TAX ROLL	7,036	15
MISCELLANEOUS INVOICES DUE TO CITY	403	16
Total (Acct. 145):	106,485	
Prepayments (165):		
PREPAID DEDUCTIBLE ON VEHICLE REPAIRS	250	17
PREPAID COMPUTER SUPPORT	3,980	18
Total (Acct. 165):	4,230	

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	0	19
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE	0	20
Total (Acct. 183):	0	
Payables to Municipality (233):		
AMOUNT OWED FOR PUBLIC FIRE PROTECTION OVERCHARGE	6,794	21
4TH QUARTER AND MISCELLANEOUS SEWER BILLINGS	254,515	22
AMOUNT DUE TO CITY OF LAKE GENEVA FOR 2000 STREET PROJECTS	109,348	23
Total (Acct. 233):	370,657	
Other Deferred Credits (253):		
NONE	0	24
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	10,582,784	0	0	0	10,582,784	1
Materials and Supplies	36,784	0	0	0	36,784	2
Other (specify):						
NONE	0	0	0	0	0	3
Less Average:						
Reserve for Depreciation	2,461,652	0	0	0	2,461,652	4
Customer Advances for Construction	0	0	0	0	0	5
Contributions in Aid of Construction	2,657,052	0	0	0	2,657,052	6
Other (specify):						
NONE	0	0	0	0	0	7
Average Net Rate Base	5,500,864	0	0	0	5,500,864	
Net Operating Income	116,645	0	0	0	116,645	8
Net Operating Income as a percent of Average Net Rate Base						
	2.12%	N/A	N/A	N/A	2.12%	

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	913,094	1
Appropriated Earned Surplus	292,934	2
Unappropriated Earned Surplus	4,942,387	3
Other (Specify):		
NONE	0	4
Total Average Proprietary Capital	6,148,415	
Net Income		
Net Income	163,616	5
Percent Return on Proprietary Capital	2.66%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

NONE

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

October 18, 2001

Mr. Daniel Winkler, Director of Utilities
Lake Geneva Municipal Water Utility
361 Main Street
P.O. Box 187
Lake Geneva, WI 53147-0187

2000 Analytical Review DWCCA-2980-PJL

Dear Mr. Winkler:

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 confirm that sewer service is rendered by the utility and if so, change the indicator on the Identification and Ownership page to "Yes."
2. During our review, we noted 2,591 services in use reported in the Water Services schedule and 3,592 customers reported on page W-2. Please confirm that there are a significant number of services with multiple customers per service.
3. 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. In reviewing your annual reports we determined that not all of your water meters have been tested at the appropriate frequency, the larger meters in particular. If these meters become inaccurate, considerable revenues are lost. During 2001 we advise your utility to test its meters in compliance with § PSC 185.76. If you have questions in regard to this matter, please contact Bruce Schmidt of our staff at (608) 266-5726.
4. In regard to the tower rental income from Primeco and Sprint reported in Account 412 on page F-2, in the future these items should be reported in Account 472, Rents from Water Property 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) 267-9198. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is leegep@psc.state.wi.us. If we have no questions regarding your response, you can consider the review

FINANCIAL SECTION FOOTNOTES

closed.

Sincerely,

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

PJL:tlm:w:\compl\Analytical Reviews\2000 analytical review letters\2980.do

Response recieved 11/25/01:
November 23, 2001

Mr. Peter J. Leege
Public Service Commission of Wisconsin
P.O. Box 7854
Madison, Wisconsin 53707-7854

Re:Lake Geneva Water Commission
File DWCCA-2980-PJL

Dear Mr. Leege:

This office has been asked to respond to your letter regarding your analytical review. I researched your questions and have the following information.

1. Sewer service is rendered by the City of Lake Geneva. Water service is rendered by the Lake Geneva Water Commission which is a separate department of the city. The water utility is independently managed by a commission that is appointed by the City of Lake Geneva. The water utility merely provides a billing service for the sewer utility.

2. There are a significant number of services (e.g. apartments) with multiple customers per service. Also, included in the customer count, are approximately 300 customers located outside the city limits, for which only one master service is included on the services schedule.

3. During the remainder of 2001 and in 2002, the utility expects to test its meters in compliance with PSC regulations.

4. In the future, the tower rental income will be reported in Account 472, Rents from Water Property.

I believe this letter appropriately answers your questions. Please call me if you need more information.

Sincerely,

Karen S. Hall

FINANCIAL SECTION FOOTNOTES

~~Karen S. Hall~~

Certified Public Accountant

c: Lake Geneva Water Commission

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,078,309	1
Total Sales of Water	1,078,309	
Other Operating Revenues		
Forfeited Discounts (470)	9,008	2
Miscellaneous Service Revenues (471)	15,516	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	13,291	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	37,815	
Total Operating Revenues	1,116,124	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	11,206	8
Pumping Expenses (620-625)	52,974	9
Water Treatment Expenses (630-635)	41,836	10
Transmission and Distribution Expenses (640-655)	92,167	11
Customer Accounts Expenses (901-904)	37,120	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	304,023	14
Total Operation and Maintenance Expenses	539,326	
Other Operating Expenses		
Depreciation Expense (403)	257,032	15
Amortization Expense (404-407)	0	16
Taxes (408)	203,121	17
Total Other Operating Expenses	460,153	
Total Operating Expenses	999,479	
NET OPERATING INCOME	116,645	

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	0	0	1
Commercial	11	2,014	3,828	2
Industrial	0	0	0	3
Total Unmetered Sales to General Customers (460)	11	2,014	3,828	
Metered Sales to General Customers (461)				
Residential	3,101	157,184	450,988	4
Commercial	464	171,083	317,703	5
Industrial	27	28,417	45,604	6
Total Metered Sales to General Customers (461)	3,592	356,684	814,295	
Private Fire Protection Service (462)	49		29,990	7
Public Fire Protection Service (463)	1		188,210	8
Other Sales to Public Authorities (464)	38	18,957	33,527	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	1	5,201	8,459	11
Interdepartmental Sales (467)	0	0	0	12
Total Sales of Water	3,692	382,856	1,078,309	

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)	
GOLF HILLS SANITARY DISTRICT	VIA HWY 50 DISTRIBUTION MAINS	5,201	8,459	1
Total		5,201	8,459	

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)	188,210	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE	0	4
Total Public Fire Protection Service (463)	188,210	
Forfeited Discounts (470):		
Customer late payment charges	9,008	5
Other (specify):		
NONE	0	6
Total Forfeited Discounts (470)	9,008	
Miscellaneous Service Revenues (471):		
RECONNECTION CHARGES AND NEW CUSTOMER READ-IN CHARGES	15,516	7
Total Miscellaneous Service Revenues (471)	15,516	
Rents from Water Property (472):		
NONE	0	8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE	0	9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	13,291	10
Other (specify):		
NONE	0	11
Total Other Water Revenues (474)	13,291	
Amortization of Construction Grants (475):		
NONE	0	12
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)	1,000	1
Purchased Water (601)	0	2
Operation Supplies and Expenses (602)	0	3
Maintenance of Water Source Plant (605)	10,206	4
Total Source of Supply Expenses	11,206	
 PUMPING EXPENSES		
Operation Labor (620)	12,662	5
Fuel for Power Production (621)	0	6
Fuel or Power Purchased for Pumping (622)	34,476	7
Operation Supplies and Expenses (623)	3,976	8
Maintenance of Pumping Plant (625)	1,860	9
Total Pumping Expenses	52,974	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	3,101	10
Chemicals (631)	33,807	11
Operation Supplies and Expenses (632)	694	12
Maintenance of Water Treatment Plant (635)	4,234	13
Total Water Treatment Expenses	41,836	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	22,154	14
Operation Supplies and Expenses (641)	7	15
Maintenance of Distribution Reservoirs and Standpipes (650)	7,159	16
Maintenance of Mains (651)	29,003	17
Maintenance of Services (652)	17,550	18
Maintenance of Meters (653)	8,867	19
Maintenance of Hydrants (654)	5,867	20
Maintenance of Other Plant (655)	1,560	21
Total Transmission and Distribution Expenses	92,167	

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)	4,145	22
Accounting and Collecting Labor (902)	30,699	23
Supplies and Expenses (903)	2,195	24
Uncollectible Accounts (904)	81	25
Total Customer Accounts Expenses	37,120	
 SALES EXPENSES		
Sales Expenses (910)	0	26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	95,322	27
Office Supplies and Expenses (921)	20,210	28
Administrative Expenses Transferred--Credit (922)	0	29
Outside Services Employed (923)	30,377	30
Property Insurance (924)	11,345	31
Injuries and Damages (925)	0	32
Employee Pensions and Benefits (926)	105,907	33
Regulatory Commission Expenses (928)	0	34
Miscellaneous General Expenses (930)	7,152	35
Transportation Expenses (933)	5,209	36
Maintenance of General Plant (935)	28,501	37
Total Administrative and General Expenses	304,023	
 Total Operation and Maintenance Expenses	539,326	

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		189,504	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		5,122	2
Net property tax equivalent		184,382	
Social Security		17,289	3
PSC Remainder Assessment		1,450	4
Other (specify): NONE		0	5
Total tax expense		<u>203,121</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		0.215880				3
County tax rate	mills		5.332515				4
Local tax rate	mills		7.734999				5
School tax rate	mills		12.335192				6
Voc. school tax rate	mills		1.731077				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		27.349663				10
Less: state credit	mills		1.954542				11
Net tax rate	mills		25.395121				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.734999				14
Combined School Tax Rate	mills		14.066269				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.801268				17
Total Tax Rate	mills		27.349663				18
Ratio of Local and School Tax to Total	dec.		0.797131				19
Total tax net of state credit	mills		25.395121				20
Net Local and School Tax Rate	mills		20.243242				21
Utility Plant, Jan. 1	\$	10,319,849	10,319,849				22
Materials & Supplies	\$	33,609	33,609				23
Subtotal	\$	10,353,458	10,353,458				24
Less: Plant Outside Limits	\$	248,811	248,811				25
Taxable Assets	\$	10,104,647	10,104,647				26
Assessment Ratio	dec.		0.926439				27
Assessed Value	\$	9,361,339	9,361,339				28
Net Local & School Rate	mills		20.243242				29
Tax Equiv. Computed for Current Year	\$	189,504	189,504				30
Tax Equivalent per 1994 PSC Report	\$	142,729					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	189,504					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	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0	0	4
Structures and Improvements (311)	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	371,724	3,345	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	52,693	0	10
Other Water Source Plant (317)	0	0	11
Total Source of Supply Plant	424,417	3,345	
PUMPING PLANT			
Land and Land Rights (320)	0	0	12
Structures and Improvements (321)	136,018	0	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	29,572	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	341,890	10,005	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	24,155	0	20
Total Pumping Plant	531,635	10,005	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	323,394	0	22
Water Treatment Equipment (332)	320,055	0	23
Total Water Treatment Plant	643,449	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	72,685	0	24
Structures and Improvements (341)	0	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	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)	0	0	0	4
Structures and Improvements (311)	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	7
Wells and Springs (314)	0	0	375,069	8
Infiltration Galleries and Tunnels (315)	0	0	0	9
Supply Mains (316)	0	0	52,693	10
Other Water Source Plant (317)	0	0	0	11
Total Source of Supply Plant	0	0	427,762	
PUMPING PLANT				
Land and Land Rights (320)	0	0	0	12
Structures and Improvements (321)	0	0	136,018	13
Boiler Plant Equipment (322)	0	0	0	14
Other Power Production Equipment (323)	0	0	29,572	15
Steam Pumping Equipment (324)	0	0	0	16
Electric Pumping Equipment (325)	0	0	351,895	17
Diesel Pumping Equipment (326)	0	0	0	18
Hydraulic Pumping Equipment (327)	0	0	0	19
Other Pumping Equipment (328)	0	0	24,155	20
Total Pumping Plant	0	0	541,640	
WATER TREATMENT PLANT				
Land and Land Rights (330)	0	0	0	21
Structures and Improvements (331)	0	0	323,394	22
Water Treatment Equipment (332)	0	0	320,055	23
Total Water Treatment Plant	0	0	643,449	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)	0	0	72,685	24
Structures and Improvements (341)	0	0	0	25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	1,589,645	0	26
Transmission and Distribution Mains (343)	4,285,481	249,225	27
Fire Mains (344)	0	0	28
Services (345)	961,478	101,982	29
Meters (346)	505,996	99,578	30
Hydrants (348)	494,025	44,122	31
Other Transmission and Distribution Plant (349)	14,687	0	32
Total Transmission and Distribution Plant	7,923,997	494,907	
GENERAL PLANT			
Land and Land Rights (389)	58,556	0	33
Structures and Improvements (390)	245,585	8,446	34
Office Furniture and Equipment (391)	54,962	1,907	35
Computer Equipment (391.1)	99,120	999	36
Transportation Equipment (392)	97,647	18,741	37
Stores Equipment (393)	0	0	38
Tools, Shop and Garage Equipment (394)	48,859	0	39
Laboratory Equipment (395)	10,062	0	40
Power Operated Equipment (396)	0	0	41
Communication Equipment (397)	20,847	0	42
SCADA Equipment (397.1)	140,361	0	43
Miscellaneous Equipment (398)	19,945	5,994	44
Other Tangible Property (399)	407	1,197	45
Total General Plant	796,351	37,284	
Total utility plant in service directly assignable	10,319,849	545,541	
Common Utility Plant Allocated to Water Department	0	0	46
Total utility plant in service	10,319,849	545,541	

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)	0	0	1,589,645	26
Transmission and Distribution Mains (343)	9,000	0	4,525,706	27
Fire Mains (344)	0	0	0	28
Services (345)	3,300	0	1,060,160	29
Meters (346)	2,570	0	603,004	30
Hydrants (348)	4,800	0	533,347	31
Other Transmission and Distribution Plant (349)	0	0	14,687	32
Total Transmission and Distribution Plant	19,670	0	8,399,234	
GENERAL PLANT				
Land and Land Rights (389)	0	0	58,556	33
Structures and Improvements (390)	0	0	254,031	34
Office Furniture and Equipment (391)	0	0	56,869	35
Computer Equipment (391.1)	0	0	100,119	36
Transportation Equipment (392)	0	0	116,388	37
Stores Equipment (393)	0	0	0	38
Tools, Shop and Garage Equipment (394)	0	0	48,859	39
Laboratory Equipment (395)	0	0	10,062	40
Power Operated Equipment (396)	0	0	0	41
Communication Equipment (397)	0	0	20,847	42
SCADA Equipment (397.1)	0	0	140,361	43
Miscellaneous Equipment (398)	0	0	25,939	44
Other Tangible Property (399)	0	0	1,604	45
Total General Plant	0	0	833,635	
Total utility plant in service directly assignable	19,670	0	10,845,720	
Common Utility Plant Allocated to Water Department	0	0	0	46
Total utility plant in service	19,670	0	10,845,720	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Sources of Water Supply					
Month (a)	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	0	0	34,885	34,885	1
February	0	0	33,830	33,830	2
March	0	0	33,965	33,965	3
April	0	0	34,579	34,579	4
May	0	0	39,919	39,919	5
June	0	0	41,575	41,575	6
July	0	0	49,062	49,062	7
August	0	0	45,894	45,894	8
September	0	0	41,867	41,867	9
October	0	0	37,917	37,917	10
November	0	0	35,595	35,595	11
December	0	0	41,457	41,457	12
Total for year	0	0	470,545	470,545	
Less: Measured or estimated water used in main flushing and water treatment during year				9,927	13
Less: Other utility use				34,793	14
Other utility use explanation:					15
Water main breaks and leaks repaired, master and customer meter losses, hydrant leaks, fire department use, street department use, fire hydrant flow testing					
Water pumped into distribution system				425,825	16
Less: Water sold				382,856	17
Losses and unaccounted for				42,969	18
Percent unaccounted for to the nearest whole percent (%)				10%	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				1,965	21
Date of maximum: 7/27/2000					22
Cause of maximum:					23
Summer demand					
Minimum gallons pumped by all methods in any one day during reporting year				921	24
Date of minimum: 2/26/2000					25
Total KWH used for pumping for the year				816,863	26
If water is purchased: Vendor Name: NONE					27
Point of Delivery: NONE					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)	
N. BORDER OF WATER TREAT PL	2	203	10	1,240,000	Yes	1
S. EASTVIEW & W. OF WHITE RIV	3	95	18	1,440,000	Yes	2
N. EASTVIEW & W. OF WHITE RIV	4	106	24	1,440,000	Yes	3
HILLMOOR & E. OF WHITE RIVER	5	105	20	1,872,000	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	#2	#3	#4	1
Location	WELL #2	WELL #3	WELL #4	2
Purpose	P	P	P	3
Destination	R	R	R	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1993	1988	1988	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	860	1,000	1,000	8
Pump Motor or Standby Engine Mfr	US	US	US	9 10
Year Installed	1993	1988	1988	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	60	40	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#5			14
Location	WELL #5			15
Purpose	P			16
Destination	R			17
Pump Manufacturer	AMERICAN TURBINE			18
Year Installed	1992			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	1,300			21
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC			22 23
Year Installed	1992			24
Type	ELECTRIC			25
Horsepower	75			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	1	2	3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	3 4
Year constructed	1917	1917	1970	5
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	6 7
Elevation difference in feet (See Headnote 3.)	301	301	301	8
Total capacity in gallons	98,750	160,500	300,000	9 10
WATER TREATMENT PLANT				11
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS		12 13
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE		14 15 16
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE		17 18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.6000	1.4000		19 20 21
Is a corrosion control chemical used (yes, no)?	Y	Y		22 23 24
Is water fluoridated (yes, no)?	Y	Y		25

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	DODGE ST TOWER	HOST DR TOWER		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET		3
Year constructed	1970	1996		4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		5
Elevation difference in feet (See Headnote 3.)	146	198		6
Total capacity in gallons	200,000	1,500,000		7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)				9
Points of application (wellhouse, central facilities, booster station, other)				10
Filters, type (gravity, pressure, other, none)				11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				12
Is a corrosion control chemical used (yes, no)?				13
Is water fluoridated (yes, no)?				14
				15
				16
				17
				18
				19
				20
				21
				22
				23
				24
				25

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	8,285	0	900	0	7,385	1
P	D	4.000	22	17	0	0	39	2
M	D	6.000	15,313	0	0	0	15,313	3
P	D	6.000	102	431	0	0	533	4
M	D	8.000	13,290	0	0	0	13,290	5
P	D	8.000	30,146	1,853	0	0	31,999	6
M	D	10.000	13,837	0	0	0	13,837	7
M	S	10.000	1,285	0	0	0	1,285	8
P	D	10.000	0	25	0	0	25	9
M	D	12.000	39,792	0	0	(28,984)	10,808	10
P	D	12.000	11,753	1,448	0	0	13,201	11
M	T	14.000	71,021	0	0	(5,000)	66,021	12
M	T	16.000	31,855	0	0	(400)	31,455	13
P	T	16.000	4,068	110	0	0	4,178	14
Total Within Municipality			240,769	3,884	900	(34,384)	209,369	
M	D	12.000	4,142	0	0	34,384	38,526	15
Total Outside of Municipality			4,142	0	0	34,384	38,526	
Total Utility			244,911	3,884	900	0	247,895	

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	0.750	252	0	0	0	252	0	1
M	0.750	310	0	0	0	310	0	2
L	1.000	78	0	0	0	78	0	3
M	1.000	1,768	34	33	0	1,769	0	4
M	1.250	96	1	0	0	97	0	5
M	1.500	30	0	0	0	30	0	6
M	2.000	9	0	0	0	9	0	7
M	3.000	4	0	0	0	4	0	8
M	4.000	5	0	0	0	5	0	9
P	6.000	2	0	0	0	2	0	10
M	6.000	7	0	0	0	7	0	11
M	8.000	27	0	0	0	27	0	12
M	10.000	1	0	0	0	1	0	13
Total Utility		2,589	35	33	0	2,591	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 (a).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	3,402	144	67	0	3,479	309	1
0.750	112	12	1	0	123	15	2
1.000	156	6	2	0	160	35	3
1.250	5	0	1	0	4	2	4
1.500	38	4	1	3	44	8	5
2.000	78	4	0	(20)	62	6	6
3.000	12	1	0	0	13	1	7
4.000	6	0	0	1	7	0	8
Total:	3,809	171	72	(16)	3,892	376	

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	3,000	253	5	13	0	208	3,479	1
0.750	55	46	4	1	0	17	123	2
1.000	26	113	9	5	0	7	160	3
1.250	0	3	0	0	0	1	4	4
1.500	2	31	2	4	0	5	44	5
2.000	3	36	5	12	0	6	62	6
3.000	1	4	3	2	0	3	13	7
4.000	0	4	0	2	0	1	7	8
Total:	3,087	490	28	39	0	248	3,892	

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	25			3	28	1
Within Municipality	417	14	6	(3)	422	2
Total Fire Hydrants	442	14	6	0	450	
Flushing Hydrants						
	0	0	0	0	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: 460
 Number of distribution system valves end of year: 1,300
 Number of distribution valves operated during year: 120

WATER OPERATING SECTION FOOTNOTES

Water Operating Revenues & Expenses (Page W-01)

Depreciation Expense (403) The PSC increased depreciation rates for the year 2000.

Water Operation & Maintenance Expenses (Page W-05)

Maintenance of Water Treatment Plant (635) The utility painted the interior and exterior of the filter and pumping plant structures in 1999.

Maintenance of Distribution Reservoirs and Standpipes (650) The utility had additional painting done on the Dodge Street tower in 1999.

Maintenance of Services (652) A comprehensive check for mains leaks was done in 2000. Nearly 3 times more service repairs completed during 2000.

Admin and General Salaries (920) The director is now a full-time employee of the utility. His wages were previously allocated between the water utility and various city departments.

Office Supplies and Expense (921) A large supply of water billings cards and disconnect notices were purchased during 1999.

Property Insurance (924) There was a reduction in premiums for the year 2000.

Employee Pensions and Benefits (926) The director is now a full-time employee of the utility. Additional amounts required in the pension-benefit reserve liability account.

Maintenance of General Plant (935) Tuckpointing and chimney repairs done to administrative building during 2000.

Water Mains (Page W-15)

In 2000 the utility did a comprehensive recount of main footage located outside the city limits. These amounts were previously included in the total within municipality.

Main were financed by using utility operating reserves and/or capital contributed by developers.

Water Services (Page W-16)

New services are charged per PSC rates and/or financed by capital contributed by developers.

Meters (Page W-17)

A comprehensive physical recount of meters was done in 2000. Any variances were reported in the adjustment column.

Hydrants and Distribution System Valves (Page W-18)

Number of distribution valves operated during the year--The utility has been informed of this and corrective action will be taken.

During 2000, the utility reclassified 3 hydrants from within the municipality to outside the municipality. The adjusted hydrant balances are recognized in column (e).
