



3013 (02-09-04)

ANNUAL REPORT

OF

Name: CITY OF WEST BEND WATER UTILITY

Principal Office: 1115 S. MAIN STREET
WEST BEND, WI 53095

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.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111)	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Accts. 221 and 222)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Contributions in Aid of Construction (Account 271)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Return on Proprietary Capital Computation	F-21
Important Changes During the Year	F-22
Financial Section Footnotes	F-23
 WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Accumulated Provision for Depreciation - Water	W-10
Source of Supply, Pumping and Purchased Water Statistics	W-12
Sources of Water Supply - Ground Waters	W-13
Sources of Water Supply - Surface Waters	W-14
Pumping & Power Equipment	W-15
Reservoirs, Standpipes & Water Treatment	W-16
Water Mains	W-17
Water Services	W-18
Meters	W-19
Hydrants and Distribution System Valves	W-20
Water Operating Section Footnotes	W-21

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CITY OF WEST BEND WATER UTILITY

Utility Address: 1115 S. MAIN STREET
WEST BEND, WI 53095

When was utility organized? 12/1/1908

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR TERRANCE H. KIEKHAEFER

Title: MANAGER

Office Address:

1115 SOUTH MAIN STREET
WEST BEND, WI 53095

Telephone: (262) 335 - 5040

Fax Number: (262) 335 - 5032

E-mail Address: wbwu@ci.west-bend.wi.us

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

Name: VIRCHOW, KRAUSE & COMPANY, LLP

Title:

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP

P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address: therlitzka@virchowkrause.com

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? 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

P.O. BOX 7398

MADISON, WI 53707-7398

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address: therlitzka@virchowkrause.com

Date of most recent audit report:

Period covered by most recent audit:

Names and titles of utility management including manager or superintendent:

Name: MR TERRANCE H KIEKHAEFER

Title: MANAGER

Office Address:

1115 SOUTH MAIN STREET

WEST BEND, WI 53095

Telephone: (262) 335 - 5040

Fax Number: (262) 335 - 5032

E-mail Address: wbwu@ci.west-bend.wi.us

Name of utility commission/committee: N/A - City Council is governing body

Names of members of utility commission/committee:

HOPE NELSON, COUNCIL 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: [REDACTED]

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

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

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)	3,406,070	2,852,406	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,518,057	1,388,875	2
Depreciation Expense (403)	590,500	470,447	3
Amortization Expense (404-407)	0	20,028	4
Taxes (408)	436,146	394,915	5
Total Operating Expenses	2,544,703	2,274,265	
Net Operating Income	861,367	578,141	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	861,367	578,141	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	85,244	64,482	10
Miscellaneous Nonoperating Income (421)	27,972	300	11
Total Other Income	113,216	64,782	
Total Income	974,583	642,923	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	15,500	0	13
Total Miscellaneous Income Deductions	15,500	0	
Income Before Interest Charges	959,083	642,923	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	84,398	86,880	14
Amortization of Debt Discount and Expense (428)	17,301	14,628	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	200,314	162,378	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	302,013	263,886	
Net Income	657,070	379,037	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	4,571,292	4,266,436	20
Balance Transferred from Income (433)	657,070	379,037	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	19,497	74,181	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)	5,208,865	4,571,292	

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	85,244	5
Total (Acct. 419):	85,244	
Miscellaneous Nonoperating Income (421):		
SALE OF LAND	27,972	6
Total (Acct. 421):	27,972	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
INTEREST CHARGED TO CONSTRUCTION	15,500	8
Total (Acct. 426):	15,500	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
FORGIVENESS OF PUBLIC FIRE PROTECTION	19,497	10
Total (Acct. 435)--Debit:	19,497	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					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	3,406,070	0	0	0	3,406,070	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:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	3,406,070	0	0	0	3,406,070	

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	633,947		633,947	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	112,943		112,943	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	746,890	0	746,890	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	24,411,841	23,614,600	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	4,623,736	4,219,960	2
Net Utility Plant	19,788,105	19,394,640	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	19,788,105	19,394,640	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	1,785,000	1,795,000	7
Other Investments (124)	522,216	523,010	8
Special Funds (125-128)	1,167,390	360,273	9
Total Other Property and Investments	3,474,606	2,678,283	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	10,426	(9,926)	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)	349,614	372,106	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	779,400	650,710	15
Other Accounts Receivable (143)	0	7,948	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	201,319	145,459	18
Materials and Supplies (151-163)	36,221	47,311	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	1,376,980	1,213,608	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	90,141	77,404	24
Other Deferred Debits (182-186)	53,007	9,635	25
Total Deferred Debits	143,148	87,039	
Total Assets and Other Debits	24,782,839	23,373,570	

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)	2,291,724	2,008,682	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	5,208,865	4,571,292	28
Total Proprietary Capital	7,500,589	6,579,974	
LONG-TERM DEBT			
Bonds (221-222)	4,510,000	3,790,000	29
Advances from Municipality (223)	2,703,401	2,986,027	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	7,213,401	6,776,027	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	81,744	77,596	33
Payables to Municipality (233)	181,882	233,709	34
Customer Deposits (235)			35
Taxes Accrued (236)	396,000	357,017	36
Interest Accrued (237)	99,749	80,223	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	196,309	183,993	41
Total Current and Accrued Liabilities	955,684	932,538	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	0	0	44
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	9,113,165	9,085,031	49
Total Liabilities and Other Credits	24,782,839	23,373,570	

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)	24,103,234	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)	5,516				5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	303,091				7
Total Utility Plant	24,411,841	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	4,623,736	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	4,623,736	0	0	0	
Net Utility Plant	19,788,105	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 111)

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	4,219,960				4,219,960	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	590,500				590,500	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	26,437				26,437	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	56,251				56,251	10
Other credits (specify):						11
					0	12
Total credits	673,188	0	0	0	673,188	13
Debits during year						14
Book cost of plant retired	261,804				261,804	15
Cost of removal	7,608				7,608	16
Other debits (specify):						17
					0	18
Total debits	269,412	0	0	0	269,412	19
Balance End of Year	4,623,736	0	0	0	4,623,736	20
						21
						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):					
NONE	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 (151)					0	0 1
Fuel stock expenses (152)					0	0 2
Plant mat. & oper. sup. (154)					0	0 3
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility (154)	36,221	47,311 2
Sewer utility (154)		0 3
Heating utility (154)		0 4
Gas utility (154)		0 5
Merchandise (155)		0 6
Other materials & supplies (156)		0 7
Stores expense (163)		0 8
Total Materials and Supplies	36,221	47,311

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)				
1992 DEBT ISSUE	4,340	428	19,356	1
1994 DEBT ISSUE	1,150	428	2,945	2
1997 DEBT ISSUE	1,040	428	4,363	3
1998 DEBT ISSUE	5,630	428	22,804	4
1999 DEBT ISSUE	1,330	428	14,446	5
2000 DEBT ISSUE	3,810	428	26,227	6
Total			90,141	
Unamortized premium on debt (251)				
NONE	0	0	0	7
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	2,008,682	1
Changes during year (explain):		
TIF DISTRICT ADDITIONS	283,042	2
Balance end of year	<u><u>2,291,724</u></u>	

BONDS (ACCTS. 221 AND 222)

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)	
1998 Revenue Bonds	03/01/1998	03/01/2008	4.60%	1,190,000	1
1999 REVENUE BONDS	03/01/1999	03/01/2019	4.35%	2,460,000	2
2000 REVENUE BONDS	04/01/2000	03/01/2010	5.22%	860,000	3
Total Bonds (Account 221):				4,510,000	
Total Reacquired Bonds (Account 222)				0	4

Net amount of bonds outstanding December 31: 4,510,000

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)					
1994 G. O. refunding	07/01/1994	07/01/2006	4.00%	342,551	1
1994 G.O. notes	07/01/1994	07/01/2000	3.00%	0	2
1994 State Trust Fund	03/15/1994	03/15/1999	4.00%	0	3
1997 Promissory note	04/01/1997	04/01/2007	5.00%	838,077	4
1998 G.O. debt	03/01/1998	09/01/2004	4.27%	61,345	5
Advance from sewer utility	12/31/1989	12/31/1999	8.00%	93,765	6
1992 G. O. debt	02/01/1992	02/01/2009	6.00%	1,367,663	7
Total for Account 223				<u>2,703,401</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	357,017	1
Accruals:		
Charged water department expense	436,146	2
Charged electric department expense		3
Charged sewer department expense	8,568	4
Other (explain):		
NONE		5
Total Accruals and other credits	444,714	
Taxes paid during year:		
County, state and local taxes	356,693	6
Social Security taxes	45,330	7
PSC Remainder Assessment	3,708	8
Other (explain):		
NONE		9
Total payments and other debits	405,731	
Balance end of year	396,000	

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)					
1998 Revenue Bonds	19,115	53,588	55,091	17,612	1
1999 REVENUE BONDS	10,503	30,810	31,090	10,223	2
Subtotal	29,618	84,398	86,181	27,835	
Advances from Municipality (223)					
Advance from sewer	2,465	6,479	6,559	2,385	3
1992 G.O. Advance	26,980	100,496	90,828	36,648	4
1994 G.O. refunding	8,373	15,763	16,746	7,390	5
1994 G. O. Notes	64	64	128	0	6
State Trust Fund 1994	0			0	7
1997 Promissory Note	11,500	43,064	44,019	10,545	8
2000 REVENUE BONDS		31,744	17,635	14,109	9
1998 GO Notes	1,223	2,704	3,090	837	10
Subtotal	50,605	200,314	179,005	71,914	
Other Long-Term Debt (224)					
NONE	0			0	11
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	12
Subtotal	0	0	0	0	
Total	80,223	284,712	265,186	99,749	

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	9,085,031	0	0	0	0	9,085,031	1
Add credits during year:							
For Services	4,554					4,554	2
For Mains	10,903					10,903	3
Other (specify):							
HYDRANTS	12,677					12,677	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	9,113,165	0	0	0	0	9,113,165	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
ADVANCE TO TIF	1,785,000	1
Total (Acct. 123):	1,785,000	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE	522,216	2
Total (Acct. 124):	522,216	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
DEPRECIATION ACCOUNT	60,000	4
Total (Acct. 126):	60,000	
Other Special Funds (128):		
REDEMPTION ACCOUNT	186,932	5
RESERVE ACCOUNT	208,994	6
CONSTRUCTION ACCOUNT	711,464	7
Total (Acct. 128):	1,107,390	
Interest Special Deposits (132):		
NONE		8
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		9
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		10
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	770,470	11
Electric		12
Sewer (Regulated)		13
Other (specify):		
MISCELLANEOUS BILLINGS	8,930	14
Total (Acct. 142):	779,400	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		15
Merchandising, jobbing and contract work		16
Other (specify):		

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
Other Accounts Receivable (143):		
NONE		17
Total (Acct. 143):		0
Receivables from Municipality (145):		
RECEIVABLE FROM MUNICIPAL	187,645	18
RECEIVABLE FROM CAPITAL PROJECTS FUND	854	19
RECEIVABLE FROM SEWER UTILITY	12,820	20
Total (Acct. 145):	201,319	
Prepayments (165):		
NONE		21
Total (Acct. 165):		0
Extraordinary Property Losses (182):		
NONE		22
Total (Acct. 182):		0
Preliminary Survey and Investigation Charges (183):		
PRELIMINARY SURVEY AND INVESTIGATION	53,007	23
Total (Acct. 183):	53,007	
Clearing Accounts (184):		
NONE		24
Total (Acct. 184):		0
Temporary Facilities (185):		
NONE		25
Total (Acct. 185):		0
Miscellaneous Deferred Debits (186):		
NONE		26
Total (Acct. 186):		0
Payables to Municipality (233):		
PAYABLE TO MUNICIPAL	131,020	27
PAYABLE TO SEWER UTILITY	1,784	28
PAYABLE TO CAPITAL PROJECTS FUND	30,554	29
PAYABLE TO TIF	18,524	30
Total (Acct. 233):	181,882	
Other Deferred Credits (253):		
NONE		31
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	23,598,807	0	0	0	23,598,807	1
Materials and Supplies	41,766	0	0	0	41,766	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	4,421,848	0	0	0	4,421,848	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	9,099,098	0	0	0	9,099,098	6
Other (specify):						
NONE					0	7
Average Net Rate Base	10,119,627	0	0	0	10,119,627	
Net Operating Income	861,367	0	0	0	861,367	8
Net Operating Income as a percent of Average Net Rate Base						
	8.51%	N/A	N/A	N/A	8.51%	

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	2,150,203	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	4,890,078	3
Other (Specify):		4
Total Average Proprietary Capital	7,040,281	
Net Income		
Net Income	657,070	5
Percent Return on Proprietary Capital	9.33%	

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.

The utility borrowed \$860,000 on April 1, 2000.

6. Formal proceedings with the Public Service Commission.

New utility rates were placed into effect 05/02/2000 as authorized by the commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

August 28, 2001

Mr. Terrance H. Kiekhaefer, Manager
City of West Bend Water Utility
1115 South Main Street
West Bend, WI 53095-4605

2000 Analytical Review DWCCA-6380-ELE

Dear Mr. Kiekhaefer:

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. In the future, please use other than the account title to describe amounts reported in Account 145 and Account 233, Page F-19.
2. On Page W-4, Account 474, we noted an amount reported for "other water sales." In the future, all water sales should be reported in Accounts 460-467, Page W-2.
3. On Page W-8, the schedule head note requests that additions or retirements greater than \$100,000 not supported by changes in statistical schedules be explained. Additions to Account 325 and Account 398 are not explained. In addition, the Pumping & Power Equipment schedule, Page W-15, appears not to have changed from 1999. Please furnish an explanation and follow this procedure in the future.
4. On Page W-5, the schedule head note requests that increases or decreases greater than 15 percent and \$10,000 be explained. Please furnish an explanation for the fluctuation in Pumping Expenses and Source of Supply Expenses and follow this procedure in the future.
5. On Page F-2, \$27,972 is reported in Account 421 described as "sale of land." In the future, a sale of land is more appropriately reported in Account 434, Miscellaneous Credits to Surplus.

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.

FINANCIAL SECTION FOOTNOTES

response received 11/8/01, ele:

1. noted for auditors
 2. noted for auditors
 3. new electrical control panels and generator at station #7
 4. explanations provided
 5. noted for future
-

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	3,240,952	1
Total Sales of Water	3,240,952	
Other Operating Revenues		
Forfeited Discounts (470)	23,317	2
Miscellaneous Service Revenues (471)	400	3
Rents from Water Property (472)	93,360	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	48,041	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	165,118	
Total Operating Revenues	3,406,070	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	43,342	8
Pumping Expenses (620-633)	272,305	9
Water Treatment Expenses (640-652)	59,671	10
Transmission and Distribution Expenses (660-678)	459,639	11
Customer Accounts Expenses (901-905)	66,983	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	616,117	14
Total Operation and Maintenance Expenses	1,518,057	
Other Operating Expenses		
Depreciation Expense (403)	590,500	15
Amortization Expense (404-407)	0	16
Taxes (408)	436,146	17
Total Other Operating Expenses	1,026,646	
Total Operating Expenses	2,544,703	
NET OPERATING INCOME	861,367	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	9,008	546,824	1,636,994	4
Commercial	745	250,963	567,536	5
Industrial	79	126,285	202,741	6
Total Metered Sales to General Customers (461)	9,832	924,072	2,407,271	
Private Fire Protection Service (462)	223		72,135	7
Public Fire Protection Service (463)	1		660,764	8
Other Sales to Public Authorities (464)	64	48,481	100,782	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	10,120	972,553	3,240,952	

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)
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NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	660,764	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)	660,764	
Forfeited Discounts (470):		
Customer late payment charges	23,317	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	23,317	
Miscellaneous Service Revenues (471):		
SERVICE REVENUES	400	7
Total Miscellaneous Service Revenues (471)	400	
Rents from Water Property (472):		
RENTS	93,360	8
Total Rents from Water Property (472)	93,360	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	33,155	10
Other (specify):		
OTHER WATER SALES	14,886	11
Total Other Water Revenues (474)	48,041	
Amortization of Construction Grants (475):		
NONE		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 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)	178	1
Operation Labor and Expenses (601)		2
Purchased Water (602)		3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)	43,164	10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	43,342	
 PUMPING EXPENSES		
Operation Supervision and Engineering (620)	6,380	14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	134,285	17
Pumping Labor and Expenses (624)	18,928	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	25,654	20
Rents (627)		21
Maintenance Supervision and Engineering (630)	4,559	22
Maintenance of Structures and Improvements (631)	27,017	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	55,482	25
Total Pumping Expenses	272,305	
 WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)	1,916	26
Chemicals (641)	21,540	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	13,851	28
Miscellaneous Expenses (643)	484	29
Rents (644)		30
Maintenance Supervision and Engineering (650)	561	31
Maintenance of Structures and Improvements (651)		32
Maintenance of Water Treatment Equipment (652)	21,319	33
Total Water Treatment Expenses	59,671	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	140	34
Storage Facilities Expenses (661)	3,035	35
Transmission and Distribution Lines Expenses (662)		36
Meter Expenses (663)	8,668	37
Customer Installations Expenses (664)	3,358	38
Miscellaneous Expenses (665)		39
Rents (666)		40
Maintenance Supervision and Engineering (670)	16,074	41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)	3,891	43
Maintenance of Transmission and Distribution Mains (673)	266,866	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	103,721	46
Maintenance of Meters (676)	10,667	47
Maintenance of Hydrants (677)	43,219	48
Maintenance of Miscellaneous Plant (678)		49
Total Transmission and Distribution Expenses	459,639	
 CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	668	50
Meter Reading Labor (902)	12,516	51
Customer Records and Collection Expenses (903)	53,799	52
Uncollectible Accounts (904)		53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)		54
Total Customer Accounts Expenses	66,983	
 SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	207,434	56
Office Supplies and Expenses (921)	38,786	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	32,999	59
Property Insurance (924)	3,717	60
Injuries and Damages (925)	30,240	61
Employee Pensions and Benefits (926)	204,752	62
Regulatory Commission Expenses (928)	25,771	63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	20,342	65
Rents (931)		66
Maintenance of General Plant (932)	52,076	67
Total Administrative and General Expenses	616,117	
 Total Operation and Maintenance Expenses	 1,518,057	

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		395,676	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		8,568	2
Net property tax equivalent		387,108	
Social Security		45,330	3
PSC Remainder Assessment		3,708	4
Other (specify): NONE			5
Total tax expense		<u>436,146</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			Washington				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.214354				3
County tax rate	mills		4.198187				4
Local tax rate	mills		9.681875				5
School tax rate	mills		8.407903				6
Voc. school tax rate	mills		1.657135				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		24.159454				10
Less: state credit	mills		1.357847				11
Net tax rate	mills		22.801607				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.681875				14
Combined School Tax Rate	mills		10.065038				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.746913				17
Total Tax Rate	mills		24.159454				18
Ratio of Local and School Tax to Total	dec.		0.817358				19
Total tax net of state credit	mills		22.801607				20
Net Local and School Tax Rate	mills		18.637066				21
Utility Plant, Jan. 1	\$	23,099,496	23,099,496				22
Materials & Supplies	\$	47,311	47,311				23
Subtotal	\$	23,146,807	23,146,807				24
Less: Plant Outside Limits	\$	392,475	392,475				25
Taxable Assets	\$	22,754,332	22,754,332				26
Assessment Ratio	dec.		0.933035				27
Assessed Value	\$	21,230,588	21,230,588				28
Net Local & School Rate	mills		18.637066				29
Tax Equiv. Computed for Current Year	\$	395,676	395,676				30
Tax Equivalent per 1994 PSC Report	\$	346,040					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	395,676					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 \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 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)	103,417		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)	341,616	32,508	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	445,033	32,508	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	379,098	41,414	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	598,645	320,605	17
Diesel Pumping Equipment (326)	398,256		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	1,375,999	362,019	
WATER TREATMENT PLANT			
Land and Land Rights (330)	76,102		21
Structures and Improvements (331)	738,730	550	22
Water Treatment Equipment (332)	811,357	21,476	23
Total Water Treatment Plant	1,626,189	22,026	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	60,516		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			103,417	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)			374,124	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	477,541	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)	4,000	19,638	436,150	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	7,960	(11,614)	899,676	17
Diesel Pumping Equipment (326)			398,256	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	11,960	8,024	1,734,082	
WATER TREATMENT PLANT				
Land and Land Rights (330)			76,102	21
Structures and Improvements (331)		(19,638)	719,642	22
Water Treatment Equipment (332)	55,659		777,174	23
Total Water Treatment Plant	55,659	(19,638)	1,572,918	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)	7,797		52,719	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 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)	2,283,419		26
Transmission and Distribution Mains (343)	10,953,359	240,567	27
Fire Mains (344)	0		28
Services (345)	1,962,747	82,808	29
Meters (346)	1,025,680	118,485	30
Hydrants (348)	1,447,520	69,079	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	17,733,241	510,939	
GENERAL PLANT			
Land and Land Rights (389)	20,950		33
Structures and Improvements (390)	648,727	22,917	34
Office Furniture and Equipment (391)	36,367	15,943	35
Computer Equipment (391.1)	56,757		36
Transportation Equipment (392)	398,278	58,180	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	124,759	38,970	39
Laboratory Equipment (395)	2,946		40
Power Operated Equipment (396)	164,257	51,000	41
Communication Equipment (397)	35,375	327	42
SCADA Equipment (397.1)	404,904		43
Miscellaneous Equipment (398)	20,598	166,026	44
Other Tangible Property (399)	0		45
Total General Plant	1,913,918	353,363	
Total utility plant in service directly assignable	23,094,380	1,280,855	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	23,094,380	1,280,855	

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)		11,614	2,295,033	26
Transmission and Distribution Mains (343)	5,279		11,188,647	27
Fire Mains (344)			0	28
Services (345)	12,227		2,033,328	29
Meters (346)	54,852		1,089,313	30
Hydrants (348)	6,690		1,509,909	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	86,845	11,614	18,168,949	
GENERAL PLANT				
Land and Land Rights (389)			20,950	33
Structures and Improvements (390)		6,055	677,699	34
Office Furniture and Equipment (391)	1,800		50,510	35
Computer Equipment (391.1)			56,757	36
Transportation Equipment (392)	28,970		427,488	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)	1,700	(8,055)	153,974	39
Laboratory Equipment (395)			2,946	40
Power Operated Equipment (396)	51,082		164,175	41
Communication Equipment (397)	31,585	(400)	3,717	42
SCADA Equipment (397.1)			404,904	43
Miscellaneous Equipment (398)			186,624	44
Other Tangible Property (399)			0	45
Total General Plant	115,137	(2,400)	2,149,744	
Total utility plant in service directly assignable	269,601	(2,400)	24,103,234	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	269,601	(2,400)	24,103,234	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	243,931	2.65%	10,378	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	243,931		10,378	
PUMPING PLANT				
Structures and Improvements (321)	171,840	2.43%	13,044	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	222,797	3.93%	32,963	12
Diesel Pumping Equipment (326)	82,736	4.29%	17,523	13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
Total Pumping Plant	477,373		63,530	
WATER TREATMENT PLANT				
Structures and Improvements (331)	95,702	2.50%	23,334	16
Water Treatment Equipment (332)	143,153	5.10%	26,211	17
Total Water Treatment Plant	238,855		49,545	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	612,479	2.10%	43,495	19
Transmission and Distribution Mains (343)	997,145	0.93%	143,923	20
Fire Mains (344)	0			21
Services (345)	416,899	2.09%	57,943	22
Meters (346)	135,426	5.00%	58,162	23
Hydrants (348)	185,580	1.59%	32,532	24
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	2,347,529		336,055	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					254,309	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	254,309	
321	4,000			17,800	198,684	8
322					0	9
323					0	10
324					0	11
325	7,960			(17,800)	230,000	12
326					100,259	13
327					0	14
328					0	15
	11,960	0	0	0	528,943	
331					119,036	16
332	55,659		2,250		115,955	17
	55,659	0	2,250	0	234,991	
341					0	18
342					655,974	19
343	5,279				1,135,789	20
344					0	21
345	12,227	3,480			459,135	22
346	54,852		1,160		139,896	23
348	6,690	4,128			207,294	24
349					0	25
	79,048	7,608	1,160	0	2,598,088	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	155,725	2.27%	19,233	26
Office Furniture and Equipment (391)	23,733	5.88%	2,519	27
Computer Equipment (391.1)	32,196	5.88%	15,154	28
Transportation Equipment (392)	344,405	10.56%	54,913	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	73,267	5.88%	8,083	31
Laboratory Equipment (395)	2,059	5.88%	171	32
Power Operated Equipment (396)	107,276	6.07%	12,316	33
Communication Equipment (397)	37,244	8.33%	1,780	34
SCADA Equipment (397.1)	128,192	8.33%	37,251	35
Miscellaneous Equipment (398)	8,175	5.88%	6,009	36
Other Tangible Property (399)	0			37
Total General Plant	912,272		157,429	
Total accum. prov. directly assignable	4,219,960		616,937	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 4,219,960		 616,937	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					174,958	26
391	1,800				24,452	27
391.1					47,350	28
392	28,970		10,212		380,560	29
393					0	30
394	1,700				79,650	31
395					2,230	32
396	51,082		42,200		110,710	33
397	31,585		429	15,073	22,941	34
397.1				(15,073)	150,370	35
398					14,184	36
399					0	37
	115,137	0	52,841	0	1,007,405	
	261,804	7,608	56,251	0	4,623,736	
					0	38
	261,804	7,608	56,251	0	4,623,736	

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			88,965	88,965	1
February			80,280	80,280	2
March			85,466	85,466	3
April			83,852	83,852	4
May			92,310	92,310	5
June			94,043	94,043	6
July			103,018	103,018	7
August			97,622	97,622	8
September			84,846	84,846	9
October			86,163	86,163	10
November			79,729	79,729	11
December			85,008	85,008	12
Total for year	0	0	1,061,302	1,061,302	
Less: Measured or estimated water used in main flushing and water treatment during year					13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				1,061,302	16
Less: Water sold				972,553	17
Losses and unaccounted for				88,749	18
Percent unaccounted for to the nearest whole percent (%)				8%	19
If more than 15%, 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				4,070	21
Date of maximum: 7/26/2000					22
Cause of maximum:					23
Sprinking					
Minimum gallons pumped by all methods in any one day during reporting year				2,138	24
Date of minimum: 4/23/2000					25
Total KWH used for pumping for the year				1,228,793	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)	
850 SILVERBROOK DRIVE	10	70	30	1,000,000	Yes	1
700 N. KUESTER LANE	11	80	30	700,000	Yes	2
1214 N 9TH AVENUE	12	109	30	1,000,000	Yes	3
2000 W. DECORAH	13	102	30	1,500,000	Yes	4
925 S. KUESTER LANE	4	275	18	2,300,000	Yes	5
1115 EVERGREEN STREET	5	398	21	375,000	Yes	6
1507 HIGHLAND VIEW DRIVE	7	88	30	1,000,000	Yes	7
1404 OAK STREET	8	93	30	1,200,000	Yes	8
1215 VOGT DRIVE	9	95	30	2,200,000	Yes	9

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	10	11	12	1
Location	850 SILVERBROOK	700 N. KUESTER LANE	1214 N 9TH AVENUE	2
Purpose	P	P	P	3
Destination	R	T	T	4
Pump Manufacturer	LAYNE-BOWLER	LAYNE-BOWLER	LAYNE-BOWLER	5
Year Installed	1997	1996	1991	6
Type	SUBMERSIBLE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	670	380	600	8
Pump Motor or Standby Engine Mfr	PLUEGER	GENERAL ELECTRIC	GENERAL ELECTRIC	9 10
Year Installed	1991	1991	1991	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	15	75	125	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	13	4	5	14
Location	2000 W. DECORAH	925 KUESTER LANE S	1115 EVERGREEN STREET	15
Purpose	P	P	P	16
Destination	D	T	D	17
Pump Manufacturer	LAYNE-BOWLER	LAYNE-BOWLER	LAYNE-BOWLER	18
Year Installed	1986	1991	1982	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	850	1,550	330	21
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	U.S. MOTOR	WESTINGHOUSE	22 23
Year Installed	1978	1991	1954	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	125	100	25	26

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	7	8	9	1
Location	1507 HIGHLAND VIEW	1404 OAK STREET	1215 VOGT	2
Purpose	P	P	P	3
Destination	R	D	D	4
Pump Manufacturer	LAYNE-BOWLER	LAYNE-BOWLER	LAYNE-BOWLER	5
Year Installed	1992	1997	1989	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	740	870	1,490	8
Pump Motor or Standby Engine Mfr	U S MOTOR	U S MOTOR	WESTINGHOUSE	10
Year Installed	1966	1966	1970	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	25	60	125	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	BOOSTER #1	BOOSTER #2	BOOSTER #3	14
Location	1153 N MAIN STREET	1153 N MAIN STREET	1153 NORTH MAIN STREET	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	LAYNE-WESTERN	LAYNE-WESTERN	LAYNE-WESTERN	18
Year Installed	1990	1990	1990	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	700	400	1,600	21
Pump Motor or Standby Engine Mfr	U S MOTOR	U S MOTOR	U S MOTOR	23
Year Installed	1990	1990	1990	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	50	40	125	26

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	BOOSTER #6	BOOSTER #6-1	1
Location	850 SILVERBROOK DRIVE	850 SILVERBROOK DR	2
Purpose	B	B	3
Destination	D	D	4
Pump Manufacturer	LAYNE-BOWLER	LAYNE-BOWLER	5
Year Installed	1991	1991	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,000	1,000	8
Pump Motor or Standby Engine Mfr	U S MOTOR	U S MOTOR	10
Year Installed	1997	1962	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	40	50	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)
Identification			14
Location			15
Purpose			16
Destination			17
Pump Manufacturer			18
Year Installed			19
Type			20
Actual Capacity (gpm)			21
Pump Motor or Standby Engine Mfr			22
Year Installed			23
Type			24
Horsepower			25
			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	10TH AVENUE	2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	R	3
Year constructed	1959	1978	1967	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	10	234	6	6
Total capacity in gallons	197,000	1,000,000	298,000	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

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	AIRSTRIPPER	BARTON	HOSPITAL	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	ET	3
Year constructed	1990	1967	1997	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	10	234	90	6
Total capacity in gallons	120,000	300,000	300,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER			9
Points of application (wellhouse, central facilities, booster station, other)	BOOSTER STATION			10
Filters, type (gravity, pressure, other, none)	NONE			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	5.4000			12
Is a corrosion control chemical used (yes, no)?	Y			13
Is water fluoridated (yes, no)?	Y			14
				15
				16
				17
				18
				19
				20
				21
				22
				23
				24
				25

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	NORTHWEST	UNIVERSITY	WELL #8	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S	S		3
Year constructed	1997	1978		4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		5
Elevation difference in feet (See Headnote 3.)	315	154		6
Total capacity in gallons	400,000	2,000,000		7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)			OTHER	9
Points of application (wellhouse, central facilities, booster station, other)			WELLHOUSE	10
Filters, type (gravity, pressure, other, none)			PRESSURE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			2.0160	12
Is a corrosion control chemical used (yes, no)?			N	13
Is water fluoridated (yes, no)?			Y	14

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	13,100	0	0	0	13,100	1	
M	D	6.000	311,314	0	0	0	311,314	2	
M	D	8.000	148,279	1,077	401	0	148,955	3	
M	D	10.000	65,461	578	0	0	66,039	4	
M	T	10.000	6,630	0	0	0	6,630	5	
M	D	12.000	95,044	4,878	1,436	0	98,486	6	
M	T	12.000	17,144	0	0	0	17,144	7	
M	T	14.000	81	0	0	0	81	8	
M	T	16.000	3,817	0	0	0	3,817	9	
M	T	18.000	694	0	0	0	694	10	
Total Within Municipality			661,564	6,533	1,837	0	666,260		
M	D	8.000	3,973	0	0	0	3,973	11	
M	D	12.000	5,162	0	0	0	5,162	12	
Total Outside of Municipality			9,135	0	0	0	9,135		
Total Utility			670,699	6,533	1,837	0	675,395		

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	3,556	0	0	0	3,556		1
L	0.750	962	0	24	0	938		2
M	1.000	2,107	26	3	0	2,130		3
L	1.000	12	0	0	0	12		4
L	1.250	2	0	0	0	2		5
M	1.250	738	22	0	0	760		6
M	1.500	109	0	0	0	109		7
L	1.500	7	0	0	0	7		8
L	2.000	4	0	0	0	4		9
M	2.000	160	0	0	0	160		10
M	3.000	4	0	0	0	4		11
M	4.000	95	0	0	0	95		12
M	6.000	85	4	1	0	88		13
M	8.000	28	11	0	0	39		14
M	10.000	1	0	0	0	1		15
Total Utility		7,870	63	28	0	7,905	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	8,958	910	699	(15)	9,154	715	1
0.750	494	88	79	(2)	501	80	2
1.000	238	34	13	0	259	12	3
1.250	2	0	0	0	2	0	4
1.500	145	14	3	(1)	155	40	5
2.000	110	12	2	0	120	24	6
3.000	29	0	0	0	29	14	7
4.000	19	0	0	0	19	10	8
6.000	5	0	0	0	5	3	9
Total:	10,000	1,058	796	(18)	10,244	898	

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	8,597	335	40	17	6	159	9,154	1
0.750	409	71	8	1	0	12	501	2
1.000	98	122	13	6	0	20	259	3
1.250	1	1	0	0	0	0	2	4
1.500	0	115	8	11	0	21	155	5
2.000	0	75	7	19	0	19	120	6
3.000	0	19	1	3	1	5	29	7
4.000	0	8	3	6	0	2	19	8
6.000	0	1	1	1	0	2	5	9
Total:	9,105	747	81	64	7	240	10,244	

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	19				19	1
Within Municipality	1,137	32	11		1,158	2
Total Fire Hydrants	1,156	32	11	0	1,177	
Flushing Hydrants						
	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: 685
 Number of distribution system valves end of year: 2,025
 Number of distribution valves operated during year: 760

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

per review response: a/c 614 well #11 rehabilitation; a/c 623 usages & rates increased; a/c 631, window and door replacement; roof replacement on pump stations; replaced locks at pump stations and repainting of piping. 11/9/01 ele

Water Utility Plant in Service (Page W-08)

Adjustment to account 397 reflects adjustment to actual balance.

Per review response: a/c 325 cost to install new electrical control panels at Station #6 (\$141,174) and to add a generator at station #7 (\$177,925). ele

Accumulated Provision for Depreciation - Water (Page W-10)

Account 397 and 397.1 - Adjustment was made because retirements were made resulting in a negative book balance.(\$9,612)

Account 321 and 325 - Adjustment was made to reflect correct beginning balance.

Account 397 and 397.1 - Adjustment was made to reflect correct beginning balance (\$5,461).

Water Mains (Page W-17)

Additions were paid for by developers, the municipality and the utility

Water Services (Page W-18)

Additions were paid for by developers, the municipality, and the utility.

Meters (Page W-19)

Adjustments were made to reflect actual end of year balances.

Hydrants and Distribution System Valves (Page W-20)

Due to staff constraints, the required amount of testing for the distribution system valves was not completed in 2000. The utility anticipates returning to its standard schedule of operating each valve at least once every two years in 2001.
