



3015 (02-09-04)

ANNUAL REPORT

OF

Name: CEDAR GROVE MUNICIPAL WATER UTILITY

Principal Office: 22 WILLOW AVENUE
CEDAR GROVE, WI 53013

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
Balance Sheet	F-05
Net Utility Plant	F-06
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110)	F-07
Net Nonutility Property (Accts. 121 & 122)	F-08
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-09
Materials and Supplies	F-10
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-11
Capital Paid in by Municipality (Acct. 200)	F-12
Bonds (Acct. 221)	F-13
Notes Payable & Miscellaneous Long-Term Debt	F-14
Taxes Accrued (Acct. 236)	F-15
Interest Accrued (Acct. 237)	F-16
Contributions in Aid of Construction (Account 271)	F-17
Balance Sheet End-of-Year Account Balances	F-18
Return on Rate Base Computation	F-19
Return on Proprietary Capital Computation	F-20
Important Changes During the Year	F-21
Financial Section Footnotes	F-22
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
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CEDAR GROVE MUNICIPAL WATER UTILITY

Utility Address: 22 WILLOW AVENUE
CEDAR GROVE, WI 53013

When was utility organized? 1/1/1932

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MRS KAREN OTTE
Title: CLERK-TREASURER

Office Address:
22 WILLOW AVENUE
CEDAR GROVE, WI 53013

Telephone: (920) 668 - 6523

Fax Number: (920) 668 - 8597

E-mail Address: vocgrove@hotmail.com

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

Name: MS PENNY WEBER CPA
Title: CERTIFIED PUBLIC ACCOUNTANT

Office Address: WEBER, CORSON & ASSOCIATES S.C.
2203 SOUTH MEMORIAL PLACE
P.O. BOX 1002
SHEBOYGAN, WI 53081

Telephone: (920) 457 - 3641

Fax Number: (920) 457 - 8148

E-mail Address: penny@webercorson.com

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

Name: MR ROGER SANDEE
Title: CHAIRMAN-STREETS, SEWER, WATER

Office Address:
22 WILLOW AVENUE
CEDAR GROVE, WI 53013

Telephone: (920) 668 - 6523

Fax Number: (920) 668 - 8597

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Date of most recent audit report:

Period covered by most recent audit:

Names and titles of utility management including manager or superintendent:

Name: MR TOM HUENINK

Title: PLANT OPERATOR

Office Address:

22 WILLOW AVENUE
CEDAR GROVE, WI 53013

Telephone: (920) 668 - 6523

Fax Number: (920) 668 - 8597

E-mail Address: vocgrove@hotmail.com

Name of utility commission/committee:

Names of members of utility commission/committee:

MR PAUL DEKKER, SUPERINTENDANT

MR TOM HUENINK, PLANT OPERATOR

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)	140,510	150,833	1
Operating Expenses:			
Operation and Maintenance Expense (401)	58,768	69,123	2
Depreciation Expense (403)	34,834	27,263	3
Amortization Expense (404)	0	0	4
Taxes (408)	27,502	27,213	5
Total Operating Expenses	121,104	123,599	
Net Operating Income	19,406	27,234	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	19,406	27,234	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	2,995	740	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	2,995	740	
Total Income	22,401	27,974	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	22,401	27,974	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	39,728	18,602	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	2,870	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	7,611		18
Total Interest Charges	32,117	21,472	
Net Income	(9,716)	6,502	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	31,483	24,981	19
Balance Transferred from Income (433)	(9,716)	6,502	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	21,767	31,483	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST-CHECKING AND SAVINGS	2,995	4
Total (Acct. 419):	2,995	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
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	140,510	0	0	0	140,510	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	140,510	0	0	0	140,510	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,903,687	1,245,985	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	238,245	252,728	2
Net Utility Plant	1,665,442	993,257	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	373,397	42,563	8
Temporary Cash Investments (132)	36,807	550	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	23,286	23,800	11
Other Accounts Receivable (143)	35	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	49,257	1,731	14
Materials and Supplies (150)	5,824	5,445	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	488,606	74,089	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	35,216	20
Total Deferred Debits	0	35,216	
Total Assets and Other Debits	2,154,048	1,102,562	

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)	166,417	166,417	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	21,767	31,483	23
Total Proprietary Capital	188,184	197,900	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	100,479	53,918	25
Other long-Term Debt (224)	1,075,000	325,000	26
Total Long-Term Debt	1,175,479	378,918	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	60,286	4,593	28
Payables to Municipality (233)	205,108	30,608	29
Customer Deposits (235)			30
Taxes Accrued (236)	26,752	14,499	31
Interest Accrued (237)	24,304	2,109	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	316,450	51,809	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	473,935	473,935	38
Total Liabilities and Other Credits	2,154,048	1,102,562	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,903,687	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,903,687	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	238,245	0	0	0	9
Total Accumulated Provision	238,245	0	0	0	
Net Utility Plant	1,665,442	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	252,728				252,728	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	34,834				34,834	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,356				1,356	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	36,190	0	0	0	36,190	13
Debits during year						14
Book cost of plant retired	14,320				14,320	15
Cost of removal	36,353				36,353	16
Other debits (specify):						17
					0	18
Total debits	50,673	0	0	0	50,673	19
Balance End of Year	238,245	0	0	0	238,245	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.30%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	5,824	5,445
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	5,824	5,445

**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)		
<hr/>				
Unamortized debt discount & expense (181)				1
Total			<u>0</u>	
Unamortized premium on debt (251)				2
<hr/>				
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	166,417	1
Changes during year (explain):		2
Balance end of year	<u><u>166,417</u></u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-----------------------------	----------------------	----------------------------	----------------------	-------------------------------------

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
LOAN FROM VILLAGE 1999	12/31/1999	00/00/0000	0.00%	25,000	1
EMPLOYEE BENEFITS & INSURANCE 1999	12/31/1999	00/00/0000	0.00%	2,814	2
1998 TAX EQUIVALENT	12/31/1998	00/00/0000	0.00%	23,942	3
1997 tax equivalent	12/31/1997	00/00/0000	0.00%	6,159	4
MISCELLANEOUS EXPENSES 1999	12/31/1999	00/00/0000	0.00%	4,248	5
PRINCIPAL DUE ON LOAN 3/31/1998	03/31/1998	00/00/0000	0.00%	18,078	6
TAX EQUIVALENT 1999	12/31/1999	00/00/0000	0.00%	14,499	7
INTEREST ON ADVANCES FOR 1998	12/31/1998	00/00/0000	0.00%	5,739	8
Total for Account 223				100,479	
Other Long-Term Debt (224)					
STATE TRUST FUND LOAN	07/05/2000	03/15/2020	6.00%	800,000	9
Nat'l Exchange Bank Loan	06/17/1996	06/17/2006	5.25%	275,000	10
Total for Account 224				1,075,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	14,499	1
Accruals:		
Charged water department expense	27,502	2
Charged electric department expense		3
Charged sewer department expense	576	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>28,078</u>	
Taxes paid during year:		
County, state and local taxes	0	6
Social Security taxes	1,163	7
PSC Remainder Assessment	163	8
Other (explain):		
Transferred to account 223, more than one year old	14,499	9
Total payments and other debits	<u>15,825</u>	
Balance end of year	<u><u>26,752</u></u>	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
Loan 1	75		75	0	2
Loan 2	85		85	0	3
Loan 3	665		665	0	4
Loan 4	630		630	0	5
Subtotal	1,455	0	1,455	0	
Other long-Term Debt (224)					
Nat'l Exchange Bank Loan	654	16,057	16,078	633	6
STATE TRUST FUND LOAN		23,671	0	23,671	7
Subtotal	654	39,728	16,078	24,304	
Notes Payable (231)					
NONE	0			0	8
Subtotal	0	0	0	0	
Total	2,109	39,728	17,533	24,304	

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	473,935	0	0	0	0	473,935	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):						0	4
Deduct charges (specify):						0	5
Balance End of Year	473,935	0	0	0	0	473,935	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	23,286	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	23,286	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	35	9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	35	
Receivables from Municipality (145):		
2000 PUBLIC FIRE PROTECTION	43,584	12
2000 JOINT OPERATING COSTS	4,524	13
MISCELLANEOUS	1,149	14
Total (Acct. 145):	49,257	
Prepayments (165):		
NONE		15
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		16
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
Other Deferred Debits (183):		
NONE		17
Total (Acct. 183):		0
Payables to Municipality (233):		
CLERK WAGES 2000	3,750	18
EMPLOYEE BENEFITS & INSURANCE 2000	7,160	19
LOAN FOR CONSTRUCTION	193,248	20
MISCELLANEOUS	950	21
Total (Acct. 233):	205,108	
Other Deferred Credits (253):		
NONE		22
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	1,574,836	0	0	0	1,574,836	1
Materials and Supplies	5,634	0	0	0	5,634	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	245,486	0	0	0	245,486	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	473,935	0	0	0	473,935	6
Other (specify):					0	7
Average Net Rate Base	861,049	0	0	0	861,049	
Net Operating Income	19,406	0	0	0	19,406	8
Net Operating Income as a percent of Average Net Rate Base	2.25%	N/A	N/A	N/A	2.25%	

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	166,417	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	26,625	3
Other (Specify):		4
Total Average Proprietary Capital	193,042	
Net Income		
Net Income	(9,716)	5
Percent Return on Proprietary Capital	-5.03%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

During 2000, a new water tower was constructed, an existing below the ground concrete reservoir was completely recapped and mains and hydrants were added.

2. Leaseholder changes.

3. Extensions of service.

There were no new services added. Three existing 1" services were put into service during 2000..

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

In July 2000 a state trust fund loan in the amount of \$800,000 was received. The loan will be paid back over 20 years, with an interest rate of 6%.

6. Formal proceedings with the Public Service Commission.

A rate case with the PSC was completed in early 2001. The new rates will go into effect on or after 3/15/01.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Notes Payable & Miscellaneous Long-Term Debt (Page F-14)

The Village chose not to charge interest on advance items. It is their intention to pay back these amounts in the near future.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

September 14, 2001

Mrs. Karen Otte, Clerk-Treasurer
Cedar Grove Municipal Water Utility
22 Willow Avenue
Cedar Grove, WI 53013-9999

2000 Analytical Review DWCCA-1010-PJL

Dear Mrs. Otte:

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. As directed in the head notes of the Water Mains schedule on page W-15, please provide an explanation of how the mains reported as added during the year were financed and follow this procedure in the future.
2. During our review of the Water Mains schedule on page W-15, we noted that in column (b) the utility identifies all of its mains as supply mains. However, there are no dollars reported in Account 316, Supply Mains on page W-8. Enclosed please find directions for determining whether your mains are supply mains or distribution mains and send us a corrected copy of page W-15.

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 closed.

Sincerely,

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

PJL:tlm:w:\compl\Analytical Reviews\2000 analytical review letters\1010.doc

FINANCIAL SECTION FOOTNOTES

Enclosure

Response received 11/5/01:

-----Original Message-----

From: Penny Weber [mailto:penny@webercorson.com]

Sent: Monday, November 05, 2001 10:55 AM

To: leege@psc.state.wi.us

Subject: 9/14/01 letter to CG Water Utility

To: Peter Leege

I have been asked by the Cedar Grove Water Utility to respond to the questions posed in the 9/14/01 letter from you.

You asked how mains added in 2000 were financed... The water utility borrowed money through a state trust fund loan and used part of the proceeds to replace water mains.

After talking with the utility manager, he felt that all their mains are distribution mains except for possibly mains that go from the wells to the main in the road. So all costs have been captured in the distribution mair account 343. On the 2001 report, the designation on page W-15 will be changed to distribution. Would you want to see the main footage from the well to the main in the road reclassified to supply main? The manager felt he could easily measure this footage. Then an estimated cost could be assigned to this footage and the cost moved from account 343 to account 316. Please let us know if the PSC would like to see this done.

Please respond to this email at penny@webercorson.com I will talk with Tom Huenink of the Cedar Grove Water Utility about any comments, suggestions or additional questions you may have.

The following reply sent 11/5/01:

-----Original Message-----

From: Leege, Peter

Sent: Monday, November 05, 2001 11:23 AM

To: 'Penny Weber'

Subject: RE: 9/14/01 letter to CG Water Utility

Hi Penny:

Thanks for your response. We would like to see any supply mains classified as such. We will make a note to look for that to be done in the 2001 report

Pete

Tom Hewig called from the utility on 1/24/02 to discuss main classifications, upon his explanation that all of their mains hve laterals coming off of them, I told him to report all mains as distribution in the

future

FINANCIAL SECTION FOOTNOTES

Future.

PJL

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	138,005	1
Total Sales of Water	138,005	
Other Operating Revenues		
Forfeited Discounts (470)	230	2
Other Water Revenues (474)	2,275	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	2,505	
Total Operating Revenues	140,510	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	41,411	5
General Operating Expenses (680-690)	17,357	6
Total Operation and Maintenance Expenses	58,768	
Other Operating Expenses		
Depreciation Expense (403)	34,834	7
Amortization Expense (404)		8
Taxes (408)	27,502	9
Total Other Operating Expenses	62,336	
Total Operating Expenses	121,104	
NET OPERATING INCOME	19,406	

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	575	36,639	76,716	4
Commercial	47	4,136	7,782	5
Industrial	8	4,879	4,950	6
Total Metered Sales to General Customers (461)	630	45,654	89,448	
Private Fire Protection Service (462)				
Public Fire Protection Service (463)	1		43,584	8
Other Sales to Public Authorities (464)				
Sales to Irrigation Customers (465)	17	2,615	4,973	9
Sales for Resale (466)				
Interdepartmental Sales (467)		0	0	11
Total Sales of Water				
	648	48,269	138,005	12

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	43,584	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)	43,584	
Forfeited Discounts (470):		
Customer late payment charges	230	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	230	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	2,275	7
Other (specify):		
NONE		8
Total Other Water Revenues (474)	2,275	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	11,451	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	9,166	3
Chemicals (630)	9,936	4
Supplies and Expenses (640)	4,909	5
Repairs of Water Plant (650)	5,028	6
Transportation Expenses (660)	921	7
Total Plant Operation and Maintenance Expenses	41,411	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	3,750	8
Office Supplies and Expenses (681)	451	9
Outside Services Employed (682)	3,605	10
Insurance Expense (684)	1,603	11
Employees Pensions and Benefits (686)	4,394	12
Regulatory Commission Expenses (688)	3,357	13
Miscellaneous General Expenses (689)	197	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	17,357	
Total Operation and Maintenance Expenses	58,768	

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		26,752	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		576	2
Net property tax equivalent		26,176	
Social Security		1,163	3
PSC Remainder Assessment		163	4
Other (specify): NONE			5
Total tax expense		<u>27,502</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			Sheboygan				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.205500				3
County tax rate	mills		6.531000				4
Local tax rate	mills		9.494100				5
School tax rate	mills		11.688900				6
Voc. school tax rate	mills		1.720400				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		29.639900				10
Less: state credit	mills		1.687040				11
Net tax rate	mills		27.952860				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.494100				14
Combined School Tax Rate	mills		13.409300				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		22.903400				17
Total Tax Rate	mills		29.639900				18
Ratio of Local and School Tax to Total	dec.		0.772722				19
Total tax net of state credit	mills		27.952860				20
Net Local and School Tax Rate	mills		21.599787				21
Utility Plant, Jan. 1	\$	1,245,985	1,245,985				22
Materials & Supplies	\$	5,445	5,445				23
Subtotal	\$	1,251,430	1,251,430				24
Less: Plant Outside Limits	\$	0					25
Taxable Assets	\$	1,251,430	1,251,430				26
Assessment Ratio	dec.		0.989694				27
Assessed Value	\$	1,238,533	1,238,533				28
Net Local & School Rate	mills		21.599787				29
Tax Equiv. Computed for Current Year	\$	26,752	26,752				30
Tax Equivalent per 1994 PSC Report	\$	11,980					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	26,752					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	942		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)	114,032		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	114,974	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	205,121		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	167,805		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	3,350		20
Total Pumping Plant	376,276	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	3,083		23
Total Water Treatment Plant	3,083	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	417		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)			942	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)			114,032	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	114,974	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			205,121	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			167,805	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			3,350	20
Total Pumping Plant	0	0	376,276	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			3,083	23
Total Water Treatment Plant	0	0	3,083	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			417	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 \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	9,660	522,691	26
Transmission and Distribution Mains (343)	541,632	135,777	27
Fire Mains (344)	0		28
Services (345)	85,976		29
Meters (346)	53,891	2,135	30
Hydrants (348)	52,524	11,419	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	744,100	672,022	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	2,597		35
Computer Equipment (372.1)	1,398		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	3,557		38
Other Tangible Property (390)	0		39
Total General Plant	7,552	0	
Total utility plant in service directly assignable	1,245,985	672,022	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,245,985	672,022	

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)	4,250		528,101 26
Transmission and Distribution Mains (343)	6,460		670,949 27
Fire Mains (344)			0 28
Services (345)			85,976 29
Meters (346)	2,110		53,916 30
Hydrants (348)	1,500		62,443 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	14,320	0	1,401,802
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			2,597 35
Computer Equipment (372.1)			1,398 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			3,557 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	7,552
Total utility plant in service directly assignable	14,320	0	1,903,687
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	14,320	0	1,903,687

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			5,772	5,772	1
February			4,454	4,454	2
March			5,173	5,173	3
April			4,799	4,799	4
May			5,195	5,195	5
June			5,868	5,868	6
July			5,920	5,920	7
August			5,800	5,800	8
September			5,731	5,731	9
October			4,070	4,070	10
November			4,648	4,648	11
December			5,342	5,342	12
Total for year	0	0	62,772	62,772	
Less: Measured or estimated water used in main flushing and water treatment during year				1,500	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				61,272	16
Less: Water sold				48,269	17
Losses and unaccounted for				13,003	18
Percent unaccounted for to the nearest whole percent (%)				21%	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				355	21
Date of maximum: 10/11/2000					22
Cause of maximum:					23
Water main break					
Minimum gallons pumped by all methods in any one day during reporting year				96	24
Date of minimum: 4/9/2000					25
Total KWH used for pumping for the year				147,878	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)	
204 NORTH MAIN	1	570	12	500,000	Yes	1
22 WILLOW AVENUE	2	670	15	500,000	Yes	2
270 EAST UNION AVENUE	3	527	13	500,000	Yes	3

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)	1
Identification	BOOSTER PUMP	NO 1	NO 2	1
Location	204 NORTH MAIN	204 NORTH MAIN	22 WILLOW AVENUE	2
Purpose	B	P	P	3
Destination	D	R	R	4
Pump Manufacturer	WIENMAN	AMERICAN	LAYNE	5
Year Installed	1998	1989	1960	6
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	750	300	350	8
Pump Motor or Standby Engine Mfr	CENTURY	US MOTOR	ALLIS CHALMERS	9 10
Year Installed	1970	1989	1960	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	50	30	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	14
Identification	NO 3			14
Location	270 EAST UNION			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	AMERICAN			18
Year Installed	1997			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	400			21
Pump Motor or Standby Engine Mfr	KOHLER FORD			22 23
Year Installed	1997			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	NO 1	NO 2		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET		3
Year constructed	1932	2000		4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL		5
Elevation difference in feet (See Headnote 3.)	0	147		6
Total capacity in gallons	75,000	300,000		7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID			9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE			10
Filters, type (gravity, pressure, other, none)	NONE			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000			12
Is a corrosion control chemical used (yes, no)?	Y			13
Is water fluoridated (yes, no)?	N			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	350	0	300	250	300	1
M	D	6.000	22,458	0	1,390	0	21,068	2
P	D	6.000	935	0	0	0	935	3
M	D	8.000	7,964	0	0	0	7,964	4
P	D	8.000	11,111	350	0	0	11,461	5
P	D	12.000	462	1,670	0	280	2,412	6
Total Within Municipality			43,280	2,020	1,690	530	44,140	
Total Utility			43,280	2,020	1,690	530	44,140	

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	473	0	0	0	473	29	1
M	1.000	209	0	0	0	209	30	2
M	1.250	5	0	0	0	5		3
M	1.500	5	0	0	0	5		4
P	2.000	1	0	0	0	1		5
M	2.000	3	0	0	0	3		6
M	4.000	1	0	0	0	1	1	7
P	8.000	1	0	0	0	1		8
Total Utility		698	0	0	0	698	60	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	710	36	96	0	650	0	1
1.000	22	2	4	0	20	0	2
1.500	2	0	0	0	2	0	3
2.000	2	0	1	0	1	0	4
3.000	3	0	0	0	3	0	5
4.000	2	0	0	0	2	0	6
Total:	741	38	101	0	678	0	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	574	34	6	10	0	26	650	1
1.000	1	13	0	3	1	2	20	2
1.500	0	0	0	1	0	1	2	3
2.000	0	0	0	1	0	0	1	4
3.000	0	0	1	1	1	0	3	5
4.000	0	0	0	1	0	1	2	6
Total:	575	47	7	17	2	30	678	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	100	5	3		102	2
Total Fire Hydrants	100	5	3	0	102	
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:	102
Number of distribution system valves end of year:	105
Number of distribution valves operated during year:	75

WATER OPERATING SECTION FOOTNOTES

Water Operating Revenues - Sales of Water (Page W-02)

Industrial Sales: JM Bruce Foundry closed 3Q 2000. Great Lakes Plastics also closed during 2000. Industrial sales decreased accordingly.

Water Operation & Maintenance Expenses (Page W-05)

Account 630: Well #1 and #2 were shut down for three to four months for the reservoir project. Therefore chemical expense decreased from 1999.

Account 640: Water testing \$3,336 was done in 1999 and will be done every two years. No testing was done in 2000.

Account 650: During 1999, repairs were done to water tower in the amount of \$4,028.

Account 688: Water rate case with the PSC began during 2000.

Water Utility Plant in Service (Page W-08)

Account 342: A new water tower was constructed and placed in service during 2000. The cost of the original tower built in 1932 was removed.

Also, the below the ground concrete reservoir was completed recapped. It is believed this extended the life substantially so all costs were capitalized.

Water Mains (Page W-15)

Utility looked at footage of mains after construction and adjusted their records accordingly.

Per review response, all mains changed from supply mains to distribution mains. PJL

Meters (Page W-17)

No meters were tested during 2000.
