



3014 (02-09-04)

ANNUAL REPORT

OF

Name: DEERFIELD WATER UTILITY

Principal Office: 4 NORTH MAIN STREET
P.O. BOX 66
DEERFIELD, WI 53531

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. 110)	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 (Acct. 221)	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
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: DEERFIELD WATER UTILITY

Utility Address: 4 NORTH MAIN STREET

P.O. BOX 66

DEERFIELD, WI 53531

When was utility organized? 1/1/1939

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: CYNTHIA L GOTTHART

Title: VILLAGE CLERK TREASURER

Office Address:

4 NORTH MAIN STREET

P.O. BOX 66

DEERFIELD, WI 53531

Telephone: (608) 764 - 5404

Fax Number: (608) 764 - 5807

E-mail Address:

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

Name: MRS JODI DOBSON

Title:

Office Address: VIRCHOW, KRAUSE & CO, LLP

4600 AMERICAN PARKWAY

P.O. BOX 7398

MADISON, WI 53707-7398

Telephone: (608) 240 - 2469

Fax Number: (608) 249 - 8532

E-mail Address: jdobson@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 & CO, LLP

Title:

Office Address: VIRCHOW, KRAUSE & CO, LLP
4600 AMERICAN PARKWAY
P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address: cpa@virchowkrause.com

Date of most recent audit report: 3/8/2001

Period covered by most recent audit: 2000

Names and titles of utility management including manager or superintendent:

Name: ARNOLD EVENSEN

Title: VILLAGE PRESIDENT

Office Address:
4 NORTH MAIN STREET
P.O. BOX 66
DEERFIELD, WI 53531

Telephone: (608) 764 - 5404

Fax Number: (608) 764 - 5807

E-mail Address:

Name: CYNTHIA L GOTTHART

Title: VILLAGE CLERK TREASURER

Office Address:
4 NORTH MAIN STREET
P.O. BOX 66
DEERFIELD, WI 53531

Telephone: (608) 764 - 5404

Fax Number: (608) 764 - 5807

E-mail Address:

Name: JOHN DOYLE

Title: PUBLIC WORKS DIRECTOR

Office Address:
4 NORTH MAIN STREET
P.O. BOX 66
DEERFIELD, WI 53531

Telephone: (608) 764 - 5497

Fax Number: (608) 764 - 5807

E-mail Address:

Name of utility commission/committee: PUBLIC WORKS COMMITTEE

Names of members of utility commission/committee:

IDENTIFICATION AND OWNERSHIP

Names of members of utility commission/committee:

MR DENNIS GASSEN, CHAIRPERSON

Is sewer service rendered by the utility? YES

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:

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)	321,909	281,507	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	106,176	105,713	2
Depreciation Expense (403)	59,608	41,043	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	44,233	43,184	5
Total Operating Expenses	210,017	189,940	
Net Operating Income	111,892	91,567	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	111,892	91,567	
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)	24,865	27,571	10
Miscellaneous Nonoperating Income (421)	10,740	10,151	11
Total Other Income	35,605	37,722	
Total Income	147,497	129,289	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	147,497	129,289	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	34,017	33,395	14
Amortization of Debt Discount and Expense (428)	1,020	1,068	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	35,037	34,463	
Net Income	112,460	94,826	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,702,024	1,607,198	20
Balance Transferred from Income (433)	112,460	94,826	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	1,814,484	1,702,024	

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):		
INTEREST INCOME	24,865	5
Total (Acct. 419):	24,865	
Miscellaneous Nonoperating Income (421):		
INCREASE IN NET PRESENT VALUE OF LONG-TERM RECEIVABLE	10,740	6
Total (Acct. 421):	10,740	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & 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	321,909	0	0	0	321,909	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	321,909	0	0	0	321,909	

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	42,591		42,591	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	2,349		2,349	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	44,940	0	44,940	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	3,038,869	2,442,047	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	314,639	253,884	2
Net Utility Plant	2,724,230	2,188,163	
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)	195,891	185,151	6
Special Funds (125)	96,494	98,091	7
Total Other Property and Investments	292,385	283,242	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	67,356	516,273	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	73,352	34,546	11
Other Accounts Receivable (143)	318	22,446	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	38,033	13,740	14
Materials and Supplies (150)	10,107	9,508	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	189,166	596,513	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	6,718	7,739	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	6,718	7,739	
Total Assets and Other Debits	3,212,499	3,075,657	

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)	270,762	270,762	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,814,484	1,702,024	23
Total Proprietary Capital	2,085,246	1,972,786	
LONG-TERM DEBT			
Bonds (221)	585,585	622,218	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	585,585	622,218	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	20,702	13,095	28
Payables to Municipality (233)	82,507	29,921	29
Customer Deposits (235)			30
Taxes Accrued (236)	41,102	40,568	31
Interest Accrued (237)	7,961	8,374	32
Other Current and Accrued Liabilities (238)	2,928	2,227	33
Total Current and Accrued Liabilities	155,200	94,185	
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			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	386,468	386,468	41
Total Liabilities and Other Credits	3,212,499	3,075,657	

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)	3,038,869	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	3,038,869	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	314,639	0	0	0	10
Total Accumulated Provision	314,639	0	0	0	
Net Utility Plant	2,724,230	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	253,884				253,884	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	59,608				59,608	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,907				1,907	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	61,515	0	0	0	61,515	13
Debits during year						14
Book cost of plant retired	760				760	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	760	0	0	0	760	19
Balance End of Year	314,639	0	0	0	314,639	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	10,107	9,508 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	10,107	9,508

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1993 W & S MRBS	1,021	428	6,718	1
Total			<u><u>6,718</u></u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u><u>0</u></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	270,762	1
Changes during year (explain):		2
Balance end of year	<u><u>270,762</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)	
1993 W & S MRBS	03/01/1993	03/01/2012	6.00%	498,750	1
1998 G.O. BONDS	04/01/1998	03/01/2018	4.75%	86,835	2
Total Bonds (Account 221):				585,585	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

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

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	40,568	1
Accruals:		
Charged water department expense	44,233	2
Charged electric department expense		3
Charged sewer department expense	641	4
Other (explain):		
NONE		5
Total Accruals and other credits	44,874	
Taxes paid during year:		
County, state and local taxes	40,568	6
Social Security taxes	3,424	7
PSC Remainder Assessment	348	8
Other (explain):		
NONE		9
Total payments and other debits	44,340	
Balance end of year	41,102	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1993 W & S REV BOND	7,567	29,250	29,589	7,228	1
1998 G.O. BONDS	807	4,767	4,841	733	2
Subtotal	8,374	34,017	34,430	7,961	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	8,374	34,017	34,430	7,961	

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	386,468	0	0	0	0	386,468	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	386,468	0	0	0	0	386,468	
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):		
STA-RITE LITIGATION ANNUITY	195,891	2
Total (Acct. 124):	195,891	
Special Funds (125):		
BOND REDEMPTION AND RESERVE	96,494	3
Total (Acct. 125):	96,494	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	73,352	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	73,352	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
OTHER	318	11
Total (Acct. 143):	318	
Receivables from Municipality (145):		
PUBLIC FIRE PROTECTION	30,609	12
DELINQUENT ACCOUNTS ON TAX ROLL	2,205	13
JOINT METERING ALLOCATION TO SEWER	5,219	14
Total (Acct. 145):	38,033	
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):		
PROPERTY INSURANCE	2,681	18
SEWER ACCOUNTS RECEIVABLE	58,613	19
PENSION & MEDICAL	5,648	20
ACCRUED PAYROLL	1,435	21
LOAN & INTEREST PAYMENT	13,473	22
MISCELLANEOUS	657	23
Total (Acct. 233):	82,507	
Other Deferred Credits (253):		
NONE		24
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	2,721,023	0	0	0	2,721,023	1
Materials and Supplies	9,807	0	0	0	9,807	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	284,261	0	0	0	284,261	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	386,468	0	0	0	386,468	6
Other (specify):					0	7
Average Net Rate Base	2,060,101	0	0	0	2,060,101	
Net Operating Income	111,892	0	0	0	111,892	8
Net Operating Income as a percent of Average Net Rate Base	5.43%	N/A	N/A	N/A	5.43%	

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	270,762	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,758,254	3
Other (Specify):		4
Total Average Proprietary Capital	2,029,016	
Net Income		
Net Income	112,460	5
Percent Return on Proprietary Capital	5.54%	

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.

Rate change went into effect August 1, 2000 to recover the costs of a new watertower placed in service.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

August 29, 2001

Ms. Cynthia L. Gotthart, Village Clerk Treasurer
Deerfield Water Utility
4 North Main Street
P.O. Box 66
Deerfield, WI 53531-0066

2000 Analytical Review DWCCA-1570-ELE

Dear Ms. Gotthart:

The Public Service Commission has completed their analytical review of your 2000 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. We have no questions, only the following comment.

On page W-10, please correct your copy of the annual report to transfer gallons pumped from the "surface" water column to the "ground" water column and follow this procedure in the future.

You may consider your review closed. Thank you for your efforts in preparing your 2000 annual report. If you have any questions, please feel free to contact me at (608) 266-3768 or e-mail me at engele@psc.state.wi.us.

Sincerely,

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

ELE:tlm:w:\compl\Analytical Reviews\2000 analytical review letters\1570.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	316,200	1
Total Sales of Water	316,200	
Other Operating Revenues		
Forfeited Discounts (470)	3,280	2
Miscellaneous Service Revenues (471)	455	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	1,974	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	5,709	
Total Operating Revenues	321,909	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	291	8
Pumping Expenses (620-625)	22,785	9
Water Treatment Expenses (630-635)	2,554	10
Transmission and Distribution Expenses (640-655)	24,844	11
Customer Accounts Expenses (901-904)	20,981	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	34,721	14
Total Operation and Maintenance Expenses	106,176	
Other Operating Expenses		
Depreciation Expense (403)	59,608	15
Amortization Expense (404-407)		16
Taxes (408)	44,233	17
Total Other Operating Expenses	103,841	
Total Operating Expenses	210,017	
NET OPERATING INCOME	111,892	

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	1	31	1
Commercial	5	35	383	2
Industrial				3
Total Unmetered Sales to General Customers (460)	6	36	414	
Metered Sales to General Customers (461)				
Residential	630	35,718	150,895	4
Commercial	66	6,709	24,170	5
Industrial	12	6,746	15,556	6
Total Metered Sales to General Customers (461)	708	49,173	190,621	
Private Fire Protection Service (462)	6		6,772	7
Public Fire Protection Service (463)	1		109,281	8
Other Sales to Public Authorities (464)	15	2,682	9,112	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	736	51,891	316,200	

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)	109,281	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)	109,281	
Forfeited Discounts (470):		
Customer late payment charges	3,280	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	3,280	
Miscellaneous Service Revenues (471):		
MISCELLANEOUS	455	7
Total Miscellaneous Service Revenues (471)	455	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,700	10
Other (specify):		
MISCELLANEOUS	274	11
Total Other Water Revenues (474)	1,974	
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 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	291	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	291	
 PUMPING EXPENSES		
Operation Labor (620)	13,064	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	9,080	7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)	641	9
Total Pumping Expenses	22,785	
 WATER TREATMENT EXPENSES		
Operation Labor (630)		10
Chemicals (631)	1,798	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)	756	13
Total Water Treatment Expenses	2,554	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	229	14
Operation Supplies and Expenses (641)	6,779	15
Maintenance of Distribution Reservoirs and Standpipes (650)	1,488	16
Maintenance of Mains (651)	10,038	17
Maintenance of Services (652)	2,620	18
Maintenance of Meters (653)	1,820	19
Maintenance of Hydrants (654)	1,570	20
Maintenance of Other Plant (655)	300	21
Total Transmission and Distribution Expenses	24,844	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	2,268	22
Accounting and Collecting Labor (902)	17,845	23
Supplies and Expenses (903)	868	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	20,981	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)		27
Office Supplies and Expenses (921)	3,670	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	9,588	30
Property Insurance (924)		31
Injuries and Damages (925)	2,681	32
Employee Pensions and Benefits (926)	12,354	33
Regulatory Commission Expenses (928)	2,224	34
Miscellaneous General Expenses (930)	1,865	35
Transportation Expenses (933)	2,339	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	34,721	
 Total Operation and Maintenance Expenses	 106,176	

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		41,102	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		641	2
Net property tax equivalent		40,461	
Social Security		3,424	3
PSC Remainder Assessment		348	4
Other (specify): NONE			5
Total tax expense		44,233	

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)	1
County name			Dane				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.216781				3
County tax rate	mills		3.598824				4
Local tax rate	mills		5.494865				5
School tax rate	mills		13.147019				6
Voc. school tax rate	mills		1.589878				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		24.047367				10
Less: state credit	mills		2.028114				11
Net tax rate	mills		22.019253				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.494865				14
Combined School Tax Rate	mills		14.736897				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.231762				17
Total Tax Rate	mills		24.047367				18
Ratio of Local and School Tax to Total	dec.		0.841330				19
Total tax net of state credit	mills		22.019253				20
Net Local and School Tax Rate	mills		18.525450				21
Utility Plant, Jan. 1	\$	2,403,177	2,403,177				22
Materials & Supplies	\$	9,508	9,508				23
Subtotal	\$	2,412,685	2,412,685				24
Less: Plant Outside Limits	\$	7,850	7,850				25
Taxable Assets	\$	2,404,835	2,404,835				26
Assessment Ratio	dec.		0.922588				27
Assessed Value	\$	2,218,672	2,218,672				28
Net Local & School Rate	mills		18.525450				29
Tax Equiv. Computed for Current Year	\$	41,102	41,102				30
Tax Equivalent per 1994 PSC Report	\$	39,897					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	41,102					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	13,614		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)	132,839		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	146,453	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	56,659		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	159,282		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	12,196		20
Total Pumping Plant	228,137	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	6,296		23
Total Water Treatment Plant	6,296	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	2,500		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)			13,614	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)			132,839	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	146,453	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			56,659	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			159,282	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			12,196	20
Total Pumping Plant	0	0	228,137	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			6,296	23
Total Water Treatment Plant	0	0	6,296	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			2,500	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 \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	77,450	547,469	26
Transmission and Distribution Mains (343)	1,289,123	79,769	27
Fire Mains (344)	0		28
Services (345)	268,832		29
Meters (346)	75,035	2,339	30
Hydrants (348)	120,795	3,995	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,833,735	633,572	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	137,254		34
Office Furniture and Equipment (391)	9,166		35
Computer Equipment (391.1)	13,869	2,880	36
Transportation Equipment (392)	16,565		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	7,021		39
Laboratory Equipment (395)	633		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	183		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	3,865		44
Other Tangible Property (399)	0		45
Total General Plant	188,556	2,880	
Total utility plant in service directly assignable	2,403,177	636,452	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	2,403,177	636,452	

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)			624,919 26
Transmission and Distribution Mains (343)			1,368,892 27
Fire Mains (344)			0 28
Services (345)			268,832 29
Meters (346)	760		76,614 30
Hydrants (348)			124,790 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	760	0	2,466,547
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			137,254 34
Office Furniture and Equipment (391)			9,166 35
Computer Equipment (391.1)			16,749 36
Transportation Equipment (392)			16,565 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			7,021 39
Laboratory Equipment (395)			633 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			183 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			3,865 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	191,436
Total utility plant in service directly assignable	760	0	3,038,869
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	760	0	3,038,869

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			4,360	4,360	1
February			4,106	4,106	2
March			4,412	4,412	3
April			4,293	4,293	4
May			4,781	4,781	5
June			4,532	4,532	6
July			4,891	4,891	7
August			4,844	4,844	8
September			4,537	4,537	9
October			5,699	5,699	10
November			5,818	5,818	11
December			5,561	5,561	12
Total for year	0	0	57,834	57,834	
Less: Measured or estimated water used in main flushing and water treatment during year				211	13
Less: Other utility use				1,065	14
Other utility use explanation:					15
water main breaks, filling new water tower, dumping old tower/booster					
Water pumped into distribution system				56,558	16
Less: Water sold				51,891	17
Losses and unaccounted for				4,667	18
Percent unaccounted for to the nearest whole percent (%)				8%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				328	21
Date of maximum: 10/17/2000					22
Cause of maximum:					23
filling new water tower					
Minimum gallons pumped by all methods in any one day during reporting year				33	24
Date of minimum: 7/29/2000					25
Total KWH used for pumping for the year				111,435	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)	
BLANK	WELL 1	526	8	576,000	Yes	1
BLANK	WELL 2	706	8	850,000	No	2
BLANK	WELL 3	865	12	504,000	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)	
Identification	1	2	3	1
Location	WEST DEERFIELD STREET	210 NORTH MAIN STREET	401 WASHBURN ROAD	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	CTW	LAYNE NORTH WEST	GOULDS	5
Year Installed	1981	1953	1996	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	350	550	350	8
Pump Motor or Standby Engine Mfr	GE	GE	FORD	10
Year Installed	1997	1997	1997	11
Type	ELECTRIC	ELECTRIC	NATURAL GAS	12
Horsepower	30	50	83	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	BOOSTER PUMP	BOOSTER PUMP 2		14
Location	CENTRAL AVENUE	BRICTON STREET		15
Purpose	P	P		16
Destination	D	D		17
Pump Manufacturer	AURORA	USED MCO		18
Year Installed	1993	1974		19
Type	VERTICAL TURBINE	VERTICAL TURBINE		20
Actual Capacity (gpm)	500	500		21
Pump Motor or Standby Engine Mfr	US	GE		23
Year Installed	1997	1997		24
Type	ELECTRIC	ELECTRIC		25
Horsepower	20	20		26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	1	2	3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	ET	3
Year constructed	2000	1977	1974	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	45	1	1	6
Total capacity in gallons	660,000	5,000	250,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)		LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)		WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)		NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		1.0000	1.0000	12
Is a corrosion control chemical used (yes, no)?		N	N	13
Is water fluoridated (yes, no)?		Y	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	4,311	0	0	0	4,311	1
M	D	6.000	24,742	0	0	0	24,742	2
M	D	8.000	21,185	0	0	0	21,185	3
P	D	8.000	150	0	0	0	150	4
M	D	10.000	4,029	0	0	0	4,029	5
P	D	10.000	1,868	0	0	0	1,868	6
M	D	12.000	4,539	0	0	0	4,539	7
Total Within Municipality			60,824	0	0	0	60,824	
M	D	12.000	1,100	1,389	0	0	2,489	8
Total Outside of Municipality			1,100	1,389	0	0	2,489	
Total Utility			61,924	1,389	0	0	63,313	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.750	47	0	0	0	47		1
M	0.750	300	0	0	0	300		2
M	1.000	224	0	0	0	224		3
L	1.000	3	0	0	0	3		4
M	1.500	12	0	0	0	12		5
M	2.000	11	0	0	0	11		6
L	8.000	1	0	0	0	1		7
M	8.000	1	0	0	0	1		8
M	10.000	1	0	0	0	1		9
L	10.000	1	0	0	0	1		10
Total Utility		601	0	0	0	601	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	699	36	29	0	706	0	1
1.000	20	1	1	(1)	19	0	2
1.500	10	2	0	(1)	11	0	3
2.000	12	0	0	(2)	10	0	4
3.000	1	0	0	0	1	0	5
4.000	4	0	0	0	4	0	6
Total:	746	39	30	(4)	751	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	632	46	4	6	0	18	706	1
1.000	0	13	3	2	0	1	19	2
1.500	0	5	1	2	0	3	11	3
2.000	0	2	3	3	0	2	10	4
3.000	0	0			0	1	1	5
4.000	0	0	1	1	0	2	4	6
Total:	632	66	12	14	0	27	751	

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	1	2			3	1
Within Municipality	116			3	119	2
Total Fire Hydrants	117	2	0	3	122	
Flushing Hydrants						
	17				17	3
Total Flushing Hydrants	17	0	0	0	17	

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:	73
Number of distribution system valves end of year:	367
Number of distribution valves operated during year:	321

WATER OPERATING SECTION FOOTNOTES

Property Tax Equivalent (Water) (Page W-07)

This calculation excludes construction work in progress because the entire project is outside the village limits.

Water Utility Plant in Service (Page W-08)

New water tower added. Funded by cash reserves.

Sources of Water Supply - Statistics (Page W-10)

gallons transferred from "surface" to "ground" by ele 8/15/01

Reservoirs, Standpipes & Water Treatment (Page W-14)

The 50,000 gallon ET was removed and actual dollar cost was retired in 1994.

Water Mains (Page W-15)

Main financed by the utility through reserves.

Meters (Page W-17)

Utility participates in a meter exchange program with Badger Meter in which Badger Meter test all meters turned in, thus there is no testing of meters reported by the utility.

Adjustments are to correct prior year miscounts.

Hydrants and Distribution System Valves (Page W-18)

Adjustments to correct prior year miscounts.
