



3015 (02-09-04)

ANNUAL REPORT

OF

Name: DELAFIELD WATER UTILITY

Principal Office: 500 GENESEE STREET
DELAFIELD, WI 53018

For the Year Ended: DECEMBER 31, 2000

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: DELAFIELD WATER UTILITY

Utility Address: 500 GENESEE STREET
DELAFIELD, WI 53018

When was utility organized? 8/15/1994

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MARILYN CZUBKOWSKI

Title: CLERK

Office Address:

500 GENESSE STREET
DELAFIELD, WI 53018

Telephone: (414) 646 - 6220

Fax Number: (414) 646 - 6223

E-mail Address: CITYDFLD@EXECPC.COM

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

Name: MR KEVIN KRYSINSKI

Title:

Office Address: KRYSINSKI & ASSOCIATES, S.C.

6441 ENTERPRISE LANE, #104
MADISON, WI 53719

Telephone: (608) 274 - 5324

Fax Number: (608) 274 - 6439

E-mail Address: KRYSIN@ITIS.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: MR KEVIN KRYSINSKI

Title:

Office Address: KRYSINSKI & ASSOCIATES, S.C.
6441 ENTERPRISE LANE, #104
MADISON, WI 53719

Telephone: (608) 274 - 5324

Fax Number: (608) 274 - 6439

E-mail Address: KRYSIN@ITIS.COM

Date of most recent audit report: 2/6/2001

Period covered by most recent audit: 1/1/00-12/31/00

Names and titles of utility management including manager or superintendent:

Name: MR MATT CARLSON

Title: ADMINISTRATOR

Office Address:
500 GENESSE STREET
DELAFIELD, WI 53018

Telephone: (414) 646 - 6220

Fax Number: (414) 646 - 6223

E-mail Address: CITYDFLD@EXECPC.COM

Name: MR MICHAEL SCAFF

Title: SUPERINTENDENT

Office Address:
500 GENESSE STREET
DELAFIELD, WI 53018

Telephone: (414) 646 - 6220

Fax Number: (414) 646 - 6223

E-mail Address:

Name of utility commission/committee: CITY COUNCIL

Names of members of utility commission/committee:

- MS KATHY ALDRIDGE, ALDERPERSON
- MR PAUL CRAIG, ALDERPERSON
- MR RICK LIEBLANG, ALDERPERSON
- MR MAURICE MATHEY, ALDERPERSON
- MR ED MCALEER, MAYOR
- MS LINDA QUARTARO, ALDERPERSON
- MR JAMES ROMANOWSKI, ALDERPERSON
- MR PHILIP SCHUMAN, ALDERPERSON

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:

IDENTIFICATION AND OWNERSHIP

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)	314,361	304,394	1
Operating Expenses:			
Operation and Maintenance Expense (401)	69,883	83,503	2
Depreciation Expense (403)	70,963	70,098	3
Amortization Expense (404)	0	0	4
Taxes (408)	6,289	6,006	5
Total Operating Expenses	147,135	159,607	
Net Operating Income	167,226	144,787	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	167,226	144,787	
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)	21,501	17,278	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	21,501	17,278	
Total Income	188,727	162,065	
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	188,727	162,065	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	67,819	72,737	13
Amortization of Debt Discount and Expense (428)	2,160	2,160	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	69,979	74,897	
Net Income	118,748	87,168	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	244,705	172,810	19
Balance Transferred from Income (433)	118,748	87,168	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	15,273	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)	363,453	244,705	

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):		
LOCAL GOVERNMENT INVESTMENT POOL INTEREST	21,501	4
Total (Acct. 419):	21,501	
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):						
NONE					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	314,361	0	0	0	314,361	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:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	314,361	0	0	0	314,361	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	3,634,498	3,615,839	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	280,537	209,884	2
Net Utility Plant	3,353,961	3,405,955	
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)	64,730	33,940	8
Temporary Cash Investments (132)	439,877	431,724	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	76,209	74,342	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	1,664	76	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	582,480	540,082	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	16,456	6,476	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	16,456	6,476	
Total Assets and Other Debits	3,952,897	3,952,513	

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)	1,628,096	1,628,096	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	363,453	244,705	23
Total Proprietary Capital	1,991,549	1,872,801	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	1,220,000	1,335,000	26
Total Long-Term Debt	1,220,000	1,335,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	1,409	3,594	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	15,372	30,038	32
Other Current and Accrued Liabilities (238)	648	911	33
Total Current and Accrued Liabilities	17,429	34,543	
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)	723,919	710,169	38
Total Liabilities and Other Credits	3,952,897	3,952,513	

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)	3,634,498	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	3,634,498	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	280,537	0	0	0	9
Total Accumulated Provision	280,537	0	0	0	
Net Utility Plant	3,353,961	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	209,884				209,884	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	70,963				70,963	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	70,963	0	0	0	70,963	13
Debits during year						14
Book cost of plant retired	310				310	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	310	0	0	0	310	19
Balance End of Year	280,537	0	0	0	280,537	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):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel 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		0 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	0	0

**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)				
UNAMORTIZED DEBT ISSUANCE EXPENSE (1994 WATER NOTE)	6,476	2160	4,316	1
UNAMORTIZED DEBT ISSUANCE EXPENSE (2000 GO NOTE)	0	0	12,140	2
Total			16,456	
Unamortized premium on debt (251)				
NONE	0	0	0	3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	1,628,096	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>1,628,096</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)	
Other Long-Term Debt (224)					
WATER GO NOTE	12/01/2000	12/01/2010	4.68%	645,000	1
WATER GO NOTE	07/15/1994	02/01/2004	4.70%	575,000	2
Total for Account 224				<u>1,220,000</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	6,289	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>6,289</u>	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	5,895	7
PSC Remainder Assessment	394	8
Other (explain):		
NONE		9
Total payments and other debits	<u>6,289</u>	
Balance end of year	<u><u>0</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)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
1994 GO PROMISSORY NOTE	30,038	67,819	82,485	15,372	3
Subtotal	30,038	67,819	82,485	15,372	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	30,038	67,819	82,485	15,372	

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	710,169	0	0	0	0	710,169	1
Add credits during year:							
For Services	8,250					8,250	2
For Mains						0	3
Other (specify):							
WATER CONNECTION FEE	5,500					5,500	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	723,919	0	0	0	0	723,919	
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	0	1
Total (Acct. 123):	0	
Other Investments (124):		
NONE	0	2
Total (Acct. 124):	0	
Special Funds (125):		
NONE	0	3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE	0	4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	76,209	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	76,209	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
DUE FROM TAX COLLECTION ACCOUNT	1,664	12
Total (Acct. 145):	1,664	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	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)
<hr/>	
Payables to Municipality (233):	
NONE	16
Total (Acct. 233):	0
<hr/>	
Other Deferred Credits (253):	
NONE	17
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	3,625,168	0	0	0	3,625,168	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	245,210	0	0	0	245,210	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	717,044	0	0	0	717,044	6
Other (specify):						
NONE					0	7
Average Net Rate Base	2,662,914	0	0	0	2,662,914	
Net Operating Income	167,226	0	0	0	167,226	8
Net Operating Income as a percent of Average Net Rate Base						
	6.28%	N/A	N/A	N/A	6.28%	

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	1,628,096	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	304,079	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	1,932,175	
Net Income		
Net Income	118,748	5
Percent Return on Proprietary Capital	6.15%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Signature Page (Page ii)

KRYSINSKI & ASSOCIATES, S.C.
Certified Public Accountants and Consultants

INDEPENDENT ACCOUNTANT'S REPORT

City of Delafield
Delafield, Wisconsin

We have compiled the accompanying Municipal Utility Annual Report of the Delafield Water Utility as of December 31, 2000 in the accompanying prescribed form in accordance with Statements on Standards for Accounting and Review issued by the American Institute of Certified Public Accountants. We have also compiled the supplementary information presented in the prescribed form.

Our compilation was limited to presenting in the form prescribed by the Wisconsin Public Service Commission, information that is the representation of management. We have not audited or reviewed the financial statements referred to above and, accordingly, do not express an opinion or any other form of assurance on it.

The Municipal Utility Annual Report is presented in accordance with the requirements of the Wisconsin Public Service Commission, which differ from generally accepted accounting principles. Accordingly, the Municipal Utility Annual Report is not designated for those who are not informed about such differences.

Krysinski & Associates, S.C.
March 19, 2001

6441 Enterprise Lane, #104 Madison, WI 53719 Phone: (608) 274-5324
Fax (608) 274-6439

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

November 21, 2001

Ms. Marilyn Czubkowski, Clerk
Delafield Municipal Water Utility
500 Genesse Street
Delafield ,WI 53018-1817

2000 Analytical Review DWCCA-1595-PJL

Dear Ms. Czubkowski:

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. During our review, we noted that the Total KWH used for pumping for the year reported on the Source of Supply, Pumping and Purchased Water Statistics schedule is 990. However, \$11,496 is reported in the Operation and Maintenance Expense schedule for power for pumping expense. At an average cost of \$.06 per KWH, 990 appears low. Please review your records and indicate if the 990 figure was reported in error and provide the correct number.
2. During our review, we noted 81 services reported in use on the Water Services schedule, but only 64 customers are reported on page W-2. Please explain why there are significantly more services than customers.

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 peter.leege@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

FINANCIAL SECTION FOOTNOTES

PJL:dwh:w:\compl\Analytical Reviews\2000 analytical review letters\1595.doc

Response received 12/5/01:
December 5, 2001

Public Service Commission of Wisconsin
Attention: Peter Leege
610 North Whitney Way
Madison, WI 53707-7854

Dear Peter:

SUBJECT: DWCCA-1595-PJL
2000 PSC Report for the Delafield Municipal Water Utility

This letter is in response to your letter of November 21, 2001. We have reviewed the information provided by the Delafield Municipal Water Utility for completion of the 2000 PSC report and have noted the following:

1. During our review, we noted that the Total KWH used for pumping for the year reported on the Source of Supply, Pumping and Purchased Water Statistics schedule is 990. However, \$11,496 is reported in the Operation and Maintenance Expense Schedule for power for pumping expense. At an average cost of \$.06 per KWH, 990 appears low. Please review your records and indicate if the 990 figure was reported in error and provide the correct number.

We pulled the beginning and ending bills for the year 2000. The total KWH = 19,018. This was calculated as follows:

Wellhouse Meter PNZT301582
12/21/00 Reading 14,089
1/5/00 Reading 11,506
Total KWH Used 2,583

Water Tower Meter PVZT406990
12/29/00 Reading 23,622
12/27/99 Reading 7,187
16,435

Total KWH 19,018

In addition, the \$11,496 includes gas bills totaling \$989. The total cost for pumping was \$10,507.

Page 2

2. During our review, we noted 81 services reported in use on the Water Services schedule, but only 64 customers are reported on page W-2. Please explain why there are significantly more services than customers.

FINANCIAL SECTION FOOTNOTES

~~explain why there are significantly more services than customers.~~

Some of Delafield Municipal Water Utility's customers have two meters. One of these meters is considered an exemption meter because the water used is not going into the sewer. These customers were only counted as a single customer for Schedule W-2.

If you have any additional questions or suggestions on how this information should be presented in the future (e.g. footnote the exemption meters), please contact us. We can be reached by phone at (608) 274-5324 or Email krysin@it is.com.

Sincerely,

Kathryn Schnelle
Krysinski & Associates, S.C.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	313,869	1
Total Sales of Water	313,869	
Other Operating Revenues		
Forfeited Discounts (470)	492	2
Other Water Revenues (474)	0	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	492	
Total Operating Revenues	314,361	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	45,611	5
General Operating Expenses (680-690)	24,272	6
Total Operation and Maintenance Expenses	69,883	
Other Operating Expenses		
Depreciation Expense (403)	70,963	7
Amortization Expense (404)		8
Taxes (408)	6,289	9
Total Other Operating Expenses	77,252	
Total Operating Expenses	147,135	
NET OPERATING INCOME	167,226	

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				4
Commercial	64	30,968	114,180	5
Industrial				6
Total Metered Sales to General Customers (461)	64	30,968	114,180	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	67		195,825	8
Other Sales to Public Authorities (464)	3	70	3,864	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	134	31,038	313,869	

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)	195,825	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)	195,825	
Forfeited Discounts (470):		
Customer late payment charges	492	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	492	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		7
Other (specify):		
NONE		8
Total Other Water Revenues (474)	0	
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)	24,921	1
Purchased Water (610)	0	2
Fuel or Power Purchased for Pumping (620)	11,496	3
Chemicals (630)	2,247	4
Supplies and Expenses (640)	4,802	5
Repairs of Water Plant (650)	2,145	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	45,611	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	2,362	8
Office Supplies and Expenses (681)	124	9
Outside Services Employed (682)	6,275	10
Insurance Expense (684)		11
Employees Pensions and Benefits (686)	4,647	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	10,864	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	24,272	
 Total Operation and Maintenance Expenses	 69,883	

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		0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		0	
Social Security		5,895	3
PSC Remainder Assessment		394	4
Other (specify): NONE			5
Total tax expense		6,289	

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			Waukesha				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.230829				3
County tax rate	mills		2.844049				4
Local tax rate	mills		5.161694				5
School tax rate	mills		11.671922				6
Voc. school tax rate	mills		1.648582				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		21.557076				10
Less: state credit	mills		2.003222				11
Net tax rate	mills		19.553854				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.161694				14
Combined School Tax Rate	mills		13.320504				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.482198				17
Total Tax Rate	mills		21.557076				18
Ratio of Local and School Tax to Total	dec.		0.857361				19
Total tax net of state credit	mills		19.553854				20
Net Local and School Tax Rate	mills		16.764713				21
Utility Plant, Jan. 1	\$	3,615,839	3,615,839				22
Materials & Supplies	\$	0	0				23
Subtotal	\$	3,615,839	3,615,839				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	3,615,839	3,615,839				26
Assessment Ratio	dec.		0.863628				27
Assessed Value	\$	3,122,740	3,122,740				28
Net Local & School Rate	mills		16.764713				29
Tax Equiv. Computed for Current Year	\$	52,352	52,352				30
Tax Equivalent per 1994 PSC Report	\$	0					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	0					32 33
Tax equiv. for current year (see note 6)	\$	0					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)	0		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)	142,123		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	142,123	0	
PUMPING PLANT			
Land and Land Rights (320)	48,857		12
Structures and Improvements (321)	155,562		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	452,301		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	656,720	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		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)			0 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)			142,123 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	142,123
PUMPING PLANT			
Land and Land Rights (320)			48,857 12
Structures and Improvements (321)			155,562 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			452,301 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	656,720
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 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)	654,717		26
Transmission and Distribution Mains (343)	1,800,954		27
Fire Mains (344)	0		28
Services (345)	176,278	8,250	29
Meters (346)	17,752	1,377	30
Hydrants (348)	166,795		31
Other Transmission and Distribution Plant (349)	0	9,342	32
Total Transmission and Distribution Plant	2,816,496	18,969	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	500		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	0		39
Total General Plant	500	0	
Total utility plant in service directly assignable	3,615,839	18,969	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	3,615,839	18,969	

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)			654,717 26
Transmission and Distribution Mains (343)			1,800,954 27
Fire Mains (344)			0 28
Services (345)			184,528 29
Meters (346)	310		18,819 30
Hydrants (348)			166,795 31
Other Transmission and Distribution Plant (349)			9,342 32
Total Transmission and Distribution Plant	310	0	2,835,155
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			500 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	500
Total utility plant in service directly assignable	310	0	3,634,498
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	310	0	3,634,498

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			2,422	2,422	1
February			2,279	2,279	2
March			2,507	2,507	3
April			2,843	2,843	4
May			3,181	3,181	5
June			3,517	3,517	6
July			3,658	3,658	7
August			3,659	3,659	8
September			2,935	2,935	9
October			2,768	2,768	10
November			2,444	2,444	11
December			2,638	2,638	12
Total for year	0	0	34,851	34,851	
Less: Measured or estimated water used in main flushing and water treatment during year				548	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				34,303	16
Less: Water sold				31,038	17
Losses and unaccounted for				3,265	18
Percent unaccounted for to the nearest whole percent (%)				10%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				218	21
Date of maximum: 4/15/2000					22
Cause of maximum:					23
FIRE DEPARTMENT M.P.O. CLASS					
Minimum gallons pumped by all methods in any one day during reporting year				31	24
Date of minimum: 3/8/2000					25
Total KWH used for pumping for the year				19,018	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)	
WELL #1	#1	1,225	15	720,000	Yes	1

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	SERVICE PUMP 1	SERVICE PUMP 1 - BOOSTER	1
Location	WELL PUMP#1	PUMP 1	BOOSTER STATION	2
Purpose	P	P	B	3
Destination	D	D	D	4
Pump Manufacturer	AMERICAN TURBINE	AMERICAN TURBINE	GUNDEROS	5
Year Installed	1995	1995	1994	6
Type	OTHER	OTHER	CENTRIFUGAL	7
Actual Capacity (gpm)	500	250	50	8
Pump Motor or Standby Engine Mfr	PLUEGER	US MOTOR	BALDOR	9 10
Year Installed	1995	1995	1994	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	15	3	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	SERVICE PUMP 2	SERVICE PUMP 2 - BOOSTER	SERVICE PUMP 3	14
Location	PUMP 2	BOOSTER STATION	PUMP 3	15
Purpose	P	B	S	16
Destination	D	D	D	17
Pump Manufacturer	AMERICAN TURBINE	AURORA	AMERICAN TURBINE	18
Year Installed	1995	1994	1995	19
Type	SUBMERSIBLE	CENTRIFUGAL	OTHER	20
Actual Capacity (gpm)	250	150	1,500	21
Pump Motor or Standby Engine Mfr	US MOTOR	MARATHON	US MOTOR	22 23
Year Installed	1995	1994	1995	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	15	10	100	26

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	SERVICE PUMP 3 - BOOSTER	STANDBY PUMP		1
Location	BOOSTER STATIONS	STANDBY		2
Purpose	B	S		3
Destination	D	D		4
Pump Manufacturer	AURORA	HITACHI		5
Year Installed	1994	1999		6
Type	CENTRIFUGAL	SUBMERSIBLE		7
Actual Capacity (gpm)	1,500	510		8
Pump Motor or Standby Engine Mfr	MARATHON	HITACHI		10
Year Installed	1994	1999		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	40	75		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	ELEVATED TANK	RESERVOIR	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	3
Year constructed	1994	1995	4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	132	13	6
Total capacity in gallons	500,000	126,800	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.7200		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	N		14
			15
			16
			17
			18
			19
			20
			21
			22
			23
			24
			25

WATER MAINS

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

								Number of Feet	
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)		
P	D	4.000	1,445	0	0	0	1,445	1	
M	D	6.000	427	0	0	0	427	2	
P	D	6.000	25	0	0	0	25	3	
M	D	8.000	2,859	0	0	0	2,859	4	
P	D	8.000	6,598	0	0	0	6,598	5	
M	D	10.000	1,993	0	0	0	1,993	6	
P	D	10.000	4,176	0	0	0	4,176	7	
M	T	12.000	3,051	0	0	0	3,051	8	
P	D	12.000	13,514	0	0	0	13,514	9	
Total Within Municipality			34,088	0	0	0	34,088		
M	D	99.000	1,888	0	0	0	1,888	10	
Total Outside of Municipality			1,888	0	0	0	1,888		
Total Utility			35,976	0	0	0	35,976		

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)	
P	0.625	17	0	0	0	17		1
M	1.000	12	1	0	0	13	2	2
P	1.000	14	4	0	0	18		3
M	1.250	1	0	0	0	1	1	4
M	1.500	2	0	0	0	2		5
P	1.500	8	2	0	0	10		6
A	1.500	6	0	0	0	6		7
P	2.000	4	0	0	0	4	3	8
M	2.000	20	0	0	0	20	10	9
A	2.000	1	0	0	0	1		10
P	3.000	4	1	0	0	5	1	11
P	4.000	3	0	0	0	3	2	12
A	4.000	3	0	0	0	3	3	13
A	8.000	2	0	0	0	2	2	14
Total Utility		97	8	0	0	105	24	

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	27	1	0	0	28	0	1
1.000	19	4	0	2	25	0	2
1.500	14	5	3	0	16	0	3
2.000	12	0	0	(2)	10	0	4
3.000	3	1	0	0	4	1	5
4.000	1	0	0	0	1	0	6
Total:	76	11	3	0	84	1	

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	0	19	0	1	0	8	28	1
1.000	12	11	0	0	0	2	25	2
1.500	0	13	0	1	0	2	16	3
2.000	0	7	0	1	0	2	10	4
3.000	1	3	0	0	0	0	4	5
4.000	0	1	0	0	0	0	1	6
Total:	13	54	0	3	0	14	84	

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	81				81	2
Total Fire Hydrants	81	0	0	0	81	
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:	81
Number of distribution system valves end of year:	95
Number of distribution valves operated during year:	95

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

MISCELLANEOUS GENERAL EXPENSE (689) INCREASE RELATES TO WATER SYSTEM STUDY.

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

A ZERO TAX EQUIVALENT WAS AUTHORIZED BY THE CITY ON FEBRUARY 21, 2000.

Water Utility Plant in Service (Page W-08)

ADDITIONS OF \$9,342 INCLUDES LEAK DETECTION EQUIPMENT (\$4,650) AND AN ELECTRIC VALVE TURNER (\$4,692).

Pumping and Purchased Water Statistics (Page W-10)

Per review response, kwh for pumping changed from 990 to 19,018.
PJJ

Water Services (Page W-16)

NET ADDITIONS REPRESENT DEVELOPER PAID CONTRIBUTIONS.
