



3015 (02-09-04)

ANNUAL REPORT

OF

Name: VILLAGE OF AMHERST WATER UTILITY

Principal Office: 161 MILL STREET
P.O. BOX 36
AMHERST, WI 54406

For the Year Ended: DECEMBER 31, 2000

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

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

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Balance Sheet	F-05
Net Utility Plant	F-06
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110)	F-07
Net Nonutility Property (Accts. 121 & 122)	F-08
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-09
Materials and Supplies	F-10
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-11
Capital Paid in by Municipality (Acct. 200)	F-12
Bonds (Acct. 221)	F-13
Notes Payable & Miscellaneous Long-Term Debt	F-14
Taxes Accrued (Acct. 236)	F-15
Interest Accrued (Acct. 237)	F-16
Contributions in Aid of Construction (Account 271)	F-17
Balance Sheet End-of-Year Account Balances	F-18
Return on Rate Base Computation	F-19
Return on Proprietary Capital Computation	F-20
Important Changes During the Year	F-21
Financial Section Footnotes	F-22
WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: VILLAGE OF AMHERST WATER UTILITY

Utility Address: 161 MILL STREET
P.O. BOX 36
AMHERST, WI 54406

When was utility organized? 7/15/1947

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MARCY PETERSON
Title: CLERK - TREASURER

Office Address:

161 MILL STREET
P.O. BOX 36
AMHERST, WI 54406

Telephone: (715) 824 - 5613

Fax Number:

E-mail Address:

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

Name: JON TRAUTMAN
Title: SENIOR ACCOUNTANT

Office Address: COHEN & ASSOCIATES, LLC
P.O. BOX 130
PLOVER, WI 54481

Telephone: (715) 344 - 9400

Fax Number: (715) 344 - 9791

E-mail Address: cohen@coredcs.com

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

Name: MIKE JURIS
Title: CHAIRMAN

Office Address:

161 MILL STREET
P.O. BOX 36
AMHERST, WI 54406

Telephone: (715) 824 - 5613

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: JEFFREY COHEN CPA

Title: OWNER

Office Address: COHEN & ASSOCIATES, LLC
P.O. BOX 130
PLOVER, WI 54467

Telephone: (715) 344 - 9400

Fax Number: (715) 344 - 9791

E-mail Address: cohen@coredcs.com

Date of most recent audit report: 3/2/2001

Period covered by most recent audit: DECEMBER 31, 2000

Names and titles of utility management including manager or superintendent:

Name: DAVID DOMBROWSKI

Title: SUPERINTENDENT

Office Address:
161 MILL STREET
P.O. BOX 36
AMHERST, WI 54406

Telephone: (715) 824 - 5613

Fax Number:

E-mail Address:

Name of utility commission/committee: UTILITY COMMITTEE

Names of members of utility commission/committee:

- MS SARAH AMBROSE, MEMBER
- MR MICHAEL JURIS, CHAIRMAN
- MR MYRON KLOSINSKI, MEMBER

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:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	121,542	120,333	1
Operating Expenses:			
Operation and Maintenance Expense (401)	69,382	61,462	2
Depreciation Expense (403)	29,611	29,585	3
Amortization Expense (404)	0	0	4
Taxes (408)	17,307	16,580	5
Total Operating Expenses	116,300	107,627	
Net Operating Income	5,242	12,706	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	5,242	12,706	
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)	4,614	3,348	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	4,614	3,348	
Total Income	9,856	16,054	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	6,689	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	6,689	0	
Income Before Interest Charges	3,167	16,054	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	10,312	10,425	13
Amortization of Debt Discount and Expense (428)	55	55	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	1,090	1,973	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	11,457	12,453	
Net Income	(8,290)	3,601	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	169,975	166,374	19
Balance Transferred from Income (433)	(8,290)	3,601	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	161,685	169,975	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST	4,614	4
Total (Acct. 419):	4,614	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
AMORTIZATION OF OTHER DEFERRED DEBITS	6,689	6
Total (Acct. 425):	6,689	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	121,542	0	0	0	121,542	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	121,542	0	0	0	121,542	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,310,023	1,307,677	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	332,982	303,481	2
Net Utility Plant	977,041	1,004,196	
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)	6,739	5,330	7
Total Other Property and Investments	6,739	5,330	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	134,473	107,723	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	13,059	24,523	11
Other Accounts Receivable (143)	3,476	4,199	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	34,004	29,477	14
Materials and Supplies (150)	12,510	12,095	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	197,522	178,017	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	1,990	2,045	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	26,756	33,445	20
Total Deferred Debits	28,746	35,490	
Total Assets and Other Debits	1,210,048	1,223,033	

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)	83,519	83,519	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	161,685	169,975	23
Total Proprietary Capital	245,204	253,494	
LONG-TERM DEBT			
Bonds (221)	200,000	201,900	24
Advances from Municipality (223)	45,898	35,260	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	245,898	237,160	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)		12,495	28
Payables to Municipality (233)	8,848	8,848	29
Customer Deposits (235)			30
Taxes Accrued (236)	14,889	14,889	31
Interest Accrued (237)	3,166	4,006	32
Other Current and Accrued Liabilities (238)	3,010	3,108	33
Total Current and Accrued Liabilities	29,913	43,346	
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)	689,033	689,033	38
Total Liabilities and Other Credits	1,210,048	1,223,033	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,310,023	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,310,023	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	332,982	0	0	0	9
Total Accumulated Provision	332,982	0	0	0	
Net Utility Plant	977,041	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	303,481				303,481	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	29,611				29,611	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	786				786	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	30,397	0	0	0	30,397	13
Debits during year						14
Book cost of plant retired	896				896	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	896	0	0	0	896	19
Balance End of Year	332,982	0	0	0	332,982	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.30%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
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
Other					0	0
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	12,510	12,095
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	<u>12,510</u>	<u>12,095</u>

**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)				
BOND ISSUE	55	428	1,990	1
Total			1,990	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	83,519	1
Changes during year (explain):		2
Balance end of year	<u><u>83,519</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)	
REVENUE BONDS	11/13/1996	11/01/2036	5.13%	200,000	1
Total Bonds (Account 221):				200,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
G.O. DEBT	05/23/2000	03/15/2010	5.50%	19,888	1
NOTE PAYABLE-G.O. DEBT	10/01/1992	03/15/2006	5.25%	11,000	2
G. O . DEBT	12/08/1992	03/15/2002	5.50%	15,010	3
Total for Account 223				45,898	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	14,889	1
Accruals:		
Charged water department expense	17,561	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>17,561</u>	
Taxes paid during year:		
County, state and local taxes	14,889	6
Social Security taxes	2,425	7
PSC Remainder Assessment	247	8
Other (explain):		
NONE		9
Total payments and other debits	<u>17,561</u>	
Balance end of year	<u><u>14,889</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)					
REVENUE BONDS	1,767	10,312	10,347	1,732	1
Subtotal	1,767	10,312	10,347	1,732	
Advances from Municipality (223)					
NOTES PAYABLE	686	632	862	456	2
ADVANCES	1,553	458	1,033	978	3
Subtotal	2,239	1,090	1,895	1,434	
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	4,006	11,402	12,242	3,166	

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	689,033	0	0	0	0	689,033	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	689,033	0	0	0	0	689,033	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
CASH - RURAL DEVELOPMENT	6,739	3
Total (Acct. 125):	6,739	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	13,059	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	13,059	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	3,476	9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	3,476	
Receivables from Municipality (145):		
HYDRANT RENTAL AND MISC	34,004	12
Total (Acct. 145):	34,004	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
CONTAMINATION EXPENSE - 1996	26,756	15
Total (Acct. 183):	26,756	

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)	
Payables to Municipality (233):		
DEBT SERVICE	8,848	16
Total (Acct. 233):	8,848	
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	1,308,850	0	0	0	1,308,850	1
Materials and Supplies	12,302	0	0	0	12,302	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	318,231	0	0	0	318,231	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	689,033	0	0	0	689,033	6
Other (specify):					0	7
Average Net Rate Base	313,888	0	0	0	313,888	
Net Operating Income	5,242	0	0	0	5,242	8
Net Operating Income as a percent of Average Net Rate Base	1.67%	N/A	N/A	N/A	1.67%	

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	83,519	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	165,830	3
Other (Specify):		4
Total Average Proprietary Capital	249,349	
Net Income		
Net Income	(8,290)	5
Percent Return on Proprietary Capital	-3.32%	

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

Balance Sheet End-of-Year Account Balances (Page F-18)

OTHER DEFERRED DEBITS (183) - AUTHORIZATION WAS GIVEN BY PSC IN 2000 TO AMORTIZE THIS AMOUNT OVER 5 YEARS STARTING THIS YEAR.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

September 13, 2001

Ms. Marcy Peterson, Clerk-Treasurer
Village of Amherst Water Utility
161 Mill Street
P.O. Box 36
Amherst, WI 54406-0036

2000 Analytical Review DWCCA-160-PJL

Dear Ms. Peterson:

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 273 services in use reported in the Water Services schedule and 365 customers reported on page W-2. Please confirm that there are a significant number of services with multiple customers per service.
2. We have enclosed our copy of the Public Fire Protection Service charge calculation, pro rated between the old rate and the new rate effective March 30, 2000. The difference between our calculation and the amount reported in Other Revenues (Water), Page W-4, is \$1,060. Please adjust your 2001 Public Fire Protection Service charge to include the \$1,060 undercharged in 2000. Please follow our procedure for calculating the charge in the future.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is leegep@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

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

PJL:tlm:w:\compl\Analytical Reviews\2000 analytical review letters\160.doc

Enclosure

*****88

FINANCIAL SECTION FOOTNOTES

Reply received 10/17/01:

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

From: TrautmanJ@schencksolutions.com

[mailto:TrautmanJ@schencksolutions.com]

Sent: Wednesday, October 17, 2001 12:07 PM

To: leege@psc.state.wi.us

Subject: village of amherst 2000 analytical review

In response to your 2000 analytical review comments of the Village of Amherst Water Utility:

1. The services reported by the village on W-16 are incorrect. The "end of year", column (g) services did not include services not in use at the end of the year column (h). This error dates back to many years ago. In addition the amount reported in column 'h' services not in use was also reported incorrectly. The correct numbers for column (h) are 31 [.75"], 30 [1"], 2 [2"]. These same amounts should be added to the total end of year services, column (g). I will be making this adjustment on the 2001 PSC report column (f), unless advised otherwise.

2. Comment noted, procedure will be followed in future years.

If you have any additional questions please feel free to contact me.

Jon Trautman
Schenck Business Solutions (Formerly Cohen & Associates)
trautmanj@schencksolutions.com
715-344-9400

The following sent 10/26/01:

Jon, thanks for your response. Please send us revised copies of the Water Services schedule for whichever years you can determine are incorrect.

Thanks.

Pete Leege
Financial Specialist
Division of Water, Compliance and Consumer Affairs
Public Service Commission of Wisconsin
610 North Whitney Way
PO Box 7854
Madison, WI 53707-7854
Phone: (608) 267-9198
leege@psc.state.wi.us
Fax: (608) 266-3957

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	118,774	1
Total Sales of Water	118,774	
Other Operating Revenues		
Forfeited Discounts (470)	625	2
Other Water Revenues (474)	2,143	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	2,768	
Total Operating Revenues	121,542	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	42,527	5
General Operating Expenses (680-690)	26,855	6
Total Operation and Maintenance Expenses	69,382	
Other Operating Expenses		
Depreciation Expense (403)	29,611	7
Amortization Expense (404)		8
Taxes (408)	17,307	9
Total Other Operating Expenses	46,918	
Total Operating Expenses	116,300	
NET OPERATING INCOME	5,242	

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	3	939	2
Industrial				3
Total Unmetered Sales to General Customers (460)	2	3	939	
Metered Sales to General Customers (461)				
Residential	293	14,619	60,656	4
Commercial	69	5,844	19,561	5
Industrial	3	868	2,141	6
Total Metered Sales to General Customers (461)	365	21,331	82,358	
Private Fire Protection Service (462)				
Public Fire Protection Service (463)	1		27,448	8
Other Sales to Public Authorities (464)	21	2,721	8,029	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	389	24,055	118,774	

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)	27,448	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)	27,448	
Forfeited Discounts (470):		
Customer late payment charges	625	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	625	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	737	7
Other (specify):		
HOOK-UP CHARGES	1,185	8
MISCELLANEOUS	221	9
Total Other Water Revenues (474)	2,143	
Amortization of Construction Grants (475):		
NONE		10
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)	28,963	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	4,453	3
Chemicals (630)	3,487	4
Supplies and Expenses (640)	2,875	5
Repairs of Water Plant (650)	2,088	6
Transportation Expenses (660)	661	7
Total Plant Operation and Maintenance Expenses	42,527	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	4,531	8
Office Supplies and Expenses (681)	2,153	9
Outside Services Employed (682)	5,445	10
Insurance Expense (684)	3,512	11
Employees Pensions and Benefits (686)	9,443	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	1,771	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	26,855	
 Total Operation and Maintenance Expenses	 69,382	

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		14,889	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		254	2
Net property tax equivalent		14,635	
Social Security		2,425	3
PSC Remainder Assessment		247	4
Other (specify): NONE			5
Total tax expense		<u>17,307</u>	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Portage				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.216630				3
County tax rate	mills		5.299709				4
Local tax rate	mills		3.934096				5
School tax rate	mills		9.820959				6
Voc. school tax rate	mills		1.763201				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		21.034595				10
Less: state credit	mills		1.564790				11
Net tax rate	mills		19.469805				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		3.934096				14
Combined School Tax Rate	mills		11.584160				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		15.518256				17
Total Tax Rate	mills		21.034595				18
Ratio of Local and School Tax to Total	dec.		0.737749				19
Total tax net of state credit	mills		19.469805				20
Net Local and School Tax Rate	mills		14.363833				21
Utility Plant, Jan. 1	\$	1,307,677	1,307,677				22
Materials & Supplies	\$	12,095	12,095				23
Subtotal	\$	1,319,772	1,319,772				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,319,772	1,319,772				26
Assessment Ratio	dec.		0.923230				27
Assessed Value	\$	1,218,453	1,218,453				28
Net Local & School Rate	mills		14.363833				29
Tax Equiv. Computed for Current Year	\$	17,502	17,502				30
Tax Equivalent per 1994 PSC Report	\$	20,628					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	14,889					32 33
Tax equiv. for current year (see note 6)	\$	14,889					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)	36,923		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)	207,431		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	244,354	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	274,000		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	58,616		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	17,382		20
Total Pumping Plant	349,998	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	26,783		23
Total Water Treatment Plant	26,783	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	100		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)			36,923	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)			207,431	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	244,354	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			274,000	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			58,616	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			17,382	20
Total Pumping Plant	0	0	349,998	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			26,783	23
Total Water Treatment Plant	0	0	26,783	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			100	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)	20,848		26
Transmission and Distribution Mains (343)	447,053		27
Fire Mains (344)	0		28
Services (345)	87,546		29
Meters (346)	38,282	2,956	30
Hydrants (348)	51,866		31
Other Transmission and Distribution Plant (349)	518		32
Total Transmission and Distribution Plant	646,213	2,956	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	769	124	35
Computer Equipment (372.1)	5,596		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	33,964	162	38
Other Tangible Property (390)	0		39
Total General Plant	40,329	286	
Total utility plant in service directly assignable	1,307,677	3,242	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,307,677	3,242	

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)			20,848 26
Transmission and Distribution Mains (343)			447,053 27
Fire Mains (344)			0 28
Services (345)			87,546 29
Meters (346)	896		40,342 30
Hydrants (348)			51,866 31
Other Transmission and Distribution Plant (349)			518 32
Total Transmission and Distribution Plant	896	0	648,273
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			893 35
Computer Equipment (372.1)			5,596 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			34,126 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	40,615
Total utility plant in service directly assignable	896	0	1,310,023
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	896	0	1,310,023

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			2,292	2,292	1
February			2,119	2,119	2
March			2,072	2,072	3
April			2,067	2,067	4
May			2,528	2,528	5
June			2,139	2,139	6
July			2,702	2,702	7
August			2,680	2,680	8
September			2,464	2,464	9
October			2,219	2,219	10
November			2,215	2,215	11
December			2,120	2,120	12
Total for year	0	0	27,617	27,617	
Less: Measured or estimated water used in main flushing and water treatment during year				723	13
Less: Other utility use				253	14
Other utility use explanation:					15
BROKEN WATER MAIN - 170, BUBBLER - 83					
Water pumped into distribution system				26,641	16
Less: Water sold				24,055	17
Losses and unaccounted for				2,586	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				226	21
Date of maximum: 1/10/2000					22
Cause of maximum:					23
BROKEN WATER MAIN					
Minimum gallons pumped by all methods in any one day during reporting year				42	24
Date of minimum: 4/2/2000					25
Total KWH used for pumping for the year				41,627	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)	
MUNICIPAL BUILDING -EMERGENC	#1	60	16	590,400	No	1
NELSON PARK	#2	57	16	302,400	Yes	2
378 POND STREET	#3	140	16	792,000	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	WELL #1	WELL #2	WELL #3	1
Location	161 MILL ST.	161 MILL ST.	378 POND ST.	2
Purpose	S	P	P	3
Destination	D	D	D	4
Pump Manufacturer	BERKLEY	JACUZZI	LAYNE	5
Year Installed	1981	1976	1992	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	410	210	550	8
Pump Motor or Standby Engine Mfr	U.S. MOTORS	U.S. MOTORS	G.E.	10
Year Installed	1981	1976	1992	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	30	25	60	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	WATER TOWER	WELL #2	WELL #3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET			3
Year constructed	1946			4
Primary material (earthen, steel, concrete, other)	STEEL			5
Elevation difference in feet (See Headnote 3.)	165			6
Total capacity in gallons	60,000			7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	LIQUID	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?	N	N	Y	13
Is water fluoridated (yes, no)?	N	N	N	14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	6.000	20,365	0	0	0	20,365	1
P	D	6.000	2,460	0	0	0	2,460	2
M	D	8.000	8,927	0	0	0	8,927	3
P	D	8.000	5,022	0	0	0	5,022	4
P	D	10.000	1,696	0	0	0	1,696	5
Total Within Municipality			38,470	0	0	0	38,470	
Total Utility			38,470	0	0	0	38,470	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	271	0	0	0	271	44	1
M	1.000	91	0	0	0	91	58	2
M	1.250	1	0	0	0	1		3
M	1.500	4	0	0	0	4		4
M	2.000	7	0	0	0	7	1	5
M	4.000	2	0	0	0	2		6
Total Utility		376	0	0	0	376	103	

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	411	38	14	0	435	38	1
0.750	3	0	0	0	3	0	2
1.000	25	0	0	0	25	0	3
1.500	5	0	0	0	5	0	4
2.000	7	0	0	0	7	0	5
3.000	2	0	0	0	2	0	6
Total:	453	38	14	0	477	38	

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	317	53	2	14	0	49	435	1
0.750	0	2	0	0	0	1	3	2
1.000	0	12	1	3	0	9	25	3
1.500	0	0	0	3	0	2	5	4
2.000	0	1	0	0	0	6	7	5
3.000	0	0	0	1	0	1	2	6
Total:	317	68	3	21	0	68	477	

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	71				71	2
Total Fire Hydrants	71	0	0	0	71	
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:

Number of distribution system valves end of year:

Number of distribution valves operated during year:

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

DECREASE IN SUPPLIES AND EXPENSES (640) IS DUE TO AN INCREASE IN 1999.

INCREASE IN OUTSIDE SERVICES EMPLOYED (682) IS DUE TO AN INCREASE IN LEGAL FEES DURING 2000.

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

MUNICIPALITY AUTHORIZED A LOWER AMOUNT DURING THE APPLICATION PROCESS TO INCREASE OTHER WATER RATES. NOTIFICATION WAS MAILED JUNE 27, 1995.
