



3015 (02-09-04)

ANNUAL REPORT

OF

Name: DURAND MUNICIPAL WATER SUPPLY

Principal Office: 104 E. MAIN STREET
P.O. BOX 202
DURAND, WI 54736-0202

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: DURAND MUNICIPAL WATER SUPPLY

Utility Address: 104 E. MAIN STREET
P.O. BOX 202
DURAND, WI 54736-0202

When was utility organized? 1/1/1913

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR JON A. PFEILSTICKER

Title: CITY CLERK-TREASURER

Office Address: CITY OF DURAND
104 E. MAIN ST.
P.O. BOX 202
DURAND, WI 54736

Telephone: (715) 672 - 8770

Fax Number: (715) 672 - 8236

E-mail Address: dchall@nelson-tel.net

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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? NO

IDENTIFICATION AND OWNERSHIP

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Date of most recent audit report:

Period covered by most recent audit:

Names and titles of utility management including manager or superintendent:

Name: MR GARY SWEENEY

Title: SUPERINDENDENT

Office Address:

104 E. MAIN ST.
P.O. BOX 202
DURAND, WI 54736

Telephone: (715) 672 - 8047

Fax Number: (715) 672 - 8236

E-mail Address:

Name of utility commission/committee: City Council

Names of members of utility commission/committee:

- MR GERALD M. BAUER, MAYOR
- MR KIPPER FAGERLAND, COUNCIL MEMBER
- MR STEPHEN N FISHER, COUNCIL MEMBER
- MS MARIE KING, COUNCIL MEMBER
- MS CHRISTI A. LIEFFRING, COUNCIL MEMBER
- MR JON A. PFEILSTICKER, CLERK-TREASURER
- MS DENISE D. POLZER, COUNCIL MEMBER
- MR JASON J. SCHOONOVER, COUNCIL 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:

N/A

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	262,416	256,715	1
Operating Expenses:			
Operation and Maintenance Expense (401)	125,875	145,934	2
Depreciation Expense (403)	42,942	42,689	3
Amortization Expense (404)	0	0	4
Taxes (408)	42,621	43,318	5
Total Operating Expenses	211,438	231,941	
Net Operating Income	50,978	24,774	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	50,978	24,774	
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)	889	1,173	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	889	1,173	
Total Income	51,867	25,947	
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	51,867	25,947	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	12,882	11,476	13
Amortization of Debt Discount and Expense (428)	0	6,822	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	5,238	22,367	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	18,120	40,665	
Net Income	33,747	(14,718)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	93,547	144,360	19
Balance Transferred from Income (433)	33,747	(14,718)	20
Miscellaneous Credits to Surplus (434)	13,200	0	21
Miscellaneous Debits to Surplus--Debit (435)	3,612	66,817	22
Appropriations of Surplus--Debit (436)	0	(30,722)	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	136,882	93,547	

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 income on savings	889	4
Total (Acct. 419):	889	
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):		
Estimate 1 month for December billing	13,200	8
Total (Acct. 434):	13,200	
Miscellaneous Debits to Surplus (435):		
Prior Period Adjustment by Auditor	3,612	9
Total (Acct. 435)--Debit:	3,612	
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				0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0				0	2
Payroll	0				0	3
Materials	0				0	4
Taxes	0				0	5
Other (list by major classes):						
NONE	0				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	262,416	0	0	0	262,416	1
Less: interdepartmental sales	0	0	0	0	0	2
Less: interdepartmental rents	0	0			0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0				0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE	0				0	6
Revenues subject to Wisconsin Remainder Assessment	262,416	0	0	0	262,416	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,114,205	2,088,405	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	699,161	655,021	2
Net Utility Plant	1,415,044	1,433,384	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	637	637	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	637	637	
Investment in Municipality (123)	0	0	5
Other Investments (124)	13,111	17,571	6
Special Funds (125)	0	0	7
Total Other Property and Investments	13,748	18,208	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	0	0	8
Temporary Cash Investments (132)	0	0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	52,888	40,574	11
Other Accounts Receivable (143)	708	1,019	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	4,944	4,962	14
Materials and Supplies (150)	7,216	6,885	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0	0	17
Total Current and Accrued Assets	65,756	53,440	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	10,920	14,560	20
Total Deferred Debits	10,920	14,560	
Total Assets and Other Debits	1,505,468	1,519,592	

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)	204,992	204,992	21
Appropriated Earned Surplus (215)	0	0	22
Unappropriated Earned Surplus (216)	136,882	93,547	23
Total Proprietary Capital	341,874	298,539	
LONG-TERM DEBT			
Bonds (221)	59,202	70,840	24
Advances from Municipality (223)	96,700	104,758	25
Other long-Term Debt (224)	230,829	240,000	26
Total Long-Term Debt	386,731	415,598	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	3,671	3,051	28
Payables to Municipality (233)	31,975	63,358	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	38,798	38,798	31
Interest Accrued (237)	3,691	3,798	32
Other Current and Accrued Liabilities (238)	6,170	5,448	33
Total Current and Accrued Liabilities	84,305	114,453	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)	0	0	37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	692,558	691,002	38
Total Liabilities and Other Credits	1,505,468	1,519,592	

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)	2,100,804	0	0	0	1
Utility Plant Purchased or Sold (391)	0				2
Utility Plant in Process of Reclassification (392)	0				3
Utility Plant Leased to Others (393)	0				4
Property Held for Future Use (394)	0				5
Construction Work in Progress (395)	13,401				6
Utility Plant Acquisition Adjustments (396)	0				7
Other Utility Plant Adjustments (397)	0				8
Total Utility Plant	2,114,205	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	699,161	0	0	0	9
Total Accumulated Provision	699,161	0	0	0	
Net Utility Plant	1,415,044	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	655,021				655,021	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	42,942				42,942	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,488				1,488	6
Accruals charged other						7
accounts (specify):						8
NONE	0				0	9
Salvage	0				0	10
Other credits (specify):						11
NONE	0				0	12
Total credits	44,430	0	0	0	44,430	13
Debits during year						14
Book cost of plant retired	290				290	15
Cost of removal	0				0	16
Other debits (specify):						17
NONE	0				0	18
Total debits	290	0	0	0	290	19
Balance End of Year	699,161	0	0	0	699,161	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	0	0	1
Other (specify):					
Land not in use	637	0	0	637	2
Total Nonutility Property (121)	637	0	0	637	
Less accum. prov. depr. & amort. (122)	0	0	0	0	3
Net Nonutility Property	637	0	0	637	

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

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

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	7,216	6,885
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	<u>7,216</u>	<u>6,885</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)				
Morgage revenue bonds	0	0	0	1
Total			<u><u>0</u></u>	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			<u><u>0</u></u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	204,992	1
Changes during year (explain):		
none	0	2
Balance end of year	<u><u>204,992</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)	
Mortgage Revenue Refunding Bonds	10/07/1992	11/01/2005	5.50%	0	1
Mortgage Revenue Bonds	10/01/1998	11/01/2005	4.25%	59,202	2
Total Bonds (Account 221):				59,202	

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)					
Advance from Municipality	12/31/1991	12/31/2011	5.00%	96,700	1
Total for Account 223				96,700	
Other Long-Term Debt (224)					
Water's Share of Promissory Note	03/01/1999	03/01/2009	3.75%	230,829	2
Total for Account 224				230,829	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	38,798	1
Accruals:		
Charged water department expense	44,117	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>44,117</u>	
Taxes paid during year:		
County, state and local taxes	38,798	6
Social Security taxes	5,090	7
PSC Remainder Assessment	229	8
Other (explain):		
NONE		9
Total payments and other debits	<u>44,117</u>	
Balance end of year	<u><u>38,798</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
Mortgage Revenue Bonds - 1998	503	3,215	3,291	427	2
Subtotal	503	3,215	3,291	427	
Advances from Municipality (223)					
Advance from Municipality	0	5,238	5,238	0	3
Advance from Municipality - Trust Fund	0			0	4
Subtotal	0	5,238	5,238	0	
Other long-Term Debt (224)					
Water Share Prommissory Note	3,295	9,667	9,698	3,264	5
Subtotal	3,295	9,667	9,698	3,264	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	3,798	18,120	18,227	3,691	

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	691,002	0	0	0	0	691,002	1
Add credits during year:							
For Services	1,556					1,556	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	692,558	0	0	0	0	692,558	
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):		
Special Assessments	13,111	2
Total (Acct. 124):	13,111	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	52,631	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
Other Miscellaneous	257	8
Total (Acct. 142):	52,888	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
Interest Receivable	708	11
Total (Acct. 143):	708	
Receivables from Municipality (145):		
Due from Sewer	4,944	12
Total (Acct. 145):	4,944	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
Deferred Water Tower Painting Cost	10,920	15
Total (Acct. 183):	10,920	

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):	
Due to General Fund	9,362 16
Due to Debt Service Fund	22,613 17
Total (Acct. 233):	31,975
Other Deferred Credits (253):	
NONE	18
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	2,094,604	0	0	0	2,094,604	1
Materials and Supplies	7,050	0	0	0	7,050	2
Other (specify):						
NONE	0				0	3
Less Average:						
Reserve for Depreciation	677,091	0	0	0	677,091	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	691,780	0	0	0	691,780	6
Other (specify):						
NONE	0				0	7
Average Net Rate Base	732,783	0	0	0	732,783	
Net Operating Income	50,978	0	0	0	50,978	8
Net Operating Income as a percent of Average Net Rate Base						
	6.96%	N/A	N/A	N/A	6.96%	

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	204,992	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	115,214	3
Other (Specify):		
NONE	0	4
Total Average Proprietary Capital	320,206	
Net Income		
Net Income	33,747	5
 Percent Return on Proprietary Capital	 10.54%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

none

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

Identification and Ownership - Contacts (Page iv)

November 21, 2001

Mr. Jon A. Pfeilsticker, City Clerk-Treasurer
Durand Municipal Water Utility
104 East Main Street
P.O. Box 202
Durand, WI 54736-0202

2000 Analytical Review DWCCA-1690-PJL

Dear Mr. Pfeilsticker:

The Public Service Commission staff is in the process of completing an analytical review of your utility's 2000 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that this review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. As directed in the head notes of the Balance Sheet End-of-Year Account Balances schedule on page F-18, please provide a more detailed description of the \$9,362 reported in Account 233 and follow this procedure in the future. Please also note that anytime there is not enough room for the explanation on the Particulars line, a schedule footnote should be added to provide further room for explanation.
2. 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 162. However, \$14,049 is reported in the Operation and Maintenance Expense schedule for power for pumping expense. At an average cost of \$.06 per KWH, 162 appears low. Please indicate if it should be 162,000 or otherwise correct this number. This was also addressed in our review of the 1999 annual report. Please follow this procedure when completing future reports.
3. As directed in the head notes of the Water Services schedule on page W-16, please provide an explanation of how the services reported as added during the year were financed and follow this procedure in the future.
4. As directed in the head notes of the Water Operation & Maintenance Expenses schedule on page W-5, please provide an explanation of the change in Account 650, Repairs of Water Plant when compared to the previous year and follow this procedure in the future.
5. In your response (received at the PSC on 7/12/00) to our review letter dated July 14, 2000, concerning our review of the utility's 1999 annual report, it was indicated in your response to item number 6 that there should be 116 services not in use reported on page W-16. There are no such services reported in column (h) of the 2000 annual report. Please provide a

FINANCIAL SECTION FOOTNOTES

corrected copy of page W-16 or explain why there are no services not in use in 2000.

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

PJL:dwh:w:\compl\Analytical Reviews\2000 analytical review letters\1690.doc

Response letter received 11/30/01.

- #1, The \$9,362 reported in a/c 233 represents insurance and administrative costs paid by the city general fund on behalf of the water utility and not reimbursed as of December 31st.
- #2. Is 161,500.
- #3. Services added in 2000 were paid for by the water utility.
- #4. Repairs to water plant were down significantly in 2000 as compared to 1999 and there were major repairs to pumps and electrical system at the pumphouse in 1999 and only minor repairs in 2000.
- #5, corrected schedule included.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	257,575	1
Total Sales of Water	257,575	
Other Operating Revenues		
Forfeited Discounts (470)	717	2
Other Water Revenues (474)	4,124	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	4,841	
Total Operating Revenues	262,416	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	70,690	5
General Operating Expenses (680-690)	55,185	6
Total Operation and Maintenance Expenses	125,875	
Other Operating Expenses		
Depreciation Expense (403)	42,942	7
Amortization Expense (404)	0	8
Taxes (408)	42,621	9
Total Other Operating Expenses	85,563	
Total Operating Expenses	211,438	
NET OPERATING INCOME	50,978	

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	0	0	0	1
Commercial	0	0	0	2
Industrial	0	0	0	3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	619	33,324	100,386	4
Commercial	127	20,680	41,112	5
Industrial	1	1,335	2,623	6
Total Metered Sales to General Customers (461)	747	55,339	144,121	
Private Fire Protection Service (462)	5		2,697	7
Public Fire Protection Service (463)	1		93,326	8
Other Sales to Public Authorities (464)	29	7,075	17,431	9
Sales to Irrigation Customers (465)	0		0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0	0	0	12
Total Sales of Water	782	62,414	257,575	

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	n/a	0	0 1
Total		0	0

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)	93,326	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE	0	4
Total Public Fire Protection Service (463)	93,326	
Forfeited Discounts (470):		
Customer late payment charges	717	5
Other (specify):		
NONE	0	6
Total Forfeited Discounts (470)	717	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	479	7
Other (specify):		
Other Miscellaneous	3,645	8
Total Other Water Revenues (474)	4,124	
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)	37,397	1
Purchased Water (610)	0	2
Fuel or Power Purchased for Pumping (620)	14,049	3
Chemicals (630)	2,089	4
Supplies and Expenses (640)	12,486	5
Repairs of Water Plant (650)	3,301	6
Transportation Expenses (660)	1,368	7
Total Plant Operation and Maintenance Expenses	70,690	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	18,151	8
Office Supplies and Expenses (681)	5,588	9
Outside Services Employed (682)	3,995	10
Insurance Expense (684)	4,216	11
Employees Pensions and Benefits (686)	22,224	12
Regulatory Commission Expenses (688)	0	13
Miscellaneous General Expenses (689)	1,011	14
Uncollectible Accounts (690)	0	15
Total General Operating Expenses	55,185	
 Total Operation and Maintenance Expenses	 125,875	

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		38,798	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		600	2
Net property tax equivalent		38,198	
Social Security		4,194	3
PSC Remainder Assessment		229	4
Other (specify): NONE	NONE	0	5
Total tax expense		<u>42,621</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			Pepin				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.191480				3
County tax rate	mills		7.207970				4
Local tax rate	mills		6.247900				5
School tax rate	mills		10.311560				6
Voc. school tax rate	mills		1.676210				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.635120				10
Less: state credit	mills		1.513370				11
Net tax rate	mills		24.121750				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.247900				14
Combined School Tax Rate	mills		11.987770				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.235670				17
Total Tax Rate	mills		25.635120				18
Ratio of Local and School Tax to Total	dec.		0.711355				19
Total tax net of state credit	mills		24.121750				20
Net Local and School Tax Rate	mills		17.159127				21
Utility Plant, Jan. 1	\$	2,088,405	2,088,405				22
Materials & Supplies	\$	6,885	6,885				23
Subtotal	\$	2,095,290	2,095,290				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,095,290	2,095,290				26
Assessment Ratio	dec.		1.044500				27
Assessed Value	\$	2,188,530	2,188,530				28
Net Local & School Rate	mills		17.159127				29
Tax Equiv. Computed for Current Year	\$	37,553	37,553				30
Tax Equivalent per 1994 PSC Report	\$	38,798					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	38,798					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	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	5,424	0	4
Structures and Improvements (311)	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	141,514	0	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	23,897	0	10
Other Water Source Plant (317)	0	0	11
Total Source of Supply Plant	170,835	0	
PUMPING PLANT			
Land and Land Rights (320)	0	0	12
Structures and Improvements (321)	5,078	0	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	0	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	135,562	0	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	0	0	20
Total Pumping Plant	140,640	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	103	0	21
Structures and Improvements (331)	74,311	0	22
Water Treatment Equipment (332)	370,103	0	23
Total Water Treatment Plant	444,517	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	10,399	0	24
Structures and Improvements (341)	0	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	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)	0	0	5,424	4
Structures and Improvements (311)	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	7
Wells and Springs (314)	0	0	141,514	8
Infiltration Galleries and Tunnels (315)	0	0	0	9
Supply Mains (316)	0	0	23,897	10
Other Water Source Plant (317)	0	0	0	11
Total Source of Supply Plant	0	0	170,835	
PUMPING PLANT				
Land and Land Rights (320)	0	0	0	12
Structures and Improvements (321)	0	0	5,078	13
Boiler Plant Equipment (322)	0	0	0	14
Other Power Production Equipment (323)	0	0	0	15
Steam Pumping Equipment (324)	0	0	0	16
Electric Pumping Equipment (325)	0	0	135,562	17
Diesel Pumping Equipment (326)	0	0	0	18
Hydraulic Pumping Equipment (327)	0	0	0	19
Other Pumping Equipment (328)	0	0	0	20
Total Pumping Plant	0	0	140,640	
WATER TREATMENT PLANT				
Land and Land Rights (330)	0	0	103	21
Structures and Improvements (331)	0	0	74,311	22
Water Treatment Equipment (332)	0	0	370,103	23
Total Water Treatment Plant	0	0	444,517	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)	0	0	10,399	24
Structures and Improvements (341)	0	0	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)	250,707	0	26
Transmission and Distribution Mains (343)	750,226	0	27
Fire Mains (344)	0	0	28
Services (345)	141,225	1,556	29
Meters (346)	54,221	10,147	30
Hydrants (348)	104,523	0	31
Other Transmission and Distribution Plant (349)	0	0	32
Total Transmission and Distribution Plant	1,311,301	11,703	
GENERAL PLANT			
Land and Land Rights (370)	0	0	33
Structures and Improvements (371)	0	0	34
Office Furniture and Equipment (372)	1,373	0	35
Computer Equipment (372.1)	0	0	36
Transportation Equipment (373)	10,604	0	37
Other General Equipment (379)	9,135	986	38
Other Tangible Property (390)	0	0	39
Total General Plant	21,112	986	
Total utility plant in service directly assignable	2,088,405	12,689	
Common Utility Plant Allocated to Water Department	0	0	40
Total utility plant in service	2,088,405	12,689	

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)	0	0	250,707 26
Transmission and Distribution Mains (343)	0	0	750,226 27
Fire Mains (344)	0	0	0 28
Services (345)	27	0	142,754 29
Meters (346)	263	0	64,105 30
Hydrants (348)	0	0	104,523 31
Other Transmission and Distribution Plant (349)	0	0	0 32
Total Transmission and Distribution Plant	290	0	1,322,714
GENERAL PLANT			
Land and Land Rights (370)	0	0	0 33
Structures and Improvements (371)	0	0	0 34
Office Furniture and Equipment (372)	0	0	1,373 35
Computer Equipment (372.1)	0	0	0 36
Transportation Equipment (373)	0	0	10,604 37
Other General Equipment (379)	0	0	10,121 38
Other Tangible Property (390)	0	0	0 39
Total General Plant	0	0	22,098
Total utility plant in service directly assignable	290	0	2,100,804
Common Utility Plant Allocated to Water Department	0	0	0 40
Total utility plant in service	290	0	2,100,804

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			5,865	5,865	1
February			5,410	5,410	2
March			5,689	5,689	3
April			5,918	5,918	4
May			8,121	8,121	5
June			7,145	7,145	6
July			7,955	7,955	7
August			7,952	7,952	8
September			6,397	6,397	9
October			6,164	6,164	10
November			5,404	5,404	11
December			5,564	5,564	12
Total for year	0	0	77,584	77,584	
Less: Measured or estimated water used in main flushing and water treatment during year				2,503	13
Less: Other utility use				1,198	14
Other utility use explanation:					15
water to prevent freeze-up: 367,550; fires & training: 76,000; Pool fills:420,000; tower overflow: 255,000; County Highway Dept.: 363,400; water main & service leaks: 90,000; other City uses:3,900					
Water pumped into distribution system				73,883	16
Less: Water sold				62,414	17
Losses and unaccounted for				11,469	18
Percent unaccounted for to the nearest whole percent (%)				16%	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				495	21
Date of maximum: 6/27/2000					22
Cause of maximum:					23
summer watering					
Minimum gallons pumped by all methods in any one day during reporting year				115	24
Date of minimum: 2/27/2000					25
Total KWH used for pumping for the year				161,500	26
If water is purchased:Vendor Name: N/A					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)	
1324 EAST PROSPECT STREET	#3	327	16	576,000	Yes	1
1600 14TH AVENUE EAST	#4	128	16	1,440,000	Yes	2

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 # 3	WELL #4		1
Location	1324 E PROSPECT STREET	160 14TH AVENUE EAST		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	CROWN	UNIVERSAL		5
Year Installed	1992	1976		6
Type	SUBMERSIBLE	VERTICAL TURBINE		7
Actual Capacity (gpm)	500	1,200		8
Pump Motor or Standby Engine Mfr	CROWN	US ELECTRIC		10
Year Installed	1992	1992		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	50	50		13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#1	#2	WTP #3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R		3
Year constructed	1983	1961		4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	192	160		6
Total capacity in gallons	100,000	424,000		7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	GRAVITY	GRAVITY	GRAVITY	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.4000	1.4000	1.4000	12
Is a corrosion control chemical used (yes, no)?	N	N	N	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	1.000	0	0	0	0	0	1
M	D	1.500	360	0	0	0	360	2
M	D	2.000	1,111	0	0	0	1,111	3
M	D	4.000	4,117	0	0	0	4,117	4
M	D	6.000	44,300	0	0	0	44,300	5
M	D	8.000	28,336	0	0	0	28,336	6
M	D	10.000	1,724	0	0	0	1,724	7
Total Within Municipality			79,948	0	0	0	79,948	
Total Utility			79,948	0	0	0	79,948	

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	663	0	1	0	662	66	1
M	1.000	156	2	0	0	158	18	2
M	1.250	9	0	1	0	8	2	3
M	1.500	9	0	0	0	9	0	4
M	2.000	21	0	0	0	21	9	5
M	3.000	5	0	0	0	5	0	6
M	4.000	14	0	0	0	14	11	7
M	6.000	2	0	0	0	2	0	8
M	8.000	1	0	0	0	1	1	9
Total Utility		880	2	2	0	880	107	

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	327	114	2	15	454	81	1
0.750	560	0	3	(15)	542	80	2
1.000	19	3	1	0	21	4	3
1.250	3	0	0	0	3	0	4
1.500	17	1	0	0	18	2	5
2.000	13	1	0	0	14	1	6
3.000	7	1	0	0	8	1	7
4.000	4	3	0	0	7	3	8
Total:	950	123	6	0	1,067	172	

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	250	53	0	1	0	150	454	1
0.750	365	50	1	4	0	122	542	2
1.000	1	7	0	6	0	7	21	3
1.250	0	3	0	0	0	0	3	4
1.500	0	9	0	3	0	6	18	5
2.000	0	4	0	8	0	2	14	6
3.000	0	0	0	5	0	3	8	7
4.000	0	1	1	1	0	4	7	8
Total:	616	127	2	28	0	294	1,067	

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	112	0	0	0	112	2
Total Fire Hydrants	112	0	0	0	112	
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:	112
Number of distribution system valves end of year:	196
Number of distribution valves operated during year:	104

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Per review response:

Repairs to water plant were down significantly in 2000 as compared to 1999 and there were major repairs to pumps and electrical system at the pumphouse in 1999 and only minor repairs in 2000.

PJL

Pumping and Purchased Water Statistics (Page W-10)

Kwh for pumping changed from 162 to 161,500 on 12/20/01 per review letter response. PJL

Water Services (Page W-16)

Per review response, Services added in 2000 were paid for by the water utility.

Also, numbers in column (h) added on 12/20/01 per review response.

PJL
