



3015 (02-09-04)

ANNUAL REPORT

OF

Name: CITY OF GREENWOOD - WATER UTILITY

Principal Office: 102 NORTH MAIN STREET
P.O. BOX D
GREENWOOD, WI 54437

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: CITY OF GREENWOOD - WATER UTILITY

Utility Address: 102 NORTH MAIN STREET
P.O. BOX D
GREENWOOD, WI 54437

When was utility organized? 12/31/1911

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: LONNA KLINKE

Title: CITY CLERK

Office Address:

102 NORTH MAIN ST
P.O. BOX D
GREENWOOD, WI 54437

Telephone: (715) 267 - 6205

Fax Number: () -

E-mail Address:

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

Name: MICHAEL L FOTH

Title: MANAGER

Office Address: HAWKINS, ASH, BAPTIE & COMPANY, LLP

101 W 29TH ST
P.O. BOX 840
MARSHFIELD, WI 54449

Telephone: (715) 387 - 1131

Fax Number: (715) 384 - 3463

E-mail Address: mfoth@habco.com

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Date of most recent audit report: 1/19/2001

Period covered by most recent audit: DECEMBER 31, 2000

Names and titles of utility management including manager or superintendent:

Name: JEFFREY W. HOEPER

Title: DIRECTOR OF PUBLIC WORKS

Office Address:

102 NORTH MAIN ST.
P.O. BOX D
GREENWOOD, WI 54437

Telephone: (715) 267 - 6205

Fax Number: () -

E-mail Address:

Name of utility commission/committee:

Names of members of utility commission/committee:

THOMAS ABEL
DOUGLAS FELIX
DAVID HANSEN, MAYOR
JAMES HORN
VICKIE WATERS

Is sewer service rendered by the utility? NO

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?NO

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	189,812	188,795	1
Operating Expenses:			
Operation and Maintenance Expense (401)	105,719	94,782	2
Depreciation Expense (403)	29,322	26,781	3
Amortization Expense (404)	0	0	4
Taxes (408)	18,527	17,954	5
Total Operating Expenses	153,568	139,517	
Net Operating Income	36,244	49,278	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	36,244	49,278	
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)	7,428	6,147	9
Miscellaneous Nonoperating Income (421)	1,399	641	10
Total Other Income	8,827	6,788	
Total Income	45,071	56,066	
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	45,071	56,066	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	899	1,448	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	899	1,448	
Net Income	44,172	54,618	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	494,675	440,057	19
Balance Transferred from Income (433)	44,172	54,618	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)	538,847	494,675	

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	7,428	4
Total (Acct. 419):	7,428	
Miscellaneous Nonoperating Income (421):		
MISCELANEOUS INCOME	1,399	5
Total (Acct. 421):	1,399	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	189,812	0	0	0	189,812	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	189,812	0	0	0	189,812	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,543,065	1,436,503	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	336,640	309,621	2
Net Utility Plant	1,206,425	1,126,882	
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)	13,210	16,086	7
Total Other Property and Investments	13,210	16,086	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	94,033	87,351	8
Temporary Cash Investments (132)		38,902	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	27,850	28,035	11
Other Accounts Receivable (143)	9,119	3,395	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	32,816	13,675	14
Materials and Supplies (150)	8,868	11,641	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	172,686	182,999	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	1,392,321	1,325,967	

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)	235,775	195,703	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	538,847	494,675	23
Total Proprietary Capital	774,622	690,378	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	12,432	16,471	26
Total Long-Term Debt	12,432	16,471	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	1,371	2,051	28
Payables to Municipality (233)	0	18,895	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	1,371	20,946	
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)	603,896	598,172	38
Total Liabilities and Other Credits	1,392,321	1,325,967	

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)	1,543,065	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	1,543,065	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	336,640	0	0	0	9
Total Accumulated Provision	336,640	0	0	0	
Net Utility Plant	1,206,425	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	309,621				309,621	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	29,322				29,322	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	697				697	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	30,019	0	0	0	30,019	13
Debits during year						14
Book cost of plant retired	3,000				3,000	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	3,000	0	0	0	3,000	19
Balance End of Year	336,640	0	0	0	336,640	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.13%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	8,868	11,641 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	<u>8,868</u>	<u>11,641</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)				1
Total			0	
Unamortized premium on debt (251)				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	195,703	1
Changes during year (explain):		
ADDITION - MAIN EXTENSION	40,072	2
Balance end of year	<u><u>235,775</u></u>	

BONDS (ACCT. 221)

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

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

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
CAPITAL LEASE	10/10/1999	09/09/2003	0.00%	12,432	1
Total for Account 224				12,432	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	18,527	2
Charged electric department expense		3
Charged sewer department expense	577	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>19,104</u>	
Taxes paid during year:		
County, state and local taxes	18,848	6
Social Security taxes		7
PSC Remainder Assessment	256	8
Other (explain):		
NONE		9
Total payments and other debits	<u>19,104</u>	
Balance end of year	<u><u>0</u></u>	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
LONG TERM DEBT	0	899	899	0	3
Subtotal	0	899	899	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	0	899	899	0	

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	598,172	0	0	0	0	598,172	1
Add credits during year:							
For Services	5,724					5,724	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	603,896	0	0	0	0	603,896	
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):		
SPECIAL ASSESSMENT RECEIVABLE	13,210	3
Total (Acct. 125):	13,210	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	27,850	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	27,850	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
OTHER ACCOUNTS RECEIVABLE	9,119	11
Total (Acct. 143):	9,119	
Receivables from Municipality (145):		
WAGES AND EXPENSES PAID BY MUNICIPALITY	32,816	12
Total (Acct. 145):	32,816	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)
<hr/>	
Payables to Municipality (233):	
NONE	16
Total (Acct. 233):	0
<hr/>	
Other Deferred Credits (253):	
NONE	17
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,489,784	0	0	0	1,489,784	1
Materials and Supplies	10,254	0	0	0	10,254	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	323,130	0	0	0	323,130	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	601,034	0	0	0	601,034	6
Other (specify):					0	7
Average Net Rate Base	575,874	0	0	0	575,874	
Net Operating Income	36,244	0	0	0	36,244	8
Net Operating Income as a percent of Average Net Rate Base	6.29%	N/A	N/A	N/A	6.29%	

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	215,739	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	516,761	3
Other (Specify):		4
Total Average Proprietary Capital	732,500	
Net Income		
Net Income	44,172	5
Percent Return on Proprietary Capital	6.03%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Signature Page (Page ii)

To the City Council
City of Greenwood Water Utility

We have compiled the balance sheets of the City of Greenwood Water Utility as of December 31, 2000 and the related statements of income and earned surplus and supplemental information for the year then ended included in the accompanying prescribed form in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation was limited to presenting in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements referred to above and, accordingly; do not express an opinion or any other form of assurance on them. We compiled these financial statements from financial statements for the same period that we previously audited as indicated in our report dated January 19, 2001.

These financial statements (including related disclosures) are presented in accordance with the requirements of the Public Service Commission of Wisconsin. Accordingly, these financial statements are not designed for those who are not informed about such differences.

HAWKINS, ASH, BAPTIE & COMPANY, LLP

Marshfield, Wisconsin
January 19, 2001

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

December 3, 2001

Ms. Lonna Klinke, City Clerk
City of Greenwood Water Utility
102 North Main Street
P.O. Box D
Greenwood, WI 54437-9419

2000 Analytical Review DWCCA-2380-PJL

Dear Ms. Klinke:

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. Please indicate why the amounts for gallons of water sold for each classification on page W-2, column C, are identical in the 1999 and 2000 annual reports.
2. During our review we noted that according to our calculations, the amount the utility reports for public fire protection service billed per Rate Schedule F-1 in Account 463 on the Other Revenues (Water) schedule, page W-4, differs from our calculation by \$1,155 (see enclosed worksheet). Please provide an explanation of how the utility arrived at the number reported on line 1 of Account 463, Public Fire Protection Service on page W-4. Please also confirm that the utility will adjust its 2001 Public Fire Protection Service charge to account for the overcharge from 2000 and 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 peter.leege@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

FINANCIAL SECTION FOOTNOTES

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

PJL:dwh:w:\compl\Analytical Reviews\2000 analytical review letters\2380.doc

Enclosure

Response received 12/5/01:

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

From: Adam Waldera [mailto:awaldera@habco.com]

Sent: Wednesday, December 05, 2001 11:37 AM

To: leegep@psc.state.wi.us

Subject: City of Greenwood Water Utility

Dear Mr. Leege,

We have been asked to respond on behalf of the City of Greenwood to your December 3 letter regarding the City's 2000 PSC report. Our answers are as follows:

1. 1999 gallons of water sold amounts were inadvertently entered into the 2000 report on page W-2, column C. The correct amounts are:

Residential		13,981
Commercial		4,563
Industrial		31,097
Sales to General Customers (461)	49,641	
Other Sales to Public Authorities (464)	2,091	
Total Sales of Water		51,732

This results in a change on page W-10. "Losses and unaccounted for" goes from 1,983 to 6,239 which leads to an increase in loss percentage from 3% to 11%.

2. The reason for the incorrect calculation of public fire protection was due to the wrong base rate being used and a misplaced decimal. For the base rate we used \$45,002 instead of \$46,352 and for the unit charge for hydrants we used \$115 instead of \$1.15. These changes have been noted and the overcharge for 2000 will be corrected in 2001.

If you have any questions please contact me by telephone (715) 387-1131 or by email at awaldera@habco.com.

Adam J. Waldera, CPA
Hawkins, Ash, Baptie & Company, LLP
Marshfield, WI

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	187,866	1
Total Sales of Water	187,866	
Other Operating Revenues		
Forfeited Discounts (470)	0	2
Other Water Revenues (474)	1,946	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	1,946	
Total Operating Revenues	189,812	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	67,294	5
General Operating Expenses (680-690)	38,425	6
Total Operation and Maintenance Expenses	105,719	
Other Operating Expenses		
Depreciation Expense (403)	29,322	7
Amortization Expense (404)		8
Taxes (408)	18,527	9
Total Other Operating Expenses	47,849	
Total Operating Expenses	153,568	
NET OPERATING INCOME	36,244	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	371	13,981	52,119	4
Commercial	54	4,563	13,449	5
Industrial	6	31,097	36,600	6
Total Metered Sales to General Customers (461)	431	49,641	102,168	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		78,240	8
Other Sales to Public Authorities (464)	14	2,091	7,458	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	446	51,732	187,866	

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)	78,240	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)	78,240	
Forfeited Discounts (470):		
Customer late payment charges		5
Other (specify): NONE		6
Total Forfeited Discounts (470)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,946	7
Other (specify): NONE		8
Total Other Water Revenues (474)	1,946	
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)	32,637	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	11,391	3
Chemicals (630)	2,812	4
Supplies and Expenses (640)	8,373	5
Repairs of Water Plant (650)	11,602	6
Transportation Expenses (660)	479	7
Total Plant Operation and Maintenance Expenses	67,294	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	7,256	8
Office Supplies and Expenses (681)	1,820	9
Outside Services Employed (682)	4,375	10
Insurance Expense (684)	7,326	11
Employees Pensions and Benefits (686)	16,643	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	1,005	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	38,425	
 Total Operation and Maintenance Expenses	 105,719	

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		18,848	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		577	2
Net property tax equivalent		18,271	
Social Security			3
PSC Remainder Assessment		256	4
Other (specify): NONE			5
Total tax expense		18,527	

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			Clark				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.200200				3
County tax rate	mills		8.332370				4
Local tax rate	mills		6.345000				5
School tax rate	mills		10.995360				6
Voc. school tax rate	mills		1.752590				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		27.625520				10
Less: state credit	mills		1.686630				11
Net tax rate	mills		25.938890				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.345000				14
Combined School Tax Rate	mills		12.747950				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.092950				17
Total Tax Rate	mills		27.625520				18
Ratio of Local and School Tax to Total	dec.		0.691135				19
Total tax net of state credit	mills		25.938890				20
Net Local and School Tax Rate	mills		17.927262				21
Utility Plant, Jan. 1	\$	1,436,503	1,436,503				22
Materials & Supplies	\$	11,641	11,641				23
Subtotal	\$	1,448,144	1,448,144				24
Less: Plant Outside Limits	\$	397,220	397,220				25
Taxable Assets	\$	1,050,924	1,050,924				26
Assessment Ratio	dec.		1.000426				27
Assessed Value	\$	1,051,372	1,051,372				28
Net Local & School Rate	mills		17.927262				29
Tax Equiv. Computed for Current Year	\$	18,848	18,848				30
Tax Equivalent per 1994 PSC Report	\$	18,133					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	18,848					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)	68,020		4
Structures and Improvements (311)	84,572		5
Collecting and Impounding Reservoirs (312)	56,324		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	173,343		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	33,538		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	415,797	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	22,784		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	76,168		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	1,589		20
Total Pumping Plant	100,541	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	21,153		23
Total Water Treatment Plant	21,153	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	200		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)			68,020	4
Structures and Improvements (311)			84,572	5
Collecting and Impounding Reservoirs (312)			56,324	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			173,343	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			33,538	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	415,797	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			22,784	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			76,168	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			1,589	20
Total Pumping Plant	0	0	100,541	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			21,153	23
Total Water Treatment Plant	0	0	21,153	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			200	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)	117,151		26
Transmission and Distribution Mains (343)	545,746	67,389	27
Fire Mains (344)	0		28
Services (345)	50,308	6,186	29
Meters (346)	64,338	5,271	30
Hydrants (348)	40,157	8,952	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	817,900	87,798	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	3,460	7,934	35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	77,652	13,830	38
Other Tangible Property (390)	0		39
Total General Plant	81,112	21,764	
Total utility plant in service directly assignable	1,436,503	109,562	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,436,503	109,562	

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)			117,151 26
Transmission and Distribution Mains (343)			613,135 27
Fire Mains (344)			0 28
Services (345)			56,494 29
Meters (346)	3,000		66,609 30
Hydrants (348)			49,109 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	3,000	0	902,698
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			11,394 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			91,482 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	102,876
Total utility plant in service directly assignable	3,000	0	1,543,065
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	3,000	0	1,543,065

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			5,230	5,230	1
February			4,712	4,712	2
March			4,702	4,702	3
April			4,615	4,615	4
May			5,332	5,332	5
June			4,977	4,977	6
July			4,885	4,885	7
August			4,941	4,941	8
September			4,524	4,524	9
October			4,973	4,973	10
November			4,551	4,551	11
December			5,089	5,089	12
Total for year	0	0	58,531	58,531	
Less: Measured or estimated water used in main flushing and water treatment during year				560	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				57,971	16
Less: Water sold				51,732	17
Losses and unaccounted for				6,239	18
Percent unaccounted for to the nearest whole percent (%)				11%	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				360	21
Date of maximum: 1/8/2000					22
Cause of maximum:					23
Water Main Break					
Minimum gallons pumped by all methods in any one day during reporting year				96	24
Date of minimum: 11/29/2000					25
Total KWH used for pumping for the year				114,039	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)	
GREENWOOD	10	74	8	350	Yes	1
GREENWOOD	11	62	8	350	Yes	2
GREENWOOD	12	81	8	350	Yes	3
GREENWOOD	13	72	8	350	Yes	4
GREENWOOD	3	42	5	250	Yes	5
GREENWOOD	4	41	8	350	No	6
GREENWOOD	5	41	8	350	Yes	7
GREENWOOD	6	208	8	350	Yes	8
GREENWOOD	7	208	8	350	Yes	9
GREENWOOD	8	75	8	350	Yes	10
GREENWOOD	9	63	8	350	Yes	11

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	#10	#11	#12	1
Location	GREENWOOD	GREENWOOD	GREENWOOD	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	???	???	???	5
Year Installed	1992	1992	1992	6
Type	OTHER	OTHER	OTHER	7
Actual Capacity (gpm)	50	50	50	8
Pump Motor or Standby Engine Mfr	???	???	???	9 10
Year Installed	1992	1992	1992	11
Type	OTHER	OTHER	OTHER	12
Horsepower	2	2	2	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#13	#3	#4	14
Location	GREENWOOD	GREENWOOD	GREENWOOD	15
Purpose	P	P	P	16
Destination	D	D	D	17
Pump Manufacturer	???	LAYNE	REDJACKET	18
Year Installed	1992	1972	1975	19
Type	OTHER	CENTRIFUGAL	SUBMERSIBLE	20
Actual Capacity (gpm)	50	50	50	21
Pump Motor or Standby Engine Mfr	???	U.S.	??	22 23
Year Installed	1992	1972	1971	24
Type	OTHER	ELECTRIC	ELECTRIC	25
Horsepower	2	20	2	26

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#5	#6	#7	1
Location	GREENWOOD	GREENWOOD	GREENWOOD	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	GRANDFOSS	JACUZZI	REDJACKET	5
Year Installed	1984	1972	1983	6
Type	OTHER	SUBMERSIBLE	SUBMERSIBLE	7
Actual Capacity (gpm)	50	50	50	8
Pump Motor or Standby Engine Mfr	???	???	???	9 10
Year Installed	1984	1972	1983	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	2	2	2	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#8	#9		14
Location	GREENWOOD	GREENWOOD		15
Purpose	P	P		16
Destination	D	D		17
Pump Manufacturer	???	???		18
Year Installed	1992	1992		19
Type	OTHER	OTHER		20
Actual Capacity (gpm)	50	50		21
Pump Motor or Standby Engine Mfr	???	???		22 23
Year Installed	1992	1992		24
Type	OTHER	OTHER		25
Horsepower	2	2		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		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		3
Year constructed	1972		4
Primary material (earthen, steel, concrete, other)	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	60		6
Total capacity in gallons	350,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	PRESSURE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.3600		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	Y		14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	1,110		0	0	1,110	1
P	D	4.000	1,890	0	0	0	1,890	2
M	D	6.000	36,734	100	0	0	36,834	3
M	D	8.000	5,432	0	0	0	5,432	4
P	D	8.000	18,078	3,700	0	0	21,778	5
P	D	10.000	0	1,200			1,200	6
M	D	12.000	220	0	0	0	220	7
Total Within Municipality			63,464	5,000	0	0	68,464	
Total Utility			63,464	5,000	0	0	68,464	

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	365	0	0	0	365		1
M	1.000	35	14	0	0	49		2
M	1.500	7	0	0	0	7		3
M	2.000	12	0	0	0	12		4
M	3.000	2	0	0	0	2		5
M	4.000	1	0	0	0	1		6
M	6.000	1	0	0	0	1		7
Total Utility		423	14	0	0	437	0	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	472	56	51	0	477	20	1
1.000	12	1	1	0	12		2
1.500	12	6	6	0	12	0	3
2.000	10	0	0	0	10	0	4
3.000	1		0	0	1	0	5
4.000	2		0	0	2	0	6
6.000	1		0	0	1	0	7
Total:	510	63	58	0	515	20	

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	373	39	1	5	11	48	477	1
1.000		6	1	2	1	2	12	2
1.500		6	2	3	1	0	12	3
2.000		5	1	1	3	0	10	4
3.000		0	1	0	0	0	1	5
4.000		0	0	2	0	0	2	6
6.000		0	0	1	0	0	1	7
Total:	373	56	6	14	16	50	515	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	81	8			89	2
Total Fire Hydrants	81	8	0	0	89	
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:	89
Number of distribution system valves end of year:	121
Number of distribution valves operated during year:	121

WATER OPERATING SECTION FOOTNOTES

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

Per review response:

Gallons of water sold changed on 12/20/01 from 1999 numbers accidentally entered to correct numbers.

PJL

Water Operation & Maintenance Expenses (Page W-05)

Account # 650 - Additional expenses due to several breaks during 2000.

Account # 660 - Increase due to refund in 1999.

Account # 682 - Utility had engineering costs in 1999.

Water Utility Plant in Service (Page W-08)

Purchase of 2000 Ford pickup.

Water Mains (Page W-15)

Installed as part of city project - see account 200.

Water Services (Page W-16)

Customer contributions - see account #271.
