



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: OREGON MUNICIPAL WATER & SEWER UTILITY

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Principal Office: 117 SPRING STREET  
OREGON, WI 53575

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For the Year Ended: DECEMBER 31, 2000

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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:** OREGON MUNICIPAL WATER & SEWER UTILITY

**Utility Address:** 117 SPRING STREET  
OREGON, WI 53575

**When was utility organized?** 1/1/1968

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

**Utility employee in charge of correspondence concerning this report:**

**Name:** MS RENEE HOEFT  
**Title:** FINANCE DIRECTOR

**Office Address:**  
117 SPRING STREET  
OREGON, WI 53575

**Telephone:** (608) 835 - 3110

**Fax Number:** (608) 835 - 6503

**E-mail Address:**

**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?** YES

**IDENTIFICATION AND OWNERSHIP**

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

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**Name:** VIRCHOW KRAUSE & CO., LLP

**Title:**

**Office Address:** VIRCHOW KRAUSE & CO., LLP

4600 AMERICAN PARKWAY

P.O. BOX 7398

MADISON, WI 53704

**Telephone:** (608) 249 - 6622

**Fax Number:** (608) 249 - 8532

**E-mail Address:** cpa@virchowkrause.com

**Date of most recent audit report:** 10/2/2000

**Period covered by most recent audit:** 1999

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MARK W. BELOW

**Title:** DIRECTOR OF PUBLIC WORKS

**Office Address:**

117 SPRING STREET

OREGON, WI 53575

**Telephone:** (608) 835 - 7491

**Fax Number:** (608) 835 - 6503

**E-mail Address:**

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**Name of utility commission/committee:** PUBLIC WORKS & UTILITY COMMITTEE

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**Names of members of utility commission/committee:**

DOUG GRONLI

JON LOURIGAN

ROBERT MUNSON

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**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?** YES

**Date of Ordinance:** 9/15/1967

**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

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

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**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)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	560,105	545,864	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	261,928	233,233	2
Depreciation Expense (403)	157,558	152,565	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	146,636	138,458	5
<b>Total Operating Expenses</b>	<b>566,122</b>	<b>524,256</b>	
<b>Net Operating Income</b>	<b>(6,017)</b>	<b>21,608</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>(6,017)</b>	<b>21,608</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	184,403	134,610	10
Miscellaneous Nonoperating Income (421)	293,679	408,282	11
<b>Total Other Income</b>	<b>478,082</b>	<b>542,892</b>	
<b>Total Income</b>	<b>472,065</b>	<b>564,500</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>472,065</b>	<b>564,500</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	369,034	378,318	14
Amortization of Debt Discount and Expense (428)	31,609	27,676	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	37,577	28,668	17
Other Interest Expense (431)	6,595	0	18
Interest Charged to Construction--Cr. (432)			19
<b>Total Interest Charges</b>	<b>444,815</b>	<b>434,662</b>	
<b>Net Income</b>	<b>27,250</b>	<b>129,838</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,134,734	1,004,681	20
Balance Transferred from Income (433)	27,250	129,838	21
Miscellaneous Credits to Surplus (434)	0	215	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>1,161,984</b>	<b>1,134,734</b>	

### INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.  
 2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
INVESTMENT INCOME	184,403	5
<b>Total (Acct. 419):</b>	<b>184,403</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NON-REGULATED SEWER OPERATING INCOME	293,679	6
<b>Total (Acct. 421):</b>	<b>293,679</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		12
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

**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
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>						
NONE					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

### 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	560,105	0	0	0	<b>560,105</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
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					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>560,105</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>560,105</b>	

### DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	101,643		101,643	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	120,878		120,878	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>222,521</b>	<b>0</b>	<b>222,521</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	7,561,431	7,310,159	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,227,700	1,063,095	<b>2</b>
<b>Net Utility Plant</b>	<b>6,333,731</b>	<b>6,247,064</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	12,018,604	11,821,064	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	2,459,935	2,081,569	<b>4</b>
<b>Net Nonutility Property</b>	<b>9,558,669</b>	<b>9,739,495</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	1,720,646	1,729,218	<b>6</b>
Special Funds (125)	1,013,154	1,071,710	<b>7</b>
<b>Total Other Property and Investments</b>	<b>12,292,469</b>	<b>12,540,423</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	47,406	281,202	<b>8</b>
Temporary Cash Investments (132)			<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	35,255	13,273	<b>11</b>
Other Accounts Receivable (143)	111,364	42,721	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	25,219	221,210	<b>14</b>
Materials and Supplies (150)	8,405	13,681	<b>15</b>
Prepayments (165)	0	0	<b>16</b>
Other Current and Accrued Assets (170)	2,867		<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>230,516</b>	<b>572,087</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	101,715	38,108	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	77,929	<b>20</b>
<b>Total Deferred Debits</b>	<b>101,715</b>	<b>116,037</b>	
<b>Total Assets and Other Debits</b>	<b>18,958,431</b>	<b>19,475,611</b>	

### BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	375,028	371,003	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,161,984	1,134,734	23
<b>Total Proprietary Capital</b>	<b>1,537,012</b>	<b>1,505,737</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	8,565,441	7,399,900	24
Advances from Municipality (223)	525,514	585,420	25
Other Long-Term Debt (224)	15,950	1,528,710	26
<b>Total Long-Term Debt</b>	<b>9,106,905</b>	<b>9,514,030</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	27
Accounts Payable (232)	128,470	13,156	28
Payables to Municipality (233)	60,127	547,405	29
Customer Deposits (235)			30
Taxes Accrued (236)	1,900	245,210	31
Interest Accrued (237)	83,309	99,797	32
Other Current and Accrued Liabilities (238)	36,208	15,854	33
<b>Total Current and Accrued Liabilities</b>	<b>310,014</b>	<b>921,422</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	8,004,500	7,534,422	41
<b>Total Liabilities and Other Credits</b>	<b>18,958,431</b>	<b>19,475,611</b>	

### 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)	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	7,561,431	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
<b>Total Utility Plant</b>	7,561,431	0	0	0	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,227,700	0	0	0	10
<b>Total Accumulated Provision</b>	1,227,700	0	0	0	
<b>Net Utility Plant</b>	6,333,731	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)	
<b>Balance first of year</b>	1,063,095				<b>1,063,095</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	157,558				<b>157,558</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	12,880				<b>12,880</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	25				<b>25</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>170,463</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>170,463</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	5,858				<b>5,858</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>5,858</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,858</b>	<b>19</b>
<b>Balance End of Year</b>	<b>1,227,700</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,227,700</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No					<b>21</b>
If yes, what is the rate?						<b>22</b>

**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	11,821,064	198,280	740	12,018,604	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>11,821,064</b>	<b>198,280</b>	<b>740</b>	<b>12,018,604</b>	
Less accum. prov. depr. & amort. (122)	2,081,569	379,106	740	2,459,935	3
<b>Net Nonutility Property</b>	<b>9,739,495</b>	<b>(180,826)</b>	<b>0</b>	<b>9,558,669</b>	

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

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	8,405	13,681
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
<b>Total Materials and Supplies</b>	<b>8,405</b>	<b>13,681</b>

**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)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1993 Bonds	932	428	12,113	1
1994 BONDS	2,106	428	22,957	2
2000 BONDS	4,754	428	21,496	3
LOSS ON 1994 REFUNDING 1/1/95	23,818	428	45,149	4
<b>Total</b>			<b>101,715</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				5
<b>Total</b>			<b>0</b>	

**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	371,003	1
<b>Changes during year (explain):</b>		
HYDRANT	2,600	2
SERVICE	1,425	3
<b>Balance end of year</b>	<u><u>375,028</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)	
1994 Refunding Bonds	02/01/1994	10/01/2009	5.00%	1,385,000	<b>1</b>
Clean Water Fund Loan	04/18/1995	05/01/2015	3.80%	5,620,441	<b>2</b>
2000 REV ANTI BONDS	01/15/2000	04/01/2004	4.98%	1,560,000	<b>3</b>
<b>Total Bonds (Account 221):</b>				<b>8,565,441</b>	

### 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)	
<b>Advances (223)</b>					
1993 Manhole loan	06/23/1993	03/15/2003	5.00%	107,268	1
Refunding note	04/25/1994	03/15/2009	5.00%	356,117	2
Various projects	11/01/1993	10/01/2013	4.35%	54,944	3
Promissory note	09/30/1994	03/15/1999	5.00%	7,185	4
<b>Total for Account 223</b>				<b><u>525,514</u></b>	
<b>Other Long-Term Debt (224)</b>					
WPL Rebate WWTP Plant	03/01/1997	03/31/2002	5.14%	15,950	5
Well No. 5 loan	01/15/1998	01/15/2000	4.50%	0	6
<b>Total for Account 224</b>				<b><u>15,950</u></b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	245,210	1
<b>Accruals:</b>		
Charged water department expense	138,443	2
Charged electric department expense		3
Charged sewer department expense	4,999	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<u>143,442</u>	
<b>Taxes paid during year:</b>		
County, state and local taxes	378,559	6
Social Security taxes	7,491	7
PSC Remainder Assessment	702	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<u>386,752</u>	
<b>Balance end of year</b>	<u><u>1,900</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)	
<b>Bonds (221)</b>					
Mortgage Revenue Bonds 1989	18,925	74,090	75,650	17,365	1
Clean Water Fund Loan	37,334	217,053	218,791	35,596	2
2000 WATER REV. ANT. BONDS		74,484	55,109	19,375	3
<b>Subtotal</b>	<b>56,259</b>	<b>365,627</b>	<b>349,550</b>	<b>72,336</b>	
<b>Advances from Municipality (223)</b>					
Advance for various projects	904	2,658	2,711	851	4
Advance from Munic - Manholes	5,344	5,604	6,702	4,246	5
1993 Refunding Note	5,923	17,423	17,769	5,577	6
Advance from Municipality	368	392	461	299	7
1999 VILLAGE G.O. DEBT		11,500	11,500	0	8
<b>Subtotal</b>	<b>12,539</b>	<b>37,577</b>	<b>39,143</b>	<b>10,973</b>	
<b>Other Long-Term Debt (224)</b>					
1996 Well #5 project	30,999	2,751	33,750	0	9
WP&L Rebate loan	0	656	656	0	10
<b>Subtotal</b>	<b>30,999</b>	<b>3,407</b>	<b>34,406</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
ADVANCE FROM SEWER TO WATER	0	6,595	6,595	0	11
<b>Subtotal</b>	<b>0</b>	<b>6,595</b>	<b>6,595</b>	<b>0</b>	
<b>Total</b>	<b>99,797</b>	<b>413,206</b>	<b>429,694</b>	<b>83,309</b>	

**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	3,048,129	0	0	4,486,293	0	<b>7,534,422</b>	1
<b>Add credits during year:</b>							
For Services	51,107					<b>51,107</b>	2
For Mains	134,955					<b>134,955</b>	3
<b>Other (specify):</b>							
FOR HYDRANTS	22,172					<b>22,172</b>	4
FOR SANITARY SEWERS				118,662		<b>118,662</b>	5
FOR LATERALS				47,282		<b>47,282</b>	6
CONNECTION FEES				95,900		<b>95,900</b>	7
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	8
<b>Balance End of Year</b>	<b>3,256,363</b>	<b>0</b>	<b>0</b>	<b>4,748,137</b>	<b>0</b>	<b>8,004,500</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	9

### 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)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
STATE INVESTMENT POOL	1,720,646	2
<b>Total (Acct. 124):</b>	<b>1,720,646</b>	
<b>Special Funds (125):</b>		
DEPRECIATION FUND	76,956	3
REPLACEMENT FUND	465,643	4
REDEMPTION FUND	269,863	5
RESERVE FUND	200,692	6
<b>Total (Acct. 125):</b>	<b>1,013,154</b>	
<b>Notes Receivable (141):</b>		
NONE		7
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	35,255	8
Electric		9
Sewer (Regulated)		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 142):</b>	<b>35,255</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	102,578	12
Merchandising, jobbing and contract work		13
<b>Other (specify):</b>		
DEFERRED SPECIAL ASSESSMENTS RECEIVABLE	8,786	14
<b>Total (Acct. 143):</b>	<b>111,364</b>	
<b>Receivables from Municipality (145):</b>		
SEPCIAL ASSESSMENTS & DELINQUENT BILLS PLACE ON TAX ROLL	25,219	15
<b>Total (Acct. 145):</b>	<b>25,219</b>	
<b>Prepayments (165):</b>		
NONE		16
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		17
<b>Total (Acct. 182):</b>	<b>0</b>	

### 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.

<b>Particulars (a)</b>	<b>Balance End of Year (b)</b>	
<b>Other Deferred Debits (183):</b>		
NONE		<b>18</b>
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
OPERATING PAYROLL, BENEFITS AND OTHER EXPENSES	60,127	<b>19</b>
<b>Total (Acct. 233):</b>	<b>60,127</b>	
<b>Other Deferred Credits (253):</b>		
NONE		<b>20</b>
<b>Total (Acct. 253):</b>	<b>0</b>	

### 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)	
<b>Add Average:</b>						
Utility Plant in Service	7,435,795	0	0	0	7,435,795	1
Materials and Supplies	11,043	0	0	0	11,043	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation	1,145,397	0	0	0	1,145,397	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	3,152,246	0	0	0	3,152,246	6
<b>Other (specify):</b>						
NONE					0	7
<b>Average Net Rate Base</b>	<b>3,149,195</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,149,195</b>	
Net Operating Income	(6,017)	0	0	0	(6,017)	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>						
	-0.19%	N/A	N/A	N/A	-0.19%	

## 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)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	373,015	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,148,359	3
<b>Other (Specify):</b>		
NONE		4
<b>Total Average Proprietary Capital</b>	<b>1,521,374</b>	
<b>Net Income</b>		
Net Income	27,250	5
<b>Percent Return on Proprietary Capital</b>	<b>1.79%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

**Report changes of any of the following types:**

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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**4. Estimated changes in revenues due to rate changes.**

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**5. Obligations incurred or assumed, excluding commercial paper.**

The Water Utility refinanced the \$1,500,000 General Obligation Debt with \$1,560,000 of Revenue Anticipation Bonds in 2000.

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**

The Water and Sewer utilities financial statements were split as of 12/31/99. This is the last year that the PSC report will contain both the Water and Sewer Utility.

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership - Contacts (Page iv)

August 17, 2001

Ms. Renee Hoeft, Finance Director  
Oregon Municipal Water and Sewer Utility  
117 Spring Street  
Oregon, WI 53575-1451

2000 Analytical Review DWCCA-4440-ELE

Dear Ms. Hoeft:

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:

From the Table 1-1 and Table 1-2 information faxed to David Prochaska on July 20th, it appears page W-13 needs to be completed in more detail for 12 booster pumps and page W-14 needs to be completed in more detail for well 3 underground reservoir.

Please provide this information by completing pages W-13 and W-14 and mailing to our office.

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) 266-3768. 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 engele@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Response received 9/18/01 ele:  
Filed a new report. Loaded 9/18/01 ele

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	541,287	1
<b>Total Sales of Water</b>	<b>541,287</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	2,017	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	16,801	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>18,818</b>	
<b>Total Operating Revenues</b>	<b>560,105</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	14,694	8
Pumping Expenses (620-625)	36,530	9
Water Treatment Expenses (630-635)	7,298	10
Transmission and Distribution Expenses (640-655)	71,066	11
Customer Accounts Expenses (901-904)	27,597	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	104,743	14
<b>Total Operation and Maintenance Expenses</b>	<b>261,928</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	157,558	15
Amortization Expense (404-407)		16
Taxes (408)	146,636	17
<b>Total Other Operating Expenses</b>	<b>304,194</b>	
<b>Total Operating Expenses</b>	<b>566,122</b>	
<b>NET OPERATING INCOME</b>	<b>(6,017)</b>	

## 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)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	7	583	1,373	2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>7</b>	<b>583</b>	<b>1,373</b>	
Metered Sales to General Customers (461)				
Residential	2,430	140,631	272,876	4
Commercial	335	45,964	74,673	5
Industrial	5	2,185	2,550	6
<b>Total Metered Sales to General Customers (461)</b>	<b>2,770</b>	<b>188,780</b>	<b>350,099</b>	
Private Fire Protection Service (462)	9		4,004	7
Public Fire Protection Service (463)	1		168,686	8
Other Sales to Public Authorities (464)	18	12,032	17,125	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>2,805</b>	<b>201,395</b>	<b>541,287</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name (a)</b>	<b>Point of Delivery (b)</b>	<b>Thousands of Gallons Sold (c)</b>	<b>Revenues (d)</b>
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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)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	168,686	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
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>168,686</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	2,017	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>2,017</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	15,787	10
<b>Other (specify):</b>		
RECONNECTIONS AND SECOND WATER METERS	1,014	11
<b>Total Other Water Revenues (474)</b>	<b>16,801</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Labor (600)	12,217	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)	2,477	4
<b>Total Source of Supply Expenses</b>	<b>14,694</b>	
 <b>PUMPING EXPENSES</b>		
Operation Labor (620)	3,328	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	33,202	7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)		9
<b>Total Pumping Expenses</b>	<b>36,530</b>	
 <b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)	3,827	10
Chemicals (631)	3,471	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)		13
<b>Total Water Treatment Expenses</b>	<b>7,298</b>	
 <b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)	32,188	14
Operation Supplies and Expenses (641)	13,138	15
Maintenance of Distribution Reservoirs and Standpipes (650)	1,898	16
Maintenance of Mains (651)	10,446	17
Maintenance of Services (652)	5,635	18
Maintenance of Meters (653)	913	19
Maintenance of Hydrants (654)	6,504	20
Maintenance of Other Plant (655)	344	21
<b>Total Transmission and Distribution Expenses</b>	<b>71,066</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	5,487	<b>22</b>
Accounting and Collecting Labor (902)	19,358	<b>23</b>
Supplies and Expenses (903)	2,752	<b>24</b>
Uncollectible Accounts (904)		<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>27,597</b>	
 <b>SALES EXPENSES</b>		
Sales Expenses (910)		<b>26</b>
<b>Total Sales Expenses</b>	<b>0</b>	
 <b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	20,009	<b>27</b>
Office Supplies and Expenses (921)	3,836	<b>28</b>
Administrative Expenses Transferred--Credit (922)		<b>29</b>
Outside Services Employed (923)	26,987	<b>30</b>
Property Insurance (924)	1,745	<b>31</b>
Injuries and Damages (925)	9,438	<b>32</b>
Employee Pensions and Benefits (926)	37,646	<b>33</b>
Regulatory Commission Expenses (928)		<b>34</b>
Miscellaneous General Expenses (930)	1,660	<b>35</b>
Transportation Expenses (933)	3,422	<b>36</b>
Maintenance of General Plant (935)		<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>104,743</b>	
 <b>Total Operation and Maintenance Expenses</b>	<b>261,928</b>	

**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		143,442	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		4,999	2
<b>Net property tax equivalent</b>		<b>138,443</b>	
Social Security		7,491	3
PSC Remainder Assessment		702	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>146,636</b>	

### 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			Dane				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.224600				3
County tax rate	mills		3.667600				4
Local tax rate	mills		6.981200				5
School tax rate	mills		15.413300				6
Voc. school tax rate	mills		1.620200				7
Other tax rate - Local	mills		0.455800				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>28.362700</b>				<b>10</b>
Less: state credit	mills		2.179800				11
<b>Net tax rate</b>	mills		<b>26.182900</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>6.981200</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>17.033500</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.455800</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>24.470500</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>28.362700</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.862770</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>26.182900</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>22.589833</b>				<b>21</b>
Utility Plant, Jan. 1	\$	7,310,159	7,310,159				22
Materials & Supplies	\$	13,681	13,681				23
<b>Subtotal</b>	\$	<b>7,323,840</b>	<b>7,323,840</b>				<b>24</b>
Less: Plant Outside Limits	\$	194,003	194,003				25
<b>Taxable Assets</b>	\$	<b>7,129,837</b>	<b>7,129,837</b>				<b>26</b>
Assessment Ratio	dec.		0.890600				27
<b>Assessed Value</b>	\$	<b>6,349,833</b>	<b>6,349,833</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>22.589833</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>143,442</b>	<b>143,442</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	91,932					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>143,442</b>					<b>34</b>

### WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	32,753		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	620,143		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>652,896</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	851,416		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	416,004		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>1,267,420</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	49,515		23
<b>Total Water Treatment Plant</b>	<b>49,515</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	5,191		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)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			32,753	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			620,143	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>652,896</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			851,416	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			416,004	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>1,267,420</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			49,515	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>49,515</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			5,191	24
Structures and Improvements (341)			0	25

### WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	463,457		26
Transmission and Distribution Mains (343)	3,062,988	134,955	27
Fire Mains (344)	0		28
Services (345)	739,486	51,820	29
Meters (346)	496,973	31,739	30
Hydrants (348)	423,231	37,114	31
Other Transmission and Distribution Plant (349)	273		32
<b>Total Transmission and Distribution Plant</b>	<b>5,191,599</b>	<b>255,628</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	7,154		35
Computer Equipment (391.1)	39,885		36
Transportation Equipment (392)	27,943		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	73,747	1,502	44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>148,729</b>	<b>1,502</b>	
<b>Total utility plant in service directly assignable</b>	<b>7,310,159</b>	<b>257,130</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>7,310,159</b>	<b>257,130</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)			463,457 26
Transmission and Distribution Mains (343)			3,197,943 27
Fire Mains (344)			0 28
Services (345)	1,240		790,066 29
Meters (346)	1,418		527,294 30
Hydrants (348)	3,200		457,145 31
Other Transmission and Distribution Plant (349)			273 32
<b>Total Transmission and Distribution Plant</b>	<b>5,858</b>	<b>0</b>	<b>5,441,369</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			7,154 35
Computer Equipment (391.1)			39,885 36
Transportation Equipment (392)			27,943 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			75,249 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>150,231</b>
<b>Total utility plant in service directly assignable</b>	<b>5,858</b>	<b>0</b>	<b>7,561,431</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>5,858</b>	<b>0</b>	<b>7,561,431</b>

## 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			21,050	<b>21,050</b>	1
February			19,384	<b>19,384</b>	2
March			20,272	<b>20,272</b>	3
April			19,925	<b>19,925</b>	4
May			21,757	<b>21,757</b>	5
June			20,616	<b>20,616</b>	6
July			25,293	<b>25,293</b>	7
August			22,273	<b>22,273</b>	8
September			20,534	<b>20,534</b>	9
October			20,358	<b>20,358</b>	10
November			19,110	<b>19,110</b>	11
December			20,203	<b>20,203</b>	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>250,775</b>	<b>250,775</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				400	13
Less: Other utility use				13,399	14
Other utility use explanation:					15
Broken water mains, sewer jetting, leaking seat on hydrant, steet washdowns, wastewater treatment plant					
Water pumped into distribution system				<b>236,976</b>	16
Less: Water sold				201,395	17
Losses and unaccounted for				<b>35,581</b>	18
Percent unaccounted for to the nearest whole percent (%)				<b>15%</b>	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				1,125	21
Date of maximum: 7/25/2000					22
Cause of maximum:					23
Dry weather lawn watering					
Minimum gallons pumped by all methods in any one day during reporting year				520	24
Date of minimum: 11/24/2000					25
Total KWH used for pumping for the year				507,640	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
680 HILLCREST DRIVE	3	953	16	1,440,000	Yes	<b>1</b>
820 SCOTT STREET	4	843	16	1,224,000	Yes	<b>2</b>
1225 UNION ROAD	5	890	16	1,224,000	Yes	<b>3</b>

## 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	820 SCOTT ST	820 SCOTT ST	820 SCOTT STREET	2
Purpose	B	B S	B	3
Destination	D	D	D	4
Pump Manufacturer	SYNCRO FLOW PUMP	SYNCRO FLOW PUMP	SYNCRO FLOW PUMP	5
Year Installed	1991	1991	1991	6
Type	CENTRIFUGAL	OTHER	OTHER	7
Actual Capacity (gpm)	150	150	1,000	8
Pump Motor or Standby Engine Mfr	US ELECTRIC MOTORS	US ELECTRIC MOTORS	US ELECTRIC MOTORS	9 10
Year Installed	1991	1991	1991	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	7	7	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#13	#14	#15	14
Location	1225 UNION ROAD	1225 UNION ROAD	1225 UNION ROAD	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	GRUNDFO PUMP	PEERLESS	PEERLESS	18
Year Installed	1991	1999	1999	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	50	150	150	21
Pump Motor or Standby Engine Mfr	BALDOR MOTORS	BALDOR MOTORS	BALDOR MOTORS	22 23
Year Installed	1999	1999	1999	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	3	7	7	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	#16	#3	#4	1
Location	1225 UNION ROAD	680 HILLCREST	820 SCOTT STREET	2
Purpose	B	P	P	3
Destination	D	R	R	4
Pump Manufacturer	PEERLESS	PEERLESS	AMERICAN IND. PUMP	5
Year Installed	1999	1967	1991	6
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,000	1,000	850	8
Pump Motor or Standby Engine Mfr	BALDOR MOTORS	CUTTER HAMMOND	U S ELECTRIC MOTORS	9 10
Year Installed	1999	1967	1991	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	30	70	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#5	#6	#7	14
Location	1225 UNION ROAD	680 HILLCREST	820 SCOTT STREET	15
Purpose	P	B	B	16
Destination	R	D	D	17
Pump Manufacturer	GOOLDS PUMPS INC.	PEERLESS	U.S. MOTORS	18
Year Installed	1998	1967	1991	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	850	450	800	21
Pump Motor or Standby Engine Mfr	U.S. MOTERS	GENERAL ELECTRIC	AMERICAN IND. PUMP	22 23
Year Installed	1998	1967	1991	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	75	30	25	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	#8	#9		1
Location	1225 UNION ROAD	820 SCOTT STREET		2
Purpose	B	B		3
Destination	D	D		4
Pump Manufacturer	GOOLD PUMPS INC	SYNCRO FLOW PUMP		5
Year Installed	1999	1991		6
Type	VERTICAL TURBINE	CENTRIFUGAL		7
Actual Capacity (gpm)	850	50		8
Pump Motor or Standby Engine Mfr	US ELECTRIC MOTORS	US ELECTRIC MOTORS		9 10
Year Installed	1999	1991		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	40	5		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 23
Year Installed				24
Type				25
Horsepower				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	#2 ABANDONDED 1998	#3 STANDPIPE	#3 WELL RESERVOIR	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S	S	R	3
Year constructed	1975	1978	1967	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	61	90	0	6
Total capacity in gallons	450,000	400,000	58,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)		LIQUID		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.)		1.4400		12
Is a corrosion control chemical used (yes, no)?		N		13
Is water fluoridated (yes, no)?		Y		14

## 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	#4 RESERVOIR	#5 WELL RESERVIOR	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	3
Year constructed	1991	1998	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	135	114	6
Total capacity in gallons	70,000	40,000	7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.4400	1.2240	12
Is a corrosion control chemical used (yes, no)?	N	N	13
Is water fluoridated (yes, no)?	Y	Y	14

### WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	20,875	0	0	0	<b>20,875</b>	<b>1</b>
M	D	6.000	41,922	141	0	0	<b>42,063</b>	<b>2</b>
M	D	8.000	108,047	5,937	0	0	<b>113,984</b>	<b>3</b>
M	D	10.000	6,563	0	0	0	<b>6,563</b>	<b>4</b>
M	D	12.000	9,713	0	0	0	<b>9,713</b>	<b>5</b>
<b>Total Within Municipality</b>			<b>187,120</b>	<b>6,078</b>	<b>0</b>	<b>0</b>	<b>193,198</b>	
M	T	10.000	4,250	0	0	0	<b>4,250</b>	<b>6</b>
<b>Total Outside of Municipality</b>			<b>4,250</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,250</b>	
<b>Total Utility</b>			<b>191,370</b>	<b>6,078</b>	<b>0</b>	<b>0</b>	<b>197,448</b>	

### WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.750	190	0	0	0	190		1
M	0.750	782	0	2	21	801	26	2
L	1.000	1	0	1	0	0		3
M	1.000	1,225	76	0	0	1,301	121	4
M	1.250	2	0	0	0	2		5
M	1.500	52	11	0	0	63	9	6
M	2.000	86	0	0	0	86	13	7
M	3.000	1	0	0	0	1	1	8
M	4.000	18	0	0	0	18	2	9
M	6.000	5	1	0	0	6		10
M	8.000	2	1	0	0	3		11
<b>Total Utility</b>		<b>2,364</b>	<b>89</b>	<b>3</b>	<b>21</b>	<b>2,471</b>	<b>172</b>	

### METERS

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

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	0	0	0	0	0	0	1
0.750	2,701	160	3	0	2,858	1	2
1.000	44	0	1	0	43	2	3
1.500	54	0	0	0	54	2	4
2.000	14	1	0	0	15	3	5
2.500	0	0	0	0	0	0	6
3.000	14	2	0	0	16	2	7
4.000	1	0	0	0	1	0	8
6.000	0	0	0	0	0	0	9
8.000	4	1	1	0	4	4	10
<b>Total:</b>	<b>2,832</b>	<b>164</b>	<b>5</b>	<b>0</b>	<b>2,991</b>	<b>14</b>	

#### Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625							0	1
0.750	2,450	244	3	6	12	143	2,858	2
1.000	1	39	1	0		2	43	3
1.500	0	36	1	6	4	7	54	4
2.000	0	12	0	0	1	2	15	5
2.500	0	0	0	0	0	0	0	6
3.000	0	5	0	5	5	1	16	7
4.000	0	0	0	1	0	0	1	8
6.000	0	0	0	0	0	0	0	9
8.000	0	0	0	0	4	0	4	10
<b>Total:</b>	<b>2,451</b>	<b>336</b>	<b>5</b>	<b>18</b>	<b>26</b>	<b>155</b>	<b>2,991</b>	

### 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)	
<b>Fire Hydrants</b>						
Outside of Municipality	1				1	1
Within Municipality	354	19	4		369	2
<b>Total Fire Hydrants</b>	<b>355</b>	<b>19</b>	<b>4</b>	<b>0</b>	<b>370</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**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:	222
Number of distribution system valves end of year:	180
Number of distribution valves operated during year:	480

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

Line 651 Mains - The village replaced more valves in 1999 than in 2000.

Line 902 Accounting and Collecttion Labor - The Clerk/Treasurer postion was vacant for part of 1999. In 2000 the clerk treasurer's office was reorganized and the village hired a finance director. Some of the accounting staff's time in 1999 was reported on line 920.

Line 920 Administrative and General Salaries 920 - Some of the accounting department's time for 1999 was reported on line 920 versus 902.

Line 925 Injuries and Damages - Based on a conversation with the village's insurance carrier the village is allocating insurance differently then the previous clerk/treasurer did.

Line 926 Employee Pensions and Benefits - Employee benefits were trued up due to retirement benefits being paid out.

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### Water Mains (Page W-15)

All water main added in 2000 was added by developers and is recorded ir contributed capital.

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### Water Services (Page W-16)

Adjustment - The village reconciled the number of meters to customers versus services at the end of 2000. It was discovered that the number of services at the end of the year were understated by 21. The public works director feels the understatement is in the .75 inch meters.

Additions - 86 of the services added during the year were by residential developers. This is shown in contributed capital. Two other services were added by commercial of public authority development. These are also shown in contributed captial. The last service is for a municipal building and is shown in contributions from municipality.

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