



3015 (02-09-04)

ANNUAL REPORT

OF

Name: OWEN MUNICIPAL WATER UTILITY

Principal Office: P.O. BOX 67
OWEN, WI 54460-0067

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: OWEN MUNICIPAL WATER UTILITY

Utility Address: P.O. BOX 67
OWEN, WI 54460-0067

When was utility organized? 6/1/1933

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS KATHLEEN FREDERICKSON

Title: CLERK-TREASURER

Office Address:

P.O. BOX 67
OWEN, WI 54460-0067

Telephone: (715) 229 - 2404

Fax Number: (715) 229 - 4030

E-mail Address:

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

Name: WIPFLI ULLRICH BERTELSON LLP

Title:

Office Address: WIPFLI ULLRICH BERTELSON LLP

3703 OAKWOOD HILLS PKWY
P.O. BOX 690
EAU CLAIRE, WI 54702-0690

Telephone: (715) 858 - 6642

Fax Number: (715) 832 - 2345

E-mail Address: rganschow@wipfli.com

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

Name: MR ALLEN GAJEWSKY

Title: MAYOR

Office Address:

P.O. BOX 67
OWEN, WI 54460-0067

Telephone: (715) 229 - 2404

Fax Number: (715) 229 - 4030

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: WIPFLI ULLRICH BERTELSON LLP

Title:

Office Address: WIPFLI ULLRICH BERTELSON LLP

3703 OAKWOOD HILLS PKWY

P.O. BOX 690

EAU CLAIRE, WI 54702-0690

Telephone: (715) 858 - 6642

Fax Number: (715) 832 - 2345

E-mail Address: rganschow@wipfli.com

Date of most recent audit report: 2/16/2001

Period covered by most recent audit: JANUARY 1 TO DECEMBER 31, 2000

Names and titles of utility management including manager or superintendent:

Name: MR GARY SMITH

Title: SUPERINTENDENT

Office Address:

P.O. BOX 67

OWEN, WI 54460-0067

Telephone: (715) 229 - 2404

Fax Number: (715) 229 - 4030

E-mail Address:

Name: MS KATHLEEN FREDRICKSON

Title: CLERK-TREASURER

Office Address:

P.O. BOX 67

OWEN, WI 54460-0067

Telephone: (715) 229 - 2404

Fax Number: (715) 229 - 4030

E-mail Address:

Name of utility commission/committee: City Council

Names of members of utility commission/committee:

MR ALLEN GAJEWSKY, MAYOR

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)	139,869	138,626	1
Operating Expenses:			
Operation and Maintenance Expense (401)	101,794	129,896	2
Depreciation Expense (403)	25,269	15,015	3
Amortization Expense (404)	0	0	4
Taxes (408)	19,263	18,965	5
Total Operating Expenses	146,326	163,876	
Net Operating Income	(6,457)	(25,250)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(6,457)	(25,250)	
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)	1,712	907	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	1,712	907	
Total Income	(4,745)	(24,343)	
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	(4,745)	(24,343)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	2,325	2,836	13
Amortization of Debt Discount and Expense (428)	0	0	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	2,325	2,836	
Net Income	(7,070)	(27,179)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	97,867	125,046	19
Balance Transferred from Income (433)	(7,070)	(27,179)	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)	90,797	97,867	

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	0	1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE	0	2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE	0	3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
CHECKING ACCOUNT INTEREST	1,712	4
Total (Acct. 419):	1,712	
Miscellaneous Nonoperating Income (421):		
NONE	0	5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE	0	6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE	0	7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE	0	8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE	0	9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	0	10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE	0	11
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	0	0	0	0	0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0	0	0	0	0	2
Payroll	0	0	0	0	0	3
Materials	0	0	0	0	0	4
Taxes	0	0	0	0	0	5
Other (list by major classes):						
NONE	0	0	0	0	0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	139,869	0	0	0	139,869	1
Less: interdepartmental sales	0	0	0	0	0	2
Less: interdepartmental rents	0	0	0		0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0	0	0	0	0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE	0	0	0	0	0	6
Revenues subject to Wisconsin Remainder Assessment	139,869	0	0	0	139,869	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,867,121	872,247	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	289,407	282,910	2
Net Utility Plant	2,577,714	589,337	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	175,578	42,792	8
Temporary Cash Investments (132)	0	0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	22,336	22,421	11
Other Accounts Receivable (143)	598	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	12,279	5,616	14
Materials and Supplies (150)	0	4,802	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0	0	17
Total Current and Accrued Assets	210,791	75,631	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	86,754	20
Total Deferred Debits	0	86,754	
Total Assets and Other Debits	2,788,505	751,722	

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)	213,611	211,134	21
Appropriated Earned Surplus (215)	0	0	22
Unappropriated Earned Surplus (216)	90,797	97,867	23
Total Proprietary Capital	304,408	309,001	
LONG-TERM DEBT			
Bonds (221)	1,035,235	0	24
Advances from Municipality (223)	244,545	279,163	25
Other long-Term Debt (224)	28,898	37,261	26
Total Long-Term Debt	1,308,678	316,424	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	58,752	17,717	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)	0	0	33
Total Current and Accrued Liabilities	58,752	17,717	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)	0	0	37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,116,667	108,580	38
Total Liabilities and Other Credits	2,788,505	751,722	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	2,342,045	0	0	0	1
Utility Plant Purchased or Sold (391)	0	0	0	0	2
Utility Plant in Process of Reclassification (392)	0	0	0	0	3
Utility Plant Leased to Others (393)	0	0	0	0	4
Property Held for Future Use (394)	2,621	0	0	0	5
Construction Work in Progress (395)	522,455	0	0	0	6
Utility Plant Acquisition Adjustments (396)	0	0	0	0	7
Other Utility Plant Adjustments (397)	0	0	0	0	8
Total Utility Plant	2,867,121	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	289,407	0	0	0	9
Total Accumulated Provision	289,407	0	0	0	
Net Utility Plant	2,577,714	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	282,910				282,910	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	25,269				25,269	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,325				1,325	6
Accruals charged other						7
accounts (specify):						8
	0				0	9
Salvage	0				0	10
Other credits (specify):						11
	0				0	12
Total credits	26,594	0	0	0	26,594	13
Debits during year						14
Book cost of plant retired	12,907				12,907	15
Cost of removal	7,190				7,190	16
Other debits (specify):						17
	0				0	18
Total debits	20,097	0	0	0	20,097	19
Balance End of Year	289,407	0	0	0	289,407	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0	0	0	0	1
Other (specify):					
NONE	0	0	0	0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0	0	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	0 2
Collection of accounts previously written off: Utility Customers	0 3
Collection of accounts previously written off: Others	0 4
Total Additions	0
Deductions:	
Accounts written off during the year: Utility Customers	0 5
Accounts written off during the year: Others	0 6
Total accounts written off	0
Balance end of year	0

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	0	4,802 2
Sewer utility	0	0 3
Gas utility	0	0 4
Merchandise	0	0 5
Other materials & supplies	0	0 6
Total Materials and Supplies	0	4,802

**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)				
NONE	0	0	0	1
Total			<u><u>0</u></u>	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			<u><u>0</u></u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	211,134	1
Changes during year (explain):		
COSTS PAID BY TIF #3	2,477	2
Balance end of year	<u><u>213,611</u></u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
REVENUE BOND ANTICIPATION NOTES SERIE	08/20/2000	12/01/2001	4.95%	525,000	1
REVENUE BOND ANTICIPATION NOTES SERIE	08/24/2000	01/01/2002	4.95%	510,235	2
Total Bonds (Account 221):				1,035,235	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
Advance from General Fund	12/31/2000	12/31/2002	0.00%	244,545	1
Total for Account 223				244,545	
Other Long-Term Debt (224)					
Promissory Note	07/24/1997	08/14/2004	6.25%	25,443	2
Promissory Note	07/24/1994	11/15/2001	6.25%	3,455	3
Total for Account 224				28,898	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	19,263	2
Charged electric department expense	0	3
Charged sewer department expense	446	4
Other (explain):		
NONE	0	5
Total Accruals and other credits	19,709	
Taxes paid during year:		
County, state and local taxes	16,829	6
Social Security taxes	2,705	7
PSC Remainder Assessment	175	8
Other (explain):		
NONE		9
Total payments and other debits	19,709	
Balance end of year	0	

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)					
8/01/00 BOND ANTICIPATION NOTE	0	0	0	0	1
8/24/00 BOND ANTICIPATION NOTE		0	0	0	2
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
7/24/97 PROMISSORY NOTE	0	1,907	1,907	0	4
7/26/94 PROMISSORY NOTE	0	418	418	0	5
Subtotal	0	2,325	2,325	0	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	0	2,325	2,325	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	108,580	0	0	0	0	108,580	1
Add credits during year:							
For Services	0	0	0	0	0	0	2
For Mains	554,659	0	0	0	0	554,659	3
Other (specify):							
PUMPHOUSE/BOOSTER STATION	166,443	0	0	0	0	166,443	4
METERING STATION	13,177	0	0	0	0	13,177	5
WATER TOWER	273,808	0	0	0	0	273,808	6
Deduct charges (specify):							
NONE	0	0	0	0	0	0	7
Balance End of Year	1,116,667	0	0	0	0	1,116,667	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	1,008,087	0	0	0	0	1,008,087	8

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)	
Investment in Municipality (123):			
NONE	0		1
Total (Acct. 123):	0		
Other Investments (124):			
NONE	0		2
Total (Acct. 124):	0		
Special Funds (125):			
NONE	0		3
Total (Acct. 125):	0		
Notes Receivable (141):			
NONE	0		4
Total (Acct. 141):	0		
Customer Accounts Receivable (142):			
Water	22,336		5
Electric	0		6
Sewer (Regulated)	0		7
Other (specify):			
NONE	0		8
Total (Acct. 142):	22,336		
Other Accounts Receivable (143):			
Sewer (Non-regulated)	0		9
Merchandising, jobbing and contract work	0		10
Other (specify):			
REPAIR WORK PERFORMED	598		11
Total (Acct. 143):	598		
Receivables from Municipality (145):			
DUE FROM SEWER UTILITY	12,279		12
Total (Acct. 145):	12,279		
Prepayments (165):			
NONE	0		13
Total (Acct. 165):	0		
Extraordinary Property Losses (182):			
NONE	0		14
Total (Acct. 182):	0		
Other Deferred Debits (183):			
NONE	0		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)
Payables to Municipality (233):	
NONE	0 16
Total (Acct. 233):	0
Other Deferred Credits (253):	
NONE	0 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	1,551,302	0	0	0	1,551,302	1
Materials and Supplies	2,401	0	0	0	2,401	2
Other (specify):						
NONE	0	0	0	0	0	3
Less Average:						
Reserve for Depreciation	286,158	0	0	0	286,158	4
Customer Advances for Construction	0	0	0	0	0	5
Contributions in Aid of Construction	612,623	0	0	0	612,623	6
Other (specify):						
NONE	0	0	0	0	0	7
Average Net Rate Base	654,922	0	0	0	654,922	
Net Operating Income	(6,457)	0	0	0	(6,457)	8
Net Operating Income as a percent of Average Net Rate Base						
	-0.99%	N/A	N/A	N/A	-0.99%	

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	212,372	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	94,332	3
Other (Specify):		
NONE	0	4
Total Average Proprietary Capital	306,704	
Net Income		
Net Income	(7,070)	5
Percent Return on Proprietary Capital	-2.31%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

During 2000, the utility underwent a major expansion and replacement project of its water mains and also built a new water tower. The expansion connected the City of Owen and the Village of Withee systems which will allow City of Owen to purchase water from the Village of Withee.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

During 2000, the City of Owen took out two new bond anticipation notes with the Wisconsin Rural Water Association. The intent of the city is to replace these anticipation notes with revenue bonds from Rural Development in late 2001 or early 2002.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Notes Payable & Miscellaneous Long-Term Debt (Page F-14)

The municipality chooses not to charge the utility interest on the amount owing to them from the water utility.

Interest Accrued (Acct. 237) (Page F-16)

The amount of interest calculated as accrued at 12/31/00 on the bond anticipation notes was considered to be immaterial, therefore no accrual was made.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	138,515	1
Total Sales of Water	138,515	
Other Operating Revenues		
Forfeited Discounts (470)	347	2
Other Water Revenues (474)	1,007	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	1,354	
Total Operating Revenues	139,869	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	67,182	5
General Operating Expenses (680-690)	34,612	6
Total Operation and Maintenance Expenses	101,794	
Other Operating Expenses		
Depreciation Expense (403)	25,269	7
Amortization Expense (404)	0	8
Taxes (408)	19,263	9
Total Other Operating Expenses	44,532	
Total Operating Expenses	146,326	
NET OPERATING INCOME	(6,457)	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	0	0	0	1
Commercial	3	124	470	2
Industrial	0	0	0	3
Total Unmetered Sales to General Customers (460)	3	124	470	
Metered Sales to General Customers (461)				
Residential	354	13,114	49,271	4
Commercial	57	4,755	15,754	5
Industrial	7	15,600	20,762	6
Total Metered Sales to General Customers (461)	418	33,469	85,787	
Private Fire Protection Service (462)	1		700	7
Public Fire Protection Service (463)	1		43,987	8
Other Sales to Public Authorities (464)	10	2,564	7,571	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0	0	0	12
Total Sales of Water	433	36,157	138,515	

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)	43,987	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE	0	4
Total Public Fire Protection Service (463)	43,987	
Forfeited Discounts (470):		
Customer late payment charges	347	5
Other (specify):		
NONE	0	6
Total Forfeited Discounts (470)	347	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	894	7
Other (specify):		
TURN ON VALVES, SET METERS, ETC.	113	8
Total Other Water Revenues (474)	1,007	
Amortization of Construction Grants (475):		
NONE	0	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)	34,196	1
Purchased Water (610)	0	2
Fuel or Power Purchased for Pumping (620)	12,497	3
Chemicals (630)	6,267	4
Supplies and Expenses (640)	10,677	5
Repairs of Water Plant (650)	0	6
Transportation Expenses (660)	3,545	7
Total Plant Operation and Maintenance Expenses	67,182	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	5,121	8
Office Supplies and Expenses (681)	2,496	9
Outside Services Employed (682)	10,209	10
Insurance Expense (684)	1,587	11
Employees Pensions and Benefits (686)	15,132	12
Regulatory Commission Expenses (688)	67	13
Miscellaneous General Expenses (689)	0	14
Uncollectible Accounts (690)	0	15
Total General Operating Expenses	34,612	
 Total Operation and Maintenance Expenses	 101,794	

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		16,829	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		446	2
Net property tax equivalent		16,383	
Social Security		2,705	3
PSC Remainder Assessment		175	4
Other (specify): NONE		0	5
Total tax expense		19,263	

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		0.209320				3
County tax rate	mills		8.712930				4
Local tax rate	mills		4.508100				5
School tax rate	mills		8.371130				6
Voc. school tax rate	mills		1.832360				7
Other tax rate - Local	mills		4.567600				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		28.201440				10
Less: state credit	mills		1.596370				11
Net tax rate	mills		26.605070				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		4.508100				14
Combined School Tax Rate	mills		10.203490				15
Other Tax Rate - Local	mills		4.567600				16
Total Local & School Tax	mills		19.279190				17
Total Tax Rate	mills		28.201440				18
Ratio of Local and School Tax to Total	dec.		0.683624				19
Total tax net of state credit	mills		26.605070				20
Net Local and School Tax Rate	mills		18.187873				21
Utility Plant, Jan. 1	\$	763,182	763,182				22
Materials & Supplies	\$	4,802	4,802				23
Subtotal	\$	767,984	767,984				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	767,984	767,984				26
Assessment Ratio	dec.		0.955481				27
Assessed Value	\$	733,794	733,794				28
Net Local & School Rate	mills		18.187873				29
Tax Equiv. Computed for Current Year	\$	13,346	13,346				30
Tax Equivalent per 1994 PSC Report	\$	16,829					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	16,829					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	2,054	6,156	4
Structures and Improvements (311)	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	79,727	0	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	0	0	10
Other Water Source Plant (317)	0	0	11
Total Source of Supply Plant	81,781	6,156	
PUMPING PLANT			
Land and Land Rights (320)	0	0	12
Structures and Improvements (321)	23,053	0	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	0	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	46,122	980	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	0	0	20
Total Pumping Plant	69,175	980	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	0	0	22
Water Treatment Equipment (332)	14,108	0	23
Total Water Treatment Plant	14,108	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	250	18,221	24
Structures and Improvements (341)	0	0	25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)	0	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)	0	10,731	18,941	4
Structures and Improvements (311)	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	7
Wells and Springs (314)	0	0	79,727	8
Infiltration Galleries and Tunnels (315)	0	0	0	9
Supply Mains (316)	0	0	0	10
Other Water Source Plant (317)	0	0	0	11
Total Source of Supply Plant	0	10,731	98,668	
PUMPING PLANT				
Land and Land Rights (320)	0	0	0	12
Structures and Improvements (321)	0	0	23,053	13
Boiler Plant Equipment (322)	0	0	0	14
Other Power Production Equipment (323)	0	0	0	15
Steam Pumping Equipment (324)	0	0	0	16
Electric Pumping Equipment (325)	3,298	0	43,804	17
Diesel Pumping Equipment (326)	0	0	0	18
Hydraulic Pumping Equipment (327)	0	0	0	19
Other Pumping Equipment (328)	0	0	0	20
Total Pumping Plant	3,298	0	66,857	
WATER TREATMENT PLANT				
Land and Land Rights (330)	0	0	0	21
Structures and Improvements (331)	0	0	0	22
Water Treatment Equipment (332)	0	0	14,108	23
Total Water Treatment Plant	0	0	14,108	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)	0	19,174	37,645	24
Structures and Improvements (341)	0	0	0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	126,234	477,420	26
Transmission and Distribution Mains (343)	298,302	842,980	27
Fire Mains (344)	0	0	28
Services (345)	57,045	4,864	29
Meters (346)	51,365	3,935	30
Hydrants (348)	29,752	51,458	31
Other Transmission and Distribution Plant (349)	0	0	32
Total Transmission and Distribution Plant	562,948	1,398,878	
GENERAL PLANT			
Land and Land Rights (370)	0	0	33
Structures and Improvements (371)	0	0	34
Office Furniture and Equipment (372)	613	6,023	35
Computer Equipment (372.1)	0	0	36
Transportation Equipment (373)	0	0	37
Other General Equipment (379)	31,935	0	38
Other Tangible Property (390)	0	0	39
Total General Plant	32,548	6,023	
Total utility plant in service directly assignable	760,560	1,412,037	
Common Utility Plant Allocated to Water Department	0	0	40
Total utility plant in service	760,560	1,412,037	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)	0	10,487	614,141	26
Transmission and Distribution Mains (343)	5,184	125,772	1,261,870	27
Fire Mains (344)	0	0	0	28
Services (345)	750	3,079	64,238	29
Meters (346)	1,225	0	54,075	30
Hydrants (348)	2,450	13,112	91,872	31
Other Transmission and Distribution Plant (349)	0	0	0	32
Total Transmission and Distribution Plant	9,609	171,624	2,123,841	
GENERAL PLANT				
Land and Land Rights (370)	0	0	0	33
Structures and Improvements (371)	0	0	0	34
Office Furniture and Equipment (372)	0	0	6,636	35
Computer Equipment (372.1)	0	0	0	36
Transportation Equipment (373)	0	0	0	37
Other General Equipment (379)	0	0	31,935	38
Other Tangible Property (390)	0	0	0	39
Total General Plant	0	0	38,571	
Total utility plant in service directly assignable	12,907	182,355	2,342,045	
Common Utility Plant Allocated to Water Department	0	0	0	40
Total utility plant in service	12,907	182,355	2,342,045	

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	0	0	3,604	3,604	1
February	0	0	3,601	3,601	2
March	0	0	3,683	3,683	3
April	0	0	3,506	3,506	4
May	0	0	3,693	3,693	5
June	0	0	3,618	3,618	6
July	0	0	3,749	3,749	7
August	0	0	3,779	3,779	8
September	0	0	3,563	3,563	9
October	0	0	3,612	3,612	10
November	0	0	3,576	3,576	11
December	0	0	4,112	4,112	12
Total for year	0	0	44,096	44,096	
Less: Measured or estimated water used in main flushing and water treatment during year				12	13
Less: Other utility use				0	14
Other utility use explanation:					15
Water pumped into distribution system				44,084	16
Less: Water sold				36,157	17
Losses and unaccounted for				7,927	18
Percent unaccounted for to the nearest whole percent (%)				18%	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				221	21
Date of maximum: 11/28/2000					22
Cause of maximum:					23
Two main breaks on the same day.					
Minimum gallons pumped by all methods in any one day during reporting year				77	24
Date of minimum: 12/25/2000					25
Total KWH used for pumping for the year				162,096	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)	
SOUTH ALTERBURG	13	300	8	45,000	Yes	1
NORTH ROAD	2	45	12	15,000	Yes	2
INDUSTRIAL AVENUE	3	49	6	22,000	Yes	3
INDUSTRIAL AVENUE	4	60	6	40,000	Yes	4
WEST MELBINGER	6	210	24	13,000	Yes	5
LEHNEN STREET	7	55	6	30,000	Yes	6
HIGHWAY X	8	150	6	14,000	Yes	7
HARRINGTON (TEST WELL)	9	50	24	720,000	No	8

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	#13	#2	#3	1
Location	SOUTH ALTENBURG	NORTH ROAD	INDUSTRIAL AVENUE	2
Purpose	P	P	P	3
Destination	R	D	D	4
Pump Manufacturer	FRANKLIN	FRANKLIN	FRANKLIN	5
Year Installed	1993	2000	2000	6
Type	SUBMERSIBLE	SUBMERSIBLE	SUBMERSIBLE	7
Actual Capacity (gpm)	150	25	30	8
Pump Motor or Standby Engine Mfr	FRANKLIN	MYERS	MYERS	9 10
Year Installed	1993	2000	2000	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	8	1	1	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#4	#6	#7	14
Location	INDUSTIAL AVENUE	WEST MELBINGER	LEHNEN STREET	15
Purpose	P	P	P	16
Destination	D	R	R	17
Pump Manufacturer	JACUZZI	FRANKLIN	FRANKLIN	18
Year Installed	1992	2000	1999	19
Type	SUBMERSIBLE	SUBMERSIBLE	SUBMERSIBLE	20
Actual Capacity (gpm)	68	35	20	21
Pump Motor or Standby Engine Mfr	JACUZZI	MYERS	MYERS	22 23
Year Installed	1992	2000	1999	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	5	2	1	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			1
Location	HIGHWAY "X"			2
Purpose	P			3
Destination	R			4
Pump Manufacturer	JACUZZI			5
Year Installed	1994			6
Type	SUBMERSIBLE			7
Actual Capacity (gpm)	20			8
Pump Motor or Standby Engine Mfr	JACUZZI			10
Year Installed	1994			11
Type	ELECTRIC			12
Horsepower	2			13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	# 1	#1	#2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	ET	3
Year constructed	1940	1976	1964	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	20	125	125	6
Total capacity in gallons	100,000	50,000	100,000	7
WATER TREATMENT PLANT				8
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)		NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		0.3000	0.3000	12
Is a corrosion control chemical used (yes, no)?		Y	Y	13
Is water fluoridated (yes, no)?		N	N	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	#3		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	2000		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	158		6
Total capacity in gallons	250,000		7
WATER TREATMENT PLANT			8
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)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.3000		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	N		14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.500	65	0	0	0	65	1
M	D	4.000	2,974	193	0	0	3,167	2
M	D	6.000	32,323	1,670	1,692	0	32,301	3
M	D	8.000	7,306	6,814	0	0	14,120	4
M	D	10.000	2,035	3,624	0	0	5,659	5
M	D	12.000	0	2,460	0	0	2,460	6
M	D	14.000	0	425	0	0	425	7
Total Within Municipality			44,703	15,186	1,692	0	58,197	
Total Utility			44,703	15,186	1,692	0	58,197	

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	0.625	83	0	0	0	83	0	1
M	0.750	349	0	0	0	349	2	2
M	1.000	24	14	15	0	23	5	3
M	1.500	2	0	0	0	2	0	4
M	2.000	5	1	0	0	6	0	5
M	4.000	1	0	0	0	1	0	6
M	6.000	1	0	0	0	1	0	7
Total Utility		465	15	15	0	465	7	

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	419	0	13	0	406	13	1
0.750	8	0	0	(1)	7	7	2
1.000	29	0	2	1	28	6	3
1.500	4	0	0	0	4	0	4
2.000	9	1	0	0	10	0	5
3.000	4	1	0	0	5	0	6
4.000	1	1	0	0	2	0	7
Total:	474	3	15	0	462	26	

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	348	38	2	6	1	11	406	1
0.750	1	0	0	0	0	6	7	2
1.000	8	11	2	1	0	6	28	3
1.500	0	4	0	0	0	0	4	4
2.000	0	6	1	0	0	3	10	5
3.000	0	0	2	2	0	1	5	6
4.000	0	0	0	1	0	1	2	7
Total:	357	59	7	10	1	28	462	

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	0	0	0	1
Within Municipality	59	20	7	9	81	2
Total Fire Hydrants	59	20	7	9	81	
Flushing Hydrants						
	0	0	0	0	0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	81
Number of distribution system valves end of year:	205
Number of distribution valves operated during year:	205

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

A/C #600 The large increase is due to time spent on water utility matters which pertained to the construction projects during 2000 such as learning new systems, equipment, etc.

A/C #640 During 2000, the utility wrote off its inventory and will be expensing items as they are purchased rather than maintaining an inventory balance.

A/C #682 During 1999 the utility incurred large amounts of expenses related to writing grant proposals and grant studies.

A/C #686 The increase is due to an increase in salaries charged to the water utility in 2000 as well as an increase in insurance premiums.

Water Utility Plant in Service (Page W-08)

The additions to accounts 340, 342, 343 and 348 are the result of work done via two community development block grant projects in the year 2000 with the remainder of the financing being provided by long-term borrowings.

The adjustments to accounts 310, 340, 342, 343, 345 and 348 are the results of reclassifying construction work in progress for items that were completed and in service during 2000. Most of these items were in direct relation to the community development block grant projects mentioned above.

Water Mains (Page W-15)

As mentioned in the footnote to Schedule W-8, the additions were financed through two community development block grants and by utility borrowings.

Meters (Page W-17)

The adjustment to the 3/4" meters and the 1" meters was the result of a miscout in prior years.

Hydrants and Distribution System Valves (Page W-18)

The adjustment of 9 hydrants is the result of an extensive inventory taken by the utility in 2000 in conjunction with its construction projects.
