



3014 (02-09-04)

ANNUAL REPORT

OF

Name: CITY OF PEWAUKEE WATER UTILITY

Principal Office: W240N3065 PEWAUKEE ROAD
PEWAUKEE, WI 53072-4044

For the Year Ended: DECEMBER 31, 2000

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

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CITY OF PEWAUKEE WATER UTILITY

Utility Address: W240N3065 PEWAUKEE ROAD
PEWAUKEE, WI 53072-4044

When was utility organized? 4/14/1977

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: JEFF WEIGEL

Title: PUBLIC WORKS DIRECTOR

Office Address:

W240N3065 PEWAUKEE ROAD
PEWAUKEE, WI 53072-4044

Telephone: (262) 691 - 0804

Fax Number: (262) 691 - 5720

E-mail Address: weigel@pewaukee.wi.us

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

Name: ROTROFF JEANSON & COMPANY, SC

Title:

Office Address: ROTROFF JEANSON & COMPANY, SC

W239N1690 BUSSE ROAD
WAUKESHA, WI 53188-1150

Telephone: (262) 523 - 4090

Fax Number: (262) 523 - 4093

E-mail Address: howard@rotroffjeanson.com

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

Name: BRENT REDFORD

Title: MAYOR

Office Address:

W240N3065 PEWAUKEE ROAD
PEWAUKEE, WI 53072-4044

Telephone: (262) 691 - 0770 EXT

Fax Number: (262) 691 - 1798

E-mail Address: redford@pewaukee.wi.us

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: ROTROFF JEANSON & COMPANY, SC

Title:

Office Address: ROTROFF JEANSON & COMPANY, SC
W239N1690 BUSSE ROAD
WAUKESHA, WI 53188-1150

Telephone: (262) 523 - 4090

Fax Number: (262) 523 - 4093

E-mail Address: howard@rotroffjeanson.com

Date of most recent audit report:

Period covered by most recent audit: YEAR ENDED DECEMBER 31, 2000

Names and titles of utility management including manager or superintendent:

Name: JANE MUELLER

Title: SUPERINTENDENT

Office Address:
W240N3065 PEWAUKEE ROAD
PEWAUKEE, WI 53072-4044

Telephone: (262) 691 - 0804

Fax Number: (262) 691 - 5720

E-mail Address: jmueller@pewaukee.wi.us

Name of utility commission/committee: DEPARTMENT OF PUBLIC WORKS COMMISSION

Names of members of utility commission/committee:

- MARILYN BRIEST, COMMISSIONER
- JAMES ENGMAN, COMMISSIONER
- BRENT REDFORD, MAYOR
- FRITZ RUF, COMMISSIONER
- DAVID SWAN, COMMISSIONER

Is sewer service rendered by the utility? YES

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	833,135	803,593	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	522,623	460,720	2
Depreciation Expense (403)	368,011	340,009	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	286,040	10,248	5
Total Operating Expenses	1,176,674	810,977	
Net Operating Income	(343,539)	(7,384)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(343,539)	(7,384)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	689,340	644,013	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	552,783	435,993	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	1,242,123	1,080,006	
Total Income	898,584	1,072,622	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	898,584	1,072,622	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	572,704	593,245	14
Amortization of Debt Discount and Expense (428)	16,366	24,380	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	181,703	19
Total Interest Charges	589,070	435,922	
Net Income	309,514	636,700	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,419,920	1,783,220	20
Balance Transferred from Income (433)	309,514	636,700	21
Miscellaneous Credits to Surplus (434)	0	0	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
Total Unappropriated Earned Surplus End of Year (216)	2,729,434	2,419,920	

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)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NON-REGULATED SEWER UTILITY NET INCOME	418,198	3
GENERAL TAX LEVY FOR SEWER DEBT SERVICE	271,142	4
Total (Acct. 417):	689,340	
Nonoperating Rental Income (418):		
NONE		5
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON CERTIFICATES OF DEPOSIT, STATE OF WISCONSIN		6
INVESTMENT POOL AND BANK ACCOUNTS	502,466	7
INTEREST ON SPECIAL ASSESSMENTS PAID IN INSTALLMENTS	50,317	8
Total (Acct. 419):	552,783	
Miscellaneous Nonoperating Income (421):		
NONE		9
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		10
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		11
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		12
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		13
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		14
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		15
Total (Acct. 439)--Debit:	0	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	833,135	0	0	0	833,135	1
Less: interdepartmental sales	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	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	833,135	0	0	0	833,135	

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	61,580	45,687	107,267	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	18,274	32,328	50,602	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	6,245		6,245	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	78,015	(78,015)	0	18
All other accounts			0	19
Total Payroll	164,114	0	164,114	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	21,012,771	20,083,882	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,577,369	2,299,328	2
Net Utility Plant	18,435,402	17,784,554	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	32,016,236	31,313,270	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	4,231,224	3,404,705	4
Net Nonutility Property	27,785,012	27,908,565	
Investment in Municipality (123)	0	0	5
Other Investments (124)	2,397,893	2,363,642	6
Special Funds (125)	0	0	7
Total Other Property and Investments	30,182,905	30,272,207	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	6,398,997	6,293,745	8
Temporary Cash Investments (132)	2,000,000	2,013,397	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	154,751	147,508	11
Other Accounts Receivable (143)	586,580	399,032	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	311,056	156,133	14
Materials and Supplies (150)	3,511	2,126	15
Prepayments (165)	65,440	0	16
Other Current and Accrued Assets (170)	72,300	6,188	17
Total Current and Accrued Assets	9,592,635	9,018,129	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	51,118	67,484	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	54,321	54,321	20
Total Deferred Debits	105,439	121,805	
Total Assets and Other Debits	58,316,381	57,196,695	

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)	23,316	23,316	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	2,729,434	2,419,920	23
Total Proprietary Capital	2,752,750	2,443,236	
LONG-TERM DEBT			
Bonds (221)	11,768,006	11,609,147	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	1,412,928	2,294,426	26
Total Long-Term Debt	13,180,934	13,903,573	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	388,131	524,083	28
Payables to Municipality (233)	24,809	57,502	29
Customer Deposits (235)	628	978	30
Taxes Accrued (236)	0	1,738	31
Interest Accrued (237)	78,427	90,792	32
Other Current and Accrued Liabilities (238)	0	2,422	33
Total Current and Accrued Liabilities	491,995	677,515	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	428,172	468,944	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	428,172	468,944	
OPERATING RESERVES			
Property Insurance Reserve (261)		0	37
Injuries and Damages Reserve (262)		0	38
Pensions and Benefits Reserve (263)		0	39
Miscellaneous Operating Reserves (265)		0	40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	41,462,530	39,703,427	41
Total Liabilities and Other Credits	58,316,381	57,196,695	

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 (101)	20,981,646	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)	31,125				7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	21,012,771	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	2,577,369	0	0	0	10
Total Accumulated Provision	2,577,369	0	0	0	
Net Utility Plant	18,435,402	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	2,299,328				2,299,328	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	368,011				368,011	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
Transportation Expense	8,755				8,755	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	376,766	0	0	0	376,766	13
Debits during year						14
Book cost of plant retired	98,725				98,725	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	98,725	0	0	0	98,725	19
Balance End of Year	2,577,369	0	0	0	2,577,369	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	31,313,270	702,966		32,016,236	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	31,313,270	702,966	0	32,016,236	
Less accum. prov. depr. & amort. (122)	3,404,705	826,519		4,231,224	3
Net Nonutility Property	27,908,565	(123,553)	0	27,785,012	

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
Other					0	0
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	3,511	2,126
Sewer utility	0	0
Gas utility	0	0
Merchandise	0	0
Other materials & supplies	0	0
Total Materials and Supplies	<u>3,511</u>	<u>2,126</u>

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1983	428	87	0	1
1990	428	1435	0	2
1992	428	2574	1,579	3
1993	428	2474	0	4
1994	428	5046	23,161	5
1995	428	4750	26,378	6
Total			51,118	
Unamortized premium on debt (251)				
NONE	0	0	0	7
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	23,316	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>23,316</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)	
Corporate Purpose Bonds 1994	12/01/1994	12/01/2010	6.18%	2,200,000	1
Corporate Purpose Bonds 1995	09/01/1995	06/01/2011	5.17%	2,100,000	2
Sewer System Revenue Bonds	10/09/1996	05/01/2016	3.21%	7,468,006	3
Total Bonds (Account 221):				11,768,006	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
G.O. Promissory Notes 1998	04/09/1998	05/01/2016	3.16%	662,928	1
G.O. Promissory Notes 1992	06/01/1992	09/01/2001	5.86%	750,000	2
Total for Account 224				1,412,928	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	1,738	1
Accruals:		
Charged water department expense	9,253	2
Charged electric department expense		3
Charged sewer department expense	4,314	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>13,567</u>	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	14,247	7
PSC Remainder Assessment	1,058	8
Other (explain):		
NONE		9
Total payments and other debits	<u>15,305</u>	
Balance end of year	<u><u>0</u></u>	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
Corporate Purpose Bonds 1994	11,321	135,850	135,850	11,321	1
Corporate Purpose Bonds 1995	9,054	108,650	108,650	9,054	2
Sewer System Revenue Bonds	38,913	236,555	235,591	39,877	3
Subtotal	59,288	481,055	480,091	60,252	
Advances from Municipality (223)					
NONE	0			0	4
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
G.O. Promissory Notes 1992	16,604	47,896	49,812	14,688	5
G.O. Promissory Notes 1993	11,250	22,500	33,750	0	6
Intermunicipal Agreement w/ Village of Pewaukee	3,650	21,253	21,416	3,487	7
Subtotal	31,504	91,649	104,978	18,175	
Notes Payable (231)					
NONE	0			0	8
Subtotal	0	0	0	0	
Total	90,792	572,704	585,069	78,427	

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	17,103,118	0	0	22,600,309	0	39,703,427	1
Add credits during year:							
For Services	83,780			19,940		103,720	2
For Mains	544,794			202,675		747,469	3
Other (specify):							
RESERVE CAPACITY ASSESSMENTS	342,047			484,491		826,538	4
HYDRANTS	70,417					70,417	5
SEWAGE LIFT STATION				10,959		10,959	6
Deduct charges (specify):							
NONE						0	7
Balance End of Year	18,144,156	0	0	23,318,374	0	41,462,530	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	213,643			1,643,573		1,857,216	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		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE	2,397,893	2
Total (Acct. 124):	2,397,893	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	154,751	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	154,751	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	552,819	9
Merchandising, jobbing and contract work		10
Other (specify):		
DUE FROM DEVELOPERS AND CONTRACTORS	33,761	11
Total (Acct. 143):	586,580	
Receivables from Municipality (145):		
SPECIAL ASSESSMENTS AND DELINQUENT USER CHARGES PLACED ON		12
2000 TAX ROLL	189,167	13
BALANCE DUE FOR 2000 PUBLIC FIRE PROTECTION PROVIDED TO CITY	104,436	14
ROAD PAVING PROJECT PAID BY UTILITY ON BEHALF OF CITY	17,453	15
Total (Acct. 145):	311,056	
Prepayments (165):		
2001 RENT PAID IN DECEMBER 2000	10,000	16
2001 SEWER SERVICE CHARGES PAID IN DECEMBER 2000	55,440	17
Total (Acct. 165):	65,440	

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)
Extraordinary Property Losses (182):	
NONE	18
Total (Acct. 182):	0
Other Deferred Debits (183):	
REVIEW AND PRELIMINARY DESIGN FEES FOR POTENTIAL FUTURE SYSTEM EXPANSION	19
	54,321 20
Total (Acct. 183):	54,321
Payables to Municipality (233):	
EXPENSES PAID BY THE CITY ON THE UTILITY'S BEHALF INCLUDING:	21
- WAGES AND SALARIES	24,809 22
Total (Acct. 233):	24,809
Other Deferred Credits (253):	
NONE	23
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	20,241,889	0	0	0	20,241,889	1
Materials and Supplies	2,818	0	0	0	2,818	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	2,438,348	0	0	0	2,438,348	4
Customer Advances for Construction	235,816				235,816	5
Contributions in Aid of Construction	17,623,637	0	0	0	17,623,637	6
Other (specify):						
NONE					0	7
Average Net Rate Base	(53,094)	0	0	0	(53,094)	
Net Operating Income	(343,539)	0	0	0	(343,539)	8
Net Operating Income as a percent of Average Net Rate Base						
	N/A	N/A	N/A	N/A	N/A	N/A

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	23,316	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	2,574,677	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	2,597,993	
Net Income		
Net Income	309,514	5
Percent Return on Proprietary Capital	11.91%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Income Statement Account Details (Page F-02)

Per review response:

Re: a/c 417, The tax levy of \$271,142 is for payment of interest on long-term borrowings of the sewer utility.

Balance Sheet (Page F-06)

OTHER CURRENT AND ACCRUED ASSETS (170):

The balance in Account 170 represents interest earned by the Utility on certificates of deposit but not yet received. Accrued interest increased from the prior year from \$6,188 to \$72,300 even though the actual value of certificates outstanding at the end of the respective years was virtually unchanged. The primary reason for the increase was that the purchase of the investments in 2000 was made much earlier in the year than those purchased in 1999, thus allowing interest to accrue over a much longer time period.

OTHER LONG-TERM DEBT (224):

The Utility made the final payment of \$750,000 on the 1993 general obligation promissory notes in 2000.

ACCOUNTS PAYABLE (232):

The Utility's accounts payable decreased from \$524,083 at December 31, 1999 to \$388,131 at December 31, 2000. The decrease is primarily related to a corresponding decrease in construction projects in progress at the end of the respective years.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

November 6, 2001

Mr. Jeff Weigel, Public Works Director
City of Pewaukee Water Utility
W240N3065 Pewaukee Road
Pewaukee, WI 53072-4044

2000 Analytical Review DWCCA-4625-PJL

Dear Mr. Weigel:

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

1. During our review we noted that that the utility did not report any depreciation expense on meters charged to sewer, (Account 110), return on net investment in meters charged to sewer department, (Account 474), or local and school tax equivalent on meters charged to sewer department, (Account 408). If a sewer department uses the water meter to measure sewer volume for purposes of charging for sewer service, the water utility must charge the sewer department for its share of water meter costs. See Section 4, Pages 10 and 11 of the Water Utility Reference Manual (enclosed). Please confirm that the sewer department does not use the water meter to measure sewer volume, or, if the sewer department is using the water meter, please confirm that your utility will begin to allocate the water meter costs on your 2001 books.

2. Please explain if the \$271,142 reported in Account 417 on page F-2 is for interest or principal for the sewer debt service.

3. During our review we noted that according to our calculations, the amount the utility reports for public fire protection service billed per Rate Schedule F-1 in Account 463 on the Other Revenues (Water) schedule, page W-4, differs from our calculation by \$2,563 (see enclosed worksheet). Because of this large discrepancy, we also checked the amount reported in the 1999 annual report and discovered a discrepancy of \$2,558 for that year. Please adjust your 2001 Public Fire Protection Service charge to account for the total \$5,121 undercharge from 2000 and 1999. Please follow our procedure for calculating the charge in the future.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is

FINANCIAL SECTION FOOTNOTES

convenient for you to do so. My e-mail address is leegep@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

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

PJL:dwh:w:\compl\Analytical Reviews\2000 analytical review letters\4625.doc

Enclosur

Response received 11/8/01:

November 8, 2001

Mr. Peter Leege, Financial Specialist
Public Service Commission
Division of Water, Compliance and Consumer Affairs
610 N. Whitney Way
Madison, WI 53707-7854

RE: City of Pewaukee Water Utility - No. 4625
2000 Annual Report Review

Dear Mr. Leege,

We have been requested by the City of Pewaukee Water Utility to respond to the comments raised during the Public Service Commission's review of the Utility's 2000 annual report, a copy of which is attached.

1 - The Utility did not report depreciation expense on meters charged to the sewer department (Account 110), return on net investment on meters charged to the sewer department (Account 474) or local and school tax equivalent on meters charged to the sewer department (Account 408).

Response:

Sewer service is billed at a flat residential equivalent fee and does not use water meters to measure sewer volume for purposes of charging for sewer service.

2 - Please explain if the \$271,142 reported in Account 417 on Page F-2 is for interest or principal for the sewer debt service.

Response:

The tax levy of \$271,142 is for payment of interest on long-term borrowings of the sewer utility

FINANCIAL SECTION FOOTNOTES

of the sewer utility.

3 - The amount reported for public fire protection billed per Rate Schedule F-1 in Account 463, Other Water Revenues, less than the amounts calculated by the Public Service Commission by \$2,563 in 2000 and \$2,558 in 1999.

Mr. Peter Leege, Financial Specialist
Public Service Commission
Page Two

Response:

The amount that the water utility has charged the City of Pewaukee for public fire protection for 1999 and 2000 was incorrect. It had inadvertently been calculated using a base charge of \$85,277, rather than the new revised base charge rate of \$87,835 from the 1997 simplified rate case. This oversight will be corrected in 2001.

If you have any further questions, please call me.

Howard Jeanson, CPA
Cc: Jeffrey Weigel

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	831,739	1
Total Sales of Water	831,739	
Other Operating Revenues		
Forfeited Discounts (470)	1,396	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	0	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	1,396	
Total Operating Revenues	833,135	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	7,430	8
Pumping Expenses (620-625)	166,305	9
Water Treatment Expenses (630-635)	50,612	10
Transmission and Distribution Expenses (640-655)	123,887	11
Customer Accounts Expenses (901-904)	6,688	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	167,701	14
Total Operation and Maintenance Expenses	522,623	
Other Operating Expenses		
Depreciation Expense (403)	368,011	15
Amortization Expense (404-407)		16
Taxes (408)	286,040	17
Total Other Operating Expenses	654,051	
Total Operating Expenses	1,176,674	
NET OPERATING INCOME	(343,539)	

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	31	1,478	2,490	1
Commercial	13	632	3,575	2
Industrial				3
Total Unmetered Sales to General Customers (460)	44	2,110	6,065	
Metered Sales to General Customers (461)				
Residential	2,038	196,661	397,388	4
Commercial	185	76,728	114,528	5
Industrial	73	48,226	66,484	6
Total Metered Sales to General Customers (461)	2,296	321,615	578,400	
Private Fire Protection Service (462)	126		41,712	7
Public Fire Protection Service (463)	1		203,846	8
Other Sales to Public Authorities (464)	4	900	1,716	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	2,471	324,625	831,739	

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)	203,846	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify): NONE		4
Total Public Fire Protection Service (463)	203,846	
Forfeited Discounts (470):		
Customer late payment charges	1,396	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	1,396	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		10
Other (specify): NONE		11
Total Other Water Revenues (474)	0	
Amortization of Construction Grants (475):		
NONE		12
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 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	7,430	3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	7,430	
 PUMPING EXPENSES		
Operation Labor (620)	11,990	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	127,415	7
Operation Supplies and Expenses (623)	13,539	8
Maintenance of Pumping Plant (625)	13,361	9
Total Pumping Expenses	166,305	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	11,903	10
Chemicals (631)	30,503	11
Operation Supplies and Expenses (632)	5,734	12
Maintenance of Water Treatment Plant (635)	2,472	13
Total Water Treatment Expenses	50,612	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	32,594	14
Operation Supplies and Expenses (641)	26,547	15
Maintenance of Distribution Reservoirs and Standpipes (650)	5,468	16
Maintenance of Mains (651)	21,884	17
Maintenance of Services (652)		18
Maintenance of Meters (653)	2,751	19
Maintenance of Hydrants (654)	23,009	20
Maintenance of Other Plant (655)	11,634	21
Total Transmission and Distribution Expenses	123,887	

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)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	5,093	22
Accounting and Collecting Labor (902)		23
Supplies and Expenses (903)	1,595	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	6,688	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	45,687	27
Office Supplies and Expenses (921)	9,001	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	57,577	30
Property Insurance (924)	6,663	31
Injuries and Damages (925)	2,630	32
Employee Pensions and Benefits (926)	24,883	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	5,010	35
Transportation Expenses (933)	15,567	36
Maintenance of General Plant (935)	683	37
Total Administrative and General Expenses	167,701	
 Total Operation and Maintenance Expenses	 522,623	

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		275,729	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		275,729	
Social Security	BASED UPON ACTUAL WAGES	9,253	3
PSC Remainder Assessment	100% TO WATER UTILITY	1,058	4
Other (specify): NONE			5
Total tax expense		<u>286,040</u>	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Waukesha				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.209183				3
County tax rate	mills		2.860937				4
Local tax rate	mills		2.900004				5
School tax rate	mills		11.381223				6
Voc. school tax rate	mills		1.493985				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		18.845332				10
Less: state credit	mills		1.785077				11
Net tax rate	mills		17.060255				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		2.900004				14
Combined School Tax Rate	mills		12.875208				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		15.775212				17
Total Tax Rate	mills		18.845332				18
Ratio of Local and School Tax to Total	dec.		0.837089				19
Total tax net of state credit	mills		17.060255				20
Net Local and School Tax Rate	mills		14.280944				21
Utility Plant, Jan. 1	\$	20,083,882	20,083,882				22
Materials & Supplies	\$	2,126	2,126				23
Subtotal	\$	20,086,008	20,086,008				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	20,086,008	20,086,008				26
Assessment Ratio	dec.		0.961240				27
Assessed Value	\$	19,307,474	19,307,474				28
Net Local & School Rate	mills		14.280944				29
Tax Equiv. Computed for Current Year	\$	275,729	275,729				30
Tax Equivalent per 1994 PSC Report	\$	0					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	275,729					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 \$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)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		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)	700,957	269,105	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	176,607		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	877,564	269,105	
PUMPING PLANT			
Land and Land Rights (320)	208,057	2,995	12
Structures and Improvements (321)	1,910,706	423,929	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	507,462	275,732	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	149,569		20
Total Pumping Plant	2,775,794	702,656	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	12,743	10,607	23
Total Water Treatment Plant	12,743	10,607	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	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)			970,062	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			176,607	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	1,146,669	
PUMPING PLANT				
Land and Land Rights (320)			211,052	12
Structures and Improvements (321)			2,334,635	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	90,246		692,948	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			149,569	20
Total Pumping Plant	90,246	0	3,388,204	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			23,350	23
Total Water Treatment Plant	0	0	23,350	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	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)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	1,065,799		26
Transmission and Distribution Mains (343)	11,054,158	415,288	27
Fire Mains (344)	0		28
Services (345)	1,811,373	54,007	29
Meters (346)	227,310	50,144	30
Hydrants (348)	1,472,311	48,993	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	15,630,951	568,432	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	16,351		35
Computer Equipment (391.1)	18,454	776	36
Transportation Equipment (392)	70,048	26,662	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	175		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	24,704		43
Miscellaneous Equipment (398)	75,349		44
Other Tangible Property (399)	0		45
Total General Plant	205,081	27,438	
Total utility plant in service directly assignable	19,502,133	1,578,238	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	19,502,133	1,578,238	

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)			1,065,799 26
Transmission and Distribution Mains (343)			11,469,446 27
Fire Mains (344)			0 28
Services (345)			1,865,380 29
Meters (346)	8,479		268,975 30
Hydrants (348)			1,521,304 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	8,479	0	16,190,904
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			16,351 35
Computer Equipment (391.1)			19,230 36
Transportation Equipment (392)			96,710 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			175 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			24,704 43
Miscellaneous Equipment (398)			75,349 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	232,519
Total utility plant in service directly assignable	98,725	0	20,981,646
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	98,725	0	20,981,646

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			31,498	31,498	1
February			31,403	31,403	2
March			28,402	28,402	3
April			32,236	32,236	4
May			37,556	37,556	5
June			37,509	37,509	6
July			43,664	43,664	7
August			42,198	42,198	8
September			35,365	35,365	9
October			35,798	35,798	10
November			30,451	30,451	11
December			33,721	33,721	12
Total for year	0	0	419,801	419,801	
Less: Measured or estimated water used in main flushing and water treatment during year				9,236	13
Less: Other utility use				19,527	14
Other utility use explanation:					15
Well prelube, Main breaks and leaks					
Water pumped into distribution system				391,038	16
Less: Water sold				324,625	17
Losses and unaccounted for				66,413	18
Percent unaccounted for to the nearest whole percent (%)				17%	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				1,793	21
Date of maximum: 7/25/2000					22
Cause of maximum:					23
Dry weather conditions during which many customers watered their lawns					
Minimum gallons pumped by all methods in any one day during reporting year				753	24
Date of minimum: 3/11/2000					25
Total KWH used for pumping for the year				1,458,698	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)	
WELL-W272 N2548 APPLETREE LN AX 416		182	8	50,400	Yes	1
WELL-W239 N2240 PEWAUKEE RD AY 366		340	16	576,000	Yes	2
WELL-W240 N3065 PEWAUKEE RD BH 442		1,200	12	547,000	Yes	3
WELL-N31 W22610 GREEN RD	BH 443	1,075	12	800,000	Yes	4
WELL-W272 N2548 APPLETREE LN BO 775		1,248	10	276,000	Yes	5
WELL-N20 W22040 NORTH AVE	CB 343	340	16	864,000	Yes	6
WELL-W226 N930 NORTHMOUND	FN 814	1,000	10	720,000	Yes	7
WELL-N22 W26312 DEERHAVEN RI KW 578		1,180	16	864,000	Yes	8
WELL-N20 W22040 NORTH AVE	LK033	1,415	17	1,152,000	Yes	9

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	A	B	C	1
Location	BH 442	BH 443	B0 775	2
Purpose	P	P	P	3
Destination	D	R	R	4
Pump Manufacturer	GRWNFOS	BYRON-JACKSON	GOULDS	5
Year Installed	2000	2000	1989	6
Type	SUBMERSIBLE	SUBMERSIBLE	SUBMERSIBLE	7
Actual Capacity (gpm)	380	500	150	8
Pump Motor or Standby Engine Mfr	FRANKLIN	BYRON-JACKSON	FRANKLIN	9 10
Year Installed	2000	1990	1989	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	125	125	25	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	D	E	F	14
Location	BO 775	AX 416	CB 343	15
Purpose	S	P	P	16
Destination	D	R	R	17
Pump Manufacturer	GOULDS	STA-RITE	LAYNE & BOWLER	18
Year Installed	1989	1996	1994	19
Type	VERTICAL TURBINE	SUBMERSIBLE	VERTICAL TURBINE	20
Actual Capacity (gpm)	150	32	400	21
Pump Motor or Standby Engine Mfr	FORD	BURKS	G.E.	22 23
Year Installed	1989	1992	1994	24
Type	NATURAL GAS	ELECTRIC	ELECTRIC	25
Horsepower	25	2	50	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	G	H	I	1
Location	AY 366	FN 814	FN 814	2
Purpose	P	P	S	3
Destination	D	R	D	4
Pump Manufacturer	SIMMONS	AMERICAN TURBINE	AMERICAN TURBINE	5
Year Installed	1996	1993	1993	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	396	400	430	8
Pump Motor or Standby Engine Mfr	U.S. MOTORS	U.S. MOTORS	FORD	10
Year Installed	1996	1993	1993	11
Type	ELECTRIC	ELECTRIC	NATURAL GAS	12
Horsepower	40	75	75	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	J	K	L	14
Location	BH 443	BH 443	BH 443	15
Purpose	B	B	S	16
Destination	D	D	D	17
Pump Manufacturer	AURORA	AURORA	AURORA	18
Year Installed	1982	1982	1982	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	760	603	603	21
Pump Motor or Standby Engine Mfr	U.S. ELECTRIC	U S ELECTRIC	WAUKESHA ENGINE	23
Year Installed	1982	1982	1982	24
Type	ELECTRIC	ELECTRIC	NATURAL GAS	25
Horsepower	60	60	60	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	M	N	O	1
Location	BO 775	BO 775	CB 343	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	FAIRBANKS MFG	FAIRBANKS MFG	AURORA	5
Year Installed	1989	1989	1992	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	526	460	750	8
Pump Motor or Standby Engine Mfr	G.E.	G.E.	MARATHON	9 10
Year Installed	1989	1989	1992	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	40	60	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	P	Q	R	14
Location	CB 343	FN 814	FN 814	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	AURORA	AMERICAN	AMERICAN	18
Year Installed	1992	1993	1993	19
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	750	254	254	21
Pump Motor or Standby Engine Mfr	MARATHON	U.S. ELECTRIC	U.S. ELECTRIC	22 23
Year Installed	1992	1993	1993	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	60	25	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	S	T	U	1
Location	FN 814	KW 578	KW 578	2
Purpose	B S	P	S	3
Destination	D	D	D	4
Pump Manufacturer	AMERICAN	GOULDS	GOULDS	5
Year Installed	1993	1997	1997	6
Type	VERTICAL TURBINE	SUBMERSIBLE	SUBMERSIBLE	7
Actual Capacity (gpm)	1,500	580	580	8
Pump Motor or Standby Engine Mfr	FORD	EXODYNE	KOHLER	9 10
Year Installed	1993	1997	1997	11
Type	NATURAL GAS	ELECTRIC	DIESEL	12
Horsepower	125	150	150	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	V	W		14
Location	LK 033	CB 343		15
Purpose	P	S		16
Destination	R	R D		17
Pump Manufacturer	ESO	ONAN		18
Year Installed	2000	2000		19
Type	SUBMERSIBLE	VERTICAL TURBINE		20
Actual Capacity (gpm)	800	400		21
Pump Motor or Standby Engine Mfr	EXODYNE	GE		22 23
Year Installed	2000	1994		24
Type	ELECTRIC	DIESEL		25
Horsepower	200	380		26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	1	2	3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	R	3
Year constructed	1974	1982	1989	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	158	0	0	6
Total capacity in gallons	250,000	300,000	70,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.5760	0.7920	0.2880	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	N	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	4	5	6	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	R	3
Year constructed	1989	1992	1993	4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	79	0	0	6
Total capacity in gallons	650,000	233,000	200,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.2880	0.8640	0.5040	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	N	N	N	14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	6.000	13,152	0	0	0	13,152	1
P	D	6.000	38,443	0	0	0	38,443	2
P	S	6.000	25	0	0	0	25	3
M	D	8.000	12,716	0	0	0	12,716	4
M	S	8.000	75	0	0	0	75	5
P	D	8.000	107,392	4,254	0	0	111,646	6
P	S	8.000	169	0	0	0	169	7
P	D	10.000	8,743	0	0	0	8,743	8
P	S	10.000	51	0	0	0	51	9
M	D	12.000	15,681	0	0	0	15,681	10
M	S	12.000	535	0	0	0	535	11
P	D	12.000	117,113	3,353	0	0	120,466	12
P	S	12.000	1,890	0	0	0	1,890	13
M	D	16.000	3,419	0	0	0	3,419	14
P	D	16.000	121	0	0	0	121	15
Total Within Municipality			319,525	7,607	0	0	327,132	
Total Utility			319,525	7,607	0	0	327,132	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	1.000	1,721	37	0	0	1,758	266	1
M	1.250	99	1	0	0	100	30	2
M	1.500	290	0	0	0	290	67	3
P	2.000	1	0	0	0	1		4
M	2.000	237	15	0	0	252	41	5
M	3.000	1	0	0	0	1		6
P	4.000	5	0	0	0	5	2	7
P	6.000	32	0	0	0	32	4	8
P	8.000	8	0	0	0	8	3	9
M	10.000	5	0	0	0	5		10
P	10.000	2	0	0	0	2		11
Total Utility		2,401	53	0	0	2,454	413	

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)	
0.750	1,922	312	48	0	2,186	45	1
1.000	195	20	8	0	207	1	2
1.500	53	4	3	0	54	9	3
2.000	51	5	1	0	55	11	4
3.000	12	2	2	0	12	5	5
4.000	3	1	1	0	3	2	6
Total:	2,236	344	63	0	2,517	73	

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)	
0.750	2,013	48	17	0	0	108	2,186	1
1.000	99	66	27	2	0	13	207	2
1.500	14	25	14	0	0	1	54	3
2.000	15	29	9	2	0	0	55	4
3.000	0	7	5	0	0	0	12	5
4.000	0	2	1	0	0	0	3	6
Total:	2,141	177	73	4	0	122	2,517	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	778	19			797	2
Total Fire Hydrants	778	19	0	0	797	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

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:	798
Number of distribution system valves end of year:	1,523
Number of distribution valves operated during year:	730

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

SOURCE OF SUPPLY

Maintenance of Water Source (605):

In 1999 the Utility had to make significant repairs at two of its wells, whereas in 2000 there were no major repairs.

PUMPING EXPENSES

Maintenance of Pumping Equipment (625):

In 1999 the Utility repaired pumping equipment at two of its pumpstations. There were no repairs of this magnitude during 2000.

WATER TREATMENT EXPENSES

Operation Supplies and Expenses (632):

Due to DNR requirements, the Utility conducted more extensive testing for lead and copper in 1999. This testing was not required in 2000.

TRANSMISSION AND DISTRIBUTION EXPENSES

Operation Supplies and Expenses (641):

Costs increased from \$12,139 in 1999 to \$26,547 in 2000 as the Utility began upgrading parts on residents older meters.

Maintenance of Distribution Reservoirs and Standpipes (650):

The Utility did a video inspection of one reservoir while also having to repair another.

Maintenance of Mains (651):

Expenses increased from \$15,110 in 1999 to \$21,884 in 2000 as the Utility performed a leak detection which resulted in repairs to several mains.

Maintenance of Hydrants (654):

There two major hydrant repairs in 2000 whereas there had been only 1 during the previous year.

Maintenance of Other Plant (655):

During 2000 the Utility's incurred additional costs to maintain it's SCADA system.

ADMINISTRATIVE AND GENERAL EXPENSES

Office Supplies and Expenses (921):

The Utility incurred significant expenses in 2000 related to the search for and ultimate replacement of its staff.

Outside Services Employeed (923):

In 2000 the Utility hired consultants to do two major water studies at a cost of approximately \$25,000.

Employee Pensions and Benefits (926):

Expenses decreased from \$34,437 in 1999 to \$24,883 in 2000 primarily due to the retirement of one of the Utility's administrative staff.

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service (Page W-08)

- WELLS AND SPRINGS (314)
- STRUCTURES AND IMPROVEMENTS (321)
- ELECTRIC PUMPING EQUIPMENT (325)

The Utility completed construction of the second well and pumpstation addition at North Avenue during 2000.

The increase in the Utility's pumping equipment was due to several factors. The North Avenue pumpstation was completed and placed in service in 2000. In addition, the equipment at the pumpstations at Green Road and at the City Hall were replaced during the year with the cost of the original equipment being removed from the Utility's books.

Water Mains (Page W-15)

Watermains installed in new subdivisions are installed and paid for by the developer of the subdivision. Watermain extensions installed by the Utility are assessed to the benefiting property owners for the actual cost of the watermain extension. Assessments are payable in full or in installments over ten years. Interest is charged on assessments paid in installments at a rate of 0.5% over the cost of funds used to finance the project. Property owners electing not to hook up to the system are eligible to defer their assessment until the time of their connection to the system.

Water Services (Page W-16)

Extensions of new services constructed by the Utility are assessed against the benefiting property. The average actual cost of service laterals are included with the watermain extension assessments. Charges for service laterals installed independently of a watermain extension project are assessed against the benefiting property at the following rates:

Size 3/4 to 1"	Lesser of actual cost or \$750
Size greater than 1"	Actual cost of lateral installation

The utility contracts for the installation of such service laterals.

During 2000 local developers also installed 15 service lateral extensions and subsequently donated them to the Utility. The services have been recorded at estimated actual costs of \$16,215.

Hydrants and Distribution System Valves (Page W-18)

Due to the increased workload the Utility was unable to test 50% of the distribution valves during 2000.