



3013 (02-09-04)

ANNUAL REPORT

OF

Name: PLATTEVILLE WATER & SEWER UTILITY

Principal Office: 75 NORTH BONSON STREET
P.O. BOX 780
PLATTEVILLE, WI 53818-0780

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: PLATTEVILLE WATER & SEWER UTILITY

Utility Address: 75 NORTH BONSON STREET

P.O. BOX 780

PLATTEVILLE, WI 53818-0780

When was utility organized? 12/31/1897

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MRS CYNTHIA J. MARTENS

Title: UTILITY OFFICE MANAGER

Office Address:

75 NORTH BONSON STREET

P.O. BOX 780

PLATTEVILLE, WI 53818-0780

Telephone: (608) 348 - 9741 EXT 204

Fax Number: (608) 348 - 7812

E-mail Address: martens@mwci.net

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

Name: MR ROBERT VOSBERG

Title:

Office Address:

1150 COLLEEN COURT

PLATTEVILLE, WI 53818

Telephone: (608) 348 - 4528

Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: JOHNSON, BLOCK & COMPANY

Title:

Office Address: JOHNSON, BLOCK & COMPANY
229 HIGH STREET
MINERAL POINT, WI 53565

Telephone: (608) 987 - 2206

Fax Number: (608) 987 - 3391

E-mail Address:

Date of most recent audit report: 6/7/2000

Period covered by most recent audit: 1-1-1999 THRU 12-31-1999

Names and titles of utility management including manager or superintendent:

Name: MR ERIC BERLIN

Title: CITY MANAGER

Office Address:

75 NORTH BONSON STREET
P.O. BOX 780
PLATTEVILLE, WI 53818-0780

Telephone: (608) 348 - 9741 EXT 201

Fax Number: (608) 348 - 7812

E-mail Address: eberlin@mwci.net

Name: MR HOWARD B. CROFOOT

Title: DIRECTOR OF PUBLIC WORKS

Office Address:

75 NORTH BONSON STREET
P.O. BOX 780
PLATTEVILLE, WI 53818

Telephone: (608) 348 - 9741 EXT 219

Fax Number: (608) 348 - 4154

E-mail Address: crofooth@mwci.net

Name: MR MICHAEL W. WILLIS

Title: UTILITY SUPERINTENDENT

Office Address:

75 NORTH BONSON STREET
P.O. BOX 780
PLATTEVILLE, WI 53818

Telephone: (608) 348 - 9741 EXT 222

Fax Number: (608) 348 - 7812

E-mail Address: willis@mwci.net

Name of utility commission/committee: Platteville Water & Sewer Commission

Names of members of utility commission/committee:

MRS DOROTHY GENTHE
MS CLARE HUEHOLT

IDENTIFICATION AND OWNERSHIP

Names of members of utility commission/committee:

MR KEN KILIAN, SECRETARY

MR FRANK LOFY

MR DOUG NIEHAUS

Is sewer service rendered by the utility? YES

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? YES

Date of Ordinance: 9/27/1983

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:

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)	2,245,791	2,177,444	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,277,179	1,229,945	2
Depreciation Expense (403)	537,203	477,884	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	205,905	195,896	5
Total Operating Expenses	2,020,287	1,903,725	
Net Operating Income	225,504	273,719	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	225,504	273,719	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	160,015	121,399	10
Miscellaneous Nonoperating Income (421)	9,533	13,193	11
Total Other Income	169,548	134,592	
Total Income	395,052	408,311	
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	395,052	408,311	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	131,836	146,848	14
Amortization of Debt Discount and Expense (428)	13,537	14,537	15
Amortization of Premium on Debt--Cr. (429)	0		16
Interest on Debt to Municipality (430)	87,871	71,262	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0		19
Total Interest Charges	233,244	232,647	
Net Income	161,808	175,664	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,047,754	872,090	20
Balance Transferred from Income (433)	161,808	175,664	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)	1,209,562	1,047,754	

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):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
EARNED FROM WATER OPERATING ACCOUNT	11,405	5
EARNED FROM SEWER OPERATING & REPLACEMENT FUND ACCOUNTS	148,610	6
Total (Acct. 419):	160,015	
Miscellaneous Nonoperating Income (421):		
INTEREST SUBSIDY (WWTP PHOSPHOROUS REMOVAL PROJECT)	9,533	7
Total (Acct. 421):	9,533	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		10
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		13
Total (Acct. 439)--Debit:	0	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,119,900	0	1,125,891	0	2,245,791	1
Less: interdepartmental sales	486		377	0	863	2
Less: interdepartmental rents	3,600	0		0	3,600	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	12,063				12,063	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	1,103,751	0	1,125,514	0	2,229,265	

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	289,749		289,749	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	322,592		322,592	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	2,765		2,765	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts	4,082		4,082	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	619,188	0	619,188	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	19,918,741	19,089,847	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	6,576,670	6,119,025	2
Net Utility Plant	13,342,071	12,970,822	
Utility Plant Acquisition Adjustments (117-118)	0		3
Other Utility Plant Adjustments (119)	0		4
Total Net Utility Plant	13,342,071	12,970,822	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	3,495	9,431	8
Special Funds (125-128)	2,395,036	2,539,390	9
Total Other Property and Investments	2,398,531	2,548,821	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	29,716	5,722	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	325	325	12
Temporary Cash Investments (136)	166,831	196,741	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	410,937	375,432	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	26,715	17,537	18
Materials and Supplies (151-163)	35,463	32,779	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)	0		21
Accrued Utility Revenues (173)	0		22
Miscellaneous Current and Accrued Assets (174)	0		23
Total Current and Accrued Assets	669,987	628,536	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	82,650	96,186	24
Other Deferred Debits (182-186)	187,554	250,072	25
Total Deferred Debits	270,204	346,258	
Total Assets and Other Debits	16,680,793	16,494,437	

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)	1,850,592	1,850,592	26
Appropriated Earned Surplus (215)	0		27
Unappropriated Earned Surplus (216)	1,209,562	1,047,754	28
Total Proprietary Capital	3,060,154	2,898,346	
LONG-TERM DEBT			
Bonds (221-222)	2,585,000	2,950,000	29
Advances from Municipality (223)	2,034,248	1,697,524	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	4,619,248	4,647,524	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	73,181	80,520	33
Payables to Municipality (233)	56,736	58,685	34
Customer Deposits (235)	0		35
Taxes Accrued (236)	156,319	148,018	36
Interest Accrued (237)	82,797	77,791	37
Matured Long-Term Debt (239)	0		38
Matured Interest (240)	0		39
Tax Collections Payable (241)	0		40
Miscellaneous Current and Accrued Liabilities (242)	226	560	41
Total Current and Accrued Liabilities	369,259	365,574	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	0		43
Other Deferred Credits (253)	195,132	187,219	44
Total Deferred Credits	195,132	187,219	
OPERATING RESERVES			
Property Insurance Reserve (261)	0		45
Injuries and Damages Reserve (262)	0		46
Pensions and Benefits Reserve (263)	0		47
Miscellaneous Operating Reserves (265)	0		48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	8,437,000	8,395,774	49
Total Liabilities and Other Credits	16,680,793	16,494,437	

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)	7,826,373	12,092,368	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Total Utility Plant	7,826,373	12,092,368	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	1,895,512	4,681,158	0	0	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	1,895,512	4,681,158	0	0	
Net Utility Plant	5,930,861	7,411,210	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 111)

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)	Sewer (c)	(d)	(e)	Total (f)	
Balance first of year	1,693,661	4,425,364			6,119,025	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	184,446	352,757			537,203	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	12,994	(12,994)			0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	66,182	49,752			115,934	10
Other credits (specify):						11
					0	12
Total credits	263,622	389,515	0	0	653,137	13
Debits during year						14
Book cost of plant retired	61,771	132,521			194,292	15
Cost of removal	0				0	16
Other debits (specify):						17
Removal of sewer main		1,200			1,200	18
Total debits	61,771	133,721	0	0	195,492	19
Balance End of Year	1,895,512	4,681,158	0	0	6,576,670	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	25,451	22,390	2
Sewer utility (154)	10,012	10,389	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	35,463	32,779	

**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)				
1993 BOND ISSUE	9,532	181	29,594	1
1999 GENERAL OBLIGATION PROMISSORY NOTE	4,004	181	53,056	2
Total			82,650	
Unamortized premium on debt (251)				
NONE	0	251	0	3
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	1,850,592	1
Changes during year (explain):		2
Balance end of year	<u><u>1,850,592</u></u>	

BONDS (ACCTS. 221 AND 222)

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)	
MUNICIPAL REVENUE BONDS	08/01/1993	08/01/2005	4.30%	2,585,000	1
Total Bonds (Account 221):				2,585,000	
Total Reacquired Bonds (Account 222)				0	2
Net amount of bonds outstanding December 31:				<u><u>2,585,000</u></u>	

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)					
1998 PUBLIC LANDS LOAN	03/15/1998	03/15/2008	5.75%	119,207	1
1999 GENERAL OBLIGATION NOTE - NEW	04/01/1999	12/01/2008	4.10%	322,264	2
1999 GENERAL OBLIGATION NOTE - REFINANCE	04/01/1999	12/01/2014	4.50%	642,997	3
1999 PUBLIC LANDS LOAN	03/15/1999	03/15/2009	5.75%	187,336	4
2000 PUBLIC LANDS LOAN	06/28/2000	03/15/2010	5.25%	500,000	5
1996 GENERAL OBLIGATION NOTE	06/13/1996	12/01/2006	5.25%	262,444	6
Total for Account 223				<u>2,034,248</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	148,018	1
Accruals:		
Charged water department expense	174,892	2
Charged electric department expense		3
Charged sewer department expense	31,013	4
Other (explain):		
NONE		5
Total Accruals and other credits	205,905	
Taxes paid during year:		
County, state and local taxes	148,018	6
Social Security taxes	46,870	7
PSC Remainder Assessment	2,716	8
Other (explain):		
NONE		9
Total payments and other debits	197,604	
Balance end of year	156,319	

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)					
1993 Municipal Revenue Bond	57,656	131,836	138,375	51,117	1
Subtotal	57,656	131,836	138,375	51,117	
Advances from Municipality (223)					
2000 PUBLIC LANDS LOAN	0	13,125	0	13,125	2
1996 GENERAL OBLIGATION NOTE	1,425	14,679	15,025	1,079	3
NONE	0			0	4
NONE - 2	0			0	5
1998 PUBLIC LANDS LOAN	5,965	7,154	7,535	5,584	6
1999 GENERAL OBLIGATION NOTE - NEW	1,186	14,134	14,235	1,085	7
1999 PUBLIC LANDS LOAN	9,237	10,959	11,668	8,528	8
1999 GENERAL OBLIGATION NOTE - REFINANCE	2,322	27,820	27,863	2,279	9
Subtotal	20,135	87,871	76,326	31,680	
Other Long-Term Debt (224)					
NONE	0			0	10
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	11
Subtotal	0	0	0	0	
Total	77,791	219,707	214,701	82,797	

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	2,245,745	0	0	6,150,029	0	8,395,774	1
Add credits during year:							
For Services	8,560			2,628		11,188	2
For Mains	17,435			10,756		28,191	3
Other (specify):							
HYDRANTS	1,847					1,847	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	2,273,587	0	0	6,163,413	0	8,437,000	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
WATER - SPECIAL ASSESSMENTS	1,187	2
SEWER - SPECIAL ASSESSMENTS	2,308	3
Total (Acct. 124):	3,495	
Sinking Funds (125):		
REDEMPTION FUND INVESTMENT	220,431	4
Total (Acct. 125):	220,431	
Depreciation Fund (126):		
DEPRECIATION FUND INVESTMENT	26,801	5
Total (Acct. 126):	26,801	
Other Special Funds (128):		
DEBT RESERVE FUND	537,811	6
SEWER REPLACEMENT FUND	1,609,993	7
Total (Acct. 128):	2,147,804	
Interest Special Deposits (132):		
NONE		8
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		9
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		10
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	173,604	11
Electric		12
Sewer (Regulated)	237,333	13
Other (specify):		
NONE		14
Total (Acct. 142):	410,937	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		15
Merchandising, jobbing and contract work		16
Other (specify):		

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)
Other Accounts Receivable (143):		
NONE		17
Total (Acct. 143):		0
Receivables from Municipality (145):		
BALANCE OF 2000 FIRE PROTECTION	26,313	18
TAX ROLL	402	19
Total (Acct. 145):	26,715	
Prepayments (165):		
NONE		20
Total (Acct. 165):		0
Extraordinary Property Losses (182):		
NONE		21
Total (Acct. 182):		0
Preliminary Survey and Investigation Charges (183):		
NONE		22
Total (Acct. 183):		0
Clearing Accounts (184):		
NONE		23
Total (Acct. 184):		0
Temporary Facilities (185):		
NONE		24
Total (Acct. 185):		0
Miscellaneous Deferred Debits (186):		
PAINTING FURNACE STREET WATER TOWER	187,554	25
Total (Acct. 186):	187,554	
Payables to Municipality (233):		
BALANCE OF SHARED ADMINISTRATIVE COSTS FOR 2000	56,736	26
Total (Acct. 233):	56,736	
Other Deferred Credits (253):		
WATER - ACCRUED VACATION, SICK LEAVE - VESTED PORTION	83,172	27
SEWER - ACCRUED VACATION, SICK LEAVE - VESTED PORTION	111,960	28
Total (Acct. 253):	195,132	

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	7,593,734	0	11,902,592	0	19,496,326	1
Materials and Supplies	23,920	0	10,200	0	34,120	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	1,794,586	0	4,553,261	0	6,347,847	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	2,259,666	0	6,156,721	0	8,416,387	6
Other (specify):					0	7
Average Net Rate Base	3,563,402	0	1,202,810	0	4,766,212	
Net Operating Income	137,212	0	88,292	0	225,504	8
Net Operating Income as a percent of Average Net Rate Base	3.85%	N/A	7.34%	N/A	4.73%	

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	1,850,592	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,128,658	3
Other (Specify):		4
Total Average Proprietary Capital	2,979,250	
Net Income		
Net Income	161,808	5
Percent Return on Proprietary Capital	5.43%	

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.

Implementation of water and sewer rate increases on October 1, 2000. Estimated annual increase for water is approximately \$165,000 and for sewer is \$50,000.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-19)

Account 186 - Miscellaneous Deferred Debt - PSC Authorization Letter dated -
July 28, 1999 - File DWCCA-4700-BJM

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,085,186	1
Total Sales of Water	1,085,186	
Other Operating Revenues		
Forfeited Discounts (470)	2,819	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	1,442	4
Interdepartmental Rents (473)	3,600	5
Other Water Revenues (474)	26,853	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	34,714	
Total Operating Revenues	1,119,900	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	0	8
Pumping Expenses (620-633)	155,600	9
Water Treatment Expenses (640-652)	56,315	10
Transmission and Distribution Expenses (660-678)	180,089	11
Customer Accounts Expenses (901-905)	41,826	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	189,520	14
Total Operation and Maintenance Expenses	623,350	
Other Operating Expenses		
Depreciation Expense (403)	184,446	15
Amortization Expense (404-407)		16
Taxes (408)	174,892	17
Total Other Operating Expenses	359,338	
Total Operating Expenses	982,688	
NET OPERATING INCOME	137,212	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	3,095	132,018	428,425	4
Commercial	378	67,612	169,862	5
Industrial	7	12,976	24,812	6
Total Metered Sales to General Customers (461)	3,480	212,606	623,099	
Private Fire Protection Service (462)	45		27,120	7
Public Fire Protection Service (463)	1		328,984	8
Other Sales to Public Authorities (464)	86	44,557	105,497	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	1	62	486	12
Total Sales of Water	3,613	257,225	1,085,186	

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)	328,813	1
Wholesale fire protection billed	171	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)	328,984	
Forfeited Discounts (470):		
Customer late payment charges	2,819	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	2,819	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
RENT FOR PLACEMENT OF ANTENNA ON WATER TOWER	1,442	8
Total Rents from Water Property (472)	1,442	
Interdepartmental Rents (473):		
RENT FOR SEWER PORTION OF MAINTENANCE SHOP	3,600	9
Total Interdepartmental Rents (473)	3,600	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	12,063	10
Other (specify): NONE		11
MISCELLANEOUS FEE (NSF CHECKS, LAWN METERS, SERVICE FEES, ETC.)	12,285	12
INSURANCE REFUND	2,505	13
Total Other Water Revenues (474)	26,853	
Amortization of Construction Grants (475):		
NONE		14
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 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)		2
Purchased Water (602)		3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)		10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	0	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)	6,530	14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	56,200	17
Pumping Labor and Expenses (624)	63,139	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	18,540	20
Rents (627)		21
Maintenance Supervision and Engineering (630)	6,136	22
Maintenance of Structures and Improvements (631)	4,503	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	552	25
Total Pumping Expenses	155,600	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)	6,136	26
Chemicals (641)	20,624	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	21,827	28
Miscellaneous Expenses (643)	701	29
Rents (644)		30
Maintenance Supervision and Engineering (650)	6,137	31
Maintenance of Structures and Improvements (651)	890	32
Maintenance of Water Treatment Equipment (652)		33
Total Water Treatment Expenses	56,315	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	6,137	34
Storage Facilities Expenses (661)	2,728	35
Transmission and Distribution Lines Expenses (662)		36
Meter Expenses (663)	7,543	37
Customer Installations Expenses (664)		38
Miscellaneous Expenses (665)	13,815	39
Rents (666)		40
Maintenance Supervision and Engineering (670)	6,912	41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)	68,836	43
Maintenance of Transmission and Distribution Mains (673)	48,821	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	9,012	46
Maintenance of Meters (676)	2,055	47
Maintenance of Hydrants (677)	14,230	48
Maintenance of Miscellaneous Plant (678)		49
Total Transmission and Distribution Expenses	180,089	
 CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	6,137	50
Meter Reading Labor (902)	8,235	51
Customer Records and Collection Expenses (903)	27,454	52
Uncollectible Accounts (904)		53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)		54
Total Customer Accounts Expenses	41,826	
 SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	67,038	56
Office Supplies and Expenses (921)	4,835	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	5,273	59
Property Insurance (924)	5,944	60
Injuries and Damages (925)	6,079	61
Employee Pensions and Benefits (926)	93,457	62
Regulatory Commission Expenses (928)	2,476	63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	2,012	65
Rents (931)	1,080	66
Maintenance of General Plant (932)	1,326	67
Total Administrative and General Expenses	189,520	
 Total Operation and Maintenance Expenses	 623,350	

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		156,319	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		6,163	2
Net property tax equivalent		150,156	
Social Security		23,378	3
PSC Remainder Assessment		1,358	4
Other (specify): NONE			5
Total tax expense		174,892	

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			Grant				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.243015				3
County tax rate	mills		5.457642				4
Local tax rate	mills		10.352971				5
School tax rate	mills		14.985784				6
Voc. school tax rate	mills		2.183717				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		33.223129				10
Less: state credit	mills		2.203285				11
Net tax rate	mills		31.019844				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.352971				14
Combined School Tax Rate	mills		17.169501				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		27.522472				17
Total Tax Rate	mills		33.223129				18
Ratio of Local and School Tax to Total	dec.		0.828413				19
Total tax net of state credit	mills		31.019844				20
Net Local and School Tax Rate	mills		25.697242				21
Utility Plant, Jan. 1	\$	7,369,063	7,369,063				22
Materials & Supplies	\$	22,390	22,390				23
Subtotal	\$	7,391,453	7,391,453				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	7,391,453	7,391,453				26
Assessment Ratio	dec.		0.822994				27
Assessed Value	\$	6,083,121	6,083,121				28
Net Local & School Rate	mills		25.697242				29
Tax Equiv. Computed for Current Year	\$	156,319	156,319				30
Tax Equivalent per 1994 PSC Report	\$	144,545					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	156,319					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 \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 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)	583		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	8,395		3
Total Intangible Plant	8,978	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	875	27	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)	83,096		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	26,795		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	110,766	27	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	266,197		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	442,157		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	13,005		20
Total Pumping Plant	721,359	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	2,085		21
Structures and Improvements (331)	95,326		22
Water Treatment Equipment (332)	23,922		23
Total Water Treatment Plant	121,333	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	5,660		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)			583	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			8,395	3
Total Intangible Plant	0	0	8,978	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			902	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)			83,096	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			26,795	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	110,793	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			266,197	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			442,157	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			13,005	20
Total Pumping Plant	0	0	721,359	
WATER TREATMENT PLANT				
Land and Land Rights (330)			2,085	21
Structures and Improvements (331)			95,326	22
Water Treatment Equipment (332)			23,922	23
Total Water Treatment Plant	0	0	121,333	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			5,660	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 \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 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)	809,703		26
Transmission and Distribution Mains (343)	3,883,531	248,340	27
Fire Mains (344)	0		28
Services (345)	544,563	68,013	29
Meters (346)	465,567	13,899	30
Hydrants (348)	305,771	36,783	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	6,014,795	367,035	
GENERAL PLANT			
Land and Land Rights (389)	150		33
Structures and Improvements (390)	33,977		34
Office Furniture and Equipment (391)	4,524	2,693	35
Computer Equipment (391.1)	24,995	10,429	36
Transportation Equipment (392)	82,608		37
Stores Equipment (393)	32		38
Tools, Shop and Garage Equipment (394)	7,134		39
Laboratory Equipment (395)	2,395		40
Power Operated Equipment (396)	56,933	72,432	41
Communication Equipment (397)	4,828		42
SCADA Equipment (397.1)	138,980		43
Miscellaneous Equipment (398)	27,308		44
Other Tangible Property (399)	0		45
Total General Plant	383,864	85,554	
Total utility plant in service directly assignable	7,361,095	452,616	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	7,361,095	452,616	

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)			809,703 26
Transmission and Distribution Mains (343)	5,614		4,126,257 27
Fire Mains (344)			0 28
Services (345)	95		612,481 29
Meters (346)	56		479,410 30
Hydrants (348)	851		341,703 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	6,616	0	6,375,214
GENERAL PLANT			
Land and Land Rights (389)			150 33
Structures and Improvements (390)			33,977 34
Office Furniture and Equipment (391)			7,217 35
Computer Equipment (391.1)			35,424 36
Transportation Equipment (392)		74,433	157,041 37
Stores Equipment (393)			32 38
Tools, Shop and Garage Equipment (394)			7,134 39
Laboratory Equipment (395)			2,395 40
Power Operated Equipment (396)	55,155		74,210 41
Communication Equipment (397)			4,828 42
SCADA Equipment (397.1)			138,980 43
Miscellaneous Equipment (398)			27,308 44
Other Tangible Property (399)			0 45
Total General Plant	55,155	74,433	488,696
Total utility plant in service directly assignable	61,771	74,433	7,826,373
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	61,771	74,433	7,826,373

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	72,952	2.90%	2,410	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	2,937	1.80%	482	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	75,889		2,892	
PUMPING PLANT				
Structures and Improvements (321)	119,209	3.20%	8,518	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	236,449	4.40%	19,455	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	13,004	4.40%	0	15
Total Pumping Plant	368,662		27,973	
WATER TREATMENT PLANT				
Structures and Improvements (331)	85,151	3.20%	3,050	16
Water Treatment Equipment (332)	5,271	6.00%	1,435	17
Total Water Treatment Plant	90,422		4,485	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	219,076	1.90%	15,384	19
Transmission and Distribution Mains (343)	447,366	1.30%	52,064	20
Fire Mains (344)	0			21
Services (345)	132,379	2.90%	16,777	22
Meters (346)	137,831	5.50%	25,987	23
Hydrants (348)	62,488	2.20%	7,122	24
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	999,140		117,334	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					75,362	4
315					0	5
316					3,419	6
317					0	7
	0	0	0	0	78,781	
321					127,727	8
322					0	9
323					0	10
324					0	11
325					255,904	12
326					0	13
327					0	14
328					13,004	15
	0	0	0	0	396,635	
331					88,201	16
332					6,706	17
	0	0	0	0	94,907	
341					0	18
342					234,460	19
343	5,614		132		493,948	20
344					0	21
345	95		20		149,081	22
346	56				163,762	23
348	851		30		68,789	24
349					0	25
	6,616	0	182	0	1,110,040	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	7,359	2.90%	985	26
Office Furniture and Equipment (391)	3,831	5.80%	341	27
Computer Equipment (391.1)	7,368	26.70%	8,066	28
Transportation Equipment (392)	54,288	13.30%	15,937	29
Stores Equipment (393)	32	5.80%	0	30
Tools, Shop and Garage Equipment (394)	7,134	5.80%	0	31
Laboratory Equipment (395)	1,519	5.80%	139	32
Power Operated Equipment (396)	55,437	7.50%	4,918	33
Communication Equipment (397)	4,828	15.00%	0	34
SCADA Equipment (397.1)	3,387	9.20%	12,786	35
Miscellaneous Equipment (398)	14,365	5.80%	1,584	36
Other Tangible Property (399)	0			37
Total General Plant	159,548		44,756	
Total accum. prov. directly assignable	1,693,661		197,440	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 1,693,661		 197,440	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					8,344	26
391					4,172	27
391.1					15,434	28
392					70,225	29
393					32	30
394					7,134	31
395					1,658	32
396	55,155		66,000		71,200	33
397					4,828	34
397.1					16,173	35
398					15,949	36
399					0	37
	55,155	0	66,000	0	215,149	
	61,771	0	66,182	0	1,895,512	
					0	38
	61,771	0	66,182	0	1,895,512	

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			24,634	24,634	1
February			25,593	25,593	2
March			25,434	25,434	3
April			25,058	25,058	4
May			25,898	25,898	5
June			23,326	23,326	6
July			26,722	26,722	7
August			27,344	27,344	8
September			27,522	27,522	9
October			26,625	26,625	10
November			24,494	24,494	11
December			24,323	24,323	12
Total for year	0	0	306,973	306,973	
Less: Measured or estimated water used in main flushing and water treatment during year				30,000	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				276,973	16
Less: Water sold				257,225	17
Losses and unaccounted for				19,748	18
Percent unaccounted for to the nearest whole percent (%)				7%	19
If more than 15%, 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				1,296	21
Date of maximum: 9/17/2000					22
Cause of maximum:					23
Flushing the system city-wide					
Minimum gallons pumped by all methods in any one day during reporting year				562	24
Date of minimum: 4/20/2000					25
Total KWH used for pumping for the year				1,031,675	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 - 1909 - VALLEY ROAD	No. 2	1,000	9	800	Yes	1
WELL - 1932 - VALLEY ROAD	No. 3	927	12	1,520	Yes	2
WELL - 1968 - CAMP STREET	No. 4	966	12	1,200	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL # 2	WELL # 4-A	WELL # 4-B	1
Location	VALLEY ROAD	CAMP STREET	CAMP STREET	2
Purpose	P	P	P	3
Destination	R	D	D	4
Pump Manufacturer	FRANKLIN	FAIRBANKS	FAIRBANKS	5
Year Installed	1999	1968	1968	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	825	950	950	8
Pump Motor or Standby Engine Mfr	J-LINE	G.E.	WAUKESHA	9 10
Year Installed	1999	1968	1968	11
Type	ELECTRIC	ELECTRIC	NATURAL GAS	12
Horsepower	100	200	300	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #3			14
Location	VALLEY ROAD			15
Purpose	P			16
Destination	R			17
Pump Manufacturer	WORTHINGTON			18
Year Installed	1936			19
Type	CENTRIFUGAL			20
Actual Capacity (gpm)	900			21
Pump Motor or Standby Engine Mfr	G.E.			22 23
Year Installed	1936			24
Type	ELECTRIC			25
Horsepower	125			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	FURNACE STREET	INDUSTRY PARK	VALLEY ROAD	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	R	3
Year constructed	1950	1993	1988	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	208	183	50	6
Total capacity in gallons	500,000	400,000	500,000	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.)	2.0000	2.0000	2.0000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

WATER MAINS

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

								Number of Feet	
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)		
M	D	4.000	38,596	0	3,260	0	35,336	1	
P	D	4.000	24	0	0	0	24	2	
M	D	6.000	66,011	0	1,278	0	64,733	3	
P	D	6.000	10,888	579	0	0	11,467	4	
M	D	8.000	37,954	0	0	0	37,954	5	
P	D	8.000	17,712	4,280	0	0	21,992	6	
M	D	10.000	22,568	0	0	0	22,568	7	
M	S	10.000	690	0	0	0	690	8	
M	T	10.000	4,380	0	0	0	4,380	9	
P	D	10.000	4,493	1,168	0	0	5,661	10	
M	D	12.000	25,151	0	0	0	25,151	11	
P	D	12.000	16,802	390	0	0	17,192	12	
P	T	12.000	2,280	0	0	0	2,280	13	
P	S	16.000	36	0	0	0	36	14	
Total Within Municipality			247,585	6,417	4,538	0	249,464		
Total Utility			247,585	6,417	4,538	0	249,464		

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	914	0	44	0	870		1
M	0.750	1,646	9	0	0	1,655		2
M	1.000	160	36	0	0	196		3
M	1.250	20	0	0	0	20		4
M	1.500	14	0	0	0	14		5
M	2.000	15	0	0	0	15		6
M	4.000	20	0	0	0	20		7
M	6.000	2	2	0	0	4		8
M	8.000	18	1	0	0	19		9
Total Utility		2,809	48	44	0	2,813	0	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	3,328	60	1	0	3,387	69	1
0.750	43	0	0	0	43	0	2
1.000	67	0	0	0	67	7	3
1.250	0	0	0	0	0	0	4
1.500	36	10	0	0	46	1	5
2.000	48	4	0	0	52	0	6
3.000	35	0	0	0	35	0	7
4.000	7	1	0	0	8	0	8
Total:	3,564	75	1	0	3,638	77	

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	3,055	247	1	18	0	66	3,387	1
0.750	27	15	0	1	0	0	43	2
1.000	13	35	0	19	0	0	67	3
1.250	0	0	0	0	0	0	0	4
1.500	0	35	2	7	0	2	46	5
2.000	0	37	3	11	0	1	52	6
3.000	0	8	1	25	0	1	35	7
4.000	0	1	0	6	0	1	8	8
Total:	3,095	378	7	87	0	71	3,638	

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	434	14	9		439	2
Total Fire Hydrants	434	14	9	0	439	
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:	439
Number of distribution system valves end of year:	774
Number of distribution valves operated during year:	494

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 631 - Less maintenance at Water Plants than in prior years.

Account 677 - Extensive maintenance of hydrants in 2000; includes painting, checking count and making necessary repairs.

Water Utility Plant in Service (Page W-08)

Account 392 - 1983 GMC truck with tank was transferred from the Wastewater Treatment Plant (account 337) to the Water Department.

Water Mains (Page W-17)

Additions of 505' of 6" PVC and 390' of 12" PVC were financed by contributions in aid of construction for development of Millennium Drive. The balance of the additions were part of the 2000 construction projects and were financed by the Utility.

Water Services (Page W-18)

9 - 3/4" services were financed by application of schedule Cz-1

36 - 1" services were part of the 2000 construction and were installed at Utility cost.

2 - 6" services were financed by contribution in aid of construction on Millennium Drive

1 - 8" service was financed by contribution in aid of construction on Millennium Drive

Hydrants and Distribution System Valves (Page W-20)

The number of distribution system valves end of year is less than reported in 1999. Extensive cross checking was done by the maintenance and engineering departments to arrive at an accurate number of valves for mapping and record keeping.

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sewage Operating Revenues		
Sewage Operating Revenues (621-626)	1,110,395	1
Total Sewage Operating Revenues	1,110,395	
Other Operating Revenues		
Forfeited Discounts (631)	4,335	2
Servicing of Customers Laterals (632)	0	3
Sale of Fertilizer (633)	0	4
Rent from Sewerage Properties (634)	0	5
Miscellaneous Operating Revenues (635)	11,161	6
Amortization of Construction Grants (636)	0	7
Total Other Operating Revenues	15,496	
Total Operating Revenues	1,125,891	
Operation and Maintenance Expenses		
Operation Expenses (820-829)	273,674	8
Maintenance Expenses (831-834)	109,355	9
Customer Accounting & Collection Expenses (840-843)	33,240	10
Administrative and General Expenses (850-857)	237,560	11
Total Operation and Maintenance Expenses	653,829	
Other Operating Expenses		
Depreciation Expense (403)	352,757	12
Amortization Expense (404)		13
Taxes (408)	31,013	14
Total Other Operating Expenses	383,770	
Total Operating Expenses	1,037,599	
NET OPERATING INCOME	88,292	

SEWAGE OPERATING REVENUES

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
Operating Revenues				
Sewage Operating Revenues				
Flat Rate Service to General Customers (621)				
Residential Revenues				1
Commercial Revenues				2
Industrial Revenues				3
Revenues from Public Authorities				4
Total Flat Rate Service to General Customers (621)	0	0	0	
Measured Service to General Customers (622)				
Residential Revenues	2,653	128,824	666,520	5
Commercial Revenues	338	65,044	250,490	6
Industrial Revenues	6	13,381	58,906	7
Revenues from Public Authorities	68	36,704	134,102	8
Total Measured Service to General Customers (622)	3,065	243,953	1,110,018	
Service to Public Authorities (623)				
Service to Other Systems (624)				9
Other Sewerage Service (625)				10
Interdepartmental Service (626)	1	87	377	11
Total Sewage Operating Revenues	3,066	244,040	1,110,395	12

HIGH STRENGTH CONTRIBUTORS

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
DAIRY (SWISS VALLEY FARMS)	8,791	997	491	1

OTHER OPERATING REVENUES (SEWER)

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 \$2,000 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)	
Customers Forfeited Discounts (631):		
Customer late payment charges	4,335	1
Other (specify):		
NONE		2
Total Customers Forfeited Discounts (631)	4,335	
Servicing of Customers Laterals (632):		
NONE		3
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		
NONE		4
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
NONE		5
Total Rent from Sewerage Property (634)	0	
Miscellaneous Operating Revenues (635):		
MISCELLANEOUS SERVICE CHARGES	8,657	6
INSURANCE REFUND	2,504	7
Total Miscellaneous Operating Revenues (635)	11,161	
Amortization of Construction Grants (636):		
NONE		8
Total Amortization of Construction Grants (636)	0	

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
OPERATION EXPENSES		
Supervision and Labor (820)	179,456	1
Power and Fuel for Pumping (821)	34,304	2
Power and Fuel for Aeration Equipment (822)	13,559	3
Chlorine (823)	11,465	4
Phosphorous Removal Chemicals (824)	12,089	5
Sludge Conditioning Chemicals (825)	2,685	6
Other Chemicals for Sewage Treatment (826)	270	7
Other Operating Supplies and Expenses (827)	6,287	8
Transportation Expenses (828)	13,559	9
Rents (829)		10
Total Operation Expenses	273,674	
MAINTENANCE EXPENSES		
Maintenance of Sewage Collection System (831)	40,269	11
Maintenance of Collection System Pumping Equipment (832)	7,223	12
Maintenance of Treatment and Disposal Plant Equipment (833)	36,454	13
Maintenance of General Plant Structures and Equipment (834)	25,409	14
Total Maintenance Expenses	109,355	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES		
Billing, Collecting and Accounting (840)	25,195	15
Flat Rate Inspections (841)		16
Meter Reading (842)	8,045	17
Uncollectible Accounts (843)		18
Total Customer Accounting & Collection Expenses	33,240	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (850)	66,792	19
Office Supplies and Expenses (851)	4,879	20
Outside Services Employed (852)	5,273	21
Insurance Expense (853)	18,051	22
Employees Pensions and Benefits (854)	107,704	23

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Regulatory Commission Expenses (855)	2,476	24
Miscellaneous General Expenses (856)	27,705	25
Rents (857)	4,680	26
Total Administrative and General Expenses	237,560	
Total Operation and Maintenance Expenses	653,829	

TAXES (ACCT. 408 - SEWER)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Social Security		23,492	1
Local and School Tax Equivalent on Meters Charged by Water Department		6,163	2
PSC Remainder Assessment		1,358	3
Other (specify): NONE			4
Total tax expense		<u>31,013</u>	

SEWER 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 \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts, 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	
COLLECTION SYSTEM			
Land and Land Rights (310)	8,039	29	4
Structures and Improvements (311)	0		5
Service Connections, Traps, and Accessories (312)	152,229	77,995	6
Collecting Mains and Accessories (313)	3,072,128	308,792	7
Interceptor Mains and Accessories (314)	251,983		8
Force Mains (315)	62,792		9
Other Collecting System Equipment (316)	0		10
Total Collection System	3,547,171	386,816	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	4,851	9,094	12
Receiving Wells (322)	57,537		13
Electric Pumping Equipment (323)	74,965		14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	0		16
Total Collection System Pumping Installations	137,353	9,094	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	11,671		17
Structures and Improvements (331)	1,873,887		18
Preliminary Treatment Equipment (332)	111,206		19
Primary Treatment Equipment (333)	482,228		20
Secondary Treatment Equipment (334)	1,728,269		21
Advanced Treatment Equipment (335)	1,490,150		22
Chlorination Equipment (336)	198,780	26,648	23
Sludge Treatment and Disposal Equipment (337)	924,704	84,476	24
Plant Site Piping (338)	812,169		25
Flow Metering and Monitoring Equipment (339)	32,004	2,002	26
Outfall Sewer Pipes (340)	15,865		27

SEWER 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	
COLLECTION SYSTEM				
Land and Land Rights (310)			8,068	4
Structures and Improvements (311)			0	5
Service Connections, Traps, and Accessories (312)			230,224	6
Collecting Mains and Accessories (313)	13,165		3,367,755	7
Interceptor Mains and Accessories (314)			251,983	8
Force Mains (315)			62,792	9
Other Collecting System Equipment (316)			0	10
Total Collection System	13,165	0	3,920,822	
COLLECTION SYSTEM PUMPING INSTALLATIONS				
Land and Land Rights (320)			0	11
Structures and Improvements (321)	4,851		9,094	12
Receiving Wells (322)			57,537	13
Electric Pumping Equipment (323)			74,965	14
Other Power Pumping Equipment (324)			0	15
Miscellaneous Pumping Equipment (325)			0	16
Total Collection System Pumping Installations	4,851	0	141,596	
TREATMENT AND DISPOSAL PLANT				
Land and Land Rights (330)			11,671	17
Structures and Improvements (331)			1,873,887	18
Preliminary Treatment Equipment (332)			111,206	19
Primary Treatment Equipment (333)			482,228	20
Secondary Treatment Equipment (334)			1,728,269	21
Advanced Treatment Equipment (335)			1,490,150	22
Chlorination Equipment (336)	49,000		176,428	23
Sludge Treatment and Disposal Equipment (337)	16,000	(74,433)	918,747	24
Plant Site Piping (338)			812,169	25
Flow Metering and Monitoring Equipment (339)	4,000		30,006	26
Outfall Sewer Pipes (340)			15,865	27

SEWER 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 \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)	22,024	2,030	28
Total Treatment and Disposal Plant	7,702,957	115,156	
GENERAL PLANT			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	13,096		30
Office Furniture and Equipment (372)	38,712	3,988	31
Computer Equipment (372.1)	27,863	9,184	32
Transportation Equipment (373)	53,286	12,477	33
Other General Equipment (379)	192,378	49,791	34
Other Tangible Property (390)	0		35
Total General Plant	325,335	75,440	
Total utility plant in service directly assignable	11,712,816	586,506	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	11,712,816	586,506	

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)	2,724		21,330 28
Total Treatment and Disposal Plant	71,724	(74,433)	7,671,956
GENERAL PLANT			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			13,096 30
Office Furniture and Equipment (372)			42,700 31
Computer Equipment (372.1)			37,047 32
Transportation Equipment (373)	5,614		60,149 33
Other General Equipment (379)	37,167		205,002 34
Other Tangible Property (390)			0 35
Total General Plant	42,781	0	357,994
Total utility plant in service directly assignable	132,521	(74,433)	12,092,368
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	132,521	(74,433)	12,092,368

SEWER 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 disconnected 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 diameter; pipe materials do not need to be specified.

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)	
Sewer	4.000	2,593	63	0	0	2,656	0	1
Sewer	6.000	122	2	0	0	124	0	2
Sewer	8.000		1			1		3
Total Utility		2,715	66	0	0	2,781	0	

SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), 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						
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	
4.000	710	0	0	0	710	1
6.000	76,639	0	3,159	0	73,480	2
8.000	128,454	6,058	2,252	0	132,260	3
10.000	9,160	0	0	0	9,160	4
12.000	6,539	0	0	0	6,539	5
15.000	9,315	0	0	0	9,315	6
18.000	220	0	0	0	220	7
Total Utility	231,037	6,058	5,411	0	231,684	

SEWER OPERATING SECTION FOOTNOTES

Sewage Operating Revenues (Page S-02)

sales all moved up one line per fax from Cindy Martens, Platteville, 5/9/01
ele

High Strength Contributors (Page S-03)

Per request from Cindy Martens of the utility made to Kathy B. during rate case, gallons changed from 7,923 to 8,791.
8/19/02
PJL

Sewer Operation & Maintenance Expenses (Page S-05)

Account 823 - Additional chlorine expense due to installation of new chlorination equipment at Wastewater Treatment Plant.

Account 824 - Phosphorous removal is based on need and will show some fluctuation.

Account 831 - Maintenance of sewer mains includes \$8400.00 to televise sewers to address problems area.

Sewer Utility Plant in Service (Page S-07)

Account 337 - Decrease - 1983 GMC truck with tank was transferred from the Wastewater Treatment Plant to the Water Department (account 392).

Sewer Services (Page S-09)

6 - 4" laterals were financed by application of schedule Cz-1

57 - 4" laterals were part of the 2000 construction and were installed at Utility cost

2 - 6" laterals were financed by contribution in aid of construction on Millennium Drive

1 - 8" lateral was financed by contribution in aid of construction on Millennium drive

Sewer Mains (Page S-10)

Addition of 252' of 8" sewer main was financed by contributions in aid of construction for development of Millennium Drive.

The balance of the additions were part of the 2000 construction projects and were financed by the Utility.
