



3014 (02-09-04)

ANNUAL REPORT

OF

Name: PORTAGE WATER UTILITY

Principal Office: 135 NORTHRIDGE DRIVE
P.O. BOX 214
PORTAGE, WI 53901-0214

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.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110)	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Acct. 221)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Contributions in Aid of Construction (Account 271)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Return on Proprietary Capital Computation	F-21
Important Changes During the Year	F-22
Financial Section Footnotes	F-23
 WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: PORTAGE WATER UTILITY

Utility Address: 135 NORTHRIDGE DRIVE
P.O. BOX 214
PORTAGE, WI 53901-0214

When was utility organized? 1/1/1886

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR JEFFREY A RZEPIEJEWSKI
Title: PORTAGE WATER UTILITY SUPERINTENDENT

Office Address:

135 NORTHRIDGE DRIVE
P.O. BOX 214
PORTAGE, WI 53901-0214

Telephone: (608) 742 - 4727

Fax Number: (608) 742 - 0448

E-mail Address: PORTAGEH20@CENTURYTEL.NET

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

Name: MR ROBERT C FENSKE CPA
Title: MEMBER

Office Address: MILLER, BRUSSELL, EBBEN & GLAESKE LLC
119 WEST CONANT STREET
P.O. BOX 585
PORTAGE, WI 53901

Telephone: (608) 742 - 2103

Fax Number: (608) 742 - 4495

E-mail Address: FENSKE@CENTURYTEL.NET

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

Name: MR WILLIAM TIERNEY
Title: MAYOR

Office Address:

115 W PLEASANT STREET
PORTAGE, WI 53901

Telephone: (608) 742 - 2176

Fax Number: (608) 742 - 8623

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: MR ROBERT C FENSKE CPA

Title: MEMBER

Office Address: MILLER, BRUSSELL, EBBEN & GLAESKE LLC
119 WEST CONANT STREET
P.O. BOX 585
PORTAGE, WI 53901

Telephone: (608) 742 - 2103

Fax Number: (608) 742 - 4495

E-mail Address: FENSKE@CENTURYTEL.NET

Date of most recent audit report: 2/13/2001

Period covered by most recent audit: DECEMBER 31, 2000

Names and titles of utility management including manager or superintendent:

Name: MR JEFFREY A RZEPJEWSKI

Title: PORTAGE WATER UTILITY SUPERINTENDENT

Office Address:

135 NORTHRIDGE DRIVE
P.O. BOX 214
PORTAGE, WI 53901

Telephone: (608) 742 - 4727

Fax Number: (608) 742 - 0448

E-mail Address: PORTAGEH20@CENTURYTEL.NET

Name of utility commission/committee:

Names of members of utility commission/committee:

- MR THOMAS DEREY, COMMISSIONER
- MR THOMAS DERSE, COMMISSIONER
- MR JEFF GROTHMAN, COMMISSIONER
- MRS RITA MAASS, COMMISSIONER
- MR MICHAEL PAUL, COMMISSIONER
- MR JEFFREY RZEPJEWSKI, PORTAGE WATER UTILITY SUPT
- MR RUSSELL SCHIDER, COMMISSIONER
- MR TERRY SWAN, COMMISSIONER
- MR RICK TAYLOR, COMMISSIONER
- MR WILLIAM TIERNEY, JR, COMMISSIONER

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,372,555	1,335,012	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	497,985	511,972	2
Depreciation Expense (403)	273,658	257,358	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	183,623	193,482	5
Total Operating Expenses	955,266	962,812	
Net Operating Income	417,289	372,200	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	417,289	372,200	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	962	2,119	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	17,665	43,340	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	18,627	45,459	
Total Income	435,916	417,659	
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	435,916	417,659	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	128,446	191,427	14
Amortization of Debt Discount and Expense (428)	4,166	68,780	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	132,612	260,207	
Net Income	303,304	157,452	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,248,403	2,090,951	20
Balance Transferred from Income (433)	303,304	157,452	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	16,111	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)	2,535,596	2,248,403	

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):		
INTEREST INCOME	17,665	5
Total (Acct. 419):	17,665	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
CHANGE IN PRIOR YEAR FOR INVENTORY	16,111	10
Total (Acct. 435)--Debit:	16,111	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
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)	7,867				7,867	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	6,905				6,905	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	6,905	0	0	0	6,905	
Net income (or loss)	962	0	0	0	962	

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	1,372,555	0	0	0	1,372,555	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	1,372,555	0	0	0	1,372,555	

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	235,454		235,454	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	235,454	0	235,454	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	10,849,139	10,348,326	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,443,160	2,159,944	2
Net Utility Plant	8,405,979	8,188,382	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	4,765	10,456	6
Special Funds (125)	0	176,914	7
Total Other Property and Investments	4,765	187,370	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	171,766	157,366	8
Temporary Cash Investments (132)		71,123	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	155,946	103,915	11
Other Accounts Receivable (143)	140,130	58,242	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	16,477	26,073	14
Materials and Supplies (150)	35,781	49,907	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)		0	17
Total Current and Accrued Assets	520,100	466,626	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	45,872	50,038	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	45,872	50,038	
Total Assets and Other Debits	8,976,716	8,892,416	

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)	0	0	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	2,535,596	2,248,403	23
Total Proprietary Capital	2,535,596	2,248,403	
LONG-TERM DEBT			
Bonds (221)	2,580,000	2,660,000	24
Advances from Municipality (223)	96,987	98,387	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	2,676,987	2,758,387	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	12,519	36,469	28
Payables to Municipality (233)	144,207	231,722	29
Customer Deposits (235)			30
Taxes Accrued (236)	164,142	166,852	31
Interest Accrued (237)	19,900	35,530	32
Other Current and Accrued Liabilities (238)	63,770	55,458	33
Total Current and Accrued Liabilities	404,538	526,031	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	3,359,595	3,359,595	41
Total Liabilities and Other Credits	8,976,716	8,892,416	

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)	10,849,139	0	0	0	1
Utility Plant Purchased or Sold (102)	0				2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	10,849,139	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	2,443,160	0	0	0	10
Total Accumulated Provision	2,443,160	0	0	0	
Net Utility Plant	8,405,979	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	2,159,944				2,159,944	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	273,658				273,658	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	9,558				9,558	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
Total credits	283,216	0	0	0	283,216	13
Debits during year						14
Book cost of plant retired	0				0	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	0	0	0	0	0	19
Balance End of Year	2,443,160	0	0	0	2,443,160	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	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 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	35,781	49,907
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	<u>35,781</u>	<u>49,907</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)				
UNAMORTIZED BOND DISCOUNT - 1995 ISSUE	584	428	29,397	1
UNAMORTIZED BOND DISCOUNT - 1999 ISSUE	3,582	428	16,475	2
Total			45,872	
Unamortized premium on debt (251)				
NONE				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
Changes during year (explain):	
NONE	2
Balance end of year	<u><u>0</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)	
GENERAL OBLIGATION BONDS - 1995	05/01/1995	05/01/2010	5.60%	1,510,000	1
GENERAL OBLIGATION BONDS - 1999	07/01/1999	11/01/2003	4.35%	920,000	2
STATE TRUST FUND LOAN - 2000	11/15/2000	03/15/2005	4.75%	150,000	3
Total Bonds (Account 221):				2,580,000	

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)					
DUE TO MUNICIPALITY	00/00/0000	00/00/0000	0.00%	96,987	1
Total for Account 223				96,987	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	166,852	1
Accruals:		
Charged water department expense	180,913	2
Charged electric department expense		3
Charged sewer department expense	3,747	4
Other (explain):		
NONE		5
Total Accruals and other credits	184,660	
Taxes paid during year:		
County, state and local taxes	164,142	6
Social Security taxes	21,518	7
PSC Remainder Assessment	1,710	8
Other (explain):		
NONE		9
Total payments and other debits	187,370	
Balance end of year	164,142	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
1995 BOND ISSUE	13,789	81,080	81,462	13,407	2
1999 BOND ISSUE	21,741	47,366	62,614	6,493	3
Subtotal	35,530	128,446	144,076	19,900	
Advances from Municipality (223)					
NONE	0			0	4
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
STATE TRUST FUND LOAN	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	35,530	128,446	144,076	19,900	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	3,359,595	0	0	0	0	3,359,595	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	3,359,595	0	0	0	0	3,359,595	
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):		
DEFERRED SPECIAL ASSESSMENTS	4,765	2
Total (Acct. 124):	4,765	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	155,946	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	155,946	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	138,898	9
Merchandising, jobbing and contract work	1,232	10
Other (specify):		
NONE		11
Total (Acct. 143):	140,130	
Receivables from Municipality (145):		
UTILITY BILLS ON TAX ROLL	6,514	12
RECEIVABLE FROM MUNICIPALITY	9,963	13
Total (Acct. 145):	16,477	
Prepayments (165):		
NONE		14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		16
Total (Acct. 183):	0	
Payables to Municipality (233):		
PAYABLE TO GENERAL FUND	7,136	17
PAYABLE TO SEWER UTILITY	137,071	18
Total (Acct. 233):	144,207	
Other Deferred Credits (253):		
NONE		19
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	10,598,732	0	0	0	10,598,732	1
Materials and Supplies	42,844	0	0	0	42,844	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	2,301,552	0	0	0	2,301,552	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	3,359,595	0	0	0	3,359,595	6
Other (specify):						
NONE					0	7
Average Net Rate Base	4,980,429	0	0	0	4,980,429	
Net Operating Income	417,289	0	0	0	417,289	8
Net Operating Income as a percent of Average Net Rate Base						
	8.38%	N/A	N/A	N/A	8.38%	

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	0	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	2,391,999	3
Other (Specify):		
NONE	0	4
Total Average Proprietary Capital	2,391,999	
Net Income		
Net Income	303,304	5
 Percent Return on Proprietary Capital	 12.68%	

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 (Page F-01)

MISCELLANEOUS DEBITS TO SURPLUS RELATES TO INVENTORY. INVENTORY WAS OVER STATED ON THE PSC REPORT IN 1999 COMPARED TO THE FINANCIAL STATEMENTS.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Commission/Committee (Page iv)

October 17, 2001

Mr. Jeffrey A. Rzepiejewski, Superintendent
Portage Water Utility
135 Northridge Drive
P.O. Box 214
Portage, WI 53901-0214

2000 Analytical Review DWCCA-4760-ELE

Dear Mr. Rzepiejewski:

This is a follow up to our review letter of September 25th, 2001. In a general Commission review of expense accounts, we noted in the utility's 2000 PSC annual report that Account 926, Pensions and Benefits, was apparently spread over all of the operation and maintenance labor accounts instead of being booked to the specific fringe account.

This procedure is not appropriate. The current Uniform System of Accounts (USOA) for Municipal Water, Electric and Sewer Utilities requires that expenditures for pensions and benefits be charged to Account 926 and remain there with the exception of amounts appropriately charged to construction or to non-utility operations. The PSC has not authorized a change to the USOA permitting the allocation of this account to all the operation and maintenance labor accounts. Therefore, the utility will have to reclassify this expenditure back to Account 926 in the future to be in accordance with the accounting requirements prescribed by the USOA.

Please confirm in writing that the appropriate steps will be taken to ensure that in the future, beginning with the 2001 Annual Report, the accounting for this account will be reported in accordance with the current prescribed USOA.

Thank you for your cooperation with this matter. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. We prefer that you

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

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE:tlm:w:\compl\Analytical Reviews\2000 AR response letters\4760.doc

FINANCIAL SECTION FOOTNOTES

Enclosure

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

Response received 2/5/02:

1. More detail will be provided in future.
 2. Dividends will be credited to expense a/c in future.
 3. Portage does have nonregulated sewer. Will allocate costs in future.
 4. Main financing will be explained in future.
 5. Services financing will be explained in future.
 6. Meters will be tested per PSC 185.
 7. Retirement costs were not recorded. b & c their copy corrected.
 8. 2001 will be adjusted by \$6,473.
- ele

January 3, 2002

Mr. Jeffrey A. Rzepiejewski, Superintendent
Portage Water Utility
135 Northridge Drive
P.O. Box 214
Portage, WI 53901-0214

2000 Analytical Review DWCCA-4760-ELE

Dear Mr. Rzepiejewski:

The analytical review letter you received from the Public Service Commission (Commission), dated September 25, 2001, (copy enclosed) required a response within 30 days. You have not responded to that letter. A response from your utility is required by Wisconsin Statutes § 196.07. Please contact our office immediately and indicate a) who will be replying to our review letter and b) what date we can expect the reply.

Thank you for your cooperation in this matter. If you have questions prior to preparing your response, please feel free to contact me at (608) 266-3768. If it is convenient for you to respond by e-mail, please do so. My e-mail address is elaine.engelke@psc.state.wi.us.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE:dwh:w:\compl\Analytical Reviews\2000 analytical review letters\4760.no
resp.doc

Enclosure
September 25, 2001

FINANCIAL SECTION FOOTNOTES

Mr. Jeffrey A. Rzepiejewski, Superintendent
Portage Water Utility
135 Northridge Drive
P.O. Box 214
Portage, WI 53901-0214

2000 Analytical Review DWCCA-4760-ELE

Dear Mr. Rzepiejewski:

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

1. Please provide more detail for the amount described as "receivable from municipality" in Account 145, page F-19, and for the amount described as "payable to general fund" in Account 233, page F-19. The schedule head note requests that items greater than \$5,000 be described fully using other than the account title. Please follow this procedure in the future.
2. On page W-4, \$25,708 is reported in Account 474, described as "insurance dividends, construction & miscellaneous." In the future, please report insurance dividends as a credit to the expense account that was originally charged for the insurance premium.
3. On Page iv, we noted that the question whether the utility renders sewer service is answered "no." However, the sewer department's share of water meter depreciation is reported on page F-8, Line 4, and sewer's share of taxes is reported on page W-6, line 2. The return on net investment in meters charged the Sewer Department is not reported on page W-4, line 10. Please indicate if the utility does operate a non-regulated sewer department. If so, please answer Page iv, "yes" in the future. Also, please indicate if the "miscellaneous" reported on page W-4, Account 474, includes the return on meters. If so, please report that on page W-4, line 10 in the future.
4. In the future, please fully explain the financing for water mains by providing a schedule note with the information requested in the schedule head note No. 5 a-c. For example, the page W-15 schedule note for Water Mains indicates the main additions "costs were charged" according to PSC guidelines. However, it appears they were utility funded since contributions are not reported in Account 271, page F-18.
5. In the future, please fully explain the financing for water services by providing a schedule note with the information requested in the schedule head note No. 3 a-d. For example, the W-16 schedule note for Water Services indicates the service additions "costs were charged" according to PSC guidelines. However, it appears they were utility funded since

FINANCIAL SECTION FOOTNOTES

~~guidelines. However, it appears they were utility funded since contributions are not reported in Account 271, Page F-18.~~

6. On page W-17, there are three 6-inch commercial meters reported. However, only one meter is reported as tested. Meters 6-inch and larger in use are to be tested annually. Please make every effort to test meters in use 6-inch and larger in the future.

7. The following three items are in reference to Utility Plant in Service on page W-8.

a. Please indicate why retirement costs were not recorded for mains, services, meters, and hydrants retired during the year as reported on pages W-15 through W-18.

b. The \$32,540 reported in Account 311 on line 5 should be in Account 310, Land and Land Rights, on line 4. Please confirm that this is correct and also make the change in your copy of the annual report.

c. The \$1,584,686 reported in Account 341, Structures and Improvements should be in Account 342, Distribution Reservoirs and Standpipes. Please confirm that this is correct and also make the change to your copy of the annual report.

8. Enclosed is our calculation of the Public Fire Protection Service charge. The difference between our calculation and the

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,334,166	1
Total Sales of Water	1,334,166	
Other Operating Revenues		
Forfeited Discounts (470)	3,303	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	9,378	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	25,708	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	38,389	
Total Operating Revenues	1,372,555	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	30,277	8
Pumping Expenses (620-625)	103,630	9
Water Treatment Expenses (630-635)	100,605	10
Transmission and Distribution Expenses (640-655)	99,858	11
Customer Accounts Expenses (901-904)	64,746	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	98,869	14
Total Operation and Maintenance Expenses	497,985	
Other Operating Expenses		
Depreciation Expense (403)	273,658	15
Amortization Expense (404-407)		16
Taxes (408)	183,623	17
Total Other Operating Expenses	457,281	
Total Operating Expenses	955,266	
NET OPERATING INCOME	417,289	

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	2,579	159,575	461,140	4
Commercial	360	126,900	220,832	5
Industrial	39	109,475	226,661	6
Total Metered Sales to General Customers (461)	2,978	395,950	908,633	
Private Fire Protection Service (462)	53		28,472	7
Public Fire Protection Service (463)	1		265,112	8
Other Sales to Public Authorities (464)	85	27,989	131,949	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	3,117	423,939	1,334,166	

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)	265,112	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)	265,112	
Forfeited Discounts (470):		
Customer late payment charges	3,303	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	3,303	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
CLEAR WATER METERS	9,378	8
Total Rents from Water Property (472)	9,378	
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):		
INSURANCE DIVIDENDS, CONSTRUCTION & MISCELLANEOUS	25,708	11
Total Other Water Revenues (474)	25,708	
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)	20,103	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	10,174	3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	30,277	
 PUMPING EXPENSES		
Operation Labor (620)	20,103	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	61,674	7
Operation Supplies and Expenses (623)	494	8
Maintenance of Pumping Plant (625)	21,359	9
Total Pumping Expenses	103,630	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	20,103	10
Chemicals (631)	48,835	11
Operation Supplies and Expenses (632)	5,777	12
Maintenance of Water Treatment Plant (635)	25,890	13
Total Water Treatment Expenses	100,605	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	55,779	14
Operation Supplies and Expenses (641)	14,089	15
Maintenance of Distribution Reservoirs and Standpipes (650)		16
Maintenance of Mains (651)	9,223	17
Maintenance of Services (652)	5,405	18
Maintenance of Meters (653)	4,850	19
Maintenance of Hydrants (654)	2,060	20
Maintenance of Other Plant (655)	8,452	21
Total Transmission and Distribution Expenses	99,858	

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)	20,328	22
Accounting and Collecting Labor (902)	43,412	23
Supplies and Expenses (903)	1,006	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	64,746	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	13,206	27
Office Supplies and Expenses (921)	21,031	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	33,323	30
Property Insurance (924)	1,494	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)		33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	21,119	35
Transportation Expenses (933)	8,689	36
Maintenance of General Plant (935)	7	37
Total Administrative and General Expenses	98,869	
 Total Operation and Maintenance Expenses	 497,985	

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		164,142	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		3,747	2
Net property tax equivalent		160,395	
Social Security		21,518	3
PSC Remainder Assessment		1,710	4
Other (specify): NONE			5
Total tax expense		<u>183,623</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			Columbia				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.208830				3
County tax rate	mills		4.266320				4
Local tax rate	mills		7.583070				5
School tax rate	mills		8.522640				6
Voc. school tax rate	mills		1.531540				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		22.112400				10
Less: state credit	mills		1.419240				11
Net tax rate	mills		20.693160				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.583070				14
Combined School Tax Rate	mills		10.054180				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.637250				17
Total Tax Rate	mills		22.112400				18
Ratio of Local and School Tax to Total	dec.		0.797618				19
Total tax net of state credit	mills		20.693160				20
Net Local and School Tax Rate	mills		16.505239				21
Utility Plant, Jan. 1	\$	10,348,327	10,348,327				22
Materials & Supplies	\$	35,780	35,780				23
Subtotal	\$	10,384,107	10,384,107				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	10,384,107	10,384,107				26
Assessment Ratio	dec.		0.957700				27
Assessed Value	\$	9,944,859	9,944,859				28
Net Local & School Rate	mills		16.505239				29
Tax Equiv. Computed for Current Year	\$	164,142	164,142				30
Tax Equivalent per 1994 PSC Report	\$	141,953					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	164,142					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)	32,540		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	566,236		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	66,273		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	665,049	0	
PUMPING PLANT			
Land and Land Rights (320)	1,088		12
Structures and Improvements (321)	295,883		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	396,607		17
Diesel Pumping Equipment (326)	17,400		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	34,079		20
Total Pumping Plant	745,057	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	13,157		21
Structures and Improvements (331)	1,338,273		22
Water Treatment Equipment (332)	1,111,211		23
Total Water Treatment Plant	2,462,641	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	58,533		24
Structures and Improvements (341)	1,584,686		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)			32,540	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			566,236	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			66,273	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	665,049	
PUMPING PLANT				
Land and Land Rights (320)			1,088	12
Structures and Improvements (321)			295,883	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			396,607	17
Diesel Pumping Equipment (326)			17,400	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			34,079	20
Total Pumping Plant	0	0	745,057	
WATER TREATMENT PLANT				
Land and Land Rights (330)			13,157	21
Structures and Improvements (331)			1,338,273	22
Water Treatment Equipment (332)			1,111,211	23
Total Water Treatment Plant	0	0	2,462,641	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			58,533	24
Structures and Improvements (341)			1,584,686	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)	0		26
Transmission and Distribution Mains (343)	2,831,593	322,520	27
Fire Mains (344)	0		28
Services (345)	480,977	64,530	29
Meters (346)	378,096	40,069	30
Hydrants (348)	335,145	18,482	31
Other Transmission and Distribution Plant (349)	904		32
Total Transmission and Distribution Plant	5,669,934	445,601	
GENERAL PLANT			
Land and Land Rights (389)	250		33
Structures and Improvements (390)	162,961		34
Office Furniture and Equipment (391)	38,084	8,707	35
Computer Equipment (391.1)	92,260	2,327	36
Transportation Equipment (392)	131,438		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	115,334	12,206	39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	81,155		41
Communication Equipment (397)	184,163	31,972	42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	805,645	55,212	
Total utility plant in service directly assignable	10,348,326	500,813	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	10,348,326	500,813	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			3,154,113 27
Fire Mains (344)			0 28
Services (345)			545,507 29
Meters (346)			418,165 30
Hydrants (348)			353,627 31
Other Transmission and Distribution Plant (349)			904 32
Total Transmission and Distribution Plant	0	0	6,115,535
GENERAL PLANT			
Land and Land Rights (389)			250 33
Structures and Improvements (390)			162,961 34
Office Furniture and Equipment (391)			46,791 35
Computer Equipment (391.1)			94,587 36
Transportation Equipment (392)			131,438 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			127,540 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			81,155 41
Communication Equipment (397)			216,135 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	860,857
Total utility plant in service directly assignable	0	0	10,849,139
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	10,849,139

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			38,355	38,355	1
February			37,180	37,180	2
March			40,828	40,828	3
April			37,808	37,808	4
May			47,912	47,912	5
June			43,962	43,962	6
July			49,361	49,361	7
August			50,727	50,727	8
September			43,436	43,436	9
October			42,993	42,993	10
November			43,516	43,516	11
December			37,928	37,928	12
Total for year	0	0	514,006	514,006	
Less: Measured or estimated water used in main flushing and water treatment during year				43,000	13
Less: Other utility use				0	14
Other utility use explanation:					15
Water pumped into distribution system				471,006	16
Less: Water sold				423,939	17
Losses and unaccounted for				47,067	18
Percent unaccounted for to the nearest whole percent (%)				10%	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				3,042	21
Date of maximum: 6/8/2000					22
Cause of maximum:					23
LAWN SPRINKLING					
Minimum gallons pumped by all methods in any one day during reporting year				891	24
Date of minimum: 12/24/2000					25
Total KWH used for pumping for the year				692,109	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)	
582 W SLIFER ST / GRAVEL WELL	WELL 3	125	42	2,001,600	Yes	1
AIRPORT / GRAVEL WELL	WELL 6	145	18	1,512,000	Yes	2
401 E HOWARD ST / GRAVEL WELL	WELL 7	129	18	2,124,000	Yes	3
135 NORTHRIDGE WELL	WELL 8	165	18	3,024,000	Yes	4

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	BOOSTER PUMP STATION	WELL #3	WELL #6	1
Location	MOHR ROAD	582 W SLIFER ST.	MAEL FIELD AIRPORT	2
Purpose	B	P	P	3
Destination	R	T	T	4
Pump Manufacturer	AURORA	LAYNE & BOWLER	LAYNE & BOWLER	5
Year Installed	1996	1968	1961	6
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	800	1,500	1,000	8
Pump Motor or Standby Engine Mfr	MARATHON	US	SIEMANS	9
Year Installed	1996	1997	1981	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	25	100	100	12
				13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #7	WELL #8		14
Location	EAST HOWARD ST	135 NORTHRIDGE DR		15
Purpose	P	P		16
Destination	T	T		17
Pump Manufacturer	LAYNE	LAYNE		18
Year Installed	1982	1996		19
Type	VERTICAL TURBINE	CENTRIFUGAL		20
Actual Capacity (gpm)	1,500	2,150		21
Pump Motor or Standby Engine Mfr	SIEMANS	US		22
Year Installed	1982	1996		23
Type	ELECTRIC	ELECTRIC		24
Horsepower	200	200		25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	001-HOSPITAL TOWER	003 - NORTH TOWER	004 - INDUSTRIAL TANK	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	3
Year constructed	1984	1966	1996	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	126	126	160	6
Total capacity in gallons	500	500	750	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE	PRESSURE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.1600	2.1600	2.1600	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	2.000	277	0	0	0	277	1
M	D	3.000	190	0	0	0	190	2
M	D	4.000	34,957	0	2,850	0	32,107	3
M	D	6.000	93,617	1,591	2,380	0	92,828	4
M	T	8.000	105,911	2,642	0	0	108,553	5
M	S	10.000	10,749	2,380	0	0	13,129	6
M	S	12.000	31,821	0	0	0	31,821	7
M	S	14.000	14,809	0	0	0	14,809	8
M	S	16.000	2,148	0	0	0	2,148	9
Total Within Municipality			294,479	6,613	5,230	0	295,862	
Total Utility			294,479	6,613	5,230	0	295,862	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	2,228	3	14	0	2,217		1
M	1.000	864	102	53	0	913		2
M	1.250	26	0	0	0	26		3
M	1.500	41	2	0	0	43		4
M	2.000	88	3	0	0	91		5
M	3.000	6	0	0	0	6		6
M	4.000	39	0	0	0	39		7
M	6.000	19	6	0	0	25		8
M	8.000	9	1	0	0	10		9
M	10.000	1	0	0	0	1		10
M	14.000	1	0	0	0	1		11
Total Utility		3,322	117	67	0	3,372	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	3,149	147	115	4	3,185	614	1
1.000	153	7	0	0	160	118	2
1.250	5	0	0	0	5	0	3
1.500	59	0	0	0	59	36	4
2.000	66	1	0	2	69	33	5
3.000	17	0	0	(1)	16	4	6
4.000	9	1	0	0	10	5	7
6.000	3	0	1	1	3	1	8
Total:	3,461	156	116	6	3,507	811	

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	2,854	285	16	6	0	24	3,185	1
1.000	58	83	0	8	0	11	160	2
1.250	0	5	0	0	0	0	5	3
1.500	0	53	3	3	0	0	59	4
2.000	0	51	8	8	0	2	69	5
3.000	0	8	3	5	0	0	16	6
4.000	0	6	3	0	0	1	10	7
6.000	0	3	0	0	0	0	3	8
Total:	2,912	494	33	30	0	38	3,507	

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	428	19	16	0	431	2
Total Fire Hydrants	428	19	16	0	431	
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:	431
Number of distribution system valves end of year:	460
Number of distribution valves operated during year:	350

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

CHEMICAL EXPENSE IS DOWN IN 2000 COMPARED TO 1999 DUE TO THE CHANGE IN INVENTORY IN 1999 FROM 1998. INVENTORY WAS HIGHER IN 1998 AND NEEDED TO BE WRITTEN DOWN, WHICH RESULTED IN AN INCREASE TO CHEMICAL EXPENSE.

OPERATION LABOR UNDER TRANSMISSION AND DISTRIBUTION IS UP IN 2000 DUE TO THE METHOD OF ALLOCATING SALARIES COMPARED TO 1999.

OUTSIDE SERVICES UNDER ADMINISTRATIVE AND GENERAL EXPENSES ARE DOWN IN 2000 BECAUSE IN 1999 THE WATER UTILITY PURCHASED ADDITIONAL ENGINEER COSTS THAN IN 2000.

Water Mains (Page W-15)

INCREASES AND DECREASES DUE TO NEW CONSTRUCTION.

COST FOR NEW SERVICES ARE CHARGED ACCORDING TO THE GUIDELINES DETERMINED BY THE PUBLIC SERVICE COMMISSION.

Water Services (Page W-16)

INCREASES AND DECREASES DUE TO NEW CONSTRUCTION.

COST FOR NEW SERVICES ARE CHARGED ACCORDING TO THE GUIDELINES DETERMINED BY THE PUBLIC SERVICE COMMISSION.

Meters (Page W-17)

METERS RETIRED DUE TO REPLACEMENT

Hydrants and Distribution System Valves (Page W-18)

THE 16 REMOVED METERS WERE RETIRED.
