



3014 (02-09-04)

ANNUAL REPORT

OF

Name: BERLIN MUNICIPAL WATER AND SEWER UTILITY

Principal Office: 108 N CAPRON
P.O. BOX 272
BERLIN, WI 54923

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.

SIGNATURE PAGE

I PEGGY LABUDA of
(Person responsible for accounts)

BERLIN MUNICIPAL WATER AND SEWER UTILITY, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts) 12/31/2000
(Date)

CLERK
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: BERLIN MUNICIPAL WATER AND SEWER UTILITY

Utility Address: 108 N CAPRON
P.O. BOX 272
BERLIN, WI 54923

When was utility organized? 1/1/1896

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS PEGGY LABUDA

Title: CLERK

Office Address:

108 N CAPRON
P.O. BOX 272
BERLIN, WI 54923

Telephone: (920) 361 - 5404

Fax Number: (920) 361 - 5405

E-mail Address:

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

Name: MR ROBERT H SCHUETTPELZ CPA

Title: MANAGER

Office Address: VIRCHOW, KRAUSE & COMPANY, LLC

401 5TH STREET, SUITE 339
WAUSAU, WI 54403

Telephone: (715) 842 - 3324

Fax Number: (715) 842 - 8146

E-mail Address:

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: MR ROBERT H SCHUETTPELZ CPA

Title: MANAGER

Office Address: VIRCHOW, KRAUSE & COMPANY, LLC
401 5TH STREET, SUITE 339
WAUSAU, WI 54403

Telephone: (715) 842 - 3324

Fax Number: (715) 842 - 8146

E-mail Address:

Date of most recent audit report: 3/9/2001

Period covered by most recent audit: YEAR ENDED 12/31/00

Names and titles of utility management including manager or superintendent:

Name: MR RICHARD A. KELLER

Title: SUPERINTENDENT

Office Address:

108 N CAPRON
P.O. BOX 272
BERLIN, WI 54923

Telephone: (920) 361 - 5404

Fax Number: (920) 361 - 5405

E-mail Address: RAKWWTP@DOTNET.COM

Name of utility commission/committee:

Names of members of utility commission/committee:

- MR JOHN GARBIS, MEMBER
- MR WILFRED HANDRICH, MEMBER
- MR RICHARD HITCHCOCK, MEMBER
- MR ALAN KECK, MEMBER
- MR PAUL ROETHEL, MEMBER

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: 7/11/1961

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)	1,529,553	1,498,745	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	757,048	627,897	2
Depreciation Expense (403)	413,706	377,261	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	112,664	108,176	5
Total Operating Expenses	1,283,418	1,113,334	
Net Operating Income	246,135	385,411	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	246,135	385,411	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	3,079	2,822	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	199,401	141,414	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	202,480	144,236	
Total Income	448,615	529,647	
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	448,615	529,647	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	148,312	161,709	14
Amortization of Debt Discount and Expense (428)	41,338	37,929	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	189,650	199,638	
Net Income	258,965	330,009	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,835,587	1,321,256	20
Balance Transferred from Income (433)	258,965	330,009	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	257,787	(1,184,322)	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	2,836,765	2,835,587	

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):		
TEMPORARY INVESTMENTS-GENERAL AND RESERVE	199,401	5
Total (Acct. 419):	199,401	
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):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	257,787	11
Total (Acct. 436)--Debit:	257,787	
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)	2,532		1,313		3,845	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	85		681		766	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	85	0	681	0	766	
Net income (or loss)	2,447	0	632	0	3,079	

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	681,809	0	847,744	0	1,529,553	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.)	7,637				7,637	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	674,172	0	847,744	0	1,521,916	

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	140,488		140,488	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	171,708		171,708	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	312,196	0	312,196	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	15,452,803	15,305,506	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	5,856,647	5,445,951	2
Net Utility Plant	9,596,156	9,859,555	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	1,380	1,380	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	1,380	1,380	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	1,485,204	1,418,066	7
Total Other Property and Investments	1,486,584	1,419,446	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	230,290	133,104	8
Temporary Cash Investments (132)	1,474,902	1,495,000	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	334,958	310,494	11
Other Accounts Receivable (143)	29,031	5,744	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	1,420	1,420	14
Materials and Supplies (150)	34,084	32,733	15
Prepayments (165)	3,131	3,131	16
Other Current and Accrued Assets (170)	65,105	37,643	17
Total Current and Accrued Assets	2,172,921	2,019,269	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	278,814	317,202	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	278,814	317,202	
Total Assets and Other Debits	13,534,475	13,615,472	

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)	2,379,509	2,363,333	21
Appropriated Earned Surplus (215)	1,429,410	1,171,623	22
Unappropriated Earned Surplus (216)	2,836,765	2,835,587	23
Total Proprietary Capital	6,645,684	6,370,543	
LONG-TERM DEBT			
Bonds (221)	2,680,000	2,985,000	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	2,680,000	2,985,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	92,127	108,809	28
Payables to Municipality (233)	94,602	16,161	29
Customer Deposits (235)			30
Taxes Accrued (236)	89,601	84,056	31
Interest Accrued (237)	10,133	11,286	32
Other Current and Accrued Liabilities (238)	42,824	62,863	33
Total Current and Accrued Liabilities	329,287	283,175	
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)	3,879,504	3,976,754	41
Total Liabilities and Other Credits	13,534,475	13,615,472	

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)	5,089,911	10,168,247	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)		194,645			7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	5,089,911	10,362,892	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	944,901	4,911,746	0	0	10
Total Accumulated Provision	944,901	4,911,746	0	0	
Net Utility Plant	4,145,010	5,451,146	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)	Sewer (c)	(d)	(e)	Total (f)	
Balance first of year	829,339	4,616,612			5,445,951	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	113,153	300,553			413,706	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	5,419	(5,419)			0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	118,572	295,134	0	0	413,706	13
Debits during year						14
Book cost of plant retired	3,010	0			3,010	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	3,010	0	0	0	3,010	19
Balance End of Year	944,901	4,911,746	0	0	5,856,647	20
Composite Depreciation Rate?	No	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):					
LAND FOR FUTURE USE	1,380			1,380	2
Total Nonutility Property (121)	1,380	0	0	1,380	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	1,380	0	0	1,380	

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 1
Other					0	0 2
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	34,084	32,733 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	<u>34,084</u>	<u>32,733</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)				
Water and sewer revenue bonds	41,338	428	278,814	1
Total			278,814	
Unamortized premium on debt (251)				
NONE				2
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	2,363,333	1
Changes during year (explain):		
PORTION PAID FOR LIFT STATION AND PORTABLE GENERATOR	16,176	2
Balance end of year	<u><u>2,379,509</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)	
Water and Sewer Revenue	08/01/1995	12/01/2010	5.08%	2,680,000	1
Total Bonds (Account 221):				2,680,000	

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)
--	------------------------------	------------------------------------	------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	84,056	1
Accruals:		
Charged water department expense	97,813	2
Charged electric department expense		3
Charged sewer department expense	14,851	4
Other (explain):		
NONE		5
Total Accruals and other credits	112,664	
Taxes paid during year:		
County, state and local taxes	84,056	6
Social Security taxes	21,585	7
PSC Remainder Assessment	1,478	8
Other (explain):		
NONE		9
Total payments and other debits	107,119	
Balance end of year	89,601	

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)					
Water & sewer revenue bonds	11,286	148,312	149,465	10,133	1
Subtotal	11,286	148,312	149,465	10,133	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	11,286	148,312	149,465	10,133	

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	962,050	0	0	3,014,704	0	3,976,754	1
Add credits during year:							
For Services	2,750					2,750	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
AMORTIZATION OF CONSTRUCTION GRANTS				100,000		100,000	5
Balance End of Year	964,800	0	0	2,914,704	0	3,879,504	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	79,440			1,200,000		1,279,440	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):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
EQUIPMENT REPLACEMENT FUND	973,085	3
BOND REDEMPTION FUND	1,119	4
BOND AND INTEREST RESERVE ACCOUNT	511,000	5
Total (Acct. 125):	1,485,204	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	160,780	7
Electric		8
Sewer (Regulated)	174,178	9
Other (specify):		
NONE		10
Total (Acct. 142):	334,958	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		11
Merchandising, jobbing and contract work		12
Other (specify):		
OTHER MISCELLANEOUS CHARGES TO CUSTOMERS	29,031	13
Total (Acct. 143):	29,031	
Receivables from Municipality (145):		
CONSTRUCTION COSTS	1,420	14
Total (Acct. 145):	1,420	
Prepayments (165):		
PREPAID INSURANCE	3,131	15
Total (Acct. 165):	3,131	
Extraordinary Property Losses (182):		
NONE		16
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		17
Total (Acct. 183):	0	
Payables to Municipality (233):		
PRIOR YEAR TAX EQUIVALENT	11,947	18
1999 HYDRANT RENT	(1,686)	19
1998 HYDRANT RENT	(2,212)	20
DEBT PAYMENT	74,733	21
REIMBURSEMENT TO MUNICIPALITY	481	22
PUBLIC FIRE PROTECTION	3,000	23
DELINQUENT UTILITY BILLS ON TAX ROLL	(1,955)	24
LIFT STATION CONSTRUCTION COSTS	10,294	25
Total (Acct. 233):	94,602	
Other Deferred Credits (253):		
NONE		26
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	5,060,834	0	10,131,763	0	15,192,597	1
Materials and Supplies	33,408	0	0	0	33,408	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	887,120	0	4,764,179	0	5,651,299	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	963,425	0	2,964,704	0	3,928,129	6
Other (specify):						
NONE					0	7
Average Net Rate Base	3,243,697	0	2,402,880	0	5,646,577	
Net Operating Income	174,958	0	71,177	0	246,135	8
Net Operating Income as a percent of Average Net Rate Base						
	5.39%	N/A	2.96%	N/A	4.36%	

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	2,371,421	1
Appropriated Earned Surplus	1,300,516	2
Unappropriated Earned Surplus	2,836,176	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	6,508,113	
Net Income		
Net Income	258,965	5
 Percent Return on Proprietary Capital	 3.98%	

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.

Berlins Sewer Utility will go through the process of deregulation in 2001.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

October 9, 2001

Ms. Peggy Labuda, Clerk
Berlin Municipal Water and Sewer Utility
108 North Capron Street
P.O. Box 272
Berlin, WI 54923-0272

2000 Analytical Review DWCCA-480-ELE

Dear Ms. Labuda:

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. There appears to be misalignment of source of supply plant accounts on page W-8. We believe that the balance reported in Account 313 should actually be in Account 314 and the balance in Account 315 should actually be in Account 316. This results in end of year balances of \$797,976 for Account 314 and \$3,810 for Account 316. Please confirm that these changes are correct and also make the changes in your copy of the 2000 annual report.
2. On page W-7, we note property tax equivalent is reported for Green Lake County. However, Berlin is also located in Waushara County. Please explain why property tax equivalent is not reported for Waushara County.
3. We are enclosing our calculation of the prorated Public Fire Protection Service charge. The difference between our calculation and the amount reported in Account 463 on page W-4, is immaterial for adjustment. However, please follow our method of calculation in the future.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is engele@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Response per phone call Richard Keller, Superintendent

1. Will tell auditor - per VK they will correct in 2001.
2. Treatment plant is in Waushara, will tell auditor - per VK is some plant in Waushara, but it is immaterial.
3. Will tell auditor to use our method. - per VK will review mains with

FINANCIAL SECTION FOOTNOTES

utility to be sure the feet listed as supply are correct.
ele
ele

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	670,936	1
Total Sales of Water	670,936	
Other Operating Revenues		
Forfeited Discounts (470)	1,301	2
Miscellaneous Service Revenues (471)	1,935	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	7,637	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	10,873	
Total Operating Revenues	681,809	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	9,516	8
Pumping Expenses (620-625)	43,473	9
Water Treatment Expenses (630-635)	23,123	10
Transmission and Distribution Expenses (640-655)	106,271	11
Customer Accounts Expenses (901-904)	10,440	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	103,062	14
Total Operation and Maintenance Expenses	295,885	
Other Operating Expenses		
Depreciation Expense (403)	113,153	15
Amortization Expense (404-407)		16
Taxes (408)	97,813	17
Total Other Operating Expenses	210,966	
Total Operating Expenses	506,851	
NET OPERATING INCOME	174,958	

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	1,920	91,727	240,968	4
Commercial	263	34,563	78,307	5
Industrial	64	132,672	139,622	6
Total Metered Sales to General Customers (461)	2,247	258,962	458,897	
Private Fire Protection Service (462)	21		11,848	7
Public Fire Protection Service (463)	1		181,420	8
Other Sales to Public Authorities (464)	21	9,984	18,771	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	2,290	268,946	670,936	

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)	181,420	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)	181,420	
Forfeited Discounts (470):		
Customer late payment charges	1,301	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	1,301	
Miscellaneous Service Revenues (471):		
METER INSTALLATION AND RECONNECTION FEES	1,935	7
Total Miscellaneous Service Revenues (471)	1,935	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	7,637	10
Other (specify): NONE		11
Total Other Water Revenues (474)	7,637	
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)	5,410	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	3,047	3
Maintenance of Water Source Plant (605)	1,059	4
Total Source of Supply Expenses	9,516	
 PUMPING EXPENSES		
Operation Labor (620)	1,647	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	40,028	7
Operation Supplies and Expenses (623)	1,454	8
Maintenance of Pumping Plant (625)	344	9
Total Pumping Expenses	43,473	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	4,226	10
Chemicals (631)	15,570	11
Operation Supplies and Expenses (632)	1,646	12
Maintenance of Water Treatment Plant (635)	1,681	13
Total Water Treatment Expenses	23,123	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	71,456	14
Operation Supplies and Expenses (641)	11,202	15
Maintenance of Distribution Reservoirs and Standpipes (650)	3,193	16
Maintenance of Mains (651)	5,170	17
Maintenance of Services (652)	4,788	18
Maintenance of Meters (653)	187	19
Maintenance of Hydrants (654)	8,467	20
Maintenance of Other Plant (655)	1,808	21
Total Transmission and Distribution Expenses	106,271	

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)	1,047	22
Accounting and Collecting Labor (902)	8,397	23
Supplies and Expenses (903)	996	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	10,440	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	25,555	27
Office Supplies and Expenses (921)	4,747	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	8,708	30
Property Insurance (924)	2,612	31
Injuries and Damages (925)	4,125	32
Employee Pensions and Benefits (926)	41,609	33
Regulatory Commission Expenses (928)	3	34
Miscellaneous General Expenses (930)	1,142	35
Transportation Expenses (933)	11,846	36
Maintenance of General Plant (935)	2,715	37
Total Administrative and General Expenses	103,062	
 Total Operation and Maintenance Expenses	295,885	

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		89,601	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	METER RELATED PERCENTAGE	1,901	2
Net property tax equivalent		87,700	
Social Security	BASED ON P/R	9,374	3
PSC Remainder Assessment	SPLIT 50/50	739	4
Other (specify): NONE			5
Total tax expense		97,813	

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			Green Lake				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.216500				3
County tax rate	mills		7.236880				4
Local tax rate	mills		7.720426				5
School tax rate	mills		10.969887				6
Voc. school tax rate	mills		1.673725				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		27.817418				10
Less: state credit	mills		1.656038				11
Net tax rate	mills		26.161380				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.720426				14
Combined School Tax Rate	mills		12.643612				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.364038				17
Total Tax Rate	mills		27.817418				18
Ratio of Local and School Tax to Total	dec.		0.732061				19
Total tax net of state credit	mills		26.161380				20
Net Local and School Tax Rate	mills		19.151718				21
Utility Plant, Jan. 1	\$	5,031,756	5,031,756				22
Materials & Supplies	\$	32,733	32,733				23
Subtotal	\$	5,064,489	5,064,489				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	5,064,489	5,064,489				26
Assessment Ratio	dec.		0.923786				27
Assessed Value	\$	4,678,504	4,678,504				28
Net Local & School Rate	mills		19.151718				29
Tax Equiv. Computed for Current Year	\$	89,601	89,601				30
Tax Equivalent per 1994 PSC Report	\$	75,470					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	89,601					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)	13,596		4
Structures and Improvements (311)	27,442		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	797,976		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	3,810		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	842,824	0	
PUMPING PLANT			
Land and Land Rights (320)	810		12
Structures and Improvements (321)	338,095		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	148,130		17
Diesel Pumping Equipment (326)	6,000		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	493,035	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	18,393		23
Total Water Treatment Plant	18,393	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	2,434		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			13,596	4
Structures and Improvements (311)			27,442	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			797,976	7
Wells and Springs (314)			0	8
Infiltration Galleries and Tunnels (315)			3,810	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	842,824	
PUMPING PLANT				
Land and Land Rights (320)			810	12
Structures and Improvements (321)			338,095	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			148,130	17
Diesel Pumping Equipment (326)			6,000	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	493,035	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			18,393	23
Total Water Treatment Plant	0	0	18,393	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			2,434	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	108,522		26
Transmission and Distribution Mains (343)	2,460,122		27
Fire Mains (344)	0		28
Services (345)	416,797	6,875	29
Meters (346)	214,888	2,416	30
Hydrants (348)	165,530	3,120	31
Other Transmission and Distribution Plant (349)	561		32
Total Transmission and Distribution Plant	3,368,854	12,411	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	60,945	3,227	34
Office Furniture and Equipment (391)	7,002		35
Computer Equipment (391.1)	7,638	11,321	36
Transportation Equipment (392)	56,828	25,665	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	15,179	612	39
Laboratory Equipment (395)	1,698	2,949	40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	5,063		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	154,299	4,978	44
Other Tangible Property (399)	0		45
Total General Plant	308,652	48,752	
Total utility plant in service directly assignable	5,031,758	61,163	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	5,031,758	61,163	

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)			108,522 26
Transmission and Distribution Mains (343)			2,460,122 27
Fire Mains (344)			0 28
Services (345)	800		422,872 29
Meters (346)	1,250		216,054 30
Hydrants (348)	960		167,690 31
Other Transmission and Distribution Plant (349)			561 32
Total Transmission and Distribution Plant	3,010	0	3,378,255
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			64,172 34
Office Furniture and Equipment (391)			7,002 35
Computer Equipment (391.1)			18,959 36
Transportation Equipment (392)			82,493 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			15,791 39
Laboratory Equipment (395)			4,647 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			5,063 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			159,277 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	357,404
Total utility plant in service directly assignable	3,010	0	5,089,911
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	3,010	0	5,089,911

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			20,072	20,072	1
February			19,490	19,490	2
March			20,103	20,103	3
April			20,073	20,073	4
May			23,682	23,682	5
June			24,706	24,706	6
July			27,750	27,750	7
August			29,190	29,190	8
September			26,599	26,599	9
October			26,606	26,606	10
November			20,584	20,584	11
December			21,248	21,248	12
Total for year	0	0	280,103	280,103	
Less: Measured or estimated water used in main flushing and water treatment during year				5,307	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				274,796	16
Less: Water sold				268,946	17
Losses and unaccounted for				5,850	18
Percent unaccounted for to the nearest whole percent (%)				2%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				1,398	21
Date of maximum: 7/14/2000					22
Cause of maximum:					23
Warm weather					
Minimum gallons pumped by all methods in any one day during reporting year				415	24
Date of minimum: 1/2/2000					25
Total KWH used for pumping for the year				473,220	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 4 CUMBERLAND	4	335	18	1,580,000	Yes	1
WELL 5 S KOSSUTH	5	350	18	1,440,000	Yes	2
WELL 6 WISCONSIN	6	410	18	2,016,000	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 4 BOOSTER	WELL 5 BOOSTER	WELL 5 PUMP	1
Location	W. CUMBERLAND ST	S. KOSSUTH STREET	S. KOSSUTH STREET	2
Purpose	B	B	P	3
Destination	D	D	D	4
Pump Manufacturer	AMERICAN TURBINE	BYRON JACKSON	BYRON JACKSON	5
Year Installed	1992	1978	1978	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,100	1,000	1,000	8
Pump Motor or Standby Engine Mfr	US	US	US	9 10
Year Installed	1979	1992	1981	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	60	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL 6 BOOSTER	WELL 6 PUMP	WELL PUMP 4	14
Location	N. WISCONSIN	N. WISCONSIN	W. CUMBERLAND STREET	15
Purpose	B	P	P	16
Destination	D	D	D	17
Pump Manufacturer	LAYNE	LAYNE	AMER TURBINE	18
Year Installed	1996	1996	1992	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,100	1,400	1,100	21
Pump Motor or Standby Engine Mfr	US	US	AO SMITH	22 23
Year Installed	1996	1996	1962	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	75	50	50	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	CEMETERY	N WISCONSIN	SKOSSUTH	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	4
Year constructed	1963	1996	1979	5
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	CONCRETE	6
Elevation difference in feet (See Headnote 3.)	47	0	0	7
Total capacity in gallons	513,000	60,000	100,000	8
WATER TREATMENT PLANT				9
Disinfection, type of equipment (gas, liquid, powder, other)		GAS	GAS	10
Points of application (wellhouse, central facilities, booster station, other)		WELLHOUSE	WELLHOUSE	11
Filters, type (gravity, pressure, other, none)		NONE	NONE	12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		1.0000	1.0000	13
Is a corrosion control chemical used (yes, no)?	N	N	N	14
Is water fluoridated (yes, no)?	N	Y	Y	15

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	W CUMBERLAND			1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R			4
				5
Year constructed	1963			6
				7
Primary material (earthen, steel, concrete, other)	CONCRETE			8
				9
Elevation difference in feet (See Headnote 3.)	0			10
				11
Total capacity in gallons	32,000			12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	GAS			14
				15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE			16
				17
Filters, type (gravity, pressure, other, none)	NONE			18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000			20
				21
Is a corrosion control chemical used (yes, no)?	N			22
				23
Is water fluoridated (yes, no)?	Y			24
				25

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	S	1.500	705	0	0	0	705	1
M	S	2.000	1,004	0	0	0	1,004	2
M	S	4.000	26,285	0	0	0	26,285	3
M	D	6.000	72,780	0	0	0	72,780	4
P	D	6.000	332	0	0	0	332	5
M	D	8.000	34,217	0	0	0	34,217	6
P	D	8.000	4,306	0	0	0	4,306	7
M	D	10.000	10,469	0	0	0	10,469	8
P	D	10.000	2,049	0	0	0	2,049	9
M	T	12.000	40,911	0	0	0	40,911	10
Total Within Municipality			193,058	0	0	0	193,058	
Total Utility			193,058	0	0	0	193,058	

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	0.500	112	0	0	0	112		1
M	0.750	1,107	0	1	0	1,106		2
L	0.750	317	0	5	0	312		3
M	1.000	529	5	1	0	533	166	4
M	1.500	13	0	0	0	13		5
M	2.000	22	0	0	0	22	1	6
M	3.000	6	0	0	0	6		7
M	4.000	3	0	0	0	3		8
P	6.000	5	0	0	0	5	3	9
M	8.000	1	0	0	0	1		10
Total Utility		2,115	5	7	0	2,113	170	

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	2,386	0	2	0	2,384	0	1
1.000	64	0	0	0	64	0	2
1.500	33	1	0	0	34	0	3
2.000	49	4	6	0	47	0	4
3.000	14	0	1	0	13	0	5
4.000	12	0	1	0	11	0	6
Total:	2,558	5	10	0	2,553	0	

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	1,888	190	19	13	0	274	2,384	1
1.000	2	39	4	2	0	17	64	2
1.500	0	20	2	1	0	11	34	3
2.000	0	24	7	5	0	11	47	4
3.000	0	2	2	2	0	7	13	5
4.000	0	1	2	2	0	6	11	6
Total:	1,890	276	36	25	0	326	2,553	

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	289	2	2		289	2
Total Fire Hydrants	289	2	2	0	289	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	289
Number of distribution system valves end of year:	457
Number of distribution valves operated during year:	156

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

641 - INCREASE IN WATER TESTING

654 - INCREASE IN WORK ON HYDRANTS

920 - THE PREVIOUS CLERK RETIRED AND ADDITIONAL HELP WAS HIRED TO HELP DURING THE TRANSITION PERIOD

Water Utility Plant in Service (Page W-08)

392- THE UTILITY PURCHASES A NEW TRUCK FOR \$22,000

391.1 - ADDITIONAL COMPUTERS PURCHASED FOR \$10,000

Water Services (Page W-16)

FOR THE NEW SERVICES ADDED DURING THE YEAR 2 WERE CONTRIBUTED BY DEVELOPERS AND 3 WERE PAID BY THE UTILITY AT A COST OF \$2750 AND \$4125 RESPECTIVELY

Meters (Page W-17)

The city did not test any meters this year, please direct any futher communication regarding this issue to the city

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sewage Operating Revenues		
Sewage Operating Revenues (621-626)	737,853	1
Total Sewage Operating Revenues	737,853	
Other Operating Revenues		
Forfeited Discounts (631)	3,113	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)	6,778	6
Amortization of Construction Grants (636)	100,000	7
Total Other Operating Revenues	109,891	
Total Operating Revenues	847,744	
Operation and Maintenance Expenses		
Operation Expenses (820-829)	164,948	8
Maintenance Expenses (831-834)	160,811	9
Customer Accounting & Collection Expenses (840-843)	12,522	10
Administrative and General Expenses (850-857)	122,882	11
Total Operation and Maintenance Expenses	461,163	
Other Operating Expenses		
Depreciation Expense (403)	300,553	12
Amortization Expense (404)		13
Taxes (408)	14,851	14
Total Other Operating Expenses	315,404	
Total Operating Expenses	776,567	
NET OPERATING INCOME	71,177	

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	1,764	87,982	412,424	5
Commercial Revenues	265	32,996	133,655	6
Industrial Revenues	33	35,742	171,036	7
Revenues from Public Authorities	23	5,942	20,738	8
Total Measured Service to General Customers (622)	2,085	162,662	737,853	
Service to Public Authorities (623)				
				9
Service to Other Systems (624)				
				10
Other Sewerage Service (625)				
				11
Interdepartmental Service (626)				
				12
Total Sewage Operating Revenues	2,085	162,662	737,853	

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)
UMOS CENTER	878	291	249	1
UMOS DAYCARE	74	311		2
VALLEY TRAIL LANDFILL NEW CELL	1,966	573	126	3
VALLEY TRAIL LANDFILL OLD CELL	2,091	972	365	4
WISCONSIN SPICE	193	1,947	1,670	5

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	3,113	1
Other (specify):		
NONE		2
Total Customers Forfeited Discounts (631)	3,113	
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):		
LAB CHARGES	6,778	6
Total Miscellaneous Operating Revenues (635)	6,778	
Amortization of Construction Grants (636):		
AMORTIZATION OF CONSTRUCTION GRANTS	100,000	7
Total Amortization of Construction Grants (636)	100,000	

SEWER 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)	
OPERATION EXPENSES		
Supervision and Labor (820)	54,730	1
Power and Fuel for Pumping (821)	42,501	2
Power and Fuel for Aeration Equipment (822)		3
Chlorine (823)	1,969	4
Phosphorous Removal Chemicals (824)	20,442	5
Sludge Conditioning Chemicals (825)		6
Other Chemicals for Sewage Treatment (826)		7
Other Operating Supplies and Expenses (827)	37,535	8
Transportation Expenses (828)	7,771	9
Rents (829)		10
Total Operation Expenses	164,948	
MAINTENANCE EXPENSES		
Maintenance of Sewage Collection System (831)	35,977	11
Maintenance of Collection System Pumping Equipment (832)	23,993	12
Maintenance of Treatment and Disposal Plant Equipment (833)	49,807	13
Maintenance of General Plant Structures and Equipment (834)	51,034	14
Total Maintenance Expenses	160,811	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES		
Billing, Collecting and Accounting (840)	8,397	15
Flat Rate Inspections (841)	1,050	16
Meter Reading (842)	1,733	17
Uncollectible Accounts (843)	1,342	18
Total Customer Accounting & Collection Expenses	12,522	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (850)	25,895	19
Office Supplies and Expenses (851)	7,164	20
Outside Services Employed (852)	10,413	21
Insurance Expense (853)	6,795	22
Employees Pensions and Benefits (854)	55,227	23

SEWER 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)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Regulatory Commission Expenses (855)	3,303	24
Miscellaneous General Expenses (856)	14,085	25
Rents (857)	0	26
Total Administrative and General Expenses	122,882	
Total Operation and Maintenance Expenses	461,163	

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	BASED ON PAYROLL	12,211	1
Local and School Tax Equivalent on Meters Charged by Water Department		1,901	2
PSC Remainder Assessment	SPLIT WATER/SEWER- 50/50	739	3
Other (specify): NONE			4
Total tax expense		<u><u>14,851</u></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 \$50,000 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)	45,984		4
Structures and Improvements (311)	32,939		5
Service Connections, Traps, and Accessories (312)	0		6
Collecting Mains and Accessories (313)	2,550,783		7
Interceptor Mains and Accessories (314)	630,509		8
Force Mains (315)	78,649		9
Other Collecting System Equipment (316)	0		10
Total Collection System	3,338,864	0	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	446,383		12
Receiving Wells (322)	124,276		13
Electric Pumping Equipment (323)	518,711		14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	50,636		16
Total Collection System Pumping Installations	1,140,006	0	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	0		17
Structures and Improvements (331)	1,660,249	1,629	18
Preliminary Treatment Equipment (332)	271,241		19
Primary Treatment Equipment (333)	318,838		20
Secondary Treatment Equipment (334)	980,999		21
Advanced Treatment Equipment (335)	0		22
Chlorination Equipment (336)	276,432		23
Sludge Treatment and Disposal Equipment (337)	1,131,594		24
Plant Site Piping (338)	202,062		25
Flow Metering and Monitoring Equipment (339)	38,499		26
Outfall Sewer Pipes (340)	62,257		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)			45,984	4
Structures and Improvements (311)			32,939	5
Service Connections, Traps, and Accessories (312)			0	6
Collecting Mains and Accessories (313)			2,550,783	7
Interceptor Mains and Accessories (314)			630,509	8
Force Mains (315)			78,649	9
Other Collecting System Equipment (316)			0	10
Total Collection System	0	0	3,338,864	
COLLECTION SYSTEM PUMPING INSTALLATIONS				
Land and Land Rights (320)			0	11
Structures and Improvements (321)			446,383	12
Receiving Wells (322)			124,276	13
Electric Pumping Equipment (323)			518,711	14
Other Power Pumping Equipment (324)			0	15
Miscellaneous Pumping Equipment (325)			50,636	16
Total Collection System Pumping Installations	0	0	1,140,006	
TREATMENT AND DISPOSAL PLANT				
Land and Land Rights (330)			0	17
Structures and Improvements (331)			1,661,878	18
Preliminary Treatment Equipment (332)			271,241	19
Primary Treatment Equipment (333)			318,838	20
Secondary Treatment Equipment (334)			980,999	21
Advanced Treatment Equipment (335)			0	22
Chlorination Equipment (336)			276,432	23
Sludge Treatment and Disposal Equipment (337)			1,131,594	24
Plant Site Piping (338)			202,062	25
Flow Metering and Monitoring Equipment (339)			38,499	26
Outfall Sewer Pipes (340)			62,257	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 \$50,000 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)	12,384		28
Total Treatment and Disposal Plant	4,954,555	1,629	
GENERAL PLANT			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	103,708		30
Office Furniture and Equipment (372)	19,625		31
Computer Equipment (372.1)	5,390	1,102	32
Transportation Equipment (373)	41,523	52,534	33
Other General Equipment (379)	491,608	17,703	34
Other Tangible Property (390)	0		35
Total General Plant	661,854	71,339	
Total utility plant in service directly assignable	10,095,279	72,968	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	10,095,279	72,968	

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)			12,384 28
Total Treatment and Disposal Plant	0	0	4,956,184
GENERAL PLANT			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			103,708 30
Office Furniture and Equipment (372)			19,625 31
Computer Equipment (372.1)			6,492 32
Transportation Equipment (373)			94,057 33
Other General Equipment (379)			509,311 34
Other Tangible Property (390)			0 35
Total General Plant	0	0	733,193
Total utility plant in service directly assignable	0	0	10,168,247
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	0	0	10,168,247

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)
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NONE

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)	
2.000	874	0	0	0	874	1
6.000	3,442	0	0	0	3,442	2
8.000	129,602	0	0	0	129,602	3
10.000	11,917	0	0	0	11,917	4
12.000	6,775	0	0	0	6,775	5
14.000	200	0	0	0	200	6
15.000	8,874	0	0	0	8,874	7
16.000	302	0	0	0	302	8
18.000	1,716	0	0	0	1,716	9
21.000	1,009	0	0	0	1,009	10
24.000	395	0	0	0	395	11
27.000	6,230	0	0	0	6,230	12
30.000	3,628	0	0	0	3,628	13
Total Utility	174,964	0	0	0	174,964	

SEWER OPERATING SECTION FOOTNOTES

Sewer Operation & Maintenance Expenses (Page S-05)

827 - ALLIANT BILLS INCREASED DUE TO INCREASE IN NATIONAL GAS PRICES

831 - INCREASE IN PURCHASES

833 - ADDITIONAL EMPLOYEES DUE TO SLUDGE PUMP REPAIRS AND SHAFT REPAIRS

857 - INCREASE IN JOINT METER ALLOCATION

Sewer Utility Plant in Service (Page S-07)

373 - DURING 2000 THE UTILITY PURCHASED AN 1997 TRUCK AND PLOW ALONG WITH A NEW DUMP TRUCK FOR \$18,927 AND \$33,607, RESPECTIVELY

379 - THE ADDITIONS TO GENERAL EQUIPMENT CONSISTED OF THE FOLLOWING:
WINCH/TRIPOD, \$4,000; SAFETY EQUIPMENT, \$5,200; AND SPECTROPHOTOMETER, BOI
INCUBATOR, AND PORTABLE METER, \$5,300;
