



3015 (02-09-04)

ANNUAL REPORT

OF

Name: SOUTH WAYNE MUNICIPAL WATER UTILITY

Principal Office: 107 EAST CENTER STREET
SOUTH WAYNE, WI 53587

For the Year Ended: DECEMBER 31, 2000

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: SOUTH WAYNE MUNICIPAL WATER UTILITY

Utility Address: 107 EAST CENTER STREET
SOUTH WAYNE, WI 53587

When was utility organized? 1/1/1918

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: LAURIE MONSON

Title: VILLAGE CLERK

Office Address:

107 EAST CENTER STREET
SOUTH WAYNE, WI 53587

Telephone: (608) 439 - 1011

Fax Number: (608) 439 - 1019

E-mail Address: SOUTHWAYNE@TDS.NET

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

Name: MR CHAD C FREYMILLER

Title: STAFF ACCOUNTANT

Office Address: JOHNSON BLOCK & CO. INC.

229 HIGH STREET
MINERAL POINT, WI 53565

Telephone: (608) 987 - 2206

Fax Number: (608) 987 - 3391

E-mail Address: jbcmp@mhtc.net

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? NO

IDENTIFICATION AND OWNERSHIP

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Date of most recent audit report:

Period covered by most recent audit:

Names and titles of utility management including manager or superintendent:

Name: JAMES DAHL

Title: SUPERVISOR

Office Address:

107 EAST CENTER STREET
SOUTH WAYNE, WI 53587

Telephone: (608) 439 - 1011

Fax Number: (608) 439 - 1019

E-mail Address:

Name of utility commission/committee:

Names of members of utility commission/committee:

STEVEN BECHTOLT, PRESIDENT/TRUSTEE
DALE CAROLAN, TRUSTEE
RON DENURE, TRUSTEE
RICHARD FERNSTAEDT, TRUSTEE

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)	82,535	82,634	1
Operating Expenses:			
Operation and Maintenance Expense (401)	34,330	30,304	2
Depreciation Expense (403)	12,270	12,214	3
Amortization Expense (404)	0	0	4
Taxes (408)	15,978	16,293	5
Total Operating Expenses	62,578	58,811	
Net Operating Income	19,957	23,823	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	19,957	23,823	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	772	286	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	772	286	
Total Income	20,729	24,109	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	20,729	24,109	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	11,402	12,954	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	11,402	12,954	
Net Income	9,327	11,155	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	55,010	27,192	19
Balance Transferred from Income (433)	9,327	11,155	20
Miscellaneous Credits to Surplus (434)	15,390	18,663	21
Miscellaneous Debits to Surplus--Debit (435)	0	2,000	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	79,727	55,010	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
 2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST INCOME	772	4
Total (Acct. 419):	772	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
TAX EQUIVALENT	15,390	8
Total (Acct. 434):	15,390	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	82,535	0	0	0	82,535	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					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:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	82,535	0	0	0	82,535	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	547,883	547,883	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	179,791	167,155	2
Net Utility Plant	368,092	380,728	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	49,623	33,140	8
Temporary Cash Investments (132)		354	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	12,627	17,809	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	578	14
Materials and Supplies (150)	4,638	5,007	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	66,888	56,888	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	434,980	437,616	

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)	75,051	75,051	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	79,727	55,010	23
Total Proprietary Capital	154,778	130,061	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	108,021	108,021	25
Other long-Term Debt (224)	146,818	164,461	26
Total Long-Term Debt	254,839	272,482	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	4,706	4,348	28
Payables to Municipality (233)	2,963	11,760	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	8,826	10,097	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	16,495	26,205	
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			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	8,868	8,868	38
Total Liabilities and Other Credits	434,980	437,616	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	547,883	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	547,883	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	179,791	0	0	0	9
Total Accumulated Provision	179,791	0	0	0	
Net Utility Plant	368,092	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	167,155				167,155	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	12,270				12,270	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	366				366	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	12,636	0	0	0	12,636	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	179,791	0	0	0	179,791	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.36%					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):	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					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	4,638	5,007
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	4,638	5,007

**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)		
<hr/>				
Unamortized debt discount & expense (181)				1
Total			<u>0</u>	
Unamortized premium on debt (251)				2
<hr/>				
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	75,051	1
Changes during year (explain):		2
Balance end of year	75,051	

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)
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NONE

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)					
PRIOR LOAN PAYMENTS MADE BY VILLAGE	12/31/1996	00/00/0000	0.00%	108,021	1
Total for Account 223				108,021	
Other Long-Term Debt (224)					
WI Trust Fund loan (Tower)	09/26/1990	03/15/2010	7.25%	124,401	2
WI Trust Fund loan (Well #3)	07/22/1982	03/15/2002	9.50%	7,380	3
WI Trust Fund loan (Well #3)	04/20/1983	03/15/2003	9.50%	11,037	4
WI Trust Fund loan (Well #3)	04/23/1982	03/15/2002	9.50%	4,000	5
Total for Account 224				146,818	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	15,978	2
Charged electric department expense		3
Charged sewer department expense	206	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>16,184</u>	
Taxes paid during year:		
County, state and local taxes	15,390	6
Social Security taxes	691	7
PSC Remainder Assessment	103	8
Other (explain):		
NONE		9
Total payments and other debits	<u>16,184</u>	
Balance end of year	<u><u>0</u></u>	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
WISCONSIN TRUST FUND LOANS	10,097	11,402	12,673	8,826	3
Subtotal	10,097	11,402	12,673	8,826	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	10,097	11,402	12,673	8,826	

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	8,868	0	0	0	0	8,868	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):						0	4
Deduct charges (specify):						0	5
Balance End of Year	8,868	0	0	0	0	8,868	
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):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	12,627	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	12,627	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
NONE		12
Total (Acct. 145):	0	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
<hr/>		
Payables to Municipality (233):		
DUE TO GENERAL	2,963	16
Total (Acct. 233):	2,963	
<hr/>		
Other Deferred Credits (253):		
NONE		17
Total (Acct. 253):		0
<hr/>		

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	547,883	0	0	0	547,883	1
Materials and Supplies	4,822	0	0	0	4,822	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	173,473	0	0	0	173,473	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	8,868	0	0	0	8,868	6
Other (specify):					0	7
Average Net Rate Base	370,364	0	0	0	370,364	
Net Operating Income	19,957	0	0	0	19,957	8
Net Operating Income as a percent of Average Net Rate Base	5.39%	N/A	N/A	N/A	5.39%	

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	75,051	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	67,368	3
Other (Specify):		4
Total Average Proprietary Capital	142,419	
Net Income		
Net Income	9,327	5
Percent Return on Proprietary Capital	6.55%	

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

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

The village does not charge the utility any interest.

Balance Sheet End-of-Year Account Balances (Page F-18)

Water Utility paid 2000 insurance costs prior to the end of the year, this results in the decrease in A/C 233 Due to General.

A/C 142 Customer accounts receivable decreased due to a 1999 deposit in transit from the sewer utility incorrectly recorded as accounts receivable instead of cash.

Signature Page (Page ii)

COMPILATION REPORT OF CERTIFIED PUBLIC ACCOUNTANTS

Village Board
Village of South Wayne
South Wayne, Wisconsin 53587

We have compiled the accompanying prescribed Municipal Utility Annual Report of the Village of South Wayne as of December 31, 2000, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements, information that is the representation of management. We have not audited or reviewed the accompanying Municipal Utility annual Report and, accordingly, do not express an opinion or any other form of assurance on this report.

The aforementioned report was prepared for the purpose of complying with statutory requirements, rules, regulations and guidelines of the Wisconsin Public Service Commission and is not intended to be a complete presentation in conformity with generally accepted accounting principles.

This report is intended solely for the information and use of the management of the Village of South Wayne and the Wisconsin Public Service Commission, and should not be used for any other purpose.

JOHNSON BLOCK AND COMPANY, INC

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

September 14, 2001

Ms. Laurie Monson, Village Clerk
South Wayne Municipal Water Utility
107 East Center Street
South Wayne, WI 53587-9999

2000 Analytical Review DWCCA-5600-PJL

Dear Ms. Monson:

The Public Service Commission staff has completed its analytical review of your 2000 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. Our review did not identify any such issues. You did a good job completing your annual report. We are closing the review of your 2000 annual report.

Thank you for your efforts in preparing your 2000 annual report. If you have any questions, please feel free to contact me at (608) 267-9198.

Sincerely,

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

PJL:tm:w:\compl\Analytical Reviews\2000 analytical review letters\no prob
CEM.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	81,562	1
Total Sales of Water	81,562	
Other Operating Revenues		
Forfeited Discounts (470)	275	2
Other Water Revenues (474)	698	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	973	
Total Operating Revenues	82,535	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	25,856	5
General Operating Expenses (680-690)	8,474	6
Total Operation and Maintenance Expenses	34,330	
Other Operating Expenses		
Depreciation Expense (403)	12,270	7
Amortization Expense (404)		8
Taxes (408)	15,978	9
Total Other Operating Expenses	28,248	
Total Operating Expenses	62,578	
NET OPERATING INCOME	19,957	

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	172	7,027	28,030	4
Commercial	35	2,076	7,929	5
Industrial				6
Total Metered Sales to General Customers (461)	207	9,103	35,959	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		37,663	8
Other Sales to Public Authorities (464)	8	2,849	7,940	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	216	11,952	81,562	

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)	37,663	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)	37,663	
Forfeited Discounts (470):		
Customer late payment charges	275	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	275	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	350	7
Other (specify):		
MISCELLANEOUS	348	8
Total Other Water Revenues (474)	698	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	12,041	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	2,683	3
Chemicals (630)	315	4
Supplies and Expenses (640)	654	5
Repairs of Water Plant (650)	10,163	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	25,856	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	185	8
Office Supplies and Expenses (681)	898	9
Outside Services Employed (682)	1,962	10
Insurance Expense (684)	749	11
Employees Pensions and Benefits (686)	4,020	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	660	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	8,474	
Total Operation and Maintenance Expenses	34,330	

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		15,390	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		206	2
Net property tax equivalent		15,184	
Social Security		691	3
PSC Remainder Assessment		103	4
Other (specify): NONE			5
Total tax expense		<u>15,978</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			Lafayette				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.243157				3
County tax rate	mills		10.567216				4
Local tax rate	mills		8.456065				5
School tax rate	mills		14.845549				6
Voc. school tax rate	mills		2.184998				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		36.296985				10
Less: state credit	mills		2.120139				11
Net tax rate	mills		34.176846				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.456065				14
Combined School Tax Rate	mills		17.030547				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		25.486612				17
Total Tax Rate	mills		36.296985				18
Ratio of Local and School Tax to Total	dec.		0.702169				19
Total tax net of state credit	mills		34.176846				20
Net Local and School Tax Rate	mills		23.997916				21
Utility Plant, Jan. 1	\$	547,884	547,884				22
Materials & Supplies	\$	5,007	5,007				23
Subtotal	\$	552,891	552,891				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	552,891	552,891				26
Assessment Ratio	dec.		0.839600				27
Assessed Value	\$	464,207	464,207				28
Net Local & School Rate	mills		23.997916				29
Tax Equiv. Computed for Current Year	\$	11,140	11,140				30
Tax Equivalent per 1994 PSC Report	\$	15,390					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	15,390					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		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)	6,200		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	40,785		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	1,100		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	48,085	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	25,283		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	99,000		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	124,283	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	5,264		23
Total Water Treatment Plant	5,264	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	6,250		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)			6,200	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			40,785	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			1,100	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	48,085	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			25,283	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			99,000	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	124,283	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			5,264	23
Total Water Treatment Plant	0	0	5,264	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			6,250	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 \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	178,100		26
Transmission and Distribution Mains (343)	145,707		27
Fire Mains (344)	0		28
Services (345)	15,062		29
Meters (346)	14,651		30
Hydrants (348)	6,992		31
Other Transmission and Distribution Plant (349)	345		32
Total Transmission and Distribution Plant	367,107	0	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	1,700		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	1,444		38
Other Tangible Property (390)	0		39
Total General Plant	3,144	0	
Total utility plant in service directly assignable	547,883	0	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	547,883	0	

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)			178,100 26
Transmission and Distribution Mains (343)			145,707 27
Fire Mains (344)			0 28
Services (345)			15,062 29
Meters (346)			14,651 30
Hydrants (348)			6,992 31
Other Transmission and Distribution Plant (349)			345 32
Total Transmission and Distribution Plant	0	0	367,107
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			1,700 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			1,444 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	3,144
Total utility plant in service directly assignable	0	0	547,883
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	547,883

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			1,125	1,125	1
February			1,086	1,086	2
March			1,140	1,140	3
April			992	992	4
May			1,162	1,162	5
June			1,132	1,132	6
July			1,124	1,124	7
August			1,180	1,180	8
September			1,131	1,131	9
October			2,640	2,640	10
November			1,759	1,759	11
December			1,983	1,983	12
Total for year	0	0	16,454	16,454	
Less: Measured or estimated water used in main flushing and water treatment during year				95	13
Less: Other utility use				2,554	14
Other utility use explanation:					15
Fire department and main repairs.					
Water pumped into distribution system				13,805	16
Less: Water sold				11,952	17
Losses and unaccounted for				1,853	18
Percent unaccounted for to the nearest whole percent (%)				13%	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				129	21
Date of maximum: 10/31/2000					22
Cause of maximum:					23
Main break					
Minimum gallons pumped by all methods in any one day during reporting year				2	24
Date of minimum: 1/1/2000					25
Total KWH used for pumping for the year				51,057	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	#2	595	12	0	Yes	1
WELL	#3	621	12	43,881	Yes	2

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	#2	#3		1
Location	WELL #2	WELL #3		2
Purpose	S	P		3
Destination	D	D		4
Pump Manufacturer	LAYNE-NORTHWEST	LAYNE-NORTHWEST		5
Year Installed	1982	1983		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	240	240		8
Pump Motor or Standby Engine Mfr	US MOTOR	LAYNE-NORTHWEST		10
Year Installed	1982	1983		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	15	15		13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#2		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1990		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	100		6
Total capacity in gallons	150,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.6624		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	Y		14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	5,081	0	0	0	5,081	1
M	D	6.000	9,330	0	0	0	9,330	2
M	D	8.000	2,640	0	0	0	2,640	3
M	S	8.000	130	0	0	0	130	4
M	T	8.000	60	0	0	0	60	5
Total Within Municipality			17,241	0	0	0	17,241	
Total Utility			17,241	0	0	0	17,241	

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	214	0	0	0	214		1
M	1.000	7	0	0	0	7		2
M	1.500	2	0	0	0	2		3
M	2.000	2	0	0	0	2		4
Total Utility		225	0	0	0	225	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	235	0	0	0	235	10	1
1.000	6	0	0	0	6	0	2
1.500	2	0	0	0	2	0	3
2.000	2	0	0	0	2	0	4
Total:	245	0	0	0	245	10	

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	172	29	0	6	0	28	235	1
1.000	0	3	0	1	0	2	6	2
1.500	2	0	0	0	0	0	2	3
2.000	2	0	0	0	0	0	2	4
Total:	176	32	0	7	0	30	245	

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	31				31	2
Total Fire Hydrants	31	0	0	0	31	
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:	31
Number of distribution system valves end of year:	60
Number of distribution valves operated during year:	30

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Outside Services A/C 682 decreased due to required sampling expenses of \$4,746 incurred in 1999.

Main breaks account for the increase in A/C 650 Repairs to Water Plant.
