



3015 (02-09-04)

ANNUAL REPORT

OF

Name: WALWORTH MUNICIPAL WATER & SEWER UTILITY

Principal Office: 227 N. MAIN STREET
P.O. BOX 400
WALWORTH, WI 53184

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: WALWORTH MUNICIPAL WATER & SEWER UTILITY

Utility Address: 227 N. MAIN STREET
P.O. BOX 400
WALWORTH, WI 53184

When was utility organized? 5/11/1911

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS KELLY HAYDEN
Title: VILLAGE CLERK/TREASURER

Office Address:
227 N. MAIN STREET
P.O. BOX 400
WALWORTH, WI 53184

Telephone: (262) 275 - 2127

Fax Number: (262) 275 - 9881

E-mail Address: vwalworth@elknet.net

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

Name: MRS KAREN S HALL
Title: CPA

Office Address: PATRICK W. ROMENESKO, S.C.
1001 HOST DRIVE
P.O. BOX 508
LAKE GENEVA, WI 53147

Telephone: (262) 248 - 0220

Fax Number: (262) 248 - 8429

E-mail Address: pwrrome@elknet.net

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

Name: MR DAVID ROWBOTHAM
Title: CHAIRMAN

Office Address:
227 N. MAIN STREET
P.O. BOX 400
WALWORTH, WI 53184

Telephone: (262) 275 - 2127

Fax Number: (262) 275 - 9881

E-mail Address: vwalworth@elknet.net

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 PATRICK W ROMENESKO CPA

Title: SHAREHOLDER

Office Address: PATRICK W. ROMENESKO, S.C.

1001 HOST DRIVE

P.O. BOX 508

LAKE GENEVA, WI 53147

Telephone: (262) 248 - 0220

Fax Number: (262) 248 - 8429

E-mail Address: pwrrome@elknet.net

Date of most recent audit report: 1/17/2001

Period covered by most recent audit: YEAR ENDED DECEMBER 31, 2001

Names and titles of utility management including manager or superintendent:

Name: MR BRUCE NELSON

Title: SUPERINTENDENT OF PUBLIC WORKS

Office Address:

121 BADGER STREET

P.O. BOX 400

WALWORTH, WI 53147

Telephone: (262) 275 - 6648

Fax Number: (262) 275 - 9881

E-mail Address: vwalworth@elknet.net

Name of utility commission/committee: PUBLIC WORKS COMMITTEE

Names of members of utility commission/committee:

MR JIM LONG

MR RICHARD NOVAK

MR DAVID ROWBOTHAM, CHAIRMAN

Is sewer service rendered by the utility? YES

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	234,986	231,046	1
Operating Expenses:			
Operation and Maintenance Expense (401)	112,704	99,286	2
Depreciation Expense (403)	40,203	37,623	3
Amortization Expense (404)	0	0	4
Taxes (408)	35,562	34,939	5
Total Operating Expenses	188,469	171,848	
Net Operating Income	46,517	59,198	
Income from Utility Plant Leased to Others (412-413)	17,806	13,116	6
Utility Operating Income	64,323	72,314	
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)	8,523	14,149	9
Miscellaneous Nonoperating Income (421)	83,443	99,182	10
Total Other Income	91,966	113,331	
Total Income	156,289	185,645	
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	156,289	185,645	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	9,018	7,668	13
Amortization of Debt Discount and Expense (428)	0	0	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	219	1,138	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	9,237	8,806	
Net Income	147,052	176,839	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,416,507	2,586,704	19
Balance Transferred from Income (433)	147,052	176,839	20
Miscellaneous Credits to Surplus (434)	0	17,964	21
Miscellaneous Debits to Surplus--Debit (435)	183,940	365,000	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)	2,379,619	2,416,507	

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):		
TOWER RENT TO CELLULAR ONE	17,806	1
Total (Acct. 412):	17,806	
Expenses of Utility Plant Leased to Others (413):		
NONE	0	2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE	0	3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST EARNED ON INVESTMENTS	8,523	4
Total (Acct. 419):	8,523	
Miscellaneous Nonoperating Income (421):		
NON-REGULATED SEWER UTILITY INCOME	83,443	5
Total (Acct. 421):	83,443	
Miscellaneous Amortization (425):		
NONE	0	6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE	0	7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE	0	8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
LOSS FROM JOINT VENTURE (1999) AFTER PSC REPORT SUBMITTED	8,940	9
OPERATING TRANSFER TO VILLAGE OF WALWORTH	175,000	10
Total (Acct. 435)--Debit:	183,940	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	0	11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE	0	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)	0	0	0	0	0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0	0	0	0	0	2
Payroll	0	0	0	0	0	3
Materials	0	0	0	0	0	4
Taxes	0	0	0	0	0	5
Other (list by major classes):						
NONE	0	0	0	0	0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	234,986	0	0	0	234,986	1
Less: interdepartmental sales	0	0	0	0	0	2
Less: interdepartmental rents	0	0	0		0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0	0	0	0	0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE	0	0	0	0	0	6
Revenues subject to Wisconsin Remainder Assessment	234,986	0	0	0	234,986	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,932,964	1,894,082	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	537,836	498,167	2
Net Utility Plant	1,395,128	1,395,915	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	1,708,902	1,682,273	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	341,906	312,694	4
Net Nonutility Property	1,366,996	1,369,579	
Investment in Municipality (123)	1,073,291	1,080,879	5
Other Investments (124)	4,906	4,906	6
Special Funds (125)	0	0	7
Total Other Property and Investments	2,445,193	2,455,364	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	162	17,324	8
Temporary Cash Investments (132)	122,462	120,868	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	33,605	32,745	11
Other Accounts Receivable (143)	91,657	79,546	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	13,749	13,449	14
Materials and Supplies (150)	7,881	8,290	15
Prepayments (165)	0	2,500	16
Other Current and Accrued Assets (170)	0	0	17
Total Current and Accrued Assets	269,516	274,722	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	8,596	8,596	20
Total Deferred Debits	8,596	8,596	
Total Assets and Other Debits	4,118,433	4,134,597	

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)	112,108	112,108	21
Appropriated Earned Surplus (215)	0	0	22
Unappropriated Earned Surplus (216)	2,379,619	2,416,507	23
Total Proprietary Capital	2,491,727	2,528,615	
LONG-TERM DEBT			
Bonds (221)	280,751	291,738	24
Advances from Municipality (223)	500	15,857	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	281,251	307,595	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	39,242	53,311	28
Payables to Municipality (233)	86,897	41,013	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	32,934	32,727	31
Interest Accrued (237)	1,527	2,295	32
Other Current and Accrued Liabilities (238)	12,038	1,624	33
Total Current and Accrued Liabilities	172,638	130,970	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)	0	0	37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,172,817	1,167,417	38
Total Liabilities and Other Credits	4,118,433	4,134,597	

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)	1,932,964	0	0	0	1
Utility Plant Purchased or Sold (391)	0	0	0	0	2
Utility Plant in Process of Reclassification (392)	0	0	0	0	3
Utility Plant Leased to Others (393)	0	0	0	0	4
Property Held for Future Use (394)	0	0	0	0	5
Construction Work in Progress (395)	0	0	0	0	6
Utility Plant Acquisition Adjustments (396)	0	0	0	0	7
Other Utility Plant Adjustments (397)	0	0	0	0	8
Total Utility Plant	1,932,964	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	537,836	0	0	0	9
Total Accumulated Provision	537,836	0	0	0	
Net Utility Plant	1,395,128	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	498,167				498,167	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	40,203				40,203	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,166				1,166	6
Accruals charged other						7
accounts (specify):						8
NONE	0				0	9
Salvage	0				0	10
Other credits (specify):						11
NONE	0				0	12
Total credits	41,369	0	0	0	41,369	13
Debits during year						14
Book cost of plant retired	1,700				1,700	15
Cost of removal	0				0	16
Other debits (specify):						17
NONE	0				0	18
Total debits	1,700	0	0	0	1,700	19
Balance End of Year	537,836	0	0	0	537,836	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	1.56%					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	1,682,273	26,629	0	1,708,902	1
Other (specify):					
NONE	0	0	0	0	2
Total Nonutility Property (121)	1,682,273	26,629	0	1,708,902	
Less accum. prov. depr. & amort. (122)	312,694	29,212	0	341,906	3
Net Nonutility Property	1,369,579	(2,583)	0	1,366,996	

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation	0	0	0	0	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	7,881	8,290 2
Sewer utility	0	0 3
Gas utility	0	0 4
Merchandise	0	0 5
Other materials & supplies	0	0 6
Total Materials and Supplies	<u>7,881</u>	<u>8,290</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)				
NONE	0	0	0	1
Total			0	
Unamortized premium on debt (251)				
NONE	0	0	0	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	112,108	1
Changes during year (explain):		
NONE	0	2
Balance end of year	<u><u>112,108</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)	
1997 Clean Water Fund Bonds	09/24/1997	05/01/2017	3.16%	280,751	1
Total Bonds (Account 221):				280,751	

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)					
1981 Advance	06/04/1981	03/15/2001	6.00%	500	1
Total for Account 223				500	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	32,727	1
Accruals:		
Charged water department expense	35,562	2
Charged electric department expense	0	3
Charged sewer department expense	959	4
Other (explain):		
NONE	0	5
Total Accruals and other credits	36,521	
Taxes paid during year:		
County, state and local taxes	32,727	6
Social Security taxes	3,295	7
PSC Remainder Assessment	292	8
Other (explain):		
NONE	0	9
Total payments and other debits	36,314	
Balance end of year	32,934	

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)					
1997 Clean Water Fund Bonds	1,536	9,018	9,051	1,503	1
Subtotal	1,536	9,018	9,051	1,503	
Advances from Municipality (223)					
1980,1981,1988 Advances	759	219	954	24	2
Subtotal	759	219	954	24	
Other long-Term Debt (224)					
NONE	0	0	0	0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0	0	0	0	4
Subtotal	0	0	0	0	
Total	2,295	9,237	10,005	1,527	

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	376,027	0	0	791,390	0	1,167,417	1
Add credits during year:							
For Services	3,000	0	0	2,400	0	5,400	2
For Mains	0	0	0	0	0	0	3
Other (specify):							
NONE	0	0	0	0	0	0	4
Deduct charges (specify):							
NONE	0	0	0	0	0	0	5
Balance End of Year	379,027	0	0	793,790	0	1,172,817	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	0	0	0	0	0	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):		
INVESTMENT IN JOINT TREATMENT PLATN (FWWPCC)	1,073,291	1
Total (Acct. 123):	1,073,291	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE (DEFERRED)	4,906	2
Total (Acct. 124):	4,906	
Special Funds (125):		
NONE	0	3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE	0	4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	33,605	5
Electric	0	6
Sewer (Regulated)	0	7
Other (specify):		
NONE	0	8
Total (Acct. 142):	33,605	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	83,157	9
Merchandising, jobbing and contract work	0	10
Other (specify):		
ACCOUNTS RECEIVABLE-CELLULAR TOWER RENTAL	8,500	11
Total (Acct. 143):	91,657	
Receivables from Municipality (145):		
2000 PUBLIC FIRE PROTECTION DUE FROM GENERAL FUND	1,406	12
DELINQUENT WATER AND SEWER BILLS PLACED ON 2000 TAX ROLL	12,276	13
MISC INTERFUND CHARGES-INVOICES PAID ON BEHALF OF GEN FUND	67	14
Total (Acct. 145):	13,749	
Prepayments (165):		
NONE	0	15
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE	0	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):		
PRELIMINARY ENGINEERING FOR WELL STUDY	8,596	17
Total (Acct. 183):	8,596	
Payables to Municipality (233):		
1999 TAX EQUIVALENT NOT YET PAID OVER TO VILLAGE	32,727	18
WAGES, RENT, INSURANCE AND OTHER EXPENSES REIMBURSABLE TO VILLAGE	54,170	19
Total (Acct. 233):	86,897	
Other Deferred Credits (253):		
NONE	0	20
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	1,913,523	0	0	0	1,913,523	1
Materials and Supplies	8,085	0	0	0	8,085	2
Other (specify):						
NONE	0	0	0	0	0	3
Less Average:						
Reserve for Depreciation	518,001	0	0	0	518,001	4
Customer Advances for Construction	0	0	0	0	0	5
Contributions in Aid of Construction	377,527	0	0	0	377,527	6
Other (specify):						
NONE	0	0	0	0	0	7
Average Net Rate Base	1,026,080	0	0	0	1,026,080	
Net Operating Income	46,517	0	0	0	46,517	8
Net Operating Income as a percent of Average Net Rate Base						
	4.53%	N/A	N/A	N/A	4.53%	

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	112,108	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	2,398,063	3
Other (Specify):		
NONE	0	4
Total Average Proprietary Capital	2,510,171	
Net Income		
Net Income	147,052	5
 Percent Return on Proprietary Capital	 5.86%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

NONE

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

Income Statement Account Details (Page F-02)

Miscellaneous Debits to Surplus (435) A discretionary withdrawal was made by the village from the utility as provided for in state statutes.

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

Other Deferred Debits (183) Preliminary Engineering for Well Study - The completed well study noted the need, although not an urgent one, for a new water well. The utility took the recommendation under advisement and realizes construction of the well is imminent. The study also recommended a location for the well, however, that parcel of land was recently sold for the construction of a grocery store and a new location will now have to be identified. The utility has funds budgeted in the year 2001 to continue this study.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

November 21, 2001

Ms. Kelly Hayden, Village Clerk-Treasurer
Walworth Municipal Water and Sewer Utility
227 North Main Street
P.O. Box 400
Walworth, WI 53184-0400

2000 Analytical Review DWCCA-6180-PJL

Dear Ms. Hayden:

The Public Service Commission has completed their 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. We have no questions, only the following comments.

1. During our review, we noted that in Account 233, Payables to Municipality on page F-18, you reported \$32,727 described as prior year costs. Please note that in the future, Account 233 should only contain amounts that are subject to current settlement. Amounts that will not be repaid should be written off to Account 434, Miscellaneous Credits to Surplus, after approval by the municipal body. Amounts that will be repaid, but over a longer period of time, should be reclassified to Account 223, Advances from Municipality.

2. During our review we noted that \$17,806 is reported in Account 412 on page F-2 and described as "Tower Rent To Cellular One". Please note that in the future this income should be reported in Account 474, Other Water Revenues on page W-4.

You may consider your review closed. 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 or e-mail me at peter.leege@psc.state.wi.us.

Sincerely,

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

PJL:dwh:w:\compl\Analytical Reviews\2000 analytical review letters\6180.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	230,267	1
Total Sales of Water	230,267	
Other Operating Revenues		
Forfeited Discounts (470)	1,173	2
Other Water Revenues (474)	3,546	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	4,719	
Total Operating Revenues	234,986	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	67,118	5
General Operating Expenses (680-690)	45,586	6
Total Operation and Maintenance Expenses	112,704	
Other Operating Expenses		
Depreciation Expense (403)	40,203	7
Amortization Expense (404)	0	8
Taxes (408)	35,562	9
Total Other Operating Expenses	75,765	
Total Operating Expenses	188,469	
NET OPERATING INCOME	46,517	

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	0	0	0	1
Commercial	5	99	109	2
Industrial	0	0	0	3
Total Unmetered Sales to General Customers (460)	5	99	109	
Metered Sales to General Customers (461)				
Residential	768	46,766	72,041	4
Commercial	108	15,752	19,594	5
Industrial	23	50,661	38,415	6
Total Metered Sales to General Customers (461)	899	113,179	130,050	
Private Fire Protection Service (462)	13		10,333	7
Public Fire Protection Service (463)	1		85,406	8
Other Sales to Public Authorities (464)	16	3,632	4,369	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0	0	0	12
Total Sales of Water	934	116,910	230,267	

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)	85,406	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE	0	4
Total Public Fire Protection Service (463)	85,406	
Forfeited Discounts (470):		
Customer late payment charges	1,113	5
Other (specify):		
NSF FEES	60	6
Total Forfeited Discounts (470)	1,173	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	3,546	7
Other (specify):		
NONE	0	8
Total Other Water Revenues (474)	3,546	
Amortization of Construction Grants (475):		
NONE	0	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)	45,133	1
Purchased Water (610)	0	2
Fuel or Power Purchased for Pumping (620)	13,143	3
Chemicals (630)	1,008	4
Supplies and Expenses (640)	5,211	5
Repairs of Water Plant (650)	1,382	6
Transportation Expenses (660)	1,241	7
Total Plant Operation and Maintenance Expenses	67,118	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	12,964	8
Office Supplies and Expenses (681)	4,302	9
Outside Services Employed (682)	8,017	10
Insurance Expense (684)	3,000	11
Employees Pensions and Benefits (686)	16,045	12
Regulatory Commission Expenses (688)	0	13
Miscellaneous General Expenses (689)	1,258	14
Uncollectible Accounts (690)	0	15
Total General Operating Expenses	45,586	
 Total Operation and Maintenance Expenses	112,704	

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		32,934	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		959	2
Net property tax equivalent		31,975	
Social Security		3,295	3
PSC Remainder Assessment		292	4
Other (specify): NONE		0	5
Total tax expense		<u>35,562</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			Walworth				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.224253				3
County tax rate	mills		5.539343				4
Local tax rate	mills		6.866376				5
School tax rate	mills		12.264254				6
Voc. school tax rate	mills		1.798218				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		26.692444				10
Less: state credit	mills		1.935000				11
Net tax rate	mills		24.757444				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.866376				14
Combined School Tax Rate	mills		14.062472				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.928848				17
Total Tax Rate	mills		26.692444				18
Ratio of Local and School Tax to Total	dec.		0.784074				19
Total tax net of state credit	mills		24.757444				20
Net Local and School Tax Rate	mills		19.411665				21
Utility Plant, Jan. 1	\$	1,894,082	1,894,082				22
Materials & Supplies	\$	8,290	8,290				23
Subtotal	\$	1,902,372	1,902,372				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,902,372	1,902,372				26
Assessment Ratio	dec.		0.891849				27
Assessed Value	\$	1,696,629	1,696,629				28
Net Local & School Rate	mills		19.411665				29
Tax Equiv. Computed for Current Year	\$	32,934	32,934				30
Tax Equivalent per 1994 PSC Report	\$	31,671					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	32,934					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	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	13,749	0	4
Structures and Improvements (311)	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	51,502	0	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	0	0	10
Other Water Source Plant (317)	0	0	11
Total Source of Supply Plant	65,251	0	
PUMPING PLANT			
Land and Land Rights (320)	0	0	12
Structures and Improvements (321)	23,868	0	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	0	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	55,354	0	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	26,313	0	20
Total Pumping Plant	105,535	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	0	0	22
Water Treatment Equipment (332)	1,112	0	23
Total Water Treatment Plant	1,112	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0	0	24
Structures and Improvements (341)	0	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	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)	0	0	13,749	4
Structures and Improvements (311)	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	7
Wells and Springs (314)	0	0	51,502	8
Infiltration Galleries and Tunnels (315)	0	0	0	9
Supply Mains (316)	0	0	0	10
Other Water Source Plant (317)	0	0	0	11
Total Source of Supply Plant	0	0	65,251	
PUMPING PLANT				
Land and Land Rights (320)	0	0	0	12
Structures and Improvements (321)	0	0	23,868	13
Boiler Plant Equipment (322)	0	0	0	14
Other Power Production Equipment (323)	0	0	0	15
Steam Pumping Equipment (324)	0	0	0	16
Electric Pumping Equipment (325)	0	0	55,354	17
Diesel Pumping Equipment (326)	0	0	0	18
Hydraulic Pumping Equipment (327)	0	0	0	19
Other Pumping Equipment (328)	0	0	26,313	20
Total Pumping Plant	0	0	105,535	
WATER TREATMENT PLANT				
Land and Land Rights (330)	0	0	0	21
Structures and Improvements (331)	0	0	0	22
Water Treatment Equipment (332)	0	0	1,112	23
Total Water Treatment Plant	0	0	1,112	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)	0	0	0	24
Structures and Improvements (341)	0	0	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)	359,072	0	26
Transmission and Distribution Mains (343)	763,046	0	27
Fire Mains (344)	0	0	28
Services (345)	139,507	3,039	29
Meters (346)	110,763	13,314	30
Hydrants (348)	146,506	0	31
Other Transmission and Distribution Plant (349)	258	0	32
Total Transmission and Distribution Plant	1,519,152	16,353	
GENERAL PLANT			
Land and Land Rights (370)	35,000	0	33
Structures and Improvements (371)	81,678	0	34
Office Furniture and Equipment (372)	0	0	35
Computer Equipment (372.1)	0	0	36
Transportation Equipment (373)	0	0	37
Other General Equipment (379)	47,062	0	38
Other Tangible Property (390)	0	0	39
Total General Plant	163,740	0	
Total utility plant in service directly assignable	1,854,790	16,353	
Common Utility Plant Allocated to Water Department	39,292	24,229	40
Total utility plant in service	1,894,082	40,582	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)	0	0	359,072	26
Transmission and Distribution Mains (343)	0	0	763,046	27
Fire Mains (344)	0	0	0	28
Services (345)	0	0	142,546	29
Meters (346)	1,700	0	122,377	30
Hydrants (348)	0	0	146,506	31
Other Transmission and Distribution Plant (349)	0	0	258	32
Total Transmission and Distribution Plant	1,700	0	1,533,805	
GENERAL PLANT				
Land and Land Rights (370)	0	0	35,000	33
Structures and Improvements (371)	0	0	81,678	34
Office Furniture and Equipment (372)	0	0	0	35
Computer Equipment (372.1)	0	0	0	36
Transportation Equipment (373)	0	0	0	37
Other General Equipment (379)	0	0	47,062	38
Other Tangible Property (390)	0	0	0	39
Total General Plant	0	0	163,740	
Total utility plant in service directly assignable	1,700	0	1,869,443	
Common Utility Plant Allocated to Water Department	0	0	63,521	40
Total utility plant in service	1,700	0	1,932,964	

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	0	0	13,646	13,646	1
February	0	0	13,585	13,585	2
March	0	0	14,312	14,312	3
April	0	0	13,681	13,681	4
May	0	0	14,516	14,516	5
June	0	0	14,803	14,803	6
July	0	0	15,034	15,034	7
August	0	0	15,605	15,605	8
September	0	0	16,030	16,030	9
October	0	0	16,656	16,656	10
November	0	0	14,925	14,925	11
December	0	0	15,824	15,824	12
Total for year	0	0	178,617	178,617	
Less: Measured or estimated water used in main flushing and water treatment during year				950	13
Less: Other utility use				10,638	14
Other utility use explanation:					15
Main breaks, lube wells, repair service leaks, water parks, fire department use					
Water pumped into distribution system				167,029	16
Less: Water sold				116,910	17
Losses and unaccounted for				50,119	18
Percent unaccounted for to the nearest whole percent (%)				30%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
The utility has been replacing meters in the system and monitoring meters at the wells.					
Maximum gallons pumped by all methods in any one day during reporting year				655	21
Date of maximum: 9/7/2000					22
Cause of maximum:					23
Lawn watering					
Minimum gallons pumped by all methods in any one day during reporting year				230	24
Date of minimum: 1/1/2000					25
Total KWH used for pumping for the year				196,315	26
If water is purchased: Vendor Name: NONE					27
Point of Delivery: NONE					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)	
REED STREET	WELL #3	88	8	295,000	Yes	1
N. MAIN	WELL #4	86	8	177,000	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	WELL #3	WELL #4		1
Location	READ STREET	N. MAIN		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	LAYNE	POMONA		5
Year Installed	1958	1968		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	520	350		8
Pump Motor or Standby Engine Mfr	GENERAC POWER SYSTEM	WESTINGHOUSE		9 10
Year Installed	1999	1968		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	40	30		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 23
Year Installed				24
Type				25
Horsepower				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1981		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	145		6
Total capacity in gallons	500,000		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.)	0.0000		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	N		14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	12,786	0	0	0	12,786	1
M	D	6.000	28,322	0	0	0	28,322	2
P	D	6.000	266	0	0	0	266	3
M	D	8.000	3,241	0	0	0	3,241	4
P	D	8.000	7,627	0	0	0	7,627	5
P	D	10.000	1,358	0	0	0	1,358	6
M	T	12.000	680	0	0	0	680	7
P	T	12.000	8,084	0	0	0	8,084	8
Total Within Municipality			62,364	0	0	0	62,364	
Total Utility			62,364	0	0	0	62,364	

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	122	0	0	0	122	2	1
L	0.750	451	0	0	0	451	0	2
M	1.000	209	0	0	0	209	24	3
M	1.500	22	0	0	0	22	9	4
M	1.750	6	0	0	0	6	0	5
M	2.000	16	3	0	0	19	2	6
Total Utility		826	3	0	0	829	37	

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	944	30	30	(19)	925	11	1
1.000	20	0	2	3	21	1	2
1.250	3	0	0	0	3	0	3
1.500	13	2	0	(1)	14	0	4
2.000	20	0	4	0	16	0	5
4.000	2	0	0	0	2	0	6
Total:	1,002	32	36	(17)	981	12	

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	740	89	10	13	0	73	925	1
1.000	5	8	6	0	0	2	21	2
1.250	3	0	0	0	0	0	3	3
1.500	4	3	3	2	0	2	14	4
2.000	2	7	3	1	0	3	16	5
4.000	0	0	1	1	0	0	2	6
Total:	754	107	23	17	0	80	981	

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	0	0	0	1
Within Municipality	142	0	0	0	142	2
Total Fire Hydrants	142	0	0	0	142	
Flushing Hydrants						
	0	0	0	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:	37
Number of distribution system valves end of year:	167
Number of distribution valves operated during year:	17

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Salaries and Wages (600) Increased demands of the public works superintendent during 2000.

Employees Pensions and Benefits (686) Directly related to the increase in salaries and wages during 2000.

Water Utility Plant in Service (Page W-08)

Common utility plant allocated to water department (300) The plant is allocated 50/50 between the water and sewer utilities.

The utility purchased a new truck and computer equipment during 2000.

Water Services (Page W-16)

New services are charged per PSC rates and/or contributed by developers.

Meters (Page W-17)

The utility reviewed its inventory of meters during 2000 and adjusted for the differences in column (e).

Hydrants and Distribution System Valves (Page W-18)

Number of hydrants and distribution valves operated during the year--The utility has been informed of this and corrective action will be taken.
