3015 (02-09-04)

ANNUAL REPORT

OF

Name: WARRENS MUNICIPAL WATER AND SEWER UTILITIES

Principal Office: 212 GEORGE STREET
P.O. BOX 97
WARRENS, WI 54666

For the Year Ended: DECEMBER 31, 2000

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

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

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

SIGNATURE PAGE

I DONNA STEBINS of
(Person responsible for accounts)

WARRENS MUNICIPAL WATER AND SEWER UTILITIES , certify that I
(Utility Name)

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

_____ 03/28/2001
(Signature of person responsible for accounts) (Date)

VILLAGE CLERK
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: WARRENS MUNICIPAL WATER AND SEWER UTILITIES
Utility Address: 212 GEORGE STREET
P.O. BOX 97
WARRENS, WI 54666
When was utility organized? 7/1/1975
Report any change in name:
Effective Date:
Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS DONNA STEBBIN
Title: VILLAGE CLERK
Office Address:
212 GEORGE STREET
P.O. BOX 97
WARRENS, WI 54666
Telephone: (608) 378 - 4177
Fax Number: (608) 378 - 4177
E-mail Address:

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

Name: CLIFTON GUNDERSON LLP
Title: CERTIFIED PUBLIC ACCOUNTANTS
Office Address: CLIFTON GUNDERSON LLP
435 JULIE STREET
P.O. BOX 547
TOMAH, WI 54660
Telephone: (608) 372 - 2177
Fax Number: (608) 372 - 5462
E-mail Address:

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

Name: MR JASON KRULTZ
Title: VILLAGE PRESIDENT
Office Address:
203 CHURCH
WARRENS, WI 54666

Telephone: (608) 378 - 4815
Fax Number:
E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: CLIFTON GUNDERSON LLP
Title: CERTIFIED PUBLIC ACCOUNTANTS
Office Address: CLIFTON GUNDERSON LLP
435 JULIE STREET
P.O. BOX 547
TOMAH, WI 54660
Telephone: (608) 372 - 2177
Fax Number: (608) 372 - 5462
E-mail Address:
Date of most recent audit report: 3/23/2001
Period covered by most recent audit: FOR THE YEAR ENDED DECEMBER 31, 2000

Names and titles of utility management including manager or superintendent:

Name: MR TOM ABBOTT
Title: UTILITY SUPERINTENDENT
Office Address:
212 GEORGE STREET
P.O. BOX 97
WARRENS, WI 54666
Telephone: (608) 378 - 4177
Fax Number: (608) 378 - 4177
E-mail Address:

Name of utility commission/committee: WARRENS MUNICIPAL W & S COMMITTEE

Names of members of utility commission/committee:
MR MIKE CLARK
MR JASON KRULTZ, VILLAGE PRESIDENT
MS SANDRA SWAFFORD

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)	28,737	28,365	**1**
Operating Expenses:			
Operation and Maintenance Expense (401)	15,835	16,176	**2**
Depreciation Expense (403)	7,202	6,894	**3**
Amortization Expense (404)	34	34	**4**
Taxes (408)	520	6,728	**5**
Total Operating Expenses	**23,591**	**29,832**	
Net Operating Income	**5,146**	**(1,467)**	
Income from Utility Plant Leased to Others (412-413)	0	0	**6**
Utility Operating Income	**5,146**	**(1,467)**	
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)	1,884	2,007	**9**
Miscellaneous Nonoperating Income (421)	2,090	52	**10**
Total Other Income	**3,974**	**2,059**	
Total Income	**9,120**	**592**	
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	**9,120**	**592**	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	11,768	12,160	**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	**11,768**	**12,160**	
Net Income	**(2,648)**	**(11,568)**	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(112,666)	(107,378)	**19**
Balance Transferred from Income (433)	(2,648)	(11,568)	**20**
Miscellaneous Credits to Surplus (434)	0	6,280	**21**
Miscellaneous Debits to Surplus--Debit (435)	0	0	**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)	**(115,314)**	**(112,666)**	

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):		
ON SAVINGS	1,884	4
Total (Acct. 419):	**1,884**	
Miscellaneous Nonoperating Income (421):		
NON-REGULATED SEWER DEPT INCOME	2,090	5
Total (Acct. 421):	**2,090**	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	**0**	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	**0**	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	**0**	
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	28,737	0	0	0	**28,737**	**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	**28,737**	**0**	**0**	**0**	**28,737**	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	392,618	368,342	**1**
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	129,755	124,810	**2**
Net Utility Plant	**262,863**	**243,532**	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	463,737	449,232	**3**
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	205,255	195,167	**4**
Net Nonutility Property	**258,482**	**254,065**	
Investment in Municipality (123)	0	0	**5**
Other Investments (124)	0	0	**6**
Special Funds (125)	22,500	25,450	**7**
Total Other Property and Investments	**280,982**	**279,515**	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	26,437	8,891	**8**
Temporary Cash Investments (132)		41,397	**9**
Notes Receivable (141)	0	0	**10**
Customer Accounts Receivable (142)	5,920	4,995	**11**
Other Accounts Receivable (143)	7,604	6,036	**12**
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	**13**
Receivables from Municipality (145)	23,321	9,573	**14**
Materials and Supplies (150)	0	0	**15**
Prepayments (165)	777	777	**16**
Other Current and Accrued Assets (170)			**17**
Total Current and Accrued Assets	**64,059**	**71,669**	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	1,030	1,100	**18**
Extraordinary Property Losses (182)	0	0	**19**
Other Deferred Debits (183)	0	0	**20**
Total Deferred Debits	**1,030**	**1,100**	
Total Assets and Other Debits	**608,934**	**595,816**	

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)	39,618	0	**21**
Appropriated Earned Surplus (215)			**22**
Unappropriated Earned Surplus (216)	(115,314)	(112,666)	**23**
Total Proprietary Capital	**(75,696)**	**(112,666)**	
LONG-TERM DEBT			
Bonds (221)	227,000	237,000	**24**
Advances from Municipality (223)	0	0	**25**
Other long-Term Debt (224)	0	0	**26**
Total Long-Term Debt	**227,000**	**237,000**	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	**27**
Accounts Payable (232)	759	776	**28**
Payables to Municipality (233)	0	13,800	**29**
Customer Deposits (235)			**30**
Taxes Accrued (236)	0	0	**31**
Interest Accrued (237)	1,871	1,952	**32**
Other Current and Accrued Liabilities (238)	668	622	**33**
Total Current and Accrued Liabilities	**3,298**	**17,150**	
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)	454,332	454,332	**38**
Total Liabilities and Other Credits	**608,934**	**595,816**	

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)	392,618	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	392,618	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	129,755	0	0	0	**9**
Total Accumulated Provision	129,755	0	0	0	
Net Utility Plant	262,863	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	124,810				**124,810**	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	7,202				**7,202**	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	379				**379**	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					**0**	10
Other credits (specify):						11
					0	12
Total credits	**7,581**	**0**	**0**	**0**	**7,581**	13
Debits during year						14
Book cost of plant retired	2,636				**2,636**	15
Cost of removal					**0**	16
Other debits (specify):						17
					0	18
Total debits	**2,636**	**0**	**0**	**0**	**2,636**	19
Balance End of Year	**129,755**	**0**	**0**	**0**	**129,755**	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.00%					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	449,232	14,505		**463,737**	**1**
Other (specify):					
NONE	0			**0**	**2**
Total Nonutility Property (121)	**449,232**	**14,505**	**0**	**463,737**	
Less accum. prov. depr. & amort. (122)	195,167	10,088		**205,255**	**3**
Net Nonutility Property	**254,065**	**4,417**	**0**	**258,482**	

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	**0**	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		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	**1**
Other					**0**	0	**2**
Total Electric Utility					**0**	**0**	

Account	Total End of Year	Amount Prior Year	
Electric utility total	**0**	**0**	**1**
Water utility		0	**2**
Sewer utility		0	**3**
Gas utility		0	**4**
Merchandise		0	**5**
Other materials & supplies		0	**6**
Total Materials and Supplies	**0**	**0**	

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: Amount (b)	Written Off During Year: Account Charged or Credited (c)	Balance End of Year (d)	
Unamortized debt discount & expense (181)				
FMHA BONDS - SEWER	549	34	515	**1**
FMHA BONDS - WATER	549	34	515	**2**
Total			**1,030**	
Unamortized premium on debt (251)				
NONE				**3**
Total			**0**	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	0	1
Changes during year (explain):		
ADDITIONS TO WATER THROUGH TIF DISTRICT	25,113	2
ADDITIONS TO SEWER THROUGH TIF DISTRICT	14,505	3
Balance end of year	**39,618**	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
WATER MORTAGE REVENUE BOND	01/16/1976	11/01/2015	5.00%	111,000	1
SEWER MORTAGE REVENUE BOND	01/16/1976	11/01/2015	5.00%	116,000	2
			Total Bonds (Account 221):	**227,000**	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	520	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	**520**	
Taxes paid during year:		
County, state and local taxes	486	6
Social Security taxes		7
PSC Remainder Assessment	34	8
Other (explain):		
NONE		9
Total payments and other debits	**520**	
Balance end of year	**0**	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
WATER MORTGAGE REVENUE BOND	945	5,717	5,749	**913**	**1**
SEWER MORTGAGE REVENUE BOND	1,007	6,051	6,100	**958**	**2**
Subtotal	**1,952**	**11,768**	**11,849**	**1,871**	
Advances from Municipality (223)					
NONE	0			**0**	**3**
Subtotal	**0**	**0**	**0**	**0**	
Other long-Term Debt (224)					
NONE	0			**0**	**4**
Subtotal	**0**	**0**	**0**	**0**	
Notes Payable (231)					
NONE	0			**0**	**5**
Subtotal	**0**	**0**	**0**	**0**	
Total	**1,952**	**11,768**	**11,849**	**1,871**	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric Distribution (c)	Electric Other (d)	Sewer (e)	Gas (f)	Total (g)	
Balance First of Year	190,957	0	0	263,375	0	**454,332**	1
Add credits during year:							
For Services						**0**	2
For Mains						**0**	3
Other (specify):							
NONE						**0**	4
Deduct charges (specify):							
NONE						**0**	5
Balance End of Year	**190,957**	**0**	**0**	**263,375**	**0**	**454,332**	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	145,705			207,735		**353,440**	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	**0**	
Other Investments (124):		
NONE		2
Total (Acct. 124):	**0**	
Special Funds (125):		
RESTRICTED DEPR ACCT-WATER	9,039	3
RESTRICTED DEPR ACCT-SEWER	10,044	4
RESTRICTED REDEMPTION ACCOUNT-WATER	1,619	5
RESTRICTED REDEMPTION ACCOUNT-SEWER	1,798	6
Total (Acct. 125):	**22,500**	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	**0**	
Customer Accounts Receivable (142):		
Water	5,920	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	**5,920**	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	7,604	12
Merchandising, jobbing and contract work		13
Other (specify):		
NONE		14
Total (Acct. 143):	**7,604**	
Receivables from Municipality (145):		
DUE FROM VILLAGE-DELINQUENTS ON TAX ROLL & MISC	10,709	15
DUE FROM VILLAGE-2000 PUBLIC FIRE PROTECTION	9,112	16
DUE FROM SEWER-2000 SEWER SUBSIDY	3,500	17
Total (Acct. 145):	**23,321**	
Prepayments (165):		
PREPAID INSURANCE	777	18
Total (Acct. 165):	**777**	

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)	
Extraordinary Property Losses (182):		
NONE		19
Total (Acct. 182):	**0**	
Other Deferred Debits (183):		
NONE		20
Total (Acct. 183):	**0**	
Payables to Municipality (233):		
NONE		21
Total (Acct. 233):	**0**	
Other Deferred Credits (253):		
NONE		22
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	380,480	0	0	0	**380,480**	**1**
Materials and Supplies	0	0	0	0	**0**	**2**
Other (specify):						
					0	**3**
Less Average:						
Reserve for Depreciation	127,282	0	0	0	**127,282**	**4**
Customer Advances for Construction					**0**	**5**
Contributions in Aid of Construction	190,957	0	0	0	**190,957**	**6**
Other (specify):						
					0	**7**
Average Net Rate Base	**62,241**	**0**	**0**	**0**	**62,241**	
Net Operating Income	5,146	0	0	0	**5,146**	**8**
Net Operating Income as a percent of Average Net Rate Base	**8.27%**	**N/A**	**N/A**	**N/A**	**8.27%**	

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	19,809	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(113,990)	3
Other (Specify):		4
Total Average Proprietary Capital	**(94,181)**	
Net Income		
Net Income	(2,648)	5
Percent Return on Proprietary Capital	**N/A**	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

EXTENSION OCCURRED WITHIN TIF DISTRICT

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

Identification and Ownership - Contacts (Page iv)

THIS ANNUAL REPORT SHOULD BE REAAD ONLY IN CONNECTION WITH THE ACCOMPANYING ACCOUNTANT'S REPORT.

September 14, 2001

Ms. Donna Stebbin, Village Clerk
Warrens Municipal Water & Sewer Utilities
212 George Street
P.O. Box 97
Warrens, WI 54666-0097

2000 Analytical Review DWCCA-6185-PJL

Dear Ms. Stebbin:

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)	28,107	**1**
Total Sales of Water	**28,107**	
Other Operating Revenues		
Forfeited Discounts (470)	292	**2**
Other Water Revenues (474)	338	**3**
Amortization of Construction Grants (475)	0	**4**
Total Other Operating Revenues	**630**	
Total Operating Revenues	**28,737**	
Operation and Maintenenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	10,004	**5**
General Operating Expenses (680-690)	5,831	**6**
Total Operation and Maintenenance Expenses	**15,835**	
Other Operating Expenses		
Depreciation Expense (403)	7,202	**7**
Amortization Expense (404)	34	**8**
Taxes (408)	520	**9**
Total Other Operating Expenses	**7,756**	
Total Operating Expenses	**23,591**	
NET OPERATING INCOME	**5,146**	

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	116	4,986	13,644	4
Commercial	19	1,377	2,878	5
Industrial				6
Total Metered Sales to General Customers (461)	**135**	**6,363**	**16,522**	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		9,112	8
Other Sales to Public Authorities (464)	6	491	2,473	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	**142**	**6,854**	**28,107**	

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)	9,112	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	**9,112**	
Forfeited Discounts (470):		
Customer late payment charges	292	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	**292**	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	253	7
Other (specify):		
OTHER MISC REPAIRS	85	8
Total Other Water Revenues (474)	**338**	
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)	4,601	**1**
Purchased Water (610)		**2**
Fuel or Power Purchased for Pumping (620)	1,719	**3**
Chemicals (630)	170	**4**
Supplies and Expenses (640)	2,301	**5**
Repairs of Water Plant (650)	1,202	**6**
Transportation Expenses (660)	11	**7**
Total Plant Operation and Maintenance Expenses	**10,004**	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	1,800	**8**
Office Supplies and Expenses (681)	288	**9**
Outside Services Employed (682)	2,630	**10**
Insurance Expense (684)	515	**11**
Employees Pensions and Benefits (686)		**12**
Regulatory Commission Expenses (688)		**13**
Miscellaneous General Expenses (689)	598	**14**
Uncollectible Accounts (690)		**15**
Total General Operating Expenses	**5,831**	
Total Operation and Maintenance Expenses	**15,835**	

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		0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		**0**	
Social Security		486	3
PSC Remainder Assessment		34	4
Other (specify): NONE			5
Total tax expense		**520**	

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			Monroe				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.221235				3
County tax rate	mills		7.019258				4
Local tax rate	mills		2.755604				5
School tax rate	mills		9.454579				6
Voc. school tax rate	mills		2.592436				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		**22.043112**				10
Less: state credit	mills		1.569288				11
Net tax rate	mills		**20.473824**				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		**2.755604**				14
Combined School Tax Rate	mills		**12.047015**				15
Other Tax Rate - Local	mills		**0.000000**				16
Total Local & School Tax	mills		**14.802619**				17
Total Tax Rate	mills		**22.043112**				18
Ratio of Local and School Tax to Total	dec.		**0.671530**				19
Total tax net of state credit	mills		**20.473824**				20
Net Local and School Tax Rate	mills		**13.748794**				21
Utility Plant, Jan. 1	$	**368,342**	368,342				22
Materials & Supplies	$	**0**	0				23
Subtotal	$	**368,342**	**368,342**				24
Less: Plant Outside Limits	$	**0**	0				25
Taxable Assets	$	**368,342**	**368,342**				26
Assessment Ratio	dec.		0.903900				27
Assessed Value	$	**332,944**	**332,944**				28
Net Local & School Rate	mills		**13.748794**				29
Tax Equiv. Computed for Current Year	$	**4,578**	**4,578**				30
Tax Equivalent per 1994 PSC Report	$	6,280					31
Any lower tax equivalent as authorized							32
by municipality (see note 6)	$	0					33
Tax equiv. for current year (see note 6)	$	**0**					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)	0		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)	9,490		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	**9,490**	**0**	
PUMPING PLANT			
Land and Land Rights (320)	713		12
Structures and Improvements (321)	30,929		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	28,119		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	**59,761**	**0**	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	1,704		23
Total Water Treatment Plant	**1,704**	**0**	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	713		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)			0	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)			9,490	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	9,490	
PUMPING PLANT				
Land and Land Rights (320)			713	12
Structures and Improvements (321)			30,929	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			28,119	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	59,761	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			1,704	23
Total Water Treatment Plant	0	0	1,704	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			713	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)	43,758		**26**
Transmission and Distribution Mains (343)	187,049	19,599	**27**
Fire Mains (344)	0		**28**
Services (345)	21,775	2,613	**29**
Meters (346)	12,467	678	**30**
Hydrants (348)	16,529	3,622	**31**
Other Transmission and Distribution Plant (349)	0		**32**
Total Transmission and Distribution Plant	**282,291**	**26,512**	
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)	193		**36**
Transportation Equipment (373)	0		**37**
Other General Equipment (379)	14,903	400	**38**
Other Tangible Property (390)	0		**39**
Total General Plant	**15,096**	**400**	
Total utility plant in service directly assignable	**368,342**	**26,912**	
Common Utility Plant Allocated to Water Department	0		**40**
Total utility plant in service	**368,342**	**26,912**	

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)			**43,758**	**26**
Transmission and Distribution Mains (343)	2,000		**204,648**	**27**
Fire Mains (344)			**0**	**28**
Services (345)	336		**24,052**	**29**
Meters (346)	300		**12,845**	**30**
Hydrants (348)			**20,151**	**31**
Other Transmission and Distribution Plant (349)			**0**	**32**
Total Transmission and Distribution Plant	**2,636**	**0**	**306,167**	
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)			**193**	**36**
Transportation Equipment (373)			**0**	**37**
Other General Equipment (379)			**15,303**	**38**
Other Tangible Property (390)			**0**	**39**
Total General Plant	**0**	**0**	**15,496**	
Total utility plant in service directly assignable	**2,636**	**0**	**392,618**	
Common Utility Plant Allocated to Water Department			**0**	**40**
Total utility plant in service	**2,636**	**0**	**392,618**	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply: Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)	Total Gallons All Methods (000's) (e)	
January			551	**551**	1
February			537	**537**	2
March			559	**559**	3
April			576	**576**	4
May			689	**689**	5
June			656	**656**	6
July			557	**557**	7
August			771	**771**	8
September			748	**748**	9
October			645	**645**	10
November			605	**605**	11
December			578	**578**	12
Total for year	**0**	**0**	**7,472**	**7,472**	

Less: Measured or estimated water used in main flushing and water treatment during year	150	13
Less: Other utility use		14
Other utility use explanation:		15
Water pumped into distribution system	**7,322**	16
Less: Water sold	6,854	17
Losses and unaccounted for	**468**	18
Percent unaccounted for to the nearest whole percent (%)	**6%**	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	60	21
Date of maximum: 9/23/2000		22
Cause of maximum: FLUSHING		23
Minimum gallons pumped by all methods in any one day during reporting year	11	24
Date of minimum: 5/16/2000		25
Total KWH used for pumping for the year	22,738	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)	
BARBER CIRCLE WELL	1	108	16	259,200	Yes	**1**

SOURCES OF WATER SUPPLY - SURFACE WATERS

	Intakes				
Location (a)	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)	
NONE					1

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	1			1
Location	BARBER CIRCLE			2
Purpose	P			3
Destination	D			4
Pump Manufacturer	LAYNE-NORTHWEST			5
Year Installed	1976			6
Type	VERTICAL TURBINE			7
Actual Capacity (gpm)	180			8
Pump Motor or				9
Standby Engine Mfr	LAYNE-NORTHWEST			10
Year Installed	1976			11
Type	ELECTRIC			12
Horsepower	8			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				22
Standby Engine Mfr				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				2
OR ELEVATED TANKS				3
Type: R (reservoir), S (standpipe)				4
or ET (elevated tank)	R			5
Year constructed	1976			6
Primary material (earthen, steel,				7
concrete, other)	CONCRETE			8
Elevation difference in feet				9
(See Headnote 3.)	500			10
Total capacity in gallons	80,000			11
WATER TREATMENT PLANT				12
Disinfection, type of equipment				13
(gas, liquid, powder, other)	POWDER			14
Points of application				15
(wellhouse, central facilities,				16
booster station, other)	WELLHOUSE			17
Filters, type (gravity, pressure,				18
other, none)	NONE			19
Rated capacity of filter plant				20
(m.g.d.) (note: 1,200,000 gal/day				21
= 1.2 m.g.d.)	45.0000			22
Is a corrosion control chemical				23
used (yes, no)?	Y			24
Is water fluoridated (yes, no)?	N			25

WATER MAINS

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

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
P	S	2.000	3,273	0	200	0	**3,073**	**1**
A	D	4.000	1,179	0	0	0	**1,179**	**2**
A	D	6.000	12,155	0	0	0	**12,155**	**3**
A	D	8.000	1,335	0	0	0	**1,335**	**4**
M	D	8.000	0	461			**461**	**5**
Total Within Municipality			**17,942**	**461**	**200**	**0**	**18,203**	
Total Utility			**17,942**	**461**	**200**	**0**	**18,203**	

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)	
A	0.750	124	0	2	0	122		1
A	1.000	4	4	0	0	8		2
M	1.500		2	0	0	2		3
A	2.000	1	0	0	0	1		4
A	3.000	1	0	0	0	1		5
Total Utility		**130**	**6**	**2**	**0**	**134**	**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 (o).

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	127	12	6	0	**133**	19	**1**
1.000	1	0	0	0	**1**	0	**2**
2.000	2	0	0	0	**2**	0	**3**
3.000	2	0	0	0	**2**	0	**4**
Total:	**132**	**12**	**6**	**0**	**138**	**19**	

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	116	15	0	2	0	0	**133**	**1**
1.000	0	1	0	0	0	0	**1**	**2**
2.000	0	0	0	2	0	0	**2**	**3**
3.000	0	0	0	2	0	0	**2**	**4**
Total:	**116**	**16**	**0**	**6**	**0**	**0**	**138**	

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	18	1			19	**2**
Total Fire Hydrants	**18**	**1**	**0**	**0**	**19**	
Flushing Hydrants						
	2				2	**3**
Total Flushing Hydrants	**2**	**0**	**0**	**0**	**2**	

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: 16

Number of distribution system valves end of year: 48

Number of distribution valves operated during year: 10

WATER OPERATING SECTION FOOTNOTES

Property Tax Equivalent (Water) (Page W-07)

VILLAGE BOARD AUTHORIZED A ZERO PROPERTY TAX EQUIVALENT ON 12/14/00 FOR THE YEAR 2000 AND ALL YEARS FORWARD.

Water Mains (Page W-15)

WATER MAINS WERE ADDED THROUGH CAPITAL PAID IN BY THE MUNICIPALITY (TIF DISTRICT PROJECT)

Water Services (Page W-16)

SERVICES WERE ADDED THROUGH CAPITAL PAID IN BY MUNICIPALITY (TIF DISTRICT PROJECT)

Hydrants and Distribution System Valves (Page W-18)

Operator will be reminded to operate more values during 2001.