



3014 (02-09-04)

ANNUAL REPORT

OF

Name: CITY OF WHITEWATER

Principal Office: 312 W WHITEWATER ST
P.O. BOX 690
WHITEWATER, WI 53190

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: CITY OF WHITEWATER

Utility Address: 312 W WHITEWATER ST
P.O. BOX 690
WHITEWATER, WI 53190

When was utility organized? 12/30/1912

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR DOUG SAUBERT

Title: FINANCE DIRECTOR

Office Address:

312 W WHITEWATER ST
P.O. BOX 690
WHITEWATER, WI 53190

Telephone: (262) 473 - 0580 EXT 180

Fax Number: (262) 473 - 0589

E-mail Address: dsaub@ci.whitewater.wi.us

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Date of most recent audit report: 2/28/2001

Period covered by most recent audit: CALANDER YEAR 2000

Names and titles of utility management including manager or superintendent:

Name: MR DEAN R FISCHER

Title: WATER SUPERINTENDENT

Office Address:

312 W WHITEWATER ST
P.O. BOX 178
WHITEWATER, WI 53190

Telephone: (262) 473 - 0543

Fax Number: (262) 473 - 0589

E-mail Address:

Name: MR DEAN R FISCHER

Title: PUBLIC WORKS DIRECTOR

Office Address: CITY OF WHITEWATER

312 W. WHITEWATER
P.O. BOX 178
WHITEWATER, WI 53190

Telephone: (262) 473 - 0500 EXT 240

Fax Number: (262) 473 - 0509

E-mail Address: dfisch@ci.whitewater.wi.us

Name: MR GARY W BODEN

Title: CITY MANAGER

Office Address: CITY OF WHITEWATER

312 W. WHITEWATER
P.O. BOX 178
WHITEWATER, WI 53190

Telephone: (262) 473 - 0500 EXT 200

Fax Number: (262) 473 - 0509

E-mail Address: gboden@ci.whitewater.wi.us

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MS THERESA A LEE

Title: CITY TREASURER

Office Address: CITY OF WHITEWATER
312 W. WHITEWATER
P.O. BOX 690
WHITEWATER, WI 53190

Telephone: (262) 473 - 0580 EXT 182

Fax Number: (262) 473 - 0589

E-mail Address:

Name: NONE

Title:

Office Address:

Telephone:

Name of utility commission/committee: WHITEWATER CITY COUNCIL

Names of members of utility commission/committee:

MR JAMES ALLEN, CITY COUNCIL PRESIDENT

Is sewer service rendered by the utility? NO

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

Date of Ordinance: [REDACTED]

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,109,927	1,161,434	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	490,674	503,118	2
Depreciation Expense (403)	187,308	183,307	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	202,607	182,329	5
Total Operating Expenses	880,589	868,754	
Net Operating Income	229,338	292,680	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	229,338	292,680	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	46,817	38,192	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	46,817	38,192	
Total Income	276,155	330,872	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	276,155	330,872	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	160,058	170,580	14
Amortization of Debt Discount and Expense (428)	67,017	16,742	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	227,075	187,322	
Net Income	49,080	143,550	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,458,062	1,317,045	20
Balance Transferred from Income (433)	49,080	143,550	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	2,533	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	1,507,142	1,458,062	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
 2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE	0	1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE	0	2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE	0	3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE	0	4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON INVESTMENTS-CD'S;CHECKING ACCOUNTS	46,817	5
Total (Acct. 419):	46,817	
Miscellaneous Nonoperating Income (421):		
NONE	0	6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE	0	7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE	0	8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE	0	9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE	0	10
Total (Acct. 435)--Debit:	0	
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	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0				0	2
Payroll	0				0	3
Materials	0				0	4
Taxes	0				0	5
Other (list by major classes):						
NONE					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	1,109,927	0	0	0	1,109,927	1
Less: interdepartmental sales	0	0	0	0	0	2
Less: interdepartmental rents	0	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	1,109,927	0	0	0	1,109,927	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	248,463		248,463	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	248,463	0	248,463	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	11,109,037	10,488,335	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,012,901	1,830,988	2
Net Utility Plant	9,096,136	8,657,347	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	132,316	0	5
Other Investments (124)	0	0	6
Special Funds (125)	496,313	353,565	7
Total Other Property and Investments	628,629	353,565	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	973	3,829	8
Temporary Cash Investments (132)	756,747	231,367	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	220,613	242,658	11
Other Accounts Receivable (143)	18,630	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	36,328	149,446	14
Materials and Supplies (150)	28,300	32,386	15
Prepayments (165)	1,124	1,933	16
Other Current and Accrued Assets (170)	3,986	3,686	17
Total Current and Accrued Assets	1,066,701	665,305	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	127,907	60,920	18
Extraordinary Property Losses (182)	0	22,571	19
Other Deferred Debits (183)	17,492	32,324	20
Total Deferred Debits	145,399	115,815	
Total Assets and Other Debits	10,936,865	9,792,032	

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)	928,998	913,127	21
Appropriated Earned Surplus (215)	0	0	22
Unappropriated Earned Surplus (216)	1,507,142	1,458,062	23
Total Proprietary Capital	2,436,140	2,371,189	
LONG-TERM DEBT			
Bonds (221)	3,395,000	2,690,000	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	3,395,000	2,690,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	124,558	160,198	28
Payables to Municipality (233)	6,095	11,407	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	138,640	121,931	31
Interest Accrued (237)	76,600	0	32
Other Current and Accrued Liabilities (238)	46,422	51,472	33
Total Current and Accrued Liabilities	392,315	345,008	
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			
Property Insurance Reserve (261)	0	0	37
Injuries and Damages Reserve (262)	0	0	38
Pensions and Benefits Reserve (263)	0	0	39
Miscellaneous Operating Reserves (265)	0	0	40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	4,713,410	4,385,835	41
Total Liabilities and Other Credits	10,936,865	9,792,032	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	11,109,037	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	11,109,037	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	2,012,901	0	0	0	10
Total Accumulated Provision	2,012,901	0	0	0	
Net Utility Plant	9,096,136	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	1,830,988				1,830,988	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	187,308				187,308	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	4,948				4,948	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	192,256	0	0	0	192,256	13
Debits during year						14
Book cost of plant retired	10,343				10,343	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	10,343	0	0	0	10,343	19
Balance End of Year	2,012,901	0	0	0	2,012,901	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0
Other					0	0
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	28,300	32,386
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	28,300	32,386

**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)				
1991 Revenue Bonds	33,580	182	0	1
1995 Revenue Bonds	18,111	182	0	2
1997 Revenue BANs	9,229	182	0	3
2000 REVENUE BONDS	0	182	111,433	4
LOSS ON ADVANCE REFUNDING-PER PSC 99 REVIEW	6,097	182	16,474	5
Total			127,907	
Unamortized premium on debt (251)				
NONE				6
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	913,127	1
Changes during year (explain):		
ADDITIONAL MAINS-STARIN ROAD(FREMONT TO PARK ST.)	15,871	2
Balance end of year	928,998	

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)	
1991 REVENUE BONDS	12/01/1991	07/01/2016	7.43%	0	1
1995 REVENUE BONDS	04/01/1995	07/01/2005	5.60%	0	2
1997 REVENUE BONDS	05/01/1997	07/01/2001	5.10%	0	3
2000 REVENUE BONDS	09/15/2000	10/01/2015	5.02%	3,395,000	4
Total Bonds (Account 221):				3,395,000	

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	121,931	1
Accruals:		
Charged water department expense	200,860	2
Charged electric department expense	0	3
Charged sewer department expense	18,452	4
Other (explain):		
none	0	5
Total Accruals and other credits	219,312	
Taxes paid during year:		
County, state and local taxes	182,139	6
Social Security taxes	18,721	7
PSC Remainder Assessment	1,743	8
Other (explain):		
NONE	0	9
Total payments and other debits	202,603	
Balance end of year	138,640	

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)					
1991 Revenue Bond	0	47,468	35,968	11,500	1
1995 Revenue Bond	0	37,972	27,472	10,500	2
1997 Revenue BAN's	0	28,918	20,018	8,900	3
2000 REVENUE BOND		45,700	0	45,700	4
Subtotal	0	160,058	83,458	76,600	
Advances from Municipality (223)					
NONE	0			0	5
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	6
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	7
Subtotal	0	0	0	0	
Total	0	160,058	83,458	76,600	

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	4,385,835	0	0	0	0	4,385,835	1
Add credits during year:							
For Services	40,554					40,554	2
For Mains	287,021					287,021	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	4,713,410	0	0	0	0	4,713,410	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
PUBLIC FIRE PROTECTION-1994-1999	132,316	1
Total (Acct. 123):	132,316	
Other Investments (124):		
NONE	0	2
Total (Acct. 124):	0	
Special Funds (125):		
WATER RESERVE FUND-61.0000.1280	331,980	3
WATER BOND DEPRECIATION-61.0000.1321	25,000	4
WATER DEBT SERVICE-61.0000.1271,1281	139,333	5
Total (Acct. 125):	496,313	
Notes Receivable (141):		
NONE	0	6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	220,613	7
Electric		8
Sewer (Regulated)		9
Other (specify):		
NONE	0	10
Total (Acct. 142):	220,613	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		11
Merchandising, jobbing and contract work		12
Other (specify):		
ACCOUNTS RECEIVABLE-UWW-61.0000.1454	18,630	13
Total (Acct. 143):	18,630	
Receivables from Municipality (145):		
ACCOUNTS RECEIVABLE-MUNICIPALITY-61.0000.1450	22,766	14
ACCOUNTS RECEIVABLE-SEWER-61.0000.1451	13,356	15
DUE FROM GENERAL FUND-61.0000.1510	206	16
Total (Acct. 145):	36,328	
Prepayments (165):		
INSURANCE ON PROPERTY-61.0000.1501	1,124	17
Total (Acct. 165):	1,124	

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	0	18
Total (Acct. 182):	0	
Other Deferred Debits (183):		
TRATT ST. PRELIM-ENGINEERING-AJE#1-1999	13,524	19
STARIN ROAD-PRELIM-ENGINEERING-AJE#8-2000	3,968	20
Total (Acct. 183):	17,492	
Payables to Municipality (233):		
DUE TO GENERAL FUND-61.0000.2568	6,095	21
Total (Acct. 233):	6,095	
Other Deferred Credits (253):		
NONE	0	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	10,798,686	0	0	0	10,798,686	1
Materials and Supplies	30,343	0	0	0	30,343	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	1,921,944	0	0	0	1,921,944	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	4,549,622	0	0	0	4,549,622	6
Other (specify):						
NONE					0	7
Average Net Rate Base	4,357,463	0	0	0	4,357,463	
Net Operating Income	229,338	0	0	0	229,338	8
Net Operating Income as a percent of Average Net Rate Base						
	5.26%	N/A	N/A	N/A	5.26%	

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	921,062	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,482,602	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	2,403,664	
Net Income		
Net Income	49,080	5
 Percent Return on Proprietary Capital	 2.04%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

Park Crest Development-335 feet of 12" main;670 feet of 6" main.
Maple Lane-552 feet of 8" main.
Mound Meadows-1083 feet of 8" main.
Mound Meadows Looping-346 feet of 8" main.
South Bloomingfield Acres-1191 feet of 8" main.
Case Street-64 feet of 6" main.

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)

August 29, 2001

Mr. Doug Saubert, Finance Director
Whitewater Municipal Water Utility
312 West Whitewater Street
P.O. Box 690
Whitewater, WI 53190-0690

2000 Analytical Review DWCCA-6520-ELE

Dear Mr. Saubert:

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 comment.

In the future, please provide more detail regarding amounts due to or from the general fund reported in Account 145, Receivable from Municipality and Account 233, Payable to Municipality.

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) 266-3768 or e-mail me at engele@psc.state.wi.us.

Sincerely,

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

ELE:tlm:w:\compl\Analytical Reviews\2000 analytical review letters\6520.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,082,840	1
Total Sales of Water	1,082,840	
Other Operating Revenues		
Forfeited Discounts (470)	4,001	2
Miscellaneous Service Revenues (471)	3,725	3
Rents from Water Property (472)	9,000	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	10,361	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	27,087	
Total Operating Revenues	1,109,927	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	29,372	8
Pumping Expenses (620-625)	118,818	9
Water Treatment Expenses (630-635)	30,961	10
Transmission and Distribution Expenses (640-655)	88,804	11
Customer Accounts Expenses (901-904)	38,786	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	183,933	14
Total Operation and Maintenance Expenses	490,674	
Other Operating Expenses		
Depreciation Expense (403)	187,308	15
Amortization Expense (404-407)	0	16
Taxes (408)	202,607	17
Total Other Operating Expenses	389,915	
Total Operating Expenses	880,589	
NET OPERATING INCOME	229,338	

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	4	69	103	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	4	69	103	
Metered Sales to General Customers (461)				
Residential	2,357	132,891	314,336	4
Commercial	440	116,651	173,899	5
Industrial	36	217,804	203,636	6
Total Metered Sales to General Customers (461)	2,833	467,346	691,871	
Private Fire Protection Service (462)	52		16,403	7
Public Fire Protection Service (463)	1		245,073	8
Other Sales to Public Authorities (464)	92	104,623	129,390	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	2,982	572,038	1,082,840	

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)	245,073	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)	245,073	
Forfeited Discounts (470):		
Customer late payment charges	4,001	5
Other (specify):		
NONE	0	6
Total Forfeited Discounts (470)	4,001	
Miscellaneous Service Revenues (471):		
RECONNECTION FEES/SERVICES-61.4600.4710	3,725	7
Total Miscellaneous Service Revenues (471)	3,725	
Rents from Water Property (472):		
TOWER RENT-SPRINT COMMUNICATION-61.4800.4600	9,000	8
Total Rents from Water Property (472)	9,000	
Interdepartmental Rents (473):		
NONE	0	9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	6,293	10
Other (specify):		
SALE OF MATERIAL-61.4600.4740	4,068	11
Total Other Water Revenues (474)	10,361	
Amortization of Construction Grants (475):		
NONE	0	12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	29,372	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	29,372	
 PUMPING EXPENSES		
Operation Labor (620)	10,022	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	100,293	7
Operation Supplies and Expenses (623)	922	8
Maintenance of Pumping Plant (625)	7,581	9
Total Pumping Expenses	118,818	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	17,372	10
Chemicals (631)	11,661	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)	1,928	13
Total Water Treatment Expenses	30,961	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	30,446	14
Operation Supplies and Expenses (641)		15
Maintenance of Distribution Reservoirs and Standpipes (650)	2,041	16
Maintenance of Mains (651)	26,377	17
Maintenance of Services (652)	10,188	18
Maintenance of Meters (653)	7,024	19
Maintenance of Hydrants (654)	12,728	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	88,804	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	15,552	22
Accounting and Collecting Labor (902)	18,564	23
Supplies and Expenses (903)	4,670	24
Uncollectible Accounts (904)	0	25
Total Customer Accounts Expenses	38,786	
 SALES EXPENSES		
Sales Expenses (910)	0	26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	54,568	27
Office Supplies and Expenses (921)	8,743	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	22,165	30
Property Insurance (924)	6,980	31
Injuries and Damages (925)	401	32
Employee Pensions and Benefits (926)	53,221	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)		35
Transportation Expenses (933)	5,473	36
Maintenance of General Plant (935)	32,382	37
Total Administrative and General Expenses	183,933	
 Total Operation and Maintenance Expenses	490,674	

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		184,258	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,115	2
Net property tax equivalent		182,143	
Social Security		18,721	3
PSC Remainder Assessment		1,743	4
Other (specify): NONE			5
Total tax expense		<u>202,607</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			Jefferson	Walworth			1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.200200	0.198400			3
County tax rate	mills		4.719100	4.899500			4
Local tax rate	mills		6.042200	5.985200			5
School tax rate	mills		11.267100	11.160900			6
Voc. school tax rate	mills		1.468600	1.590500			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
Total tax rate	mills		23.697200	23.834500			10
Less: state credit	mills		1.403100	1.527000			11
Net tax rate	mills		22.294100	22.307500			12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.042200	5.985200			14
Combined School Tax Rate	mills		12.735700	12.751400			15
Other Tax Rate - Local	mills		0.000000	0.000000			16
Total Local & School Tax	mills		18.777900	18.736600			17
Total Tax Rate	mills		23.697200	23.834500			18
Ratio of Local and School Tax to Total	dec.		0.792410	0.786113			19
Total tax net of state credit	mills		22.294100	22.307500			20
Net Local and School Tax Rate	mills		17.666069	17.536206			21
Utility Plant, Jan. 1	\$	10,488,335	2,262,887	8,225,448			22
Materials & Supplies	\$	32,386	0	32,386			23
Subtotal	\$	10,520,721	2,262,887	8,257,834			24
Less: Plant Outside Limits	\$	0	0	0			25
Taxable Assets	\$	10,520,721	2,262,887	8,257,834			26
Assessment Ratio	dec.		0.994000	0.998000			27
Assessed Value	\$	10,490,628	2,249,310	8,241,318			28
Net Local & School Rate	mills		17.666069	17.536206			29
Tax Equiv. Computed for Current Year	\$	184,258	39,736	144,521			30
Tax Equivalent per 1994 PSC Report	\$	116,511					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	184,258					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	3,603		4
Structures and Improvements (311)	30,984		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	385,283		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	17,029		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	436,899	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	463,697		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	659,051		17
Diesel Pumping Equipment (326)	51,851		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	11,327		20
Total Pumping Plant	1,185,926	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	370,874		22
Water Treatment Equipment (332)	1,087,868		23
Total Water Treatment Plant	1,458,742	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	898		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)			3,603	4
Structures and Improvements (311)			30,984	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			385,283	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			17,029	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	436,899	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			463,697	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			659,051	17
Diesel Pumping Equipment (326)			51,851	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			11,327	20
Total Pumping Plant	0	0	1,185,926	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			370,874	22
Water Treatment Equipment (332)			1,087,868	23
Total Water Treatment Plant	0	0	1,458,742	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			898	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	489,679		26
Transmission and Distribution Mains (343)	5,365,902	430,584	27
Fire Mains (344)	0		28
Services (345)	596,728	86,557	29
Meters (346)	241,714	13,038	30
Hydrants (348)	436,873	71,793	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	7,131,794	601,972	
GENERAL PLANT			
Land and Land Rights (389)	2,226		33
Structures and Improvements (390)	75,419	16,763	34
Office Furniture and Equipment (391)	19,334		35
Computer Equipment (391.1)	24,926	1,576	36
Transportation Equipment (392)	47,849		37
Stores Equipment (393)	392		38
Tools, Shop and Garage Equipment (394)	13,628	1,609	39
Laboratory Equipment (395)	1,371		40
Power Operated Equipment (396)	27,187		41
Communication Equipment (397)	57,177	9,125	42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	5,465		44
Other Tangible Property (399)	0		45
Total General Plant	274,974	29,073	
Total utility plant in service directly assignable	10,488,335	631,045	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	10,488,335	631,045	

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)			489,679 26
Transmission and Distribution Mains (343)	5,709	(8,191)	5,782,586 27
Fire Mains (344)			0 28
Services (345)		8,191	691,476 29
Meters (346)	1,634		253,118 30
Hydrants (348)	3,000		505,666 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	10,343	0	7,723,423
GENERAL PLANT			
Land and Land Rights (389)			2,226 33
Structures and Improvements (390)			92,182 34
Office Furniture and Equipment (391)			19,334 35
Computer Equipment (391.1)			26,502 36
Transportation Equipment (392)			47,849 37
Stores Equipment (393)			392 38
Tools, Shop and Garage Equipment (394)			15,237 39
Laboratory Equipment (395)			1,371 40
Power Operated Equipment (396)			27,187 41
Communication Equipment (397)			66,302 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			5,465 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	304,047
Total utility plant in service directly assignable	10,343	0	11,109,037
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	10,343	0	11,109,037

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			50,759	50,759	1
February			59,253	59,253	2
March			61,605	61,605	3
April			58,366	58,366	4
May			52,124	52,124	5
June			58,536	58,536	6
July			59,036	59,036	7
August			62,767	62,767	8
September			53,888	53,888	9
October			63,662	63,662	10
November			52,902	52,902	11
December			56,120	56,120	12
Total for year	0	0	689,018	689,018	
Less: Measured or estimated water used in main flushing and water treatment during year				15,000	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				674,018	16
Less: Water sold				572,038	17
Losses and unaccounted for				101,980	18
Percent unaccounted for to the nearest whole percent (%)				15%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				3,276	21
Date of maximum: 11/1/2000					22
Cause of maximum:					23
ELECTRIC GENERATION BY LSP LIMITED PARTNERS CO-GENERATION POWER PLANT.ALSO UW-WHITEWATER IN SESSION.					
Minimum gallons pumped by all methods in any one day during reporting year				772	24
Date of minimum: 1/8/2000					25
Total KWH used for pumping for the year				1,384,440	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)	
308 N FREMONT ST	Well #5	657	16	1,440,000	Yes	1
1130 W CARRIAGE DR	Well #6	1,015	19	1,440,000	Yes	2
STARIN PARK	Well #7	850	19	1,440,000	Yes	3
951 COMMERCIAL AVE	Well #8	850	17	1,440,000	Yes	4
INDIAN MOUND PKWY	Well #9	1,000	20	1,440,000	Yes	5

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	BOOSTER #1	BOOSTER #2	BOOSTER #3	1
Location	308 N FREMONT ST	308 N FREMONT ST	308 N FREMONT ST	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	AURORA	AURORA	AURORA	5
Year Installed	1997	1997	1997	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	650	650	1,000	8
Pump Motor or Standby Engine Mfr	US MOTOR	US MOTOR	US MOTOR	9 10
Year Installed	1997	1997	1997	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	50	50	75	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	BOOSTER #4	WELL #5	WELL #6	14
Location	308 N FREMONT ST	308 N FREMONT ST	1126 W CARRIAGE DR	15
Purpose	B	P	P	16
Destination	D	D	D	17
Pump Manufacturer	AURORA	LAYNE NW	LAYNE NORTHWEST	18
Year Installed	1997	1992	1961	19
Type	CENTRIFUGAL	SUBMERSIBLE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,000	1,000	1,200	21
Pump Motor or Standby Engine Mfr	US MOTOR	PLUGER	US MOTOR	22 23
Year Installed	1997	1992	1961	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	75	100	150	26

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 #7	WELL #8	WELL #9	1
Location	STARIN PARK	951 E COMMERCIAL AVE	797 INDIAN MOUND PKWY	2
Purpose	P	P	P	3
Destination	R	D	D	4
Pump Manufacturer	B & J	LAYNE NORTHWEST	AMERICAN TURBINE	5
Year Installed	1966	1977	1997	6
Type	SUBMERSIBLE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,000	1,100	1,000	8
Pump Motor or Standby Engine Mfr	B & J	US MOTOR	US MOTOR	9 10
Year Installed	1980	1980	1997	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	125	150	125	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	2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	ET	3
Year constructed	1889	1889	1984	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	4	185	170	6
Total capacity in gallons	860,000	180,000	500,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	OTHER	9
Points of application (wellhouse, central facilities, booster station, other)	OTHER	OTHER	OTHER	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	7.6320	7.6320	7.6320	12
Is a corrosion control chemical used (yes, no)?	N	N	N	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	1,212	0	0	0	1,212	1
M	D	4.000	29,674	27	1,165	0	28,536	2
M	D	6.000	81,705	734	0	0	82,439	3
M	D	8.000	40,389	4,455	2,084	0	42,760	4
M	D	10.000	6,483	0	0	0	6,483	5
M	D	12.000	72,150	2,419	0	0	74,569	6
M	D	14.000	8,911	0	0	0	8,911	7
M	D	16.000	5,328	0	0	0	5,328	8
Total Within Municipality			245,852	7,635	3,249	0	250,238	
Total Utility			245,852	7,635	3,249	0	250,238	

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	1,485	0	0	0	1,485		1
M	1.000	627	12	0	0	639		2
M	1.500	77	3	0	0	80		3
M	2.000	67	9	0	0	76		4
M	4.000	58	0	0	0	58		5
M	6.000	25	0	0	0	25		6
M	8.000	7	0	0	0	7		7
P	12.000	2	0	0	0	2		8
Total Utility		2,348	24	0	0	2,372	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (a).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	2,683	119	78	0	2,724	56	1
1.000	90	12	6	0	96	9	2
1.500	105	4	2	0	107	1	3
2.000	45	1	0	0	46	21	4
3.000	16	1	0	0	17	2	5
4.000	1	1	0	0	2	1	6
8.000	2	0	0	0	2	2	7
Total:	2,942	138	86	0	2,994	92	

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)	
0.750	2,449	215	13	7	0	40	2,724	1
1.000	7	59	6	15	0	9	96	2
1.500	3	65	6	30	0	3	107	3
2.000	2	16	6	18	0	4	46	4
3.000	0	3	4	9	0	1	17	5
4.000	0	0	1	1	0	0	2	6
8.000	0	0	1	0	0	1	2	7
Total:	2,461	358	37	80	0	58	2,994	

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	396	21	6		411	2
Total Fire Hydrants	396	21	6	0	411	
Flushing Hydrants						
	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:	411
Number of distribution system valves end of year:	628
Number of distribution valves operated during year:	628

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

PUMPING EXPENSES-Maintenance of Pumping Plant(625)--\$7,581

Increased by 5,074 or 202% due to the repair of the water control panel(2,000);repair of a valve for pump station #6(2,159);motor testing & follow-up test for well # 5 & 7 (1,300).

TRANSMISSION AND DISTRIBUTION EXPENSES-Maintenance of Mains(651)--\$26,377

Decreased by 14,979 or 36% due to lower then expected number of water main breaks when compared to 1999.

ADMINISTRATIVE AND GENERAL EXPENSES-Administrative and General

Salaries(920)--\$54,568

Increased by 7,933 or 17% due to management back pay for 1999 and 2000 paid in 2000 per the management salary study approved by the city council in the fall of 2000.

Outside Services Employed(923)--\$22,165--Decreased by 11,952 or 35% due to Cost of Service study performed for 5,750 in 1999; also spent less on water testing because this was the second year of chlorination in the City of Whitewater.

Employee Pension and Benefits--\$53,221--Decreased by 6,206 or 10.1% due to increase in the number of employees electing to take the health insurance buy-out in 2000 versus 1999.

Water Utility Plant in Service (Page W-08)

W-8 TRANSMISSION AND DISTRIBUTION PLANT--Transmission and Distributor Mains(343)--per the 1999 analytical review(DWCCA-6520-ELE) Point # 2 a journal entry was made in June 2000 to move \$8,191.28(\$3,835.00 for 1998;\$4,356.28 for 1999) from account 343 to 345(Services).

SEE the explanation above for the debit shown under Services(345) column f.

Water Mains (Page W-15)

City paid the total cost on 464 feet of main; Developers paid the cost on 7,171 feet of mains. Total Mains added equal 7,635 feet for 2000.

Water Services (Page W-16)

Additions are paid for by the property owners/developers according to the following schedule:

1"---\$300 per service

Larger then 1"---work performed on a time and material basis
