



3014 (02-09-04)

ANNUAL REPORT

OF

Name: BRILLION MUNICIPAL WATER UTILITY

Principal Office: 130 CALUMET STREET
BRILLION, WI 54110

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: BRILLION MUNICIPAL WATER UTILITY

Utility Address: 130 CALUMET STREET
BRILLION, WI 54110

When was utility organized? 1/1/1921

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: DAWN WAGNER

Title: CITY ADMINISTRATOR

Office Address:

130 CALUMET STREET
BRILLION, WI 54110

Telephone: (920) 756 - 2250

Fax Number: (920) 756 - 2351

E-mail Address:

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

Name: MR PAUL G. DENIS CPA

Title: SHAREHOLDER

Office Address: SCHENCK & ASSOCIATES SC

2200 RIVERSIDE DRIVE
P.O. BOX 23819
GREEN BAY, WI 54305-3819

Telephone: (920) 455 - 4117

Fax Number: (920) 436 - 7808

E-mail Address: denisp@schenckcpa.com

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: MR PAUL G. DENIS CPA

Title: SHAREHOLDER

Office Address: SCHENCK & ASSOCIATES SC
2200 RIVERSIDE DRIVE
P.O. BOX 23819
GREEN BAY, WI 54305-3819

Telephone: (920) 455 - 4117

Fax Number: (920) 436 - 7808

E-mail Address: denisp@schenckcpa.com

Date of most recent audit report: 1/26/2001

Period covered by most recent audit: 01/01/00-12/31/00

Names and titles of utility management including manager or superintendent:

Name: DAWN WAGNER

Title: CITY ADMINISTRATOR

Office Address:
130 CALUMET STREET
BRILLION, WI 54110

Telephone: (920) 756 - 2250

Fax Number: (920) 756 - 2351

E-mail Address:

Name of utility commission/committee: Utility Commission

Names of members of utility commission/committee:

- LEONARD KOPIDLANSKY
- MARY JO KRUEGER
- ROBERT MATHIEBE, MAYOR
- I. MOLLEN, JR
- DAVE SCHWANN, VICE-CHAIRPERSON
- GERALD SONNABOND
- WALTER SONNABOND,
- JEFF WITTMAN, CHAIRPERSON

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? YES

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

IDENTIFICATION AND OWNERSHIP

Firm Name: MIDWEST CONTRACT OPERATIONS, INC. (MCO)

1377 MIDWAY ROAD

P.O. BOX 418

MENASHA, WI 54952-0418

Contact Person: RANDY MUCH

Title: MANAGER

Telephone: (920) 751 - 4299

Fax Number: (920) 751 - 4284

E-mail Address:

Contract/Agreement beginning-ending dates: 12/1/1998 12/1/2003

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

MCO is responsible to provide management, supervision and certified personnel necessary to operate and maintain the City's regulated water utility and non-regulated sewer utility. The City makes policy decisions and process billings.

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	503,697	427,246	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	245,344	218,088	2
Depreciation Expense (403)	69,086	67,126	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	54,013	53,604	5
Total Operating Expenses	368,443	338,818	
Net Operating Income	135,254	88,428	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	135,254	88,428	
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)	21,616	21,277	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	21,616	21,277	
Total Income	156,870	109,705	
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	156,870	109,705	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	57,193	60,131	14
Amortization of Debt Discount and Expense (428)	2,732	2,732	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	59,925	62,863	
Net Income	96,945	46,842	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	617,035	573,344	20
Balance Transferred from Income (433)	96,945	46,842	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	39,427	3,151	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	674,553	617,035	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST EARNED IN CASH AND INVESTMENTS	21,475	5
INTEREST EARNED ON SPECIAL ASSESSMENTS	141	6
Total (Acct. 419):	21,616	
Miscellaneous Nonoperating Income (421):		
NONE		7
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		10
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	39,427	12
Total (Acct. 436)--Debit:	39,427	
Appropriations of Income to Municipal Funds (439):		
NONE		13
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 & 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	503,697	0	0	0	503,697	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	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	503,697	0	0	0	503,697	

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	16,109		16,109	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	16,109	0	16,109	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	3,124,114	2,958,697	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	936,901	873,629	2
Net Utility Plant	2,187,213	2,085,068	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	43,577	7,509	6
Special Funds (125)	256,328	450,465	7
Total Other Property and Investments	299,905	457,974	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	161,312	8,309	8
Temporary Cash Investments (132)		0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	107,552	130,281	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	14,010	12,583	15
Prepayments (165)	8,594	7,265	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	291,468	158,438	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	33,669	36,400	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	33,669	36,400	
Total Assets and Other Debits	2,812,255	2,737,880	

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)	87,175	87,175	21
Appropriated Earned Surplus (215)	218,366	178,939	22
Unappropriated Earned Surplus (216)	674,553	617,035	23
Total Proprietary Capital	980,094	883,149	
LONG-TERM DEBT			
Bonds (221)	1,035,000	1,050,000	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	37,819	72,065	26
Total Long-Term Debt	1,072,819	1,122,065	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	6,602	86,523	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	53,000	53,000	31
Interest Accrued (237)	10,782	12,472	32
Other Current and Accrued Liabilities (238)	701	652	33
Total Current and Accrued Liabilities	71,085	152,647	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	688,257	580,019	41
Total Liabilities and Other Credits	2,812,255	2,737,880	

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)	3,051,246	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)	72,868				7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	3,124,114	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	936,901	0	0	0	10
Total Accumulated Provision	936,901	0	0	0	
Net Utility Plant	2,187,213	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	873,629				873,629	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	69,086				69,086	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	2,676				2,676	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	71,762	0	0	0	71,762	13
Debits during year						14
Book cost of plant retired	8,490				8,490	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	8,490	0	0	0	8,490	19
Balance End of Year	936,901	0	0	0	936,901	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	14,010	12,583
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	14,010	12,583

**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)				
1987 Mortgage Revenue Bonds	1,020	428	7,144	1
1997 Mortgage Revenue Bonds	1,711	428	26,525	2
Total			33,669	
Unamortized premium on debt (251)				
NONE	0	0	0	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	87,175	1
Changes during year (explain):		2
Balance end of year	<u><u>87,175</u></u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1997 Mortgage Revenue Bonds	11/01/1997	11/01/2016	5.15%	1,035,000	1
Total Bonds (Account 221):				1,035,000	

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)	
Other Long-Term Debt (224)					
1992 State Trust Fund Loan	08/26/1992	03/15/2002	5.75%	3,099	1
1991 State Trust Fund Loan	12/11/1997	03/15/2001	5.75%	34,720	2
Total for Account 224				37,819	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	53,000	1
Accruals:		
Charged water department expense	54,013	2
Charged electric department expense		3
Charged sewer department expense	920	4
Other (explain):		
NONE		5
Total Accruals and other credits	54,933	
Taxes paid during year:		
County, state and local taxes	53,000	6
Social Security taxes	1,333	7
PSC Remainder Assessment	600	8
Other (explain):		
NONE		9
Total payments and other debits	54,933	
Balance end of year	53,000	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
1997 Mortgage Revenue Bonds	9,183	54,605	54,728	9,060	2
Subtotal	9,183	54,605	54,728	9,060	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
1991 State Trust Fund Note	3,083	2,392	3,894	1,581	4
1992 State Trust Fund Note	206	196	261	141	5
Subtotal	3,289	2,588	4,155	1,722	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	12,472	57,193	58,883	10,782	

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	580,019	0	0	0	0	580,019	1
Add credits during year:							
For Services	8,827					8,827	2
For Mains	84,236					84,236	3
Other (specify):							
HYDRANTS	15,175					15,175	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	688,257	0	0	0	0	688,257	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENT RECEIVABLE	43,577	2
Total (Acct. 124):	43,577	
Special Funds (125):		
DEPRECIATION FUND	96,321	3
REVENUE BOND RESERVE FUND	103,200	4
GENERAL OBLIGATION NOTE RETIREMENT FUND	44,627	5
BOND CONSTRUCTION FUND	12,180	6
Total (Acct. 125):	256,328	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	107,552	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	107,552	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
NONE		14
Total (Acct. 143):	0	
Receivables from Municipality (145):		
NONE		15
Total (Acct. 145):	0	
Prepayments (165):		
JANUARY 2001 MCO CONTRACT PAYMENT	6,918	16
WI RURAL WATER ASSOCIATION DUES	250	17
JANUARY 2001 EMPLOYEE INSURANCES	1,426	18
Total (Acct. 165):	8,594	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)
<hr/>	
Extraordinary Property Losses (182):	
NONE	19
Total (Acct. 182):	0
<hr/>	
Other Deferred Debits (183):	
NONE	20
Total (Acct. 183):	0
<hr/>	
Payables to Municipality (233):	
NONE	21
Total (Acct. 233):	0
<hr/>	
Other Deferred Credits (253):	
NONE	22
Total (Acct. 253):	0
<hr/>	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)		
Add Average:							
Utility Plant in Service	2,932,404	0	0	0	2,932,404	1	
Materials and Supplies	13,296	0	0	0	13,296	2	
Other (specify):						0	3
Less Average:							
Reserve for Depreciation	905,265	0	0	0	905,265	4	
Customer Advances for Construction					0	5	
Contributions in Aid of Construction	634,138	0	0	0	634,138	6	
Other (specify):						0	7
Average Net Rate Base	1,406,297	0	0	0	1,406,297		
Net Operating Income	135,254	0	0	0	135,254	8	
Net Operating Income as a percent of Average Net Rate Base	9.62%	N/A	N/A	N/A	9.62%		

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	87,175	1
Appropriated Earned Surplus	198,652	2
Unappropriated Earned Surplus	645,794	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	931,621	
Net Income		
Net Income	96,945	5
Percent Return on Proprietary Capital	10.41%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Balance Sheet (Page F-06)

Account 124: Increase due to special assessments relating to the high school project which will be payable over the next two years.

Account 142: Decrease due to payment by City of 4th quarter charges in December, 2000.

Account 232: Balance at December 31, 1999 included amounts due on fixed asset project.

Identification and Ownership - Contacts (Page iv)

This utility was mailed a good filer letter.
David Hoffmann

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	500,787	1
Total Sales of Water	500,787	
Other Operating Revenues		
Forfeited Discounts (470)	437	2
Miscellaneous Service Revenues (471)	12	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	2,461	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	2,910	
Total Operating Revenues	503,697	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	54,695	8
Pumping Expenses (620-625)	48,623	9
Water Treatment Expenses (630-635)	78,794	10
Transmission and Distribution Expenses (640-655)	27,882	11
Customer Accounts Expenses (901-904)	14,924	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	20,426	14
Total Operation and Maintenance Expenses	245,344	
Other Operating Expenses		
Depreciation Expense (403)	69,086	15
Amortization Expense (404-407)		16
Taxes (408)	54,013	17
Total Other Operating Expenses	123,099	
Total Operating Expenses	368,443	
NET OPERATING INCOME	135,254	

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	994	51,678	116,849	4
Commercial	101	14,949	27,893	5
Industrial	21	248,014	245,554	6
Total Metered Sales to General Customers (461)	1,116	314,641	390,296	
Private Fire Protection Service (462)	19		7,680	7
Public Fire Protection Service (463)	1		93,206	8
Other Sales to Public Authorities (464)	16	6,456	9,605	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,152	321,097	500,787	

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)	93,206	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)	93,206	
Forfeited Discounts (470):		
Customer late payment charges	437	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	437	
Miscellaneous Service Revenues (471):		
OTHER CHARGES	12	7
Total Miscellaneous Service Revenues (471)	12	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	2,461	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	2,461	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	4,287	3
Maintenance of Water Source Plant (605)	50,408	4
Total Source of Supply Expenses	54,695	
 PUMPING EXPENSES		
Operation Labor (620)	7,541	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	29,873	7
Operation Supplies and Expenses (623)	111	8
Maintenance of Pumping Plant (625)	11,098	9
Total Pumping Expenses	48,623	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	25,378	10
Chemicals (631)	48,455	11
Operation Supplies and Expenses (632)	293	12
Maintenance of Water Treatment Plant (635)	4,668	13
Total Water Treatment Expenses	78,794	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)		14
Operation Supplies and Expenses (641)	667	15
Maintenance of Distribution Reservoirs and Standpipes (650)	749	16
Maintenance of Mains (651)	16,421	17
Maintenance of Services (652)	3,192	18
Maintenance of Meters (653)	2,526	19
Maintenance of Hydrants (654)	3,512	20
Maintenance of Other Plant (655)	815	21
Total Transmission and Distribution Expenses	27,882	

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)	2,474	22
Accounting and Collecting Labor (902)	11,135	23
Supplies and Expenses (903)	1,315	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	14,924	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	4,973	27
Office Supplies and Expenses (921)	2,382	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	2,254	30
Property Insurance (924)	1,224	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	7,008	33
Regulatory Commission Expenses (928)	300	34
Miscellaneous General Expenses (930)		35
Transportation Expenses (933)	638	36
Maintenance of General Plant (935)	1,647	37
Total Administrative and General Expenses	20,426	
 Total Operation and Maintenance Expenses	 245,344	

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		53,000	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		920	2
Net property tax equivalent		52,080	
Social Security		1,333	3
PSC Remainder Assessment		600	4
Other (specify): NONE			5
Total tax expense		<u>54,013</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			Calumet				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.214255				3
County tax rate	mills		5.830476				4
Local tax rate	mills		11.637669				5
School tax rate	mills		11.329346				6
Voc. school tax rate	mills		1.986852				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		30.998598				10
Less: state credit	mills		1.813248				11
Net tax rate	mills		29.185350				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		11.637669				14
Combined School Tax Rate	mills		13.316198				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		24.953867				17
Total Tax Rate	mills		30.998598				18
Ratio of Local and School Tax to Total	dec.		0.805000				19
Total tax net of state credit	mills		29.185350				20
Net Local and School Tax Rate	mills		23.494203				21
Utility Plant, Jan. 1	\$	2,958,697	2,958,697				22
Materials & Supplies	\$	12,583	12,583				23
Subtotal	\$	2,971,280	2,971,280				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,971,280	2,971,280				26
Assessment Ratio	dec.		0.933500				27
Assessed Value	\$	2,773,690	2,773,690				28
Net Local & School Rate	mills		23.494203				29
Tax Equiv. Computed for Current Year	\$	65,166	65,166				30
Tax Equivalent per 1994 PSC Report	\$	56,131					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	53,000					32 33
Tax equiv. for current year (see note 6)	\$	53,000					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)	22,688		4
Structures and Improvements (311)	130,761		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	153,099		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	29,554		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	336,102	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	291,290		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	32,582		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	112,280		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	4,363		20
Total Pumping Plant	440,515	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	56,047		22
Water Treatment Equipment (332)	235,621		23
Total Water Treatment Plant	291,668	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		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)			22,688	4
Structures and Improvements (311)			130,761	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			153,099	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			29,554	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	336,102	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			291,290	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			32,582	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			112,280	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			4,363	20
Total Pumping Plant	0	0	440,515	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			56,047	22
Water Treatment Equipment (332)			235,621	23
Total Water Treatment Plant	0	0	291,668	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	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)	181,056		26
Transmission and Distribution Mains (343)	1,116,317	162,932	27
Fire Mains (344)	0		28
Services (345)	125,315	47,273	29
Meters (346)	103,207	6,334	30
Hydrants (348)	106,005	28,635	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,631,900	245,174	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	1,488		34
Office Furniture and Equipment (391)	5,395	1,000	35
Computer Equipment (391.1)	31,742		36
Transportation Equipment (392)	19,989		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	7,182		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	1,500		41
Communication Equipment (397)	46,081		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	113,377	1,000	
Total utility plant in service directly assignable	2,813,562	246,174	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	2,813,562	246,174	

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)			181,056 26
Transmission and Distribution Mains (343)			1,279,249 27
Fire Mains (344)			0 28
Services (345)	2,040		170,548 29
Meters (346)			109,541 30
Hydrants (348)	5,700		128,940 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	7,740	0	1,869,334
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			1,488 34
Office Furniture and Equipment (391)	750		5,645 35
Computer Equipment (391.1)			31,742 36
Transportation Equipment (392)			19,989 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			7,182 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			1,500 41
Communication Equipment (397)			46,081 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	750	0	113,627
Total utility plant in service directly assignable	8,490	0	3,051,246
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	8,490	0	3,051,246

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			28,259	28,259	1
February			30,323	30,323	2
March			32,358	32,358	3
April			29,836	29,836	4
May			32,076	32,076	5
June			32,878	32,878	6
July			29,470	29,470	7
August			34,145	34,145	8
September			31,519	31,519	9
October			34,242	34,242	10
November			26,331	26,331	11
December			24,810	24,810	12
Total for year	0	0	366,247	366,247	
Less: Measured or estimated water used in main flushing and water treatment during year				7,647	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				358,600	16
Less: Water sold				321,097	17
Losses and unaccounted for				37,503	18
Percent unaccounted for to the nearest whole percent (%)				10%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				1,675	21
Date of maximum: 9/26/2000					22
Cause of maximum:					23
Seasonal Use					
Minimum gallons pumped by all methods in any one day during reporting year				438	24
Date of minimum: 12/25/2000					25
Total KWH used for pumping for the year				591,146	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)	
MAIN STREET	Well #1	805	12	421,920	Yes	1
MAIN STREET	Well #2	178	24	912,960	Yes	2
WATER STREET	Well #3	185	24	1,094,400	Yes	3
RYAN STREET	Well #4	685	18	325,440	Yes	4

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	MAIN STREET	MAIN STREET	WATER STREET	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	PEABODY FLOWAY	PEABODY FLOWAY	LAYNE MEMPHIS	5
Year Installed	1987	1987	1989	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	575	575	720	8
Pump Motor or Standby Engine Mfr	U S MOTORS	U S MOTORS	U S MOTORS	9 10
Year Installed	1987	1987	1989	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	40	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #1	WELL #2	WELL #3	14
Location	MAIN STREET	MAIN STREET	WATER STREET	15
Purpose	P	P	P	16
Destination	T	T	T	17
Pump Manufacturer	LAYNE MEMPHIS	GOULDS	GOULDS	18
Year Installed	1968	2000	2000	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	302	634	760	21
Pump Motor or Standby Engine Mfr	U S MOTORS	GENERAL ELECTRIC	GENERAL ELECTRIC	22 23
Year Installed	1992	1989	1989	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	25	40	60	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 #4			1
Location	RYAN STREET			2
Purpose	P			3
Destination	D			4
Pump Manufacturer	GOULDS			5
Year Installed	1991			6
Type	VERTICAL TURBINE			7
Actual Capacity (gpm)	226			8
Pump Motor or Standby Engine Mfr	PLEUGER			10
Year Installed	1987			11
Type	ELECTRIC			12
Horsepower	100			13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				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	GLENVIEW WEST	HORN PARK	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	1966	1966	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	130	130	6
Total capacity in gallons	150,000	200,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.4000	1.0000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	13
Is water fluoridated (yes, no)?	N	N	14

WATER MAINS

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

								Number of Feet	
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)		
M	D	4.000	3,642	0	0	0	3,642	1	
P	D	4.000	44	0	0	0	44	2	
M	D	6.000	43,641	0	0	0	43,641	3	
P	D	6.000	647	0	0	0	647	4	
M	D	8.000	14,453	0	0	0	14,453	5	
P	D	8.000	12,484	2,530	0	0	15,014	6	
M	D	10.000	16,605	0	0	0	16,605	7	
P	D	10.000	2,997	2,195	0	0	5,192	8	
P	D	16.000	2,416	0	0	0	2,416	9	
Total Within Municipality			96,929	4,725	0	0	101,654		
Total Utility			96,929	4,725	0	0	101,654		

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	947	0	17	0	930	5	1
M	1.000	132	25	0	0	157	105	2
M	1.500	18	6	0	0	24	2	3
M	2.000	10	1	0	0	11		4
M	3.000	7	0	0	0	7		5
M	4.000	1	0	0	0	1		6
M	6.000	5	0	0	0	5		7
P	6.000		1			1		8
P	8.000		2			2		9
M	8.000	1	0	0	0	1		10
Total Utility		1,121	35	17	0	1,139	112	

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	435	12	0	(1)	446	22	1
0.750	688	48	0	0	736	72	2
1.000	24	0	0	0	24	0	3
1.500	27	0	0	0	27	0	4
2.000	17	3	0	0	20	0	5
3.000	11	1	0	0	12	0	6
6.000	3	0	0	0	3	1	7
Total:	1,205	64	0	(1)	1,268	95	

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	378	21	1	0	0	46	446	1
0.750	618	45	4	1	3	65	736	2
1.000	0	14	2	2	1	5	24	3
1.500	0	15	2	2	1	7	27	4
2.000	0	7	5	3	0	5	20	5
3.000	0	1	4	1	0	6	12	6
6.000	0	0	1	0	0	2	3	7
Total:	996	103	19	9	5	136	1,268	

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	166	11	3		174	2
Total Fire Hydrants	166	11	3	0	174	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	173
Number of distribution system valves end of year:	417
Number of distribution valves operated during year:	176

WATER OPERATING SECTION FOOTNOTES

Water Operating Revenues - Sales of Water (Page W-02)

Increase in water revenues due, in part, to water rate increase implemented in 1999 being effective for an entire year.

Water Operation & Maintenance Expenses (Page W-05)

Account 605 - Increase due to costs incurred in 2000 to rebuild pumping equipment for well number 2 and 3.

Account 625 - In 1999, costs were repairs were made to the Main Street well building. In 2000, additional maintenance costs were incurred as part of the renovation to the pumping equipment for well # 2 and 3.

Account 635 - In 1999, the City cleaned the salt tanks and softeners which increase the cost in that year.

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

The City of Brillion has authorized the property tax equivalent to be frozen at \$53,000.

Water Mains (Page W-15)

2000 water main activity:

High School Project (2,195' of 10" main) Special assessed based on actual construction cost.

DuQuaine Property: (724' of 8" main) Installed and contributed by developer

Fairway/National: (1806' of 8" main) Internally financed using proceeds from a 1997 bond issue.

Water Services (Page W-16)

2000 service additions

High School project: (3 services) special assessed based on actual construction cost

DuQuaine property: (4 services) Installed and contributed by developer

Fairway/National: (27 services) Internally financed using proceeds from the 1997 bond issue.

Customer installed (1 service) Recorded at estimated cost

Meters (Page W-17)

A one meter adjustment was necessary based on customer meter counts and meters in stock.

WATER OPERATING SECTION FOOTNOTES

Hydrants and Distribution System Valves (Page W-18)

2000 hydrant activity:

High School Project: (4 hydrants) Special assessed based on actual construction costs

DuQuaine property (2 hydrants) Installed and contributed by developer

Fairway/National: (5 hydrants) Internally financed using proceeds from the 1997 bond issue.
