



3014 (02-09-04)

ANNUAL REPORT

OF

Name: BURLINGTON MUNICIPAL WATERWORKS

Principal Office: 6551 S. PINE STREET
BURLINGTON, WI 53105

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: BURLINGTON MUNICIPAL WATERWORKS

Utility Address: 6551 S. PINE STREET
BURLINGTON, WI 53105

When was utility organized? 1/1/1889

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS CONNIE WILSON

Title: UTILITY MANAGER

Office Address:

6551 S PINE STREET
BURLINGTON, WI 53105

Telephone: (262) 539 - 3646

Fax Number: (262) 539 - 3648

E-mail Address: cwilson@techhead2.com

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

Name: MRS KAREN S HALL

Title: CPA

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

1001 HOST DRIVE
P.O. BOX 508
LAKE GENEVA, WI 53147

Telephone: (262) 248 - 0220

Fax Number: (262) 248 - 8429

E-mail Address: pwrrome@elknet.net

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

Name: MR DAVID TORGLER

Title: CITY ADMINISTRATOR

Office Address:

300 N. PINE STREET
BURLINGTON, WI 53105

Telephone: (262) 763 - 3717

Fax Number: (262) 763 - 3474

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 PATRICK W ROMENESKO CPA

Title: SHAREHOLDER

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

1001 HOST DRIVE

P.O. BOX 508

LAKE GENEVA, WI 53147

Telephone: (262) 248 - 0220

Fax Number: (262) 248 - 8429

E-mail Address: pwrome@elknet.net

Date of most recent audit report: 3/3/2000

Period covered by most recent audit: YEAR ENDED DECEMBER 31, 1999

Names and titles of utility management including manager or superintendent:

Name: MS CONNIE WILSON

Title: UTILITY MANAGER

Office Address:

6551 S. PINE STREET

BURLINGTON, WI 53105

Telephone: (262) 539 - 3646

Fax Number: (262) 538 - 3648

E-mail Address: cwilson@techhead2.com

Name of utility commission/committee: BURLINGTON CITY COUNCIL

Names of members of utility commission/committee:

MS YVONNE BRAUNSCHWEIG

MR FRANK CANNELLA

MR JOHN ECKES

MR PETER HINTZ

MR JIM MCCOURT

MR ROBERT MILLER

MR JOHN THATE

MR TOM VOS

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,169,684	1,038,233	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	515,078	639,803	2
Depreciation Expense (403)	204,167	185,207	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	179,081	165,418	5
Total Operating Expenses	898,326	990,428	
Net Operating Income	271,358	47,805	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	271,358	47,805	
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)	14,350	22,470	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	14,350	22,470	
Total Income	285,708	70,275	
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	285,708	70,275	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	64,252	70,134	14
Amortization of Debt Discount and Expense (428)	10,108	9,420	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	1,130	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	74,360	80,684	
Net Income	211,348	(10,409)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,656,524	3,463,140	20
Balance Transferred from Income (433)	211,348	(10,409)	21
Miscellaneous Credits to Surplus (434)	44,878	300,000	22
Miscellaneous Debits to Surplus--Debit (435)	0	34,641	23
Appropriations of Surplus--Debit (436)	(48,751)	61,566	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	3,961,501	3,656,524	

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 EARNED ON INVESTMENTS	14,350	5
Total (Acct. 419):	14,350	
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):		
PRIOR PERIOD BILLING ADJUSTMENTS	44,878	9
Total (Acct. 434):	44,878	
Miscellaneous Debits to Surplus (435):		
NONE	0	10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	(48,751)	11
Total (Acct. 436)--Debit:	(48,751)	
Appropriations of Income to Municipal Funds (439):		
NONE	0	12
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	0	0	0	0	0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0	0	0	0	0	2
Payroll	0	0	0	0	0	3
Materials	0	0	0	0	0	4
Taxes	0	0	0	0	0	5
Other (list by major classes):						
NONE	0	0	0	0	0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,169,684	0	0	0	1,169,684	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	111	0	0	0	111	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE	0	0	0	0	0	6
Revenues subject to Wisconsin Remainder Assessment	1,169,573	0	0	0	1,169,573	

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	181,964	0	181,964	1
Electric operating expenses	0	0	0	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	0	0	0	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	2,296	0	2,296	8
Electric utility plant accounts	0	0	0	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	0	0	0	18
All other accounts	0	0	0	19
Total Payroll	184,260	0	184,260	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	10,617,809	9,689,469	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,115,758	1,917,542	2
Net Utility Plant	8,502,051	7,771,927	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	215,783	267,006	7
Total Other Property and Investments	215,783	267,006	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	126,304	(18,759)	8
Temporary Cash Investments (132)	0	0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	215,439	175,012	11
Other Accounts Receivable (143)	264,079	264,519	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	3,293	5,559	14
Materials and Supplies (150)	10,192	10,452	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0	0	17
Total Current and Accrued Assets	619,307	436,783	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	40,365	46,455	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	4,017	20
Total Deferred Debits	40,365	50,472	
Total Assets and Other Debits	9,377,506	8,526,188	

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)	448,394	448,394	21
Appropriated Earned Surplus (215)	43,119	91,870	22
Unappropriated Earned Surplus (216)	3,961,501	3,656,524	23
Total Proprietary Capital	4,453,014	4,196,788	
LONG-TERM DEBT			
Bonds (221)	1,300,000	1,450,000	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	1,300,000	1,450,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	43,343	61,260	28
Payables to Municipality (233)	6,600	0	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	167,175	152,922	31
Interest Accrued (237)	22,664	25,137	32
Other Current and Accrued Liabilities (238)	3,528	2,708	33
Total Current and Accrued Liabilities	243,310	242,027	
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)	14,460	12,433	39
Miscellaneous Operating Reserves (265)	0	0	40
Total Operating Reserves	14,460	12,433	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	3,366,722	2,624,940	41
Total Liabilities and Other Credits	9,377,506	8,526,188	

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)	10,520,223	0	0	0	1
Utility Plant Purchased or Sold (102)	0	0	0	0	2
Utility Plant in Process of Reclassification (103)	0	0	0	0	3
Utility Plant Leased to Others (104)	0	0	0	0	4
Property Held for Future Use (105)	97,586	0	0	0	5
Completed Construction not Classified (106)	0	0	0	0	6
Construction Work in Progress (107)	0	0	0	0	7
Utility Plant Acquisition Adjustments (108)	0	0	0	0	8
Other Utility Plant Adjustments (109)	0	0	0	0	9
Total Utility Plant	10,617,809	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	2,115,758	0	0	0	10
Total Accumulated Provision	2,115,758	0	0	0	
Net Utility Plant	8,502,051	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	1,917,542				1,917,542	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	204,167				204,167	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	12,094				12,094	6
Accruals charged other						7
accounts (specify):						8
None	0				0	9
Salvage	158				158	10
Other credits (specify):						11
Insurance proceeds	1,000				1,000	12
Total credits	217,419	0	0	0	217,419	13
Debits during year						14
Book cost of plant retired	15,002				15,002	15
Cost of removal	4,201				4,201	16
Other debits (specify):						17
None	0				0	18
Total debits	19,203	0	0	0	19,203	19
Balance End of Year	2,115,758	0	0	0	2,115,758	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	0	0	1
Other (specify):					
NONE	0	0	0	0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0	0	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	0 2
Collection of accounts previously written off: Utility Customers	0 3
Collection of accounts previously written off: Others	0 4
Total Additions	0
Deductions:	
Accounts written off during the year: Utility Customers	0 5
Accounts written off during the year: Others	0 6
Total accounts written off	0
Balance end of year	0

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation	0	0	0	0	0	0 1
Other	0	0	0	0	0	0 2
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	10,192	10,452 2
Sewer utility	0	0 3
Gas utility	0	0 4
Merchandise	0	0 5
Other materials & supplies	0	0 6
Total Materials and Supplies	10,192	10,452

**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)				
1995 Refunding Bonds	8,800	428	37,655	1
1995 REFUNDING BONDS-DEFERRED REFUNDING COSTS	1,308	428	2,710	2
Total			40,365	
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	448,394	1
Changes during year (explain):		
NONE	0	2
Balance end of year	<u>448,394</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)	
1995 REVENUE BONDS	12/01/1995	10/01/2010	5.00%	1,300,000	1
Total Bonds (Account 221):				1,300,000	

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)
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NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	152,922	1
Accruals:		
Charged water department expense	179,081	2
Charged electric department expense	0	3
Charged sewer department expense	3,991	4
Other (explain):		
None	0	5
Total Accruals and other credits	183,072	
Taxes paid during year:		
County, state and local taxes	152,922	6
Social Security taxes	14,538	7
PSC Remainder Assessment	1,359	8
Other (explain):		
NONE		9
Total payments and other debits	168,819	
Balance end of year	167,175	

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)					
1995 Revenues Bonds	25,137	64,252	66,725	22,664	1
Subtotal	25,137	64,252	66,725	22,664	
Advances from Municipality (223)					
NONE	0	0	0	0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0	0	0	0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0	0	0	0	4
Subtotal	0	0	0	0	
Total	25,137	64,252	66,725	22,664	

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	2,624,940	0	0	0	0	2,624,940	1
Add credits during year:							
For Services	54,780	0	0	0	0	54,780	2
For Mains	622,026	0	0	0	0	622,026	3
Other (specify):							
METER HORNS	1,116	0	0	0	0	1,116	4
HYDRANTS	63,860	0	0	0	0	63,860	5
Deduct charges (specify):							
NONE	0	0		0	0	0	6
Balance End of Year	3,366,722	0	0	0	0	3,366,722	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	0	0	0	0	0	0	7

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	0	1
Total (Acct. 123):	0	
Other Investments (124):		
NONE	0	2
Total (Acct. 124):	0	
Special Funds (125):		
BOND RESERVE ACCOUNT	7,535	3
DEPRECIATION FUND	25,748	4
SPECIAL REDEMPTION CASH	182,500	5
Total (Acct. 125):	215,783	
Notes Receivable (141):		
NONE	0	6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	215,439	7
Electric	0	8
Sewer (Regulated)	0	9
Other (specify):		
NONE	0	10
Total (Acct. 142):	215,439	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	264,079	11
Merchandising, jobbing and contract work	0	12
Other (specify):		
NONE	0	13
Total (Acct. 143):	264,079	
Receivables from Municipality (145):		
DELINQUENT UTILITY BILLS PLACED ON THE 2000 TAX ROLL	3,293	14
Total (Acct. 145):	3,293	
Prepayments (165):		
NONE	0	15
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE	0	16
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE	0	17
Total (Acct. 183):	0	
Payables to Municipality (233):		
AMOUNTS DUE TO GENERAL FUND FOR ADMINISTRATIVE COSTS	6,600	18
Total (Acct. 233):	6,600	
Other Deferred Credits (253):		
NONE	0	19
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	10,056,053	0	0	0	10,056,053	1
Materials and Supplies	10,322	0	0	0	10,322	2
Other (specify):						
NONE	0	0	0	0	0	3
Less Average:						
Reserve for Depreciation	2,016,650	0	0	0	2,016,650	4
Customer Advances for Construction	0	0	0	0	0	5
Contributions in Aid of Construction	2,995,831	0	0	0	2,995,831	6
Other (specify):						
NONE	0	0	0	0	0	7
Average Net Rate Base	5,053,894	0	0	0	5,053,894	
Net Operating Income	271,358	0	0	0	271,358	8
Net Operating Income as a percent of Average Net Rate Base						
	5.37%	N/A	N/A	N/A	5.37%	

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	448,394	1
Appropriated Earned Surplus	67,494	2
Unappropriated Earned Surplus	3,809,012	3
Other (Specify):		
NONE	0	4
Total Average Proprietary Capital	4,324,900	
Net Income		
Net Income	211,348	5
 Percent Return on Proprietary Capital	 4.89%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

NONE

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

A standard rate increase was accepted by the Public Service Commission during 2000.

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251) (Page F-12)

Deferred bond refunding costs were reported in account (183) in prior years. The utility is now reporting this in account (181). This account appears more appropriate as the costs are being amortized over an eight year period.

Balance Sheet End-of-Year Account Balances (Page F-19)

Identification and Ownership - Contacts (Page iv)

August 29, 2001

Ms. Connie Wilson, Utility Manager
Burlington Municipal Waterwork
6551 South Pine Street
Burlington, WI 53105-8918

2000 Analytical Review DWCCA-840-ELE

Dear Ms. Wilson:

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.

During our review, we noted that while Burlington is in both Racine and Walworth Counties, the Property Tax Equivalent schedule on page W-7 is completed for Racine County only. In the future, please use the "Insert Record" icon on the toolbar to add a second record and complete a record for each county or provide a schedule note explanation why taxes are not reported for Walworth County.

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\840.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,155,484	1
Total Sales of Water	1,155,484	
Other Operating Revenues		
Forfeited Discounts (470)	3,595	2
Miscellaneous Service Revenues (471)	2,318	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	8,287	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	14,200	
Total Operating Revenues	1,169,684	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	203,740	9
Water Treatment Expenses (630-635)	7,288	10
Transmission and Distribution Expenses (640-655)	119,796	11
Customer Accounts Expenses (901-904)	23,363	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	160,891	14
Total Operation and Maintenance Expenses	515,078	
Other Operating Expenses		
Depreciation Expense (403)	204,167	15
Amortization Expense (404-407)	0	16
Taxes (408)	179,081	17
Total Other Operating Expenses	383,248	
Total Operating Expenses	898,326	
NET OPERATING INCOME	271,358	

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	31	603	849	1
Commercial	10	194	276	2
Industrial	0	0	0	3
Total Unmetered Sales to General Customers (460)	41	797	1,125	
Metered Sales to General Customers (461)				
Residential	2,691	198,166	372,571	4
Commercial	474	153,469	219,761	5
Industrial	22	183,891	180,570	6
Total Metered Sales to General Customers (461)	3,187	535,526	772,902	
Private Fire Protection Service (462)	65		28,772	7
Public Fire Protection Service (463)	1		293,839	8
Other Sales to Public Authorities (464)	76	39,076	58,846	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0	0	0	12
Total Sales of Water	3,370	575,399	1,155,484	

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)	293,839	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)	293,839	
Forfeited Discounts (470):		
Customer late payment charges	3,595	5
Other (specify):		
NONE	0	6
Total Forfeited Discounts (470)	3,595	
Miscellaneous Service Revenues (471):		
NEW CONSTRUCTION HOOKUPS	1,002	7
HYDRANT HOOKUPS	650	8
NSF CHECK FEES	214	9
RECONNECTION FEES	150	10
MISCELLANEOUS PARTS SOLD	152	11
WELL PERMIT FEES	150	12
Total Miscellaneous Service Revenues (471)	2,318	
Rents from Water Property (472):		
NONE	0	13
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE	0	14
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	8,287	15
Other (specify):		
NONE	0	16
Total Other Water Revenues (474)	8,287	
Amortization of Construction Grants (475):		
NONE	0	17
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)	0	1
Purchased Water (601)	0	2
Operation Supplies and Expenses (602)	0	3
Maintenance of Water Source Plant (605)	0	4
Total Source of Supply Expenses	0	
 PUMPING EXPENSES		
Operation Labor (620)	30,836	5
Fuel for Power Production (621)	0	6
Fuel or Power Purchased for Pumping (622)	144,365	7
Operation Supplies and Expenses (623)	16,178	8
Maintenance of Pumping Plant (625)	12,361	9
Total Pumping Expenses	203,740	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	0	10
Chemicals (631)	7,117	11
Operation Supplies and Expenses (632)	171	12
Maintenance of Water Treatment Plant (635)	0	13
Total Water Treatment Expenses	7,288	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	41,888	14
Operation Supplies and Expenses (641)	3,313	15
Maintenance of Distribution Reservoirs and Standpipes (650)	3,886	16
Maintenance of Mains (651)	48,192	17
Maintenance of Services (652)	15,588	18
Maintenance of Meters (653)	2,620	19
Maintenance of Hydrants (654)	2,547	20
Maintenance of Other Plant (655)	1,762	21
Total Transmission and Distribution Expenses	119,796	

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)	2,178	22
Accounting and Collecting Labor (902)	17,839	23
Supplies and Expenses (903)	3,235	24
Uncollectible Accounts (904)	111	25
Total Customer Accounts Expenses	23,363	
 SALES EXPENSES		
Sales Expenses (910)	0	26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	33,607	27
Office Supplies and Expenses (921)	6,184	28
Administrative Expenses Transferred--Credit (922)	0	29
Outside Services Employed (923)	8,001	30
Property Insurance (924)	13,223	31
Injuries and Damages (925)	18,856	32
Employee Pensions and Benefits (926)	53,401	33
Regulatory Commission Expenses (928)	10,529	34
Miscellaneous General Expenses (930)	2,134	35
Transportation Expenses (933)	6,412	36
Maintenance of General Plant (935)	8,544	37
Total Administrative and General Expenses	160,891	
 Total Operation and Maintenance Expenses	 515,078	

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		167,175	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		3,991	2
Net property tax equivalent		163,184	
Social Security		14,538	3
PSC Remainder Assessment		1,359	4
Other (specify): NONE		0	5
Total tax expense		179,081	

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			Racine				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.222998				3
County tax rate	mills		6.302175				4
Local tax rate	mills		8.814276				5
School tax rate	mills		9.930407				6
Voc. school tax rate	mills		1.788151				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		27.058007				10
Less: state credit	mills		1.796319				11
Net tax rate	mills		25.261688				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.814276				14
Combined School Tax Rate	mills		11.718558				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.532834				17
Total Tax Rate	mills		27.058007				18
Ratio of Local and School Tax to Total	dec.		0.758845				19
Total tax net of state credit	mills		25.261688				20
Net Local and School Tax Rate	mills		19.169706				21
Utility Plant, Jan. 1	\$	9,689,469	9,689,469				22
Materials & Supplies	\$	10,452	10,452				23
Subtotal	\$	9,699,921	9,699,921				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	9,699,921	9,699,921				26
Assessment Ratio	dec.		0.899057				27
Assessed Value	\$	8,720,782	8,720,782				28
Net Local & School Rate	mills		19.169706				29
Tax Equiv. Computed for Current Year	\$	167,175	167,175				30
Tax Equivalent per 1994 PSC Report	\$	149,132					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	167,175					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	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	31,035	0	4
Structures and Improvements (311)	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	284,294	42,721	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	0	0	10
Other Water Source Plant (317)	0	0	11
Total Source of Supply Plant	315,329	42,721	
PUMPING PLANT			
Land and Land Rights (320)	0	0	12
Structures and Improvements (321)	466,146	0	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	0	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	764,504	40,168	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	0	0	20
Total Pumping Plant	1,230,650	40,168	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	0	0	22
Water Treatment Equipment (332)	131,856	4,636	23
Total Water Treatment Plant	131,856	4,636	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	20,451	0	24
Structures and Improvements (341)	0	0	25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)	0	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)	0	0	31,035	4
Structures and Improvements (311)	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	7
Wells and Springs (314)	0	0	327,015	8
Infiltration Galleries and Tunnels (315)	0	0	0	9
Supply Mains (316)	0	0	0	10
Other Water Source Plant (317)	0	0	0	11
Total Source of Supply Plant	0	0	358,050	
PUMPING PLANT				
Land and Land Rights (320)	0	0	0	12
Structures and Improvements (321)	0	0	466,146	13
Boiler Plant Equipment (322)	0	0	0	14
Other Power Production Equipment (323)	0	0	0	15
Steam Pumping Equipment (324)	0	0	0	16
Electric Pumping Equipment (325)	0	0	804,672	17
Diesel Pumping Equipment (326)	0	0	0	18
Hydraulic Pumping Equipment (327)	0	0	0	19
Other Pumping Equipment (328)	0	0	0	20
Total Pumping Plant	0	0	1,270,818	
WATER TREATMENT PLANT				
Land and Land Rights (330)	0	0	0	21
Structures and Improvements (331)	0	0	0	22
Water Treatment Equipment (332)	0	0	136,492	23
Total Water Treatment Plant	0	0	136,492	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)	0	0	20,451	24
Structures and Improvements (341)	0	0	0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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)	812,762	4,500	26
Transmission and Distribution Mains (343)	4,784,645	629,902	27
Fire Mains (344)	0	0	28
Services (345)	878,704	56,280	29
Meters (346)	463,124	47,361	30
Hydrants (348)	497,087	86,610	31
Other Transmission and Distribution Plant (349)	353	8,430	32
Total Transmission and Distribution Plant	7,457,126	833,083	
GENERAL PLANT			
Land and Land Rights (389)	0	0	33
Structures and Improvements (390)	152,866	0	34
Office Furniture and Equipment (391)	9,366	0	35
Computer Equipment (391.1)	31,395	20,798	36
Transportation Equipment (392)	44,728	0	37
Stores Equipment (393)	736	0	38
Tools, Shop and Garage Equipment (394)	70,028	1,936	39
Laboratory Equipment (395)	4,039	0	40
Power Operated Equipment (396)	0	0	41
Communication Equipment (397)	6,254	0	42
SCADA Equipment (397.1)	137,510	0	43
Miscellaneous Equipment (398)	0	0	44
Other Tangible Property (399)	0	0	45
Total General Plant	456,922	22,734	
Total utility plant in service directly assignable	9,591,883	943,342	
Common Utility Plant Allocated to Water Department	0	0	46
Total utility plant in service	9,591,883	943,342	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)	0	0	817,262	26
Transmission and Distribution Mains (343)	0	0	5,414,547	27
Fire Mains (344)	0	0	0	28
Services (345)	1,050	0	933,934	29
Meters (346)	11,852	0	498,633	30
Hydrants (348)	2,100	0	581,597	31
Other Transmission and Distribution Plant (349)	0	0	8,783	32
Total Transmission and Distribution Plant	15,002	0	8,275,207	
GENERAL PLANT				
Land and Land Rights (389)	0	0	0	33
Structures and Improvements (390)	0	0	152,866	34
Office Furniture and Equipment (391)	0	0	9,366	35
Computer Equipment (391.1)	0	0	52,193	36
Transportation Equipment (392)	0	0	44,728	37
Stores Equipment (393)	0	0	736	38
Tools, Shop and Garage Equipment (394)	0	0	71,964	39
Laboratory Equipment (395)	0	0	4,039	40
Power Operated Equipment (396)	0	0	0	41
Communication Equipment (397)	0	0	6,254	42
SCADA Equipment (397.1)	0	0	137,510	43
Miscellaneous Equipment (398)	0	0	0	44
Other Tangible Property (399)	0	0	0	45
Total General Plant	0	0	479,656	
Total utility plant in service directly assignable	15,002	0	10,520,223	
Common Utility Plant Allocated to Water Department	0	0	0	46
Total utility plant in service	15,002	0	10,520,223	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January	0	0	52,577	52,577	1
February	0	0	49,516	49,516	2
March	0	0	53,795	53,795	3
April	0	0	53,043	53,043	4
May	0	0	57,140	57,140	5
June	0	0	57,047	57,047	6
July	0	0	67,420	67,420	7
August	0	0	71,590	71,590	8
September	0	0	62,698	62,698	9
October	0	0	57,610	57,610	10
November	0	0	52,953	52,953	11
December	0	0	52,238	52,238	12
Total for year	0	0	687,627	687,627	
Less: Measured or estimated water used in main flushing and water treatment during year				45,000	13
Less: Other utility use				7,000	14
Other utility use explanation:					15
Water main breaks, fire department usage and training					
Water pumped into distribution system				635,627	16
Less: Water sold				575,399	17
Losses and unaccounted for				60,228	18
Percent unaccounted for to the nearest whole percent (%)				9%	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				2,892	21
Date of maximum: 8/15/2000					22
Cause of maximum:					23
High demand due to dry weather					
Minimum gallons pumped by all methods in any one day during reporting year				1,362	24
Date of minimum: 3/29/2000					25
Total KWH used for pumping for the year				2,059,714	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)	
707 AIRPORT DRIVE	LK038	650	10	43,200	Yes	1
165 KARYL STREET	WELL #10	1,560	17	1,728,000	Yes	2
341 ORIGEN STREET	WELL #7	1,492	12	1,584,000	Yes	3
508 SHELDON STREET	WELL #8	1,475	16	1,440,000	Yes	4
801 FRONTAGE ROAD	WELL #9	1,450	16	1,368,000	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	WELL #10	WELL #7	WELL #8	1
Location	165 KARYL STREET	341 ORIGEN STREET	508 SHELDON STREET	2
Purpose	P	P	P	3
Destination	R	R	R	4
Pump Manufacturer	AMERICAN TURBINE	LAYNE NORTHWEST	WORTHINGTON	5
Year Installed	1995	1988	1982	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,200	1,100	1,000	8
Pump Motor or Standby Engine Mfr	U.S.	G.E.	U.S.	10
Year Installed	1990	1980	1993	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	250	200	150	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #9			14
Location	801 FRONTAGE ROAD			15
Purpose	P			16
Destination	R			17
Pump Manufacturer	AMERICAN TURBINE			18
Year Installed	1992			19
Type	CENTRIFUGAL			20
Actual Capacity (gpm)	950			21
Pump Motor or Standby Engine Mfr	G.E.			23
Year Installed	1992			24
Type	ELECTRIC			25
Horsepower	200			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	#10	#7	#8	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	R	3
Year constructed	1990	1954	1963	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	0	140	0	6
Total capacity in gallons	300,000	300,000	300,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	OTHER	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	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.)	1.7000	1.6000	1.4000	12
Is a corrosion control chemical used (yes, no)?	N	N	N	13
Is water fluoridated (yes, no)?	N	N	N	14

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	#9	DUNFORD DRIVE		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	S		3
Year constructed	1973	1978		4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL		5
Elevation difference in feet (See Headnote 3.)	0	160		6
Total capacity in gallons	300,000	2,200,000		7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID			9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE			10
Filters, type (gravity, pressure, other, none)	NONE			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.4000			12
Is a corrosion control chemical used (yes, no)?	N			13
Is water fluoridated (yes, no)?	N			14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	3.000	1,739	0	0	0	1,739	1
P	D	3.000	10	0	0	0	10	2
M	D	4.000	26,571	0	0	0	26,571	3
P	D	4.000	271	0	0	0	271	4
M	D	6.000	74,203	0	0	0	74,203	5
P	D	6.000	8,758	0	0	0	8,758	6
M	D	8.000	32,674	0	0	0	32,674	7
P	D	8.000	35,039	2,697	0	0	37,736	8
M	D	10.000	5,580	0	0	0	5,580	9
M	D	12.000	20,721	0	0	0	20,721	10
P	D	12.000	38,270	10,915	0	0	49,185	11
M	T	14.000	3,147	0	0	0	3,147	12
M	T	16.000	3,478	0	0	0	3,478	13
P	T	16.000	4,869	0	0	0	4,869	14
Total Within Municipality			255,330	13,612	0	0	268,942	
Total Utility			255,330	13,612	0	0	268,942	

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)	
L	0.500	552	0	0	0	552	0	1
M	0.750	133	0	0	0	133	0	2
L	0.750	40	0	0	0	40	0	3
M	1.000	2,077	77	7	0	2,147	0	4
M	1.250	13	0	0	0	13	0	5
M	1.500	86	1	0	0	87	0	6
L	1.500	9	0	0	0	9	0	7
M	2.000	41	2	0	0	43	0	8
M	3.000	32	0	0	0	32	0	9
M	4.000	15	0	0	0	15	0	10
M	6.000	14	0	0	0	14	0	11
M	8.000	6	3	0	0	9	0	12
Total Utility		3,018	83	7	0	3,094	0	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	2,966	300	279	0	2,987	277	1
0.750	62	0	2	0	60	3	2
1.000	127	1	3	0	125	2	3
1.500	44	1	1	0	44	9	4
2.000	37	0	0	0	37	7	5
3.000	20	0	0	0	20	4	6
4.000	13	1	0	0	14	3	7
6.000	1	0	0	0	1	1	8
Total:	3,270	303	285	0	3,288	306	

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	2,691	265	8	23	0	0	2,987	1
0.750	23	35	0	2	0	0	60	2
1.000	8	93	5	18	1	0	125	3
1.500	0	35	2	6	1	0	44	4
2.000	0	27	2	8	0	0	37	5
3.000	0	8	1	11	0	0	20	6
4.000	0	6	3	5	0	0	14	7
6.000	0	0	1	0	0	0	1	8
Total:	2,722	469	22	73	2	0	3,288	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0	0	0	0	0	1
Within Municipality	473	33	7	0	499	2
Total Fire Hydrants	473	33	7	0	499	
Flushing Hydrants						
	0	0	0	0	0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	482
Number of distribution system valves end of year:	645
Number of distribution valves operated during year:	292

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Operating Labor-Pumping (620) Additional labor costs incurred due to new chlorination of water in 1999.

Operation Supplies and Expenses (623) The utility purchased safety supplies for new chlorination system in 1999. There were also motor repairs on the pumps at well #9 and well #10 during 1999.

Maintenance of Pumping Plant (625) There was a well #7 rehabilitation project in 1999.

Chemicals (631) Chlorine for the new chlorination system was purchased in 1999.

Maintenance of Mains (651) There were many water main breaks in 2000.

Maintenance of Services (652) Many service line leaks needed to be repaired in 2000.

Outside Services Employed (923) Additional attorney fees incurred during 1999. Costs for hazardous materials assessment program incurred in 1999.

Injuries and Damages (925) The utility had expenses relating to the State of Wisconsin's assessment against the City with regard to drinking water sample violations.

Regulatory Commission Expense (928) The utility had a standard rate increase in 2000. These costs included consultant fees.

Water Mains (Page W-15)

Mains were financed from capital contributed by developers. There were no special assessments levied against property owners.

Water Services (Page W-16)

New services were charged per the utility's PSC rate order and/or from capital contributed by developers.

Hydrants and Distribution System Valves (Page W-18)

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