



3013 (02-09-04)

ANNUAL REPORT

OF

Name: CITY OF ASHLAND WATER UTILITY

Principal Office: 601 MAIN STREET WEST
ASHLAND, WI 54806

For the Year Ended: DECEMBER 31, 2000

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CITY OF ASHLAND WATER UTILITY

Utility Address: 601 MAIN STREET WEST
ASHLAND, WI 54806

When was utility organized? 1/1/1936

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: BRIAN D. KNAPP

Title: FINANCE DIRECTOR

Office Address:

601 MAIN STREET WEST
ASHLAND, WI 54806

Telephone: (715) 682 - 7190

Fax Number: (715) 682 - 7048

E-mail Address: bknapp@coawi.org

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

Name: WEB PAGE

Title:

Office Address:

ADDRESS
ASHLAND, WI 54806

Telephone:

Fax Number:

E-mail Address: www.ci.ashland.wi.us

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Date of most recent audit report: 3/22/2001

Period covered by most recent audit: JANUARY 1, 2000 TO DECEMBER 31, 2000

Names and titles of utility management including manager or superintendent:

Name: CRAIG D. NORDGREN

Title: UTILITY SUPERINTENDENT

Office Address:

601 MAIN STREET WEST
ASHLAND, WI 54806

Telephone: (715) 682 - 7194

Fax Number: (715) 682 - 7193

E-mail Address: cnordgre@coawi.org

Name of utility commission/committee: COMMON COUNCIL - COMMITTEE OF THE WHOLE

Names of members of utility commission/committee:

RODNEY MAIWALD, COUNCIL/COMMITTEE PRESIDENT

Is sewer service rendered by the utility? NO

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

Date of Ordinance: [REDACTED]

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,139,276	1,114,313	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	773,280	777,699	2
Depreciation Expense (403)	159,075	123,493	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	156,805	153,370	5
Total Operating Expenses	1,089,160	1,054,562	
Net Operating Income	50,116	59,751	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	50,116	59,751	
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)	6,027	5,922	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	6,027	5,922	
Total Income	56,143	65,673	
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	56,143	65,673	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	192,098	132,655	14
Amortization of Debt Discount and Expense (428)	7,464		15
Amortization of Premium on Debt--Cr. (429)	0		16
Interest on Debt to Municipality (430)	14,363	27,336	17
Other Interest Expense (431)	8,436	0	18
Interest Charged to Construction--Cr. (432)	10,509	153,710	19
Total Interest Charges	211,852	6,281	
Net Income	(155,709)	59,392	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,932,778	1,892,023	20
Balance Transferred from Income (433)	(155,709)	59,392	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	33,340	18,637	25
Total Unappropriated Earned Surplus End of Year (216)	1,743,729	1,932,778	

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 ON POOLED AND SEGREGATED DEPOSITS	6,027	5
Total (Acct. 419):	6,027	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
PUBLIC FIRE CHARGES BILLED BUT NOT PAID BY CITY	33,340	12
Total (Acct. 439)--Debit:	33,340	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,139,276	0	0	0	1,139,276	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	1,139,276	0	0	0	1,139,276	

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	322,835	341	323,176	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	884		884	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	2,595	25	2,620	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	366	(366)	0	18
All other accounts			0	19
Total Payroll	326,680	0	326,680	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	11,788,179	10,515,402	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	1,668,748	1,509,352	2
Net Utility Plant	10,119,431	9,006,050	
Utility Plant Acquisition Adjustments (117-118)		0	3
Other Utility Plant Adjustments (119)		0	4
Total Net Utility Plant	10,119,431	9,006,050	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	0	0	9
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	38,276	24,158	10
Special Deposits (132-134)	203,116	147,437	11
Working Funds (135)		0	12
Temporary Cash Investments (136)		92,194	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	69,731	61,469	15
Other Accounts Receivable (143)	700	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	0	0	18
Materials and Supplies (151-163)	28,291	35,989	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)	5,797	(26)	21
Accrued Utility Revenues (173)	0	0	22
Miscellaneous Current and Accrued Assets (174)	0	0	23
Total Current and Accrued Assets	345,911	361,221	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	24
Other Deferred Debits (182-186)	267,083	324,677	25
Total Deferred Debits	267,083	324,677	
Total Assets and Other Debits	10,732,425	9,691,948	

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)	615,056	615,056	26
Appropriated Earned Surplus (215)	0		27
Unappropriated Earned Surplus (216)	1,743,729	1,932,778	28
Total Proprietary Capital	2,358,785	2,547,834	
LONG-TERM DEBT			
Bonds (221-222)	4,334,288	4,092,678	29
Advances from Municipality (223)	444,976	330,037	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	4,779,264	4,422,715	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	778,681	0	32
Accounts Payable (232)	227,256	149,277	33
Payables to Municipality (233)	0	0	34
Customer Deposits (235)	0	0	35
Taxes Accrued (236)	134,300	134,300	36
Interest Accrued (237)	82,773	77,911	37
Matured Long-Term Debt (239)	0	0	38
Matured Interest (240)	0	0	39
Tax Collections Payable (241)	0	0	40
Miscellaneous Current and Accrued Liabilities (242)	99,294	92,721	41
Total Current and Accrued Liabilities	1,322,304	454,209	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	0	0	43
Other Deferred Credits (253)	0	0	44
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)	0	0	45
Injuries and Damages Reserve (262)	0	0	46
Pensions and Benefits Reserve (263)	0	0	47
Miscellaneous Operating Reserves (265)	0	0	48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	2,272,072	2,267,190	49
Total Liabilities and Other Credits	10,732,425	9,691,948	

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)	10,594,189	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)	1,193,990				7
Total Utility Plant	11,788,179	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	1,668,748	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	1,668,748	0	0	0	
Net Utility Plant	10,119,431	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 111)

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	1,509,352				1,509,352	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	159,075				159,075	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	11,356				11,356	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	560				560	10
Other credits (specify):						11
					0	12
Total credits	170,991	0	0	0	170,991	13
Debits during year						14
Book cost of plant retired	10,150				10,150	15
Cost of removal	1,445				1,445	16
Other debits (specify):						17
					0	18
Total debits	11,595	0	0	0	11,595	19
Balance End of Year	1,668,748	0	0	0	1,668,748	20
						21
						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	1
Other (specify):					
NONE	0	0		0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	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	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 (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	28,291	35,989	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	28,291	35,989	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</u>	

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	615,056	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>615,056</u></u>	

BONDS (ACCTS. 221 AND 222)

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)	
\$425M M&I Mtg Rev Bond	08/15/1996	08/16/2006	5.88%	283,788	1
\$4.35MM USDA RD MTG REV BOND	02/03/1999	08/15/2038	4.50%	4,050,500	2
Total Bonds (Account 221):				4,334,288	
Total Recquired Bonds (Account 222)				0	3

Net amount of bonds outstanding December 31: 4,334,288

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
10/00 \$306M G.O. PROMISSORY NOTE	10/01/2000	10/01/2010	5.01%	306,000	1
6/92 \$95.6M G.O. Trust Fund Loan	06/30/1992	03/15/2002	5.20%	22,870	2
8/94 \$132M G.O. Trust Fund Loan	08/03/1994	03/15/2004	4.50%	60,495	3
10/93 \$144.5M G.O. Trust Fund Loan	10/20/1993	03/15/2002	4.50%	55,611	4
Total for Account 223				444,976	
Notes Payable (231)					
2000 WTP TEMP CONSTRUCTION ADVANCES	06/30/2000	04/25/2001	5.00%	778,681	5
Total for Account 231				778,681	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	134,300	1
Accruals:		
Charged water department expense	134,300	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>134,300</u>	
Taxes paid during year:		
County, state and local taxes	134,300	6
Social Security taxes		7
PSC Remainder Assessment		8
Other (explain):		
NONE		9
Total payments and other debits	<u>134,300</u>	
Balance end of year	<u><u>134,300</u></u>	

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)					
8/96 425M M&I MRB - Ground Water Invest.	7,178	17,552	18,426	6,304	1
2/99 \$4.35MM USDA RD MRB - WATER DIST SPLIT	56,367	174,546	163,266	67,647	2
Subtotal	63,545	192,098	181,692	73,951	
Advances from Municipality (223)					
NONE	0			0	3
6/92 \$95.6M G.O. Trust Fund Loan	1,400	1,318	1,761	957	4
10/93 \$144.5M G.O. Trust Fund Loan	2,604	2,666	3,275	1,995	5
8/94 \$132M G.O. trust Fund Loan	2,654	2,856	3,340	2,170	6
10/00 \$306M G.O. PROMISSORY NOTE		3,700	0	3,700	7
12/98 \$512M M&I G.O. Water Dist. Sys / S.O.S. BAN	7,708	3,823	11,531	0	8
Subtotal	14,366	14,363	19,907	8,822	
Other Long-Term Debt (224)					
NONE	0			0	9
Subtotal	0	0	0	0	
Notes Payable (231)					
2000 WTP TEMP CONSTRUCTION ADVANCES	0	8,436	8,436	0	10
Subtotal	0	8,436	8,436	0	
Total	77,911	214,897	210,035	82,773	

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	2,267,190	0	0	0	0	2,267,190	1
Add credits during year:							
For Services	4,882					4,882	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	2,272,072	0	0	0	0	2,272,072	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	72,029					72,029	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		6
Total (Acct. 132):	0	
Other Special Deposits (134):		
DEBT SERVICE RESERVE	153,368	7
RD BOND RESERVE	49,748	8
Total (Acct. 134):	203,116	
Notes Receivable (141):		
NONE		9
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	66,708	10
Electric		11
Sewer (Regulated)		12
Other (specify):		
MISC BILLING A/R	3,023	13
Total (Acct. 142):	69,731	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		14
Merchandising, jobbing and contract work		15
Other (specify):		

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 Accounts Receivable (143):			
SUNDRY A/R		700	16
Total (Acct. 143):		700	
Receivables from Municipality (145):			
NONE			17
Total (Acct. 145):		0	
Prepayments (165):			
NONE			18
Total (Acct. 165):		0	
Extraordinary Property Losses (182):			
NONE			19
Total (Acct. 182):		0	
Preliminary Survey and Investigation Charges (183):			
NONE			20
Total (Acct. 183):		0	
Clearing Accounts (184):			
NONE			21
Total (Acct. 184):		0	
Temporary Facilities (185):			
NONE			22
Total (Acct. 185):		0	
Miscellaneous Deferred Debits (186):			
GROUND WATER INVESTIGATION COSTS		267,083	23
Total (Acct. 186):		267,083	
Payables to Municipality (233):			
NONE			24
Total (Acct. 233):		0	
Other Deferred Credits (253):			
NONE			25
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	10,512,010	0	0	0	10,512,010	1
Materials and Supplies	32,140	0	0	0	32,140	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	1,589,050	0	0	0	1,589,050	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	2,269,631	0	0	0	2,269,631	6
Other (specify):						
NONE					0	7
Average Net Rate Base	6,685,469	0	0	0	6,685,469	
Net Operating Income	50,116	0	0	0	50,116	8
Net Operating Income as a percent of Average Net Rate Base						
	0.75%	N/A	N/A	N/A	0.75%	

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	615,056	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,838,253	3
Other (Specify):		4
Total Average Proprietary Capital	2,453,309	
Net Income		
Net Income	(155,709)	5
Percent Return on Proprietary Capital	-6.35%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

The Ashland Water Utility had no Acquisitions in 2000

2. Leaseholder changes.

The Ashland Water Utility had no Leaseholder Changes in 2000

3. Extensions of service.

The Ashland Water Utility had no significant Extensions of Service in 2000

4. Estimated changes in revenues due to rate changes.

The Ashland Water Utility had no Rate Changes in 2000. However, the PSC has approved a rate increase to become effective 4-1-01. That increase will result in a \$548,000 annualized revenue increase or approximately \$365,000 increase for 2001.

5. Obligations incurred or assumed, excluding commercial paper.

The Ashland Water Utility received a \$306,000 advance from the City as part of a General Obligation Promissory note issued by the City on 10-1-00. The proceeds of that partial note are to be used to pay for the water distribution plant replacements portion of the City's 1999 and 2000 capital street improvement program and the water main/service/hydrant replacement associated with a Wis. DOT Hwy 13 project to be completed in 2001.

The Utility has also received temporary advances from the General Fund to pay for the engineering and construction of the new water treatment plant. That facility was ~1/4 completed at the end of 2000. The total advance at 12-31-00 was about \$778,000. The advances are to be refunded when the Utility closes on a Safe Drinking Water Loan on April 25, 2001.

6. Formal proceedings with the Public Service Commission.

The Ashland Water Utility had no Formal Proceedings with the PSC in 2000.

7. Any additional matters.

The Ashland Water Utility had no significant Additional Matters not described elsewhere for 2000.

FINANCIAL SECTION FOOTNOTES

Income Statement (Page F-01)

Account 428: Discount and issuance expenses on water share (\$306,000) of G.O. note issued by the City and portion advanced to the Utility

Balance Sheet (Page F-06)

Account 132/134: Increased debt service reserves to make scheduled P&I and Bond reserve for RD Bond.

Account 232: Increase due to WTP construction contracts payable at 12-31-00.

Net Utility Plant (Page F-07)

CWIP reflects Water treatment plant costs accumulated to 12-31-00 of \$927,167 and Dist. system split costs still not completed for the Vaughn Ave. change order of \$266,822.

Materials and Supplies (Page F-11)

M&S inventory reduced due to reduction in general inventory units and a complete physical in 12/2000 that identified a large number of obsolete and non-existent fittings which have been written down.

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

Account 183 and 186: Preliminary Survey and Investigation costs were reclassified. The accumulated "Surface Water Study" costs of \$19,481 were charged to CWIP for the new surface water treatment plant and the unamortized balance of "Ground Water Investigation" costs, \$267,083.15 were reclassified as a Misc. Deferred Dr. A/C 186 per the PSC amortization approval in a letter dated February 16, 2001.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

August 29, 2001

Mr. Brian D. Knapp, Finance Director
Ashland Water Utility
601 Main Street West
Ashland, WI 54806-1563

2000 Analytical Review DWCCA-250-ELE

Dear Mr. Knapp:

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.

Since your unaccounted percentage of water has been at an excessive level for a number of years (see Page W-12, Line 19), we recommend that you take a comprehensive approach to resolving this if you are not already. As you may know there are four major areas to focus on, namely meter accuracy (customer and supply meters), reducing unmetered use (meter if possible or estimate or measure in some other way), accurate accounting at water treatment plant, and finding and repairing leaks throughout the distribution system. We will continue monitoring this and working with you as needed to help your utility improve in this area. We are enclosing a document labeled Attachment A that describes steps for reducing water loss.

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\250.doc

Enclosure

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,115,690	1
Total Sales of Water	1,115,690	
Other Operating Revenues		
Forfeited Discounts (470)	5,390	2
Miscellaneous Service Revenues (471)	4,560	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	13,636	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	23,586	
Total Operating Revenues	1,139,276	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	7,053	8
Pumping Expenses (620-633)	202,526	9
Water Treatment Expenses (640-652)	110,624	10
Transmission and Distribution Expenses (660-678)	90,775	11
Customer Accounts Expenses (901-905)	68,892	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	293,410	14
Total Operation and Maintenance Expenses	773,280	
Other Operating Expenses		
Depreciation Expense (403)	159,075	15
Amortization Expense (404-407)		16
Taxes (408)	156,805	17
Total Other Operating Expenses	315,880	
Total Operating Expenses	1,089,160	
NET OPERATING INCOME	50,116	

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	8	349	955	2
Industrial				3
Total Unmetered Sales to General Customers (460)	8	349	955	
Metered Sales to General Customers (461)				
Residential	2,442	113,329	476,632	4
Commercial	410	98,542	262,172	5
Industrial	16	6,947	18,612	6
Total Metered Sales to General Customers (461)	2,868	218,818	757,416	
Private Fire Protection Service (462)	40		23,878	7
Public Fire Protection Service (463)	1		310,378	8
Other Sales to Public Authorities (464)	37	7,369	23,063	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	2,954	226,536	1,115,690	

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	0		1
Total		<u>0</u>	<u>0</u>

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)	310,378	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)	310,378	
Forfeited Discounts (470):		
Customer late payment charges	5,390	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	5,390	
Miscellaneous Service Revenues (471):		
HYDRANT CHARGES, MISC MATERIALS SALES (NET), PECFA REIMB FROM 1997	4,560	7
Total Miscellaneous Service Revenues (471)	4,560	
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	10,115	10
Other (specify):		
RETURN ON JOINT/COMMON STRUCTURES AND EQUIP	3,521	11
Total Other Water Revenues (474)	13,636	
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 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)		2
Purchased Water (602)		3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)	7,053	9
Maintenance of Wells and Springs (614)	0	10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	7,053	
 PUMPING EXPENSES		
Operation Supervision and Engineering (620)	28,115	14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	36,807	17
Pumping Labor and Expenses (624)	91,107	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	13,315	20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)	23,249	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	9,933	25
Total Pumping Expenses	202,526	
 WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)	16,046	26
Chemicals (641)	30,912	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	51,677	28
Miscellaneous Expenses (643)		29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)	6,207	32
Maintenance of Water Treatment Equipment (652)	5,782	33
Total Water Treatment Expenses	110,624	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	2,708	34
Storage Facilities Expenses (661)	1,359	35
Transmission and Distribution Lines Expenses (662)	40,165	36
Meter Expenses (663)	1,108	37
Customer Installations Expenses (664)		38
Miscellaneous Expenses (665)		39
Rents (666)		40
Maintenance Supervision and Engineering (670)		41
Maintenance of Structures and Improvements (671)	3,751	42
Maintenance of Distribution Reservoirs and Standpipes (672)	1,598	43
Maintenance of Transmission and Distribution Mains (673)	21,363	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	8,929	46
Maintenance of Meters (676)	903	47
Maintenance of Hydrants (677)	8,022	48
Maintenance of Miscellaneous Plant (678)	869	49
Total Transmission and Distribution Expenses	90,775	
 CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	8,288	50
Meter Reading Labor (902)	17,121	51
Customer Records and Collection Expenses (903)	26,541	52
Uncollectible Accounts (904)		53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)	16,942	54
Total Customer Accounts Expenses	68,892	
 SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	85,211	56
Office Supplies and Expenses (921)	329	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	43,437	59
Property Insurance (924)	2,055	60
Injuries and Damages (925)	24,521	61
Employee Pensions and Benefits (926)	132,629	62
Regulatory Commission Expenses (928)	300	63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	4,034	65
Rents (931)	894	66
Maintenance of General Plant (932)		67
Total Administrative and General Expenses	293,410	
 Total Operation and Maintenance Expenses	 773,280	

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		134,300	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	METERS & COMMON FACILITIES 50/50 W/WASTEWATER	3,487	2
Net property tax equivalent		130,813	
Social Security	FICA ON JOINT METER EXPENSE AND DIRECT ALLOCATION	24,624	3
PSC Remainder Assessment		1,368	4
Other (specify): NONE			5
Total tax expense		156,805	

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			Ashland				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.215900				3
County tax rate	mills		6.607400				4
Local tax rate	mills		9.000000				5
School tax rate	mills		10.917300				6
Voc. school tax rate	mills		1.472000				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		28.212600				10
Less: state credit	mills		1.639800				11
Net tax rate	mills		26.572800				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.000000				14
Combined School Tax Rate	mills		12.389300				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.389300				17
Total Tax Rate	mills		28.212600				18
Ratio of Local and School Tax to Total	dec.		0.758147				19
Total tax net of state credit	mills		26.572800				20
Net Local and School Tax Rate	mills		20.146090				21
Utility Plant, Jan. 1	\$	10,429,832	10,429,832				22
Materials & Supplies	\$	35,989	35,989				23
Subtotal	\$	10,465,821	10,465,821				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	10,465,821	10,465,821				26
Assessment Ratio	dec.		0.926936				27
Assessed Value	\$	9,701,146	9,701,146				28
Net Local & School Rate	mills		20.146090				29
Tax Equiv. Computed for Current Year	\$	195,440	195,440				30
Tax Equivalent per 1994 PSC Report	\$	134,300					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	134,300					32
Tax equiv. for current year (see note 6)	\$	134,300					33
							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 \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 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)	554		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	554	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	23,821		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	23,821	0	
PUMPING PLANT			
Land and Land Rights (320)	5,712		12
Structures and Improvements (321)	493,387		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	77,940		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	217,536		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	19,996		20
Total Pumping Plant	814,571	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	4,103		22
Water Treatment Equipment (332)	96,579		23
Total Water Treatment Plant	100,682	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	24,344		24
Structures and Improvements (341)	11,427		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)			554	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	554	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			23,821	7
Wells and Springs (314)			0	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	23,821	
PUMPING PLANT				
Land and Land Rights (320)			5,712	12
Structures and Improvements (321)			493,387	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			77,940	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			217,536	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			19,996	20
Total Pumping Plant	0	0	814,571	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			4,103	22
Water Treatment Equipment (332)			96,579	23
Total Water Treatment Plant	0	0	100,682	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			24,344	24
Structures and Improvements (341)			11,427	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 \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 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)	974,342		26
Transmission and Distribution Mains (343)	5,698,800	93,535	27
Fire Mains (344)	0		28
Services (345)	1,208,001	10,485	29
Meters (346)	394,038	20,098	30
Hydrants (348)	768,202	39,661	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	9,079,154	163,779	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	82,990		34
Office Furniture and Equipment (391)	18,189		35
Computer Equipment (391.1)	48,284	5,806	36
Transportation Equipment (392)	80,834		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	44,431	4,922	39
Laboratory Equipment (395)	5,798		40
Power Operated Equipment (396)	50,991		41
Communication Equipment (397)	6,293		42
SCADA Equipment (397.1)	73,240		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	411,050	10,728	
Total utility plant in service directly assignable	10,429,832	174,507	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	10,429,832	174,507	

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)			974,342 26
Transmission and Distribution Mains (343)	1,932		5,790,403 27
Fire Mains (344)			0 28
Services (345)	1,423		1,217,063 29
Meters (346)	4,230		409,906 30
Hydrants (348)	2,565		805,298 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	10,150	0	9,232,783
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			82,990 34
Office Furniture and Equipment (391)			18,189 35
Computer Equipment (391.1)			54,090 36
Transportation Equipment (392)			80,834 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			49,353 39
Laboratory Equipment (395)			5,798 40
Power Operated Equipment (396)			50,991 41
Communication Equipment (397)			6,293 42
SCADA Equipment (397.1)			73,240 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	421,778
Total utility plant in service directly assignable	10,150	0	10,594,189
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	10,150	0	10,594,189

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	24,957	1.25%	298	3
Wells and Springs (314)	0	2.63%		4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0	1.00%		6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	24,957		298	
PUMPING PLANT				
Structures and Improvements (321)	162,782	2.67%	13,173	8
Boiler Plant Equipment (322)	0	0.00%		9
Other Power Production Equipment (323)	1,559	4.00%	3,118	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	72,613	3.33%	7,244	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	16,825	3.33%	666	15
Total Pumping Plant	253,779		24,201	
WATER TREATMENT PLANT				
Structures and Improvements (331)	4,789	2.40%	98	16
Water Treatment Equipment (332)	118,827	3.59%	3,465	17
Total Water Treatment Plant	123,616		3,563	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	13,104	4.00%	457	18
Distribution Reservoirs and Standpipes (342)	138,284	2.00%	19,487	19
Transmission and Distribution Mains (343)	334,478	0.77%	44,808	20
Fire Mains (344)	0			21
Services (345)	295,541	2.10%	25,463	22
Meters (346)	110,950	3.00%	12,059	23
Hydrants (348)	46,363	1.33%	10,464	24
Other Transmission and Distribution Plant (349)	0	0.00%		25
Total Transmission and Distribution Plant	938,720		112,738	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					25,255	3
314					0	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	25,255	
321					175,955	8
322					0	9
323					4,677	10
324					0	11
325					79,857	12
326					0	13
327					0	14
328					17,491	15
	0	0	0	0	277,980	
331					4,887	16
332					122,292	17
	0	0	0	0	127,179	
341					13,561	18
342					157,771	19
343	1,932				377,354	20
344					0	21
345	1,423				319,581	22
346	4,230		235		119,014	23
348	2,565	1,445			52,817	24
349					0	25
	10,150	1,445	235	0	1,040,098	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	4,605	2.78%	2,307	26
Office Furniture and Equipment (391)	13,559	7.69%	1,399	27
Computer Equipment (391.1)	28,262	13.57%	6,946	28
Transportation Equipment (392)	43,568	7.50%	6,063	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	28,927	5.88%	2,757	31
Laboratory Equipment (395)	2,115	6.67%	387	32
Power Operated Equipment (396)	38,876	6.25%	3,187	33
Communication Equipment (397)	5,318	7.69%	484	34
SCADA Equipment (397.1)	3,050	8.33%	6,101	35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	168,280		29,631	
Total accum. prov. directly assignable	1,509,352		170,431	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	1,509,352		170,431	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					6,912	26
391					14,958	27
391.1					35,208	28
392			325		49,956	29
393					0	30
394					31,684	31
395					2,502	32
396					42,063	33
397					5,802	34
397.1					9,151	35
398					0	36
399					0	37
	0	0	325	0	198,236	
	10,150	1,445	560	0	1,668,748	
					0	38
	10,150	1,445	560	0	1,668,748	

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		27,633		27,633	1
February		26,596		26,596	2
March		26,792		26,792	3
April		25,065		25,065	4
May		26,912		26,912	5
June		25,782		25,782	6
July		27,427		27,427	7
August		27,148		27,148	8
September		25,588		25,588	9
October		25,832		25,832	10
November		23,852		23,852	11
December		24,017		24,017	12
Total for year	0	312,644	0	312,644	
Less: Measured or estimated water used in main flushing and water treatment during year				1,898	13
Less: Other utility use				5,913	14
Other utility use explanation:					15
Other accounted for water estimated for main breaks, fires, construction and system use					
Water pumped into distribution system				304,833	16
Less: Water sold				226,536	17
Losses and unaccounted for				78,297	18
Percent unaccounted for to the nearest whole percent (%)				26%	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					20
Utility staff have been on leak hunts and turning over rocks to find unaccounted for water. Some leaks have been detected and repaired but none can come close to accounting for the loss of nearly 214,000 gallons per day. Hope for better results w/new WTP					
Maximum gallons pumped by all methods in any one day during reporting year				2,255	21
Date of maximum: 4/22/2000					22
Cause of maximum:					23
Major Fire at the Historic Depot Resturaunt					
Minimum gallons pumped by all methods in any one day during reporting year				719	24
Date of minimum: 12/25/2000					25
Total KWH used for pumping for the year				419,780	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)	
J-WELL (58'4" DIA.)	1	38	1	432,000	No	1

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)	
LAKE SUPERIOR/CHEQUAMEGOI	1	1,950	23	24	1

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	BINSFIELD GENERATOR	FILTER/LOWLIFT	INTAKE/LOWLIFT	1
Location	SFIELD BOOSTER STATION	INTAKE HOUSE	INTAKE HOUSE	2
Purpose	S	P	P	3
Destination	D	R	T	4
Pump Manufacturer		ALLIS-CHALMERS	FOOD MACHINE CORP.	5
Year Installed	1999	1947	1947	6
Type	OTHER	CENTRIFUGAL	VERTICAL TURBINE	7
Actual Capacity (gpm)		200	3,500	8
Pump Motor or Standby Engine Mfr	ONAN GENSET/CUMMINS	CENTURY	U.S. MOTORS	9
Year Installed	1999	1947	1947	10
Type	DIESEL	ELECTRIC	ELECTRIC	11
Horsepower	100	5	10	12
				13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	PUMP 1	PUMP 1B	PUMP 1S	14
Location	PUMPHOUSESFIELD BOOSTER STATION\NBORN BOOSTER STATION			15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	DE LAVAL	ITT AC PUMP	CRANE DEMING (3112-1A)	18
Year Installed	1947	1999	1999	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	840	500	50	21
Pump Motor or Standby Engine Mfr	CROCKER-WHEELER	US MOTORS	CENTURY MOTORS	22
Year Installed	1947	1999	1999	23
Type	ELECTRIC	ELECTRIC	ELECTRIC	24
Horsepower	50	25	2	25
				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	PUMP 2	PUMP 2B	PUMP 2S	1
Location	PUMPHOUSESFIELD BOOSTER STATION\BORN BOOSTER STATION			2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	DE LAVAL	ITT AC PUMPCRANE DEMMING (3112-1A)		5
Year Installed	1947	1999	1999	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,260	500	50	8
Pump Motor or Standby Engine Mfr	CROCKER-WHEELER	US MOTORS	CENTURY MOTORS	9 10
Year Installed	1947	1999	1999	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	25	2	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	PUMP 3	PUMP 3B	PUMP 4	14
Location	PUMPHOUSESFIELD BOOSTER STATION			15
Purpose	S	B	B	16
Destination	D	D	D	17
Pump Manufacturer	DE LAVAL	ITT AC PUMP	DE LAVAL	18
Year Installed	1947	1999	1947	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	1,750	500	1,750	21
Pump Motor or Standby Engine Mfr	STERLING	US MOTORS	CROCKER-WHEELER	22 23
Year Installed	1947	1999	1947	24
Type	OTHER	ELECTRIC	ELECTRIC	25
Horsepower	146	25	150	26

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	PUMP 5	PUMP 6	PUMP 8	1
Location	PUMPHOUSE	PUMPHOUSE	VALVE BUILDING	2
Purpose	S	B	B	3
Destination	D	D	D	4
Pump Manufacturer	DE LAVAL	DE LAVAL	FIARBANKS-MORSE	5
Year Installed	1947	1947	1947	6
Type	CENTRIFUGAL	CENTRIFUGAL	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,750	500	500	8
Pump Motor or Standby Engine Mfr	JOHN DEERE	CROCKER-WHEELER	FIARBANKS-MORSE	9 10
Year Installed	1989	1947	1947	11
Type	DIESEL	ELECTRIC	ELECTRIC	12
Horsepower	131	40	25	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22 23
Year Installed				24
Type				25
Horsepower				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	BEASER TOWER	BINSFIELD STANDPIPE	PUMPHOUSE RESERVOIR	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	S	R	3
Year constructed	1999	1972	1913	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	140	80	16	6
Total capacity in gallons	500,000	1,376,000	640,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)			GAS	9
Points of application (wellhouse, central facilities, booster station, other)			CENTRAL FACILITIES	10
Filters, type (gravity, pressure, other, none)			GRAVITY	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			3.6200	12
Is a corrosion control chemical used (yes, no)?	Y		Y	13
Is water fluoridated (yes, no)?	Y		Y	14

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)				
L	D	0.625	582	0	0	0	582	1	
L	D	0.750	1,158	0	0	0	1,158	2	
M	D	0.750	3,227	0	0	0	3,227	3	
L	D	1.000	707	0	35	0	672	4	
M	D	1.000	6,976	0	511	0	6,465	5	
L	D	1.250	91	0	91	0	0	6	
M	D	1.250	1,519	0	73	0	1,446	7	
M	D	1.500	2,714	0	0	0	2,714	8	
M	D	2.000	605	0	0	0	605	9	
M	D	4.000	6,153	0	0	0	6,153	10	
M	S	4.000	52	0	0	0	52	11	
M	D	6.000	110,460	180	569		110,071	12	
M	S	6.000	564	0	0	0	564	13	
M	D	8.000	49,134	1,659	0	0	50,793	14	
M	S	8.000	191	0	0	0	191	15	
M	D	10.000	9,989	0	0	0	9,989	16	
M	D	12.000	54,330	0	0	0	54,330	17	
M	D	16.000	31,834	0	0	0	31,834	18	
M	S	16.000	136	0	0	0	136	19	
M	T	20.000	542	0	0	0	542	20	
M	S	24.000	2,035	0	0	0	2,035	21	
Total Within Municipality			282,999	1,839	1,279	0	283,559		
Total Utility			282,999	1,839	1,279	0	283,559		

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	0.625	636	0	6	0	630	60	1
M	0.750	1,219	0	4	0	1,215	95	2
L	0.750	117	0	0	0	117	19	3
L	1.000	48	0	0	0	48	2	4
M	1.000	1,090	12	1	0	1,101	154	5
M	1.250	7	0	0	0	7	2	6
L	1.250	2	0	0	0	2	0	7
L	1.500	2	0	0	0	2	0	8
M	1.500	50	0	0	0	50	4	9
M	2.000	40	3	0	0	43	5	10
M	2.500	1	0	0	0	1	0	11
M	3.000	4	0	0	0	4	0	12
M	4.000	12	1	1	0	12	2	13
M	6.000	5	0	0	0	5	4	14
M	8.000	14	0	0	0	14	9	15
M	12.000	1	0	0	0	1		16
Total Utility		3,248	16	12	0	3,252	356	

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	2,872	127	99	0	2,900	156	1
0.750	56	4	1	0	59	1	2
1.000	76	2	0	0	78	1	3
1.500	42	2	0	0	44	0	4
2.000	44	5	1	0	48	0	5
3.000	25	0	0	0	25	0	6
4.000	1	0	0	0	1	0	7
Total:	3,116	140	101	0	3,155	158	

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	2,433	248	3	6	106	104	2,900	1
0.750	12	36	2	4	1	4	59	2
1.000	1	55	2	4	8	8	78	3
1.500	0	29	2	5	4	4	44	4
2.000	0	34	5	7	1	1	48	5
3.000	0	12	2	6	0	5	25	6
4.000	0	0	0	1	0	0	1	7
Total:	2,446	414	16	33	120	126	3,155	

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	471	14	7		478	2
Total Fire Hydrants	471	14	7	0	478	
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:	414
Number of distribution system valves end of year:	619
Number of distribution valves operated during year:	88

WATER OPERATING SECTION FOOTNOTES

Other Operating Revenues (Water) (Page W-04)

Account 463: PFP to the municipality increased in 2000 mostly due to a full years effect of 66 new hydrants and 35,383 feet of main placed into service in 1999.

Water Operation & Maintenance Expenses (Page W-05)

Account 613, 620, 626 and 631 and 640: SOS, Pumping, and Treatment Expenses fluctuations are a function of time reporting and expense coding changes between 1999 and 2000. Total utility staffing has been reduced by 2 positions over the past two years offsetting inflationary increases in wages and benefits. Staff duties and activities have not changed except that pumping/treatment plant personell were sometimes called upon to perform distribution system tasks in 2000. There have been no significant maintenance or improvement projects on the old water pumping and treatment facilities due to the ongoing planning and construction of the new micro-filtration and pumping plant. Non-labor expenses were realatively flat. Total expense for the SOS, Pumping, & treatment department was \$331,968 in 1999 and \$320,203 in 2000. The decrease can be explained by staff attrition in 1999 and the shift of some labor costs to distribution duties.

Operating Expenses: Overall operating expenses changed very little between 1999 and 2000. The decrease of \$4,400 can be explained mostly by the elimination of a staff position in 1999 that helped offset normal expense increases for wages, benefits and energy in 2000.

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

On June 14, 1994 the City Council passed a resolution setting the Property Tax Equivalent at \$134,300. This amount was in effect for 1994 and is the amount paid y the Utility until changed by resolution.

Water Utility Plant in Service (Page W-08)

Account 391.1:

\$4,000 - CIVIC software program for tracking the mass unit property of Meters, Services, Hydrants and Valves

\$1,806 - WTP Computer, Printer, modem

Account 394:

\$4,922 - Valve turning trailer from Davies

Accumulated Provision for Depreciation - Water (Page W-10)

Accumulated Depreciation in excess of Plant in Service is recorded in A/Cs 313, 331, 332 and 341. Excess is due to negative net salvage value for these accounts due to the anticipated cost of removal.

Account 332 is broken into 2 sub-accounts:

332.1 Treatment Equipment - Filtration 3.00% \$81,118 \$110,803

332.2 Treatment Equipment - Chemical 6.67% \$15,461 \$ 11,489

WATER OPERATING SECTION FOOTNOTES

Water Mains (Page W-17)

All main additions and retirements recorded are a result of main improvements associated with City street improvement projects. The utility's portion of the cost was financed with part of \$306M proceeds of a G.O. note issued by the city 10-1-2000 and advanced to the utility.

Water Services (Page W-18)

12 service installations were financed through the G.O. Note partially issued for the water portion of the City Capital Street Improvement projects. 4 services were installed for customers and financed with the application of Cz-1.

Hydrants and Distribution System Valves (Page W-20)

All but one hydrant installation was part of a City street improvement project.

All hydrants are exercised at least annually with deadends flushed twice.

Valves are exercised when construction or maintenance requires isolating an area or break. The utility purchased a valve turning trailer in 2000 and plans on implementing a valve turning program in 2001.
