



3013 (02-09-04)

ANNUAL REPORT

OF

Name: VILLAGE OF ALLOUEZ WATER DEPARTMENT

Principal Office: 1649 S WEBSTER AVENUE
GREEN BAY, WI 54301

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: VILLAGE OF ALLOUEZ WATER DEPARTMENT

Utility Address: 1649 S WEBSTER AVENUE
GREEN BAY, WI 54301

When was utility organized? 1/1/1926

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: THOMAS C. MEIER P.E.

Title: DIRECTOR OF PUBLIC WORKS

Office Address:

1649 S WEBSTER AVENUE
GREEN BAY, WI 54301

Telephone: (920) 448 - 2808

Fax Number: (920) 448 - 2850

E-mail Address: ALLOUEZ @ NET NET.NET

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

Name: CAMERON MCCAIN

Title: VILLAGE PRESIDENT

Office Address:

1649 S WEBSTER AVENUE
GREEN BAY, WI 54301

Telephone: (920) 448 - 2800

Fax Number: (920) 448 - 2850

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: SCHENCK & ASSOCIATES, SC

Title:

Office Address: SCHENCK & ASSOCIATES, SC

2200 RIVERSIDE DRIVE

P.O. BOX 23819

GREEN BAY, WI 54305-3819

Telephone: (920) 436 - 7800

Fax Number: (920) 436 - 7808

E-mail Address: WWW.SCHENCKCPA.COM

Date of most recent audit report: 3/26/2001

Period covered by most recent audit: 2000

Names and titles of utility management including manager or superintendent:

Name: THOMAS C. MEIER, P.E.

Title: DIRECTOR OF PUBLIC WORKS

Office Address:

1649 S WEBSTER AVENUE

GREEN BAY, WI 54301

Telephone: (920) 448 - 2808

Fax Number: (920) 448 - 2850

E-mail Address: ALLOUEZ @ NET NET.NET

Name of utility commission/committee: VILLAGE BOARD

Names of members of utility commission/committee:

CAMERON MCCAIN, VILLAGE 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)	1,231,828	1,269,131	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	735,080	670,199	2
Depreciation Expense (403)	169,515	150,702	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	125,744	118,156	5
Total Operating Expenses	1,030,339	939,057	
Net Operating Income	201,489	330,074	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	201,489	330,074	
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)	7,141	36,100	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	7,141	36,100	
Total Income	208,630	366,174	
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	208,630	366,174	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	3,245	14
Amortization of Debt Discount and Expense (428)	4,790	5,697	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	102,426	109,211	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	107,216	118,153	
Net Income	101,414	248,021	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,216,454	1,968,433	20
Balance Transferred from Income (433)	101,414	248,021	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)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	2,317,868	2,216,454	

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 INCOME	7,141	5
Total (Acct. 419):	7,141	
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):		
NONE		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	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
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	1,231,828	0	0	0	1,231,828	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:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,231,828	0	0	0	1,231,828	

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	186,177	26,701	212,878	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses	17,748	2,852	20,600	7
Water utility plant accounts	13,179	1,703	14,882	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	31,256	(31,256)	0	18
All other accounts			0	19
Total Payroll	248,360	0	248,360	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	8,061,062	7,889,969	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	1,836,905	1,663,652	2
Net Utility Plant	6,224,157	6,226,317	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	6,224,157	6,226,317	
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)	367,702	353,200	9
Total Other Property and Investments	367,702	353,200	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	67,350	61,534	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	300	300	12
Temporary Cash Investments (136)		0	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	100,500	105,714	15
Other Accounts Receivable (143)	148,875	193,319	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	11,200	13,798	18
Materials and Supplies (151-163)	47,512	43,728	19
Prepayments (165)	5,992	5,876	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	381,729	424,269	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	26,800	31,590	24
Other Deferred Debits (182-186)	0	0	25
Total Deferred Debits	26,800	31,590	
Total Assets and Other Debits	7,000,388	7,035,376	

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)	29,326	29,326	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	2,317,868	2,216,454	28
Total Proprietary Capital	2,347,194	2,245,780	
LONG-TERM DEBT			
Bonds (221-222)	0	0	29
Advances from Municipality (223)	2,260,000	2,420,000	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	2,260,000	2,420,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	91,829	75,362	33
Payables to Municipality (233)	139,388	147,494	34
Customer Deposits (235)	1,584	1,584	35
Taxes Accrued (236)	131,133	123,496	36
Interest Accrued (237)	10,413	11,554	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)			41
Total Current and Accrued Liabilities	374,347	359,490	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	0	0	44
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	2,018,847	2,010,106	49
Total Liabilities and Other Credits	7,000,388	7,035,376	

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)	8,061,062	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Total Utility Plant	8,061,062	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	1,836,905	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	1,836,905	0	0	0	
Net Utility Plant	<u>6,224,157</u>	<u>0</u>	<u>0</u>	<u>0</u>	

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	1,663,652				1,663,652	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	169,515				169,515	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	17,341				17,341	6
Accruals charged other						7
accounts (specify):						8
Dep on computers charged to sewer	1,712				1,712	9
Salvage	6,641				6,641	10
Other credits (specify):						11
					0	12
Total credits	195,209	0	0	0	195,209	13
Debits during year						14
Book cost of plant retired	20,756				20,756	15
Cost of removal	1,200				1,200	16
Other debits (specify):						17
					0	18
Total debits	21,956	0	0	0	21,956	19
Balance End of Year	1,836,905	0	0	0	1,836,905	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	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (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)	47,512	43,728	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	47,512	43,728	

**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)				
Promisory Note 12/95	1,440	428	7,200	1
Promisory Note 6/93	1,200	428	2,400	2
Promisory Note 7/98	2,150	428	17,200	3
Total			26,800	
Unamortized premium on debt (251)				
NONE	0	0	0	4
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	29,326	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>29,326</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)
Total Reacquired Bonds (Account 222)				0 1
Net amount of bonds outstanding December 31:				0

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)					
Promisory Note	12/15/1995	06/01/2005	4.38%	495,000	1
Promisory Note	07/01/1998	06/01/2008	4.34%	1,510,000	2
Promisory Note	06/01/1993	04/01/2003	4.54%	255,000	3
Total for Account 223				<u>2,260,000</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	123,496	1
Accruals:		
Charged water department expense	125,744	2
Charged electric department expense		3
Charged sewer department expense	7,165	4
Other (explain):		
NONE		5
Total Accruals and other credits	132,909	
Taxes paid during year:		
County, state and local taxes	123,496	6
Social Security taxes		7
PSC Remainder Assessment	1,776	8
Other (explain):		
NONE		9
Total payments and other debits	125,272	
Balance end of year	131,133	

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)					
	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
Promisory Note 06/01/1993	3,951	13,271	14,115	3,107	2
Promisory Note 12/15/1995	2,137	23,563	23,860	1,840	3
Promisory Note 7/1/1998	5,466	65,592	65,592	5,466	4
Subtotal	11,554	102,426	103,567	10,413	
Other Long-Term Debt (224)					
NONE	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	11,554	102,426	103,567	10,413	

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	2,010,106	0	0	0	0	2,010,106	1
Add credits during year:							
For Services	7,955					7,955	2
For Mains						0	3
Other (specify):							
METERS	786					786	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	2,018,847	0	0	0	0	2,018,847	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
PLANT AND EQUIPMENT REPLACEMENT FUNDS	367,702	4
Total (Acct. 126):	367,702	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		6
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	100,500	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	100,500	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	139,388	13
Merchandising, jobbing and contract work		14
Other (specify):		
MSC SERVICE CHARGES, BULK WATER, DAMAGE TO HYDRANTS	9,487	15
Total (Acct. 143):	148,875	

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)
Receivables from Municipality (145):		
DELINQUENT WATER CHARGES ON TAX ROLL	11,200	16
Total (Acct. 145):	11,200	
Prepayments (165):		
PROPERTY, INJURY AND DAMAGE INSURANCE	5,992	17
Total (Acct. 165):	5,992	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		19
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		20
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		21
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		22
Total (Acct. 186):	0	
Payables to Municipality (233):		
SEWER ACCOUNTS RECEIVABLE	139,388	23
Total (Acct. 233):	139,388	
Other Deferred Credits (253):		
NONE		24
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	7,975,515	0	0	0	7,975,515	1
Materials and Supplies	45,620	0	0	0	45,620	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	1,750,278	0	0	0	1,750,278	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	2,014,476	0	0	0	2,014,476	6
Other (specify):						
NONE					0	7
Average Net Rate Base	4,256,381	0	0	0	4,256,381	
Net Operating Income	201,489	0	0	0	201,489	8
Net Operating Income as a percent of Average Net Rate Base						
	4.73%	N/A	N/A	N/A	4.73%	

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	29,326	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	2,267,161	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	2,296,487	
Net Income		
Net Income	101,414	5
Percent Return on Proprietary Capital	4.42%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Contributions in Aid of Construction (Account 271) (Page F-18)

Credit for meters is for two waterproof transponders to allow for remote reading of meters located in a confined space.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

October 18, 2001

Mr. Thomas C. Meier, P.E., Director of Public Works
Village of Allouez Water Department
1649 South Webster Avenue
Green Bay, WI 54301-2499

2000 Analytical Review DWCCA-70-ELE

Dear Mr. Meier:

The Public Service Commission staff is in the process of completing an analytical review of your utility's 2000 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that this review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

The Water Section Footnotes in the utility's 2000 PSC annual report indicate that Account 926, Pensions and Benefits, as well as Account 408, Taxes, were allocated to the activities where wages were charged as a result of a new payroll system.

This procedure is not appropriate. The current Uniform System of Accounts (USOA) for Municipal Water, Electric and Sewer Utilities requires that expenditures for social security taxes, and pensions and benefits, be charged to Accounts 408 and 926, respectively, and remain there with the exception of amounts appropriately charged to construction or to non?utility operations. The PSC has not authorized a change to the USOA permitting the allocation of these two accounts to the operation and maintenance labor accounts. Therefore, the utility will have to reclassify these expenditures back to Accounts 926 and 408 in the future to be in accordance with the accounting requirements prescribed by the USOA.

Please confirm in writing that the appropriate steps will be taken to ensure that in the future, beginning with the 2001 Annual Report, the accounting for these two accounts will be reported in accordance with the current prescribed USOA.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is engele@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

response received 10/26/01, ele: will use a/c 408 and 926 as directed.

FINANCIAL SECTION FOOTNOTES

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,167,783	1
Total Sales of Water	1,167,783	
Other Operating Revenues		
Forfeited Discounts (470)	7,865	2
Miscellaneous Service Revenues (471)	2,060	3
Rents from Water Property (472)	25,368	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	28,752	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	64,045	
Total Operating Revenues	1,231,828	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	95,022	8
Pumping Expenses (620-633)	206,821	9
Water Treatment Expenses (640-652)	25,166	10
Transmission and Distribution Expenses (660-678)	239,168	11
Customer Accounts Expenses (901-905)	32,515	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	136,388	14
Total Operation and Maintenance Expenses	735,080	
Other Operating Expenses		
Depreciation Expense (403)	169,515	15
Amortization Expense (404-407)		16
Taxes (408)	125,744	17
Total Other Operating Expenses	295,259	
Total Operating Expenses	1,030,339	
NET OPERATING INCOME	201,489	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	5,011	312,340	716,109	4
Commercial	369	75,028	142,112	5
Industrial	0			6
Total Metered Sales to General Customers (461)	5,380	387,368	858,221	
Private Fire Protection Service (462)	21		6,650	7
Public Fire Protection Service (463)	1		223,760	8
Other Sales to Public Authorities (464)	22	54,232	79,152	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	5,424	441,600	1,167,783	

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)	223,760	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)	223,760	
Forfeited Discounts (470):		
Customer late payment charges	7,865	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	7,865	
Miscellaneous Service Revenues (471):		
WATER ON/RESET METERS, RECONNECTION CHARGES, NON-EMERGENCY CALLS, NSF CHARGES	2,060	7
Total Miscellaneous Service Revenues (471)	2,060	
Rents from Water Property (472):		
LEASE OF TOWER AND GROUNDSPACE FOR TELECOMMUNICATIONS ANTENNAS AND EQUIPMENT	25,368	8
Total Rents from Water Property (472)	25,368	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	28,752	10
Other (specify): NONE		11
Total Other Water Revenues (474)	28,752	
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)	8,471	2
Purchased Water (602)		3
Miscellaneous Expenses (603)	70,900	4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)	7,433	7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)	8,218	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	95,022	
 PUMPING EXPENSES		
Operation Supervision and Engineering (620)	41,130	14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	115,351	17
Pumping Labor and Expenses (624)	303	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	29,806	20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)	1,286	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	18,945	25
Total Pumping Expenses	206,821	
 WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)		26
Chemicals (641)	18,700	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)	6,180	28
Miscellaneous Expenses (643)	286	29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)		32
Maintenance of Water Treatment Equipment (652)		33
Total Water Treatment Expenses	25,166	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	57	34
Storage Facilities Expenses (661)		35
Transmission and Distribution Lines Expenses (662)	13,131	36
Meter Expenses (663)	2,690	37
Customer Installations Expenses (664)	35	38
Miscellaneous Expenses (665)		39
Rents (666)		40
Maintenance Supervision and Engineering (670)		41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)	2,348	43
Maintenance of Transmission and Distribution Mains (673)	130,437	44
Maintenance of Fire Mains (674)	882	45
Maintenance of Services (675)	8,020	46
Maintenance of Meters (676)	5,195	47
Maintenance of Hydrants (677)	21,663	48
Maintenance of Miscellaneous Plant (678)	54,710	49
Total Transmission and Distribution Expenses	239,168	
 CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		50
Meter Reading Labor (902)	9,056	51
Customer Records and Collection Expenses (903)	23,459	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)		54
Total Customer Accounts Expenses	32,515	
 SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	52,806	56
Office Supplies and Expenses (921)	2,710	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	33,981	59
Property Insurance (924)	10,785	60
Injuries and Damages (925)	7,980	61
Employee Pensions and Benefits (926)		62
Regulatory Commission Expenses (928)		63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	6,896	65
Rents (931)	2,500	66
Maintenance of General Plant (932)	18,730	67
Total Administrative and General Expenses	136,388	
 Total Operation and Maintenance Expenses	 735,080	

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		131,133	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		7,165	2
Net property tax equivalent		123,968	
Social Security			3
PSC Remainder Assessment		1,776	4
Other (specify): NONE			5
Total tax expense		<u>125,744</u>	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Brown				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.208719				3
County tax rate	mills		5.281644				4
Local tax rate	mills		6.006861				5
School tax rate	mills		11.118839				6
Voc. school tax rate	mills		1.451578				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		24.067641				10
Less: state credit	mills		1.835318				11
Net tax rate	mills		22.232323				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.006861				14
Combined School Tax Rate	mills		12.570417				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.577278				17
Total Tax Rate	mills		24.067641				18
Ratio of Local and School Tax to Total	dec.		0.771878				19
Total tax net of state credit	mills		22.232323				20
Net Local and School Tax Rate	mills		17.160637				21
Utility Plant, Jan. 1	\$	7,889,969	7,889,969				22
Materials & Supplies	\$	43,728	43,728				23
Subtotal	\$	7,933,697	7,933,697				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	7,933,697	7,933,697				26
Assessment Ratio	dec.		0.963167				27
Assessed Value	\$	7,641,475	7,641,475				28
Net Local & School Rate	mills		17.160637				29
Tax Equiv. Computed for Current Year	\$	131,133	131,133				30
Tax Equivalent per 1994 PSC Report	\$	111,855					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	131,133					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)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	29,618		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	329,707		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	359,325	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	543,322		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	763,496	19,637	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	48,682		20
Total Pumping Plant	1,355,500	19,637	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	24,039	4,482	23
Total Water Treatment Plant	24,039	4,482	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	4,681		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			29,618	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			329,707	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	359,325	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			543,322	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	1,500		781,633	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			48,682	20
Total Pumping Plant	1,500	0	1,373,637	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)	219		28,302	23
Total Water Treatment Plant	219	0	28,302	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			4,681	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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)	511,450	4,475	26
Transmission and Distribution Mains (343)	3,394,571	92,410	27
Fire Mains (344)	0		28
Services (345)	737,900	29,601	29
Meters (346)	866,963	1,392	30
Hydrants (348)	324,740	28,019	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	5,840,305	155,897	
GENERAL PLANT			
Land and Land Rights (389)	753		33
Structures and Improvements (390)	71,536		34
Office Furniture and Equipment (391)	10,559		35
Computer Equipment (391.1)	26,210	9,267	36
Transportation Equipment (392)	103,874		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	11,825	1,662	39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	21,661		41
Communication Equipment (397)	64,382	904	42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	310,800	11,833	
Total utility plant in service directly assignable	7,889,969	191,849	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	7,889,969	191,849	

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)			515,925 26
Transmission and Distribution Mains (343)	7,325		3,479,656 27
Fire Mains (344)			0 28
Services (345)	6,356		761,145 29
Meters (346)	1,211		867,144 30
Hydrants (348)	2,396		350,363 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	17,288	0	5,978,914
GENERAL PLANT			
Land and Land Rights (389)			753 33
Structures and Improvements (390)			71,536 34
Office Furniture and Equipment (391)	749		9,810 35
Computer Equipment (391.1)			35,477 36
Transportation Equipment (392)			103,874 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			13,487 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			21,661 41
Communication Equipment (397)	1,000		64,286 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	1,749	0	320,884
Total utility plant in service directly assignable	20,756	0	8,061,062
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	20,756	0	8,061,062

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			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	140,411	2.16%	7,122	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	140,411		7,122	
PUMPING PLANT				
Structures and Improvements (321)	316,828	2.22%	12,062	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	125,266	4.40%	33,993	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	24,557	3.03%	1,475	15
Total Pumping Plant	466,651		47,530	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	7,957	5.88%	1,538	17
Total Water Treatment Plant	7,957		1,538	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	291,957	1.82%	9,349	19
Transmission and Distribution Mains (343)	220,297	0.67%	23,029	20
Fire Mains (344)	0			21
Services (345)	230,825	2.00%	14,990	22
Meters (346)	122,088	4.00%	34,682	23
Hydrants (348)	52,977	1.33%	4,489	24
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	918,144		86,539	

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					0	3
314					147,533	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	147,533	
321					328,890	8
322					0	9
323					0	10
324					0	11
325	1,500				157,759	12
326					0	13
327					0	14
328					26,032	15
	1,500	0	0	0	512,681	
331					0	16
332	219				9,276	17
	219	0	0	0	9,276	
341					0	18
342					301,306	19
343	7,325		240		236,241	20
344					0	21
345	6,356		192		239,651	22
346	1,211		642	18,200	174,401	23
348	2,396	1,200	5,531		59,401	24
349					0	25
	17,288	1,200	6,605	18,200	1,011,000	

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)	55,376	2.04%	1,459	26
Office Furniture and Equipment (391)	9,882	7.69%	641	27
Computer Equipment (391.1)	(1,207)	11.11%	3,427	28
Transportation Equipment (392)	27,321	14.29%	14,839	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	4,570	6.25%	791	31
Laboratory Equipment (395)	0			32
Power Operated Equipment (396)	12,017	10.12%	2,191	33
Communication Equipment (397)	22,530	6.67%	4,291	34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	130,489		27,639	
Total accum. prov. directly assignable	1,663,652		170,368	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 1,663,652		 170,368	

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					56,835	26
391	749		36		9,810	27
391.1					2,220	28
392					42,160	29
393					0	30
394					5,361	31
395					0	32
396					14,208	33
397	1,000				25,821	34
397.1					0	35
398					0	36
399					0	37
	1,749	0	36	0	156,415	
	20,756	1,200	6,641	18,200	1,836,905	
					0	38
	20,756	1,200	6,641	18,200	1,836,905	

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			44,267	44,267	1
February			40,268	40,268	2
March			43,380	43,380	3
April			43,534	43,534	4
May			50,575	50,575	5
June			48,470	48,470	6
July			53,409	53,409	7
August			52,456	52,456	8
September			47,157	47,157	9
October			44,522	44,522	10
November			39,812	39,812	11
December			41,067	41,067	12
Total for year	0	0	548,917	548,917	
Less: Measured or estimated water used in main flushing and water treatment during year				9,533	13
Less: Other utility use				20,714	14
Other utility use explanation:					15
Construction water, fire department and breaks					
Water pumped into distribution system				518,670	16
Less: Water sold				441,600	17
Losses and unaccounted for				77,070	18
Percent unaccounted for to the nearest whole percent (%)				15%	19
If more than 15%, 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				2,326	21
Date of maximum: 8/30/2000					22
Cause of maximum:					23
Heat and flushing of hydrants					
Minimum gallons pumped by all methods in any one day during reporting year				1,112	24
Date of minimum: 12/8/2000					25
Total KWH used for pumping for the year				2,157,262	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)	
535 GREENE AVE	1	750	12	100,000	Yes	1
2143 S WEBSTER AVE	2	933	12	100,000	Yes	2
141 VANDEHEI ROAD	3	923	15	0	No	3
3211 LIBAL STREET	4	870	17	250,000	Yes	4
2990 RIVERSIDE DR	5	820	17	300,000	Yes	5
821 DAUPHIN STREET	6	930	15	250,000	Yes	6
717 KALB STREET	7	925	15	450,000	Yes	7

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	#1 A	#1 B	#1 C	1
Location	GREENE AVENUE	GREENE AVENUE	GREENE AVENUE	2
Purpose	P	B	B	3
Destination	R	D	D	4
Pump Manufacturer	AMERICAN	AURORA	GOULDS	5
Year Installed	1988	1971	1972	6
Type	VERTICAL TURBINE	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	500	900	500	8
Pump Motor or Standby Engine Mfr	US MOTORS	LINCOLN	FORD	9 10
Year Installed	1977	1972	1994	11
Type	ELECTRIC	ELECTRIC	NATURAL GAS	12
Horsepower	150	75	200	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#2 A	#2 B	#3 D	14
Location	WEBSTER AVENUE	WEBSTER AVENUE	VANDE HEI ROAD	15
Purpose	P	B	B	16
Destination	R	D	D	17
Pump Manufacturer	AMERICAN	GOULDS	AMERICAN	18
Year Installed	1996	1937	1954	19
Type	VERTICAL TURBINE	CENTRIFUGAL	VERTICAL TURBINE	20
Actual Capacity (gpm)	700	575	1,100	21
Pump Motor or Standby Engine Mfr	US MOTORS	NEWMAN	US MOTORS	22 23
Year Installed	1967	1937	1954	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	150	160	75	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	#3 E	#4 A	#4 B	1
Location	VANDE HEI ROAD	LIBAL STREET	LIBAL STREET	2
Purpose	B	P	B	3
Destination	D	R	D	4
Pump Manufacturer	AMERICAN	AMERICAN	AMERICAN	5
Year Installed	1954	1998	1989	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	600	1,300	1,200	8
Pump Motor or Standby Engine Mfr	US MOTORS	US MOTORS	US MOTORS	9 10
Year Installed	1954	1988	1965	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	250	100	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#4 C	#5 A	#5 B	14
Location	LIBAL STREET	RIVERSIDE DRIVE	RIVERSIDE DRIVE	15
Purpose	B	P	B	16
Destination	D	R	D	17
Pump Manufacturer	AMERICAN	GENERAL ELECTRIC	LAYNE	18
Year Installed	1989	1994	1969	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,200	800	950	21
Pump Motor or Standby Engine Mfr	US MOTORS	GENERAL ELECTRIC	U S MOTORS	22 23
Year Installed	1965	1969	1969	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	100	200	60	26

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#5 C	#6 A	#6 B	1
Location	RIVERSIDE DRIVE	DAUPHIN STREET	DAUPHIN STREET	2
Purpose	B	P	B	3
Destination	D	R	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1969	1988	1976	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	950	1,600	1,500	8
Pump Motor or Standby Engine Mfr	U S MOTORS	US MOTORS	WESTINGHOUSE	9 10
Year Installed	1969	1976	1976	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	60	250	125	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#6 C	#7 A	#7 B	14
Location	DAUPHIN STREET	KALB STREET	KALB STREET	15
Purpose	B	P	B	16
Destination	D	R	D	17
Pump Manufacturer	LAYNE	AMERICAN	LAYNE	18
Year Installed	1976	1996	1978	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,500	1,400	1,500	21
Pump Motor or Standby Engine Mfr	WESTINGHOUSE	ALLIS-CHALMERS	ALLIS-CHALMERS	22 23
Year Installed	1976	1978	1978	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	125	300	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	#7 C			1
Location	KALB STREET			2
Purpose	B			3
Destination	D			4
Pump Manufacturer	LAYNE			5
Year Installed	1978			6
Type	VERTICAL TURBINE			7
Actual Capacity (gpm)	1,500			8
Pump Motor or Standby Engine Mfr	ALLIS-CHALMERS			10
Year Installed	1978			11
Type	ELECTRIC			12
Horsepower	150			13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#1 GREENE AVE	#2 WEBSTER AVE	#3 VANDE HEI ROAD	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	3
Year constructed	1926	1937	1954	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	182	125	135	6
Total capacity in gallons	250,000	100,000	1,100,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	OTHER	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	OTHER	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	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	#4 LIBAL STREET	#5 RIVERSIDE DRIVE	#6 DAUPHIN STREET	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	3
Year constructed	1965	1969	1975	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	176	191	190	6
Total capacity in gallons	250,000	250,000	250,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	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.)	0.0000	0.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	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	#7 KALB STREET	WEBSTER TOWER	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	S	3
Year constructed	1979	1969	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	191	0	6
Total capacity in gallons	250,000	1,000,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	OTHER	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	OTHER	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?	Y	N	13
Is water fluoridated (yes, no)?	N	N	14

WATER MAINS

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

								Number of Feet	
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)		
M	D	1.500	415	0	0	0	415	1	
P	D	1.500	19	0	0	0	19	2	
M	D	2.000	825	0	0	0	825	3	
M	D	4.000	3,481	0	238	0	3,243	4	
A	D	6.000	11,810	0	0	0	11,810	5	
M	D	6.000	164,205	0	1,138	0	163,067	6	
P	D	6.000	34,522	40	105	0	34,457	7	
A	D	8.000	2,300	0	0	0	2,300	8	
M	D	8.000	9,591	0	0	0	9,591	9	
P	D	8.000	35,169	1,573	0	0	36,742	10	
A	D	10.000	15,540	0	0	0	15,540	11	
M	D	10.000	7,816	0	0	0	7,816	12	
P	D	10.000	12,750	0	0	0	12,750	13	
A	D	12.000	16,238	0	0	0	16,238	14	
M	D	12.000	2,476	0	0	0	2,476	15	
P	D	12.000	437	0	0	0	437	16	
A	D	14.000	8,380	0	0	0	8,380	17	
M	D	14.000	0	0	0	0	0	18	
P	D	14.000	25	0	0	0	25	19	
A	D	16.000	3,320	0	0	0	3,320	20	
M	D	16.000	5,297	0	0	0	5,297	21	
P	D	16.000	433	0	0	0	433	22	
Total Within Municipality			335,049	1,613	1,481	0	335,181		
Total Utility			335,049	1,613	1,481	0	335,181		

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
A	0.750	2,281	0	26	(2,255)	0		1
M	0.750	1	1	0	2,255	2,257		2
L	0.750	347	0	3	0	344		3
A	1.000	2,358	0	13	(2,345)	0		4
P	1.000	174	49	0	0	223		5
M	1.000	0	0	0	2,345	2,345		6
L	1.000	2	0	0	0	2		7
M	1.500		0	0	34	34		8
P	1.500	1	1	0	0	2		9
A	1.500	36	0	2	(34)	0		10
M	2.000		0	0	34	34		11
P	2.000	7	0	1	0	6		12
A	2.000	34	0	0	(34)	0		13
L	2.000	2	0	0	0	2		14
M	3.000	2	0	0	0	2		15
L	3.000	1	0	0	0	1		16
M	4.000	8	0	0	1	9		17
A	4.000	1	0	0	(1)	0		18
P	4.000	6	0	0	0	6		19
P	6.000	9	1	0	0	10		20
M	6.000	4	0	0	0	4		21
P	8.000	2	0	0	0	2		22
M	8.000	3	0	0	0	3		23
M	12.000	1	0	0	0	1		24
Total Utility		5,280	52	45	0	5,287	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	0	0	0	0	0	0	1
0.750	5,311	0	17	(9)	5,285	17	2
1.000	88	0	1	2	89	1	3
1.500	56	0	0	(9)	47	22	4
2.000	33	0	0	(2)	31	3	5
3.000	12	0	0	1	13	6	6
6.000	3	2	2	0	3	2	7
Total:	5,503	2	20	(17)	5,468	51	

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	0	0	0	0	0	0	0	1
0.750	4,968	245	0	8	0	64	5,285	2
1.000	40	42	0	5	0	2	89	3
1.500	3	41	0	2	0	1	47	4
2.000	0	27	0	1	0	3	31	5
3.000	0	10	0	3	0	0	13	6
6.000	0	0	0	3	0	0	3	7
Total:	5,011	365	0	22	0	70	5,468	

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	603	12	10		605	2
Total Fire Hydrants	603	12	10	0	605	
Flushing Hydrants						
	3	0	0	0	3	3
Total Flushing Hydrants	3	0	0	0	3	

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:	608
Number of distribution system valves end of year:	905
Number of distribution valves operated during year:	294

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account #603 - Central Brown County Water Authority expenses of \$70,900 in 2000 compared to \$29,460 in 1999.

Account #633 - Increase in costs for well motor and booster motor repairs at stations #6 and #7.

Account #673 - Increase in main breaks resulting in increased repair costs from contractors and water utility labor.

Account #677 - More hydrant repair work in 2000 as compared to 1999 resulting in increased repair costs from contractors and water utility labor. Also, flushing and exercising of all village hydrants was done in 2000 resulting in higher water utility labor costs.

Account #678 - 1999 had an increase in seasonal/part-time labor and corresponding fringes for painting and maintenance on the general plant.

Account #923 - 1999 had water distribution system map for mains costing \$32,500.

Taxes (Acct. 408 - Water) (Page W-06)

No social security tax expense due to new payroll system in use beginning with the last quarter of 1998. All fringe benefits, including social security taxes, are allocated to the activities where the wages are charged.

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

Account #346 - Column (i) adjustment for additional depreciation of \$18,200, DWCCA-0070-JPL annual, 6th of 7 years.

Account #391.1 - Column (b) balance first of year of (\$1,207) due to retirement of old billing system in 1999. The hardware and software were purchased in 1994 and replaced in 1999. No loss was recognized on that retirement.

Account #392 - Column (c) rate % used of 14.29%. This plant account is depreciated on a unit basis - straight-line depreciation over 7 years. Rate % used of 14.29% was entered to eliminate the following error message: If there is a balance at the first of the year or an accrual during the year, there must also be a depreciation rate listed.

Account #396 - Column (c) rate % used of 10.12% This plant account is depreciated on a unit basis - straight-line depreciation over 7 years. Rate % used of 10.12% was entered to eliminate the following error message: If there is a balance at the first of the year or an accrual during the year, there must also be a depreciation rate listed.

Water Mains (Page W-17)

Main additions were financed from the proceeds of long-term debt.

WATER OPERATING SECTION FOOTNOTES

Water Services (Page W-18)

Most service additions were financed from the proceeds of long-term debt. Ten services were paid for by property owners and one by contractor.

All adjustments in column (f) are for reclassifying pipe material from A to M for copper services that were incorrectly classified as A rather than M at the beginning of 1997. All removals of copper services were shown as pipe material A removals since the system does not allow for the removal of more services than the number at the first of the year.

Meters (Page W-19)

Adjustments to previously reported meter count because of property record corrections.

Hydrants and Distribution System Valves (Page W-20)

804 of 907 distribution system valves were operated during 1999. 294 of 905 distribution system valves were operated during 2000.
