



3015 (02-09-04)

ANNUAL REPORT

OF

Name: CAMPBELLSPORT MUNICIPAL WATER UTILITY

Principal Office: P.O. BOX 709
CAMPELLSPORT, WI 53010

For the Year Ended: DECEMBER 31, 1999

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.

SIGNATURE PAGE

I DIANE LEMKE of
(Person responsible for accounts)

CAMPBELLSPORT MUNICIPAL WATER UTILITY, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts) 03/31/2000
(Date)

VILLAGE CLERK
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CAMPBELLSPORT MUNICIPAL WATER UTILITY

Utility Address: P.O. BOX 709
CAMPELLSPORT, WI 53010

When was utility organized? 6/1/1935

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: DIANE LEMKE
Title: CLERK/TREASURER

Office Address:
P.O. BOX 709
CAMPBELLSPORT, WI 53010

Telephone: (414) 533 - 8321
Fax Number: (414) 533 - 5298

E-mail Address:

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

Name: MR DONALD VILIONE
Title: CPA

Office Address: VIRCHOW, KRAUSE & COMPANY LLP
115 S 84TH STREET SUITE 400
MILWAUKEE, WI 53214

Telephone: (414) 777 - 5500
Fax Number: (414) 777 - 5555

E-mail Address: dvilione@virchowkrause.com

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

Name: NONE
Title:

Office Address:

Telephone:
Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: MR DONALD VILIONE

Title: CPA

Office Address: VIRCHOW, KRAUSE & COMPANY LLP
115 S 84TH STREET SUITE 400
MILWAUKEE, WI 53214

Telephone: (414) 777 - 5500

Fax Number: (414) 777 - 5555

E-mail Address: dvilione@virchowkrause.com

Date of most recent audit report: 3/13/2000

Period covered by most recent audit: JANUARY 1, 1999 - DECEMBER 31, 1999

Names and titles of utility management including manager or superintendent:

Name: MARK GRUBER

Title:

Office Address:
P.O. BOX 709
CAMPBELLSPORT, WI 53010

Telephone: (414) 533 - 8321

Fax Number: (414) 533 - 5298

E-mail Address:

Name of utility commission/committee:

Names of members of utility commission/committee:

- ANTHONY DEISS
- CRAIG GRUBER
- RICHARD HEISLER
- GERHARD NESS
- NORMAN SERWE
- DEAN UELMEN
- DALE ZINGSHEIM

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. § 66.077 of the Wisconsin Statutes? NO

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	400,805	399,938	1
Operating Expenses:			
Operation and Maintenance Expense (401)	92,513	102,859	2
Depreciation Expense (403)	84,100	83,159	3
Amortization Expense (404)	0	0	4
Taxes (408)	58,731	54,583	5
Total Operating Expenses	235,344	240,601	
Net Operating Income	165,461	159,337	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	165,461	159,337	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	9,381	6,198	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	9,381	6,198	
Total Income	174,842	165,535	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	174,842	165,535	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	128,852	131,491	13
Amortization of Debt Discount and Expense (428)	7,800	7,800	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	18,757	21,947	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	155,409	161,238	
Net Income	19,433	4,297	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	234,007	229,710	19
Balance Transferred from Income (433)	19,433	4,297	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	253,440	234,007	

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 Miscellaneous Nonoperating Income, Account 421.

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	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON BOND FUNDS	9,381	4
Total (Acct. 419):	9,381	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
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	400,805	0	0	0	400,805	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					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	400,805	0	0	0	400,805	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	3,848,308	3,825,114	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	500,112	414,525	2
Net Utility Plant	3,348,196	3,410,589	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	4,825	4,825	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	4,825	4,825	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	4,825	4,825	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	434,247	402,289	8
Temporary Cash Investments (132)	0	0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	71,047	71,049	11
Other Accounts Receivable (143)	55,956	57,639	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	14,028	13,635	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0	0	17
Total Current and Accrued Assets	575,278	544,612	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	15,925	23,725	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	15,925	23,725	
Total Assets and Other Debits	3,944,224	3,983,751	

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)	49,265	49,265	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	253,440	234,007	23
Total Proprietary Capital	302,705	283,272	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	392,232	418,170	25
Other long-Term Debt (224)	2,600,000	2,600,000	26
Total Long-Term Debt	2,992,232	3,018,170	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	5,348	803	28
Payables to Municipality (233)	121,753	163,644	29
Customer Deposits (235)			30
Taxes Accrued (236)	57,099	52,592	31
Interest Accrued (237)	68,083	68,266	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	252,283	285,305	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	397,004	397,004	38
Total Liabilities and Other Credits	3,944,224	3,983,751	

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 (100)	3,848,308	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	3,848,308	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	500,112	0	0	0	9
Total Accumulated Provision	500,112	0	0	0	
Net Utility Plant	3,348,196	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	414,525				414,525	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	84,100				84,100	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,977				1,977	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	86,077	0	0	0	86,077	13
Debits during year						14
Book cost of plant retired	490				490	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	490	0	0	0	490	19
Balance End of Year	500,112	0	0	0	500,112	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
2 ACRES - CORNER OF SPRING & HELENA S	2,825			2,825	2
LAND ON SPRING STREET	2,000			2,000	3
Total Nonutility Property (121)	4,825	0	0	4,825	
Less accum. prov. depr. & amort. (122)	0			0	4
 Net Nonutility Property	 4,825	 0	 0	 4,825	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	14,028	13,635
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	14,028	13,635

**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)				
\$2,600,000 BOND ISSUE	7,800	428	15,925	1
Total			<u><u>15,925</u></u>	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			<u><u>0</u></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	49,265	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>49,265</u></u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
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NONE

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)					
ADVANCE FROM MUNICIPALITY	09/17/1991	12/31/2003	5.75%	12,578	1
ADVANCE FROM MUNICIPALITY	07/31/1992	12/31/2003	5.75%	16,777	2
ADVANCE FROM MUNICIPALITY	11/21/1991	12/31/2003	5.75%	12,440	3
ADVANCE FROM MUNICIPALITY	12/10/1992	12/31/2003	5.75%	20,422	4
ADVANCE FROM MUNICIPALITY	01/10/1996	07/01/2006	5.00%	251,470	5
ADVANCE FROM SEWER	01/01/1996	07/01/2006	5.00%	54,921	6
ADVANCE FROM MUNICIPALITY	10/31/1992	12/31/2003	5.75%	23,624	7
Total for Account 223				392,232	
Other Long-Term Debt (224)					
WATER SYSTEM REVENUE BOND ANTICIP NOTE	01/15/1997	01/15/2002	4.85%	2,600,000	8
Total for Account 224				2,600,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	52,592	1
Accruals:		
Charged water department expense	58,731	2
Charged electric department expense		3
Charged sewer department expense	650	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>59,381</u>	
Taxes paid during year:		
County, state and local taxes	52,592	6
Social Security taxes	1,793	7
PSC Remainder Assessment	489	8
Other (explain):		
NONE		9
Total payments and other debits	<u>54,874</u>	
Balance end of year	<u><u>57,099</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)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
ADVANCES FROM MUNICIPALITY	6,464	18,757	18,934	6,287	2
Subtotal	6,464	18,757	18,934	6,287	
Other long-Term Debt (224)					
ADVANCE FROM SEWER	1,379	2,752	2,758	1,373	3
WATER REVENUE BOND ANTICIPATION NOTES	0			0	4
WATER REVENUE BOND ANTICIPATION NOTES 1997	60,423	126,100	126,100	60,423	5
Subtotal	61,802	128,852	128,858	61,796	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	68,266	147,609	147,792	68,083	

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	397,004	0	0	0	0	397,004	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	397,004	0	0	0	0	397,004	
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	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	71,047	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	71,047	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	42,493	9
Merchandising, jobbing and contract work		10
Other (specify):		
SPECIAL ASSESSMENTS	13,463	11
Total (Acct. 143):	55,956	
Receivables from Municipality (145):		
NONE		12
Total (Acct. 145):	0	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Payables to Municipality (233):		
SEWER BILLINGS, RENT, TAXES, BENEFITS, INSURANCE, PRINC. & INTEREST	121,753	16
Total (Acct. 233):	121,753	
Other Deferred Credits (253):		
NONE		17
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	3,836,711	0	0	0	3,836,711	1
Materials and Supplies	13,831	0	0	0	13,831	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	457,318	0	0	0	457,318	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	397,004	0	0	0	397,004	6
Other (specify):						
NONE					0	7
Average Net Rate Base	2,996,220	0	0	0	2,996,220	
Net Operating Income	165,461	0	0	0	165,461	8
Net Operating Income as a percent of						
Average Net Rate Base	5.52%	N/A	N/A	N/A	5.52%	

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	49,265	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	243,723	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	292,988	
Net Income		
Net Income	19,433	5
Percent Return on Proprietary Capital	6.63%	

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

Identification and Ownership - Contacts (Page iv)

June 22, 2000

Ms. Diane Lemke, Clerk Treasurer
Campbellsport Municipal Water Utility
P.O. Box 709
Campbellsport, WI 53010-0709

1999 Analytical Review DWCCA-940-ELE

Dear Ms. Lemke:

The Public Service Commission (Commission) is in the process of completing an analytical review of your utility's 1999 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 our 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:

1. During our review, we noted \$13,463 reported in Account 143, Other Accounts Receivable, Balance Sheet End of Year Account Balances schedule described as special assessments. Special Assessments are more appropriately reported in Account 124, Other Investments. Please reclassify this amount and follow this procedure in the future.
2. During our review, we noted \$3,205 reported in Account 474, Other Water Revenues, described as "other water revenue." Please provide a brief description of this amount using other than the account title.
3. During our review, we noted 582 services reported in use on the Water Services schedule and 709 customers reported on W-02. Please confirm that you have services with multiple customers to one service.
4. During our review, we noted 108 meters added on the Meters schedule with \$20,160 reported as additions to Account 346, Meters, Water Utility Plant in Service schedule, for an average cost of \$187 per meter. The Commission is creating a database for meter costs. Please provide the average installation cost of your meters, the invoices for the 1" meters added, and a sample invoice for the ?" meters added.

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. If it is convenient for you to respond by e-mail, please 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.

Sincerely,

Elaine Engelke

FINANCIAL SECTION FOOTNOTES

Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE:tlk:w:\compl\Analytical Reviews\1999 analytical review letters\940.doc

cc: Mr. Anthony Deiss

Response received 7/26/00:

1. auditors have reclassified special assessments.
2. Rate on meter charged to sewer (moved to correct cell) \$2,594, misc 611.
3. number of duplexes with one lateral with several meters.
4. Average installation cost \$96.45 which allows 3 hours with no difficulties.

ele

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	397,600	1
Total Sales of Water	397,600	
Other Operating Revenues		
Forfeited Discounts (470)	0	2
Other Water Revenues (474)	3,205	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	3,205	
Total Operating Revenues	400,805	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	63,943	5
General Operating Expenses (680-690)	28,570	6
Total Operation and Maintenance Expenses	92,513	
Other Operating Expenses		
Depreciation Expense (403)	84,100	7
Amortization Expense (404)		8
Taxes (408)	58,731	9
Total Other Operating Expenses	142,831	
Total Operating Expenses	235,344	
NET OPERATING INCOME	165,461	

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	612	29,716	184,957	4
Commercial	94	17,933	81,517	5
Industrial	3	827	4,007	6
Total Metered Sales to General Customers (461)	709	48,476	270,481	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		110,720	8
Other Sales to Public Authorities (464)	11	3,961	16,399	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	721	52,437	397,600	

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)	110,720	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)	110,720	
Forfeited Discounts (470):		
Customer late payment charges		5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	2,594	7
Other (specify):		
OTHER WATER REVENUE	611	8
Total Other Water Revenues (474)	3,205	
Amortization of Construction Grants (475):		
NONE		9
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 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	16,493	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	21,413	3
Chemicals (630)	2,610	4
Supplies and Expenses (640)	4,238	5
Repairs of Water Plant (650)	19,013	6
Transportation Expenses (660)	176	7
Total Plant Operation and Maintenance Expenses	63,943	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	6,410	8
Office Supplies and Expenses (681)	2,169	9
Outside Services Employed (682)	12,654	10
Insurance Expense (684)	2,400	11
Employees Pensions and Benefits (686)	4,890	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	47	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	28,570	
 Total Operation and Maintenance Expenses	92,513	

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		57,099	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		650	2
Net property tax equivalent		56,449	
Social Security		1,793	3
PSC Remainder Assessment		489	4
Other (specify): NONE			5
Total tax expense		58,731	

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 § 66.069(1)(c). 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			Fond du Lac				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.219418				3
County tax rate	mills		4.642122				4
Local tax rate	mills		7.578515				5
School tax rate	mills		8.273044				6
Voc. school tax rate	mills		1.571752				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		22.284851				10
Less: state credit	mills		1.416547				11
Net tax rate	mills		20.868304				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.578515				14
Combined School Tax Rate	mills		9.844796				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.423311				17
Total Tax Rate	mills		22.284851				18
Ratio of Local and School Tax to Total	dec.		0.781846				19
Total tax net of state credit	mills		20.868304				20
Net Local and School Tax Rate	mills		16.315790				21
Utility Plant, Jan. 1	\$	3,825,114	3,825,114				22
Materials & Supplies	\$	14,281	14,281				23
Subtotal	\$	3,839,395	3,839,395				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	3,839,395	3,839,395				26
Assessment Ratio	dec.		0.911501				27
Assessed Value	\$	3,499,612	3,499,612				28
Net Local & School Rate	mills		16.315790				29
Tax Equiv. Computed for Current Year	\$	57,099	57,099				30
Tax Equivalent per 1994 PSC Report	\$	20,723					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	57,099					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 \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, 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)	0		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)	275,854		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	17,790		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	293,644	0	
PUMPING PLANT			
Land and Land Rights (320)	258		12
Structures and Improvements (321)	86,767		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	183,920		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	211,057		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	3,041		20
Total Pumping Plant	485,043	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	873,987		22
Water Treatment Equipment (332)	410,913		23
Total Water Treatment Plant	1,284,900	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	265		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)			0	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)			275,854	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			17,790	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	293,644	
PUMPING PLANT				
Land and Land Rights (320)			258	12
Structures and Improvements (321)			86,767	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			183,920	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			211,057	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			3,041	20
Total Pumping Plant	0	0	485,043	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			873,987	22
Water Treatment Equipment (332)			410,913	23
Total Water Treatment Plant	0	0	1,284,900	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			265	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 \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, 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)	483,054		26
Transmission and Distribution Mains (343)	722,414		27
Fire Mains (344)	0		28
Services (345)	120,183		29
Meters (346)	94,194	20,160	30
Hydrants (348)	145,354		31
Other Transmission and Distribution Plant (349)	1,452		32
Total Transmission and Distribution Plant	1,566,916	20,160	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	585		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	8,863		38
Other Tangible Property (390)	185,163	3,524	39
Total General Plant	194,611	3,524	
Total utility plant in service directly assignable	3,825,114	23,684	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	3,825,114	23,684	

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)			483,054 26
Transmission and Distribution Mains (343)			722,414 27
Fire Mains (344)			0 28
Services (345)			120,183 29
Meters (346)	490		113,864 30
Hydrants (348)			145,354 31
Other Transmission and Distribution Plant (349)			1,452 32
Total Transmission and Distribution Plant	490	0	1,586,586
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			585 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			8,863 38
Other Tangible Property (390)			188,687 39
Total General Plant	0	0	198,135
Total utility plant in service directly assignable	490	0	3,848,308
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	490	0	3,848,308

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Sources of Water Supply					
Month (a)	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)	Total Gallons All Methods (000's) (e)	
January			5,919	5,919	1
February			5,459	5,459	2
March			6,230	6,230	3
April			5,985	5,985	4
May			6,426	6,426	5
June			6,367	6,367	6
July			6,303	6,303	7
August			5,732	5,732	8
September			5,391	5,391	9
October			4,853	4,853	10
November			4,441	4,441	11
December			4,508	4,508	12
Total for year	0	0	67,614	67,614	
Less: Measured or estimated water used in main flushing and water treatment during year				204	13
Less: Other utility use				4,256	14
Other utility use explanation:					15
WATER USED TO PRESSURIZE TRANSMISSION MAIN & PRELUBE WELL PUMP NO. 2, ALSO USED FOR STREET CLEANING, HYDRANT FLUSHING AND WATERMAIN BREAKS					
Water pumped into distribution system				63,154	16
Less: Water sold				52,437	17
Losses and unaccounted for				10,717	18
Percent unaccounted for to the nearest whole percent (%)				17%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					
Maximum gallons pumped by all methods in any one day during reporting year				322	21
Date of maximum: 6/10/1999					22
Cause of maximum:					23
FLUSHING HYDRANTS					
Minimum gallons pumped by all methods in any one day during reporting year				61	24
Date of minimum: 12/21/1999					25
Total KWH used for pumping for the year				280,040	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)	
SPRING & HELENA STREETS	2	1,200	20	66,000	Yes	1
SPRING STREET	3	1,337	23	720,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	BOOSTER PUMP NO. 2	BOOSTER PUMPING NO. 1	WELL NO. 2	1
Location	415 SPRING ST.	415 SPRING ST.	415 SPRING ST.	2
Purpose	B	B	P	3
Destination	D	D	R	4
Pump Manufacturer	LAYNE & BOWLER	LAYNE & BOWLER	AMERICAN TURBINE	5
Year Installed	1996	1996	1992	6
Type	OTHER	OTHER	VERTICAL TURBINE	7
Actual Capacity (gpm)	400	400	250	8
Pump Motor or Standby Engine Mfr	G.E.	G.E.	G.E.	10
Year Installed	1996	1996	1996	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	40	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL NO. 3			14
Location	224 SPRING ST.			15
Purpose	P			16
Destination	R			17
Pump Manufacturer	BYRON-JACKSON			18
Year Installed	1996			19
Type	OTHER			20
Actual Capacity (gpm)	500			21
Pump Motor or Standby Engine Mfr	BYRON JACKSON			23
Year Installed	1996			24
Type	ELECTRIC			25
Horsepower	100			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	WATER TOWER WATER TREATMENT PLANT			1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R		3
Year constructed	1991	1996		4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	200	0		6
Total capacity in gallons	300,000	66,000		7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)		LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)		CENTRAL FACILITIES		10
Filters, type (gravity, pressure, other, none)		PRESSURE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		0.5800		12
Is a corrosion control chemical used (yes, no)?		N		13
Is water fluoridated (yes, no)?		N		14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	3,555	0	0	0	3,555	1
M	D	6.000	28,299	0	0	0	28,299	2
P	D	6.000	1,737	0	0	0	1,737	3
M	D	8.000	8,473	0	0	0	8,473	4
P	D	8.000	11,307	0	0	0	11,307	5
P	D	10.000	1,297	0	0	0	1,297	6
P	D	12.000	360	0	0	0	360	7
Total Within Municipality			55,028	0	0	0	55,028	
Total Utility			55,028	0	0	0	55,028	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	518	0	0	0	518	10	1
M	1.000	56	0	0	0	56		2
M	1.500	16	0	0	0	16		3
M	2.000	1	0	0	0	1	1	4
M	4.000	1	0	0	0	1		5
M	6.000	1	0	0	0	1		6
Total Utility		593	0	0	0	593	11	

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	644	102	14	0	732	48	1
0.750	219	0	0	1	220	40	2
1.000	26	6	0	(1)	31	8	3
1.500	11	0	0	0	11	2	4
2.000	5	0	0	0	5	0	5
3.000	2	0	0	0	2	0	6
4.000	2	0	0	0	2	0	7
Total:	909	108	14	0	1,003	98	

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	517	58	0	1	0	156	732	1
0.750	74	13	0	2	0	131	220	2
1.000	4	12	2	3	0	10	31	3
1.500	2	7	0	1	0	1	11	4
2.000	0	2	1	2	0	0	5	5
3.000	0	0	0	2	0	0	2	6
4.000	0	2	0	0	0	0	2	7
Total:	597	94	3	11	0	298	1,003	

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	95				95	2
Total Fire Hydrants	95	0	0	0	95	
Flushing Hydrants						
	3				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:	98
Number of distribution system valves end of year:	189
Number of distribution valves operated during year:	25

WATER OPERATING SECTION FOOTNOTES

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

Per utility, return on meters in a/c 474 changed from 0 to 2594, 7/26/00 ele

Water Operation & Maintenance Expenses (Page W-05)

Account 600 - Wages - the decrease in expense relates to the following: The Water Utility does not have specific employees that work only for the Water utility, rather its DPW employees perform Water, Sewer and Highway functions. In 1998 new personnel were hired and considerable time was spent training these new employees on the water scada system. Also during 1998 the scada system was updated which resulted in more labor hours. Consequently labor costs were higher in 1998 vs. 1999.

Account 650 - Repairs of Water Plant - this expense decreased in 1999 because in 1998 additional costs were incurred related to the hydrant audit and repair work, which was not performed to the same extent in 1999.

Account 682 - Outside Services - Increase in expense relates to engineering fees for system updates performed in the current year.

Hydrants and Distribution System Valves (Page W-18)

UTILITY IS IN THE PROCESS OF COMPLYING WITH TESTING REQUIREMENTS.
