



3015 (02-09-04)

ANNUAL REPORT

OF

Name: DOWNSVILLE SANITARY DISTRICT NO. 1

Principal Office: P.O. BOX 37
DOWNSVILLE, WI 54735-0037

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: DOWNSVILLE SANITARY DISTRICT NO. 1

Utility Address: P.O. BOX 37
DOWNSVILLE, WI 54735-0037

When was utility organized? 2/24/1978

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MRS MARLYS SEIPEL

Title: DEPUTY CLERK

Office Address:

P.O. BOX 37
DOWNSVILLE, WI 54735-0037

Telephone: (715) 283 - 4441

Fax Number:

E-mail Address:

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

Name: WIPFLI ULLRICH BERTELSON LLP

Title:

Office Address: WIPFLI ULLRICH BERTELSON LLP

3703 OAKWOOD HILLS PKWY
P.O. BOX 690
EAU CLAIRE, WI 54702-0690

Telephone: (715) 858 - 6642

Fax Number: (715) 832 - 0475

E-mail Address: rganschow@wipfli.com

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

Name: MR MONTY PARKER

Title: PRESIDENT

Office Address:

P.O. BOX 37
DOWNSVILLE, WI 54735-0037

Telephone: (715) 664 - 8100

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: WIPFLI ULLRICH BERTELSON LLP

Title:

Office Address: WIPFLI ULLRICH BERTELSON LLP

3703 OAKWOOD HILLS PKWY

P.O. BOX 690

EAU CLAIRE, WI 54702-0690

Telephone: (715) 858 - 6642

Fax Number: (715) 832 - 0475

E-mail Address: rganschow@wipfli.com

Date of most recent audit report: 2/2/2001

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

Names and titles of utility management including manager or superintendent:

Name: MR BEN TOPPER

Title: UTILITY SUPERINTENDENT

Office Address:

P.O. BOX 37

DOWNSVILLE, WI 54735-0037

Telephone: (715) 283 - 4441

Fax Number:

E-mail Address:

Name of utility commission/committee:

Names of members of utility commission/committee:

MR JAMES CARDIFF, COMMISSIONER

MR LOUIS MURRAY, COMMISSIONER

MR MONTY PARKER, PRESIDENT

MR MARK SMITH, COMMISSIONER

Is sewer service rendered by the utility? YES

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? YES

Date of Ordinance: 2/24/1978

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)	29,988	29,948	1
Operating Expenses:			
Operation and Maintenance Expense (401)	29,072	17,112	2
Depreciation Expense (403)	10,980	10,957	3
Amortization Expense (404)	0	0	4
Taxes (408)	1,025	580	5
Total Operating Expenses	41,077	28,649	
Net Operating Income	(11,089)	1,299	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(11,089)	1,299	
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)	1,396	1,269	9
Miscellaneous Nonoperating Income (421)	(16,597)	4,967	10
Total Other Income	(15,201)	6,236	
Total Income	(26,290)	7,535	
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	(26,290)	7,535	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	8,950	9,200	13
Amortization of Debt Discount and Expense (428)	63	63	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	9,013	9,263	
Net Income	(35,303)	(1,728)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(193,131)	(191,403)	19
Balance Transferred from Income (433)	(35,303)	(1,728)	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)	(228,434)	(193,131)	

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	0	1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE	0	2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE	0	3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST & DIVIDENDS	1,396	4
Total (Acct. 419):	1,396	
Miscellaneous Nonoperating Income (421):		
NON-REGULATED SEWER DEPARTMENT INCOME	(16,597)	5
Total (Acct. 421):	(16,597)	
Miscellaneous Amortization (425):		
NONE	0	6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE	0	7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE	0	8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE	0	9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	0	10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE	0	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	0	0	0	0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0	0	0	0	0	2
Payroll	0	0	0	0	0	3
Materials	0	0	0	0	0	4
Taxes	0	0	0	0	0	5
Other (list by major classes):						
NONE	0	0	0	0	0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	29,988	0	0	0	29,988	1
Less: interdepartmental sales	0	0	0	0	0	2
Less: interdepartmental rents	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	0		0	0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE	0	0		0	0	6
Revenues subject to Wisconsin Remainder Assessment	29,988	0	0	0	29,988	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	520,109	518,123	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	157,569	147,837	2
Net Utility Plant	362,540	370,286	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	524,625	516,075	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	258,302	246,226	4
Net Nonutility Property	266,323	269,849	
Investment in Municipality (123)	716	716	5
Other Investments (124)	0	0	6
Special Funds (125)	16,412	16,014	7
Total Other Property and Investments	283,451	286,579	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	13,394	36,955	8
Temporary Cash Investments (132)	0	0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	4,824	4,615	11
Other Accounts Receivable (143)	15,694	15,514	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	11,473	11,473	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0	0	17
Total Current and Accrued Assets	45,385	68,557	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	1,130	1,193	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	1,130	1,193	
Total Assets and Other Debits	692,506	726,615	

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)	0	0	21
Appropriated Earned Surplus (215)	0	0	22
Unappropriated Earned Surplus (216)	(228,434)	(193,131)	23
Total Proprietary Capital	(228,434)	(193,131)	
LONG-TERM DEBT			
Bonds (221)	174,000	179,000	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	174,000	179,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	5,759	0	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)	435	0	33
Total Current and Accrued Liabilities	6,194	0	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)	0	0	37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	740,746	740,746	38
Total Liabilities and Other Credits	692,506	726,615	

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)	520,109	0	0	0	1
Utility Plant Purchased or Sold (391)	0	0	0	0	2
Utility Plant in Process of Reclassification (392)	0	0	0	0	3
Utility Plant Leased to Others (393)	0	0	0	0	4
Property Held for Future Use (394)	0	0	0	0	5
Construction Work in Progress (395)	0	0	0	0	6
Utility Plant Acquisition Adjustments (396)	0	0	0	0	7
Other Utility Plant Adjustments (397)	0	0	0	0	8
Total Utility Plant	520,109	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	157,569	0	0	0	9
Total Accumulated Provision	157,569	0	0	0	
Net Utility Plant	362,540	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	147,837				147,837	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	10,980				10,980	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	252				252	6
Accruals charged other						7
accounts (specify):						8
	0				0	9
Salvage	0				0	10
Other credits (specify):						11
	0				0	12
Total credits	11,232	0	0	0	11,232	13
Debits during year						14
Book cost of plant retired	1,500				1,500	15
Cost of removal	0				0	16
Other debits (specify):						17
	0				0	18
Total debits	1,500	0	0	0	1,500	19
Balance End of Year	157,569	0	0	0	157,569	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.25%					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	516,075	9,050	500	524,625	1
Other (specify):					
NONE	0	0	0	0	2
Total Nonutility Property (121)	516,075	9,050	500	524,625	
Less accum. prov. depr. & amort. (122)	246,226	12,576	500	258,302	3
Net Nonutility Property	269,849	(3,526)	0	266,323	

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

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

MATERIALS AND SUPPLIES

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

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

**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)				
RECDS \$108,000 40yr Sewer revenue bond	34	428	619	1
RECDS \$132,000 40yr Water revenue bond	29	428	511	2
Total			1,130	
Unamortized premium on debt (251)				
NONE	0	0	0	3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)
Balance first of year	0 1
Changes during year (explain):	
NONE	0 2
Balance end of year	<u>0</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)	
RECDS \$132,000 Water 40-Year Bond	09/08/1978	08/01/2018	5.00%	96,000	1
RECDS \$108,000 Sewer 40-Year Bond	09/08/1978	08/01/2018	5.00%	78,000	2
Total Bonds (Account 221):				174,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

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

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	1,026	2
Charged electric department expense	0	3
Charged sewer department expense	986	4
Other (explain):		
NONE	0	5
Total Accruals and other credits	<u>2,012</u>	
Taxes paid during year:		
County, state and local taxes	0	6
Social Security taxes	1,973	7
PSC Remainder Assessment	39	8
Other (explain):		
NONE	0	9
Total payments and other debits	<u>2,012</u>	
Balance end of year	<u><u>0</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)					
RECDS Sewer Bond	0	4,000	4,000	0	1
RECDS Water Bond	0	4,950	4,950	0	2
Subtotal	0	8,950	8,950	0	
Advances from Municipality (223)					
NONE	0	0	0	0	3
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0	0	0	0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0	0	0	0	5
Subtotal	0	0	0	0	
Total	0	8,950	8,950	0	

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	412,583	0	0	328,163	0	740,746	1
Add credits during year:							
For Services	0	0	0	0	0	0	2
For Mains	0	0	0	0	0	0	3
Other (specify):							
NONE	0	0	0	0	0	0	4
Deduct charges (specify):							
NONE	0	0	0	0	0	0	5
Balance End of Year	412,583	0	0	328,163	0	740,746	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	261,298	0	0	279,005	0	540,303	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):		
DELINQUENT PUBLIC FIRE PROTECTION DUE FROM TOWN	227	1
DELINQUENT SPECIAL ASSESSMENTS DUE FROM TOWN	489	2
Total (Acct. 123):	716	
Other Investments (124):		
NONE	0	3
Total (Acct. 124):	0	
Special Funds (125):		
RESERVED SAVINGS ACCOUNT	16,412	4
Total (Acct. 125):	16,412	
Notes Receivable (141):		
NONE	0	5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	4,824	6
Electric	0	7
Sewer (Regulated)	0	8
Other (specify):		
NONE	0	9
Total (Acct. 142):	4,824	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	11,284	10
Merchandising, jobbing and contract work	0	11
Other (specify):		
SPECIAL ASSESSMENTS FOR WELL PROJECT	4,410	12
Total (Acct. 143):	15,694	
Receivables from Municipality (145):		
2000 PUBLIC FIRE PROTECTION	11,473	13
Total (Acct. 145):	11,473	
Prepayments (165):		
NONE	0	14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE	0	15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance	End of Year
		(b)
Other Deferred Debits (183):		
NONE	0	16
Total (Acct. 183):	0	
Payables to Municipality (233):		
NONE	0	17
Total (Acct. 233):	0	
Other Deferred Credits (253):		
NONE	0	18
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	519,116	0	0	0	519,116	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						
NONE	0	0	0	0	0	3
Less Average:						
Reserve for Depreciation	152,703	0	0	0	152,703	4
Customer Advances for Construction	0	0	0	0	0	5
Contributions in Aid of Construction	412,583	0	0	0	412,583	6
Other (specify):						
NONE	0	0	0	0	0	7
Average Net Rate Base	(46,170)	0	0	0	(46,170)	
Net Operating Income	(11,089)	0	0	0	(11,089)	8
Net Operating Income as a percent of Average Net Rate Base						
	N/A	N/A	N/A	N/A	N/A	N/A

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	0	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(210,782)	3
Other (Specify):		
NONE	0	4
Total Average Proprietary Capital	(210,782)	
Net Income		
Net Income	(35,303)	5
 Percent Return on Proprietary Capital	 N/A	

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)

November 28, 2001

Mrs. Marlys Seipel, Deputy Clerk
Downsville Sanitary District No 1
P.O. Box 37
Downsville, WI 54735-0037

2000 Analytical Review DWCCA-1675-ELE

Dear Mrs. Seipel:

The Public Service Commission staff has completed its analytical review of your 2000 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. Our review did not identify any such issues. You did a good job completing your annual report. We are closing the review of your 2000 annual report.

Thank you for your efforts in preparing your 2000 annual report. If you have any questions, please feel free to contact me at (608) 266-3768.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

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WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	29,609	1
Total Sales of Water	29,609	
Other Operating Revenues		
Forfeited Discounts (470)	94	2
Other Water Revenues (474)	285	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	379	
Total Operating Revenues	29,988	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	16,935	5
General Operating Expenses (680-690)	12,137	6
Total Operation and Maintenance Expenses	29,072	
Other Operating Expenses		
Depreciation Expense (403)	10,980	7
Amortization Expense (404)	0	8
Taxes (408)	1,025	9
Total Other Operating Expenses	12,005	
Total Operating Expenses	41,077	
NET OPERATING INCOME	(11,089)	

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	0	0	0	1
Commercial	1	59	300	2
Industrial	0	0	0	3
Total Unmetered Sales to General Customers (460)	1	59	300	
Metered Sales to General Customers (461)				
Residential	65	3,167	11,449	4
Commercial	14	2,847	5,354	5
Industrial	0	0	0	6
Total Metered Sales to General Customers (461)	79	6,014	16,803	
Private Fire Protection Service (462)	0		0	7
Public Fire Protection Service (463)	1		11,473	8
Other Sales to Public Authorities (464)	4	424	1,033	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0	0	0	12
Total Sales of Water	85	6,497	29,609	

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)	11,473	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	11,473	
Forfeited Discounts (470):		
Customer late payment charges	94	5
Other (specify):		
NONE	0	6
Total Forfeited Discounts (470)	94	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	268	7
Other (specify):		
RE-CONNECT CHARGES	17	8
Total Other Water Revenues (474)	285	
Amortization of Construction Grants (475):		
NONE	0	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)	11,278	1
Purchased Water (610)	0	2
Fuel or Power Purchased for Pumping (620)	1,603	3
Chemicals (630)	0	4
Supplies and Expenses (640)	3,479	5
Repairs of Water Plant (650)	575	6
Transportation Expenses (660)	0	7
Total Plant Operation and Maintenance Expenses	16,935	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	1,549	8
Office Supplies and Expenses (681)	2,677	9
Outside Services Employed (682)	4,720	10
Insurance Expense (684)	2,564	11
Employees Pensions and Benefits (686)	0	12
Regulatory Commission Expenses (688)	237	13
Miscellaneous General Expenses (689)	390	14
Uncollectible Accounts (690)	0	15
Total General Operating Expenses	12,137	
 Total Operation and Maintenance Expenses	29,072	

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			1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		0	
Social Security		986	3
PSC Remainder Assessment		39	4
Other (specify): NONE		0	5
Total tax expense		1,025	

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	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	19,956	0	4
Structures and Improvements (311)	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	58,220	0	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	0	0	10
Other Water Source Plant (317)	0	0	11
Total Source of Supply Plant	78,176	0	
PUMPING PLANT			
Land and Land Rights (320)	0	0	12
Structures and Improvements (321)	71,136	0	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	0	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	31,843	3,547	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	0	0	20
Total Pumping Plant	102,979	3,547	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	0	0	22
Water Treatment Equipment (332)	59,374	0	23
Total Water Treatment Plant	59,374	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0	0	24
Structures and Improvements (341)	0	0	25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)	0	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)	0	0	19,956	4
Structures and Improvements (311)	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	7
Wells and Springs (314)	0	0	58,220	8
Infiltration Galleries and Tunnels (315)	0	0	0	9
Supply Mains (316)	0	0	0	10
Other Water Source Plant (317)	0	0	0	11
Total Source of Supply Plant	0	0	78,176	
PUMPING PLANT				
Land and Land Rights (320)	0	0	0	12
Structures and Improvements (321)	0	0	71,136	13
Boiler Plant Equipment (322)	0	0	0	14
Other Power Production Equipment (323)	0	0	0	15
Steam Pumping Equipment (324)	0	0	0	16
Electric Pumping Equipment (325)	1,500	0	33,890	17
Diesel Pumping Equipment (326)	0	0	0	18
Hydraulic Pumping Equipment (327)	0	0	0	19
Other Pumping Equipment (328)	0	0	0	20
Total Pumping Plant	1,500	0	105,026	
WATER TREATMENT PLANT				
Land and Land Rights (330)	0	0	0	21
Structures and Improvements (331)	0	0	0	22
Water Treatment Equipment (332)	0	0	59,374	23
Total Water Treatment Plant	0	0	59,374	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)	0	0	0	24
Structures and Improvements (341)	0	0	0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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)	76,117	0	26
Transmission and Distribution Mains (343)	162,489	0	27
Fire Mains (344)	0	0	28
Services (345)	14,818	0	29
Meters (346)	10,032	0	30
Hydrants (348)	12,949	0	31
Other Transmission and Distribution Plant (349)	0	0	32
Total Transmission and Distribution Plant	276,405	0	
GENERAL PLANT			
Land and Land Rights (370)	0	0	33
Structures and Improvements (371)	0	0	34
Office Furniture and Equipment (372)	212	0	35
Computer Equipment (372.1)	0	0	36
Transportation Equipment (373)	0	0	37
Other General Equipment (379)	977	0	38
Other Tangible Property (390)	0	0	39
Total General Plant	1,189	0	
Total utility plant in service directly assignable	518,123	3,547	
Common Utility Plant Allocated to Water Department	0	0	40
Total utility plant in service	518,123	3,547	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	0	0	76,117 26
Transmission and Distribution Mains (343)	0	0	162,489 27
Fire Mains (344)	0	0	0 28
Services (345)	0	0	14,818 29
Meters (346)	0	(61)	9,971 30
Hydrants (348)	0	0	12,949 31
Other Transmission and Distribution Plant (349)	0	0	0 32
Total Transmission and Distribution Plant	0	(61)	276,344
GENERAL PLANT			
Land and Land Rights (370)	0	0	0 33
Structures and Improvements (371)	0	0	0 34
Office Furniture and Equipment (372)	0	0	212 35
Computer Equipment (372.1)	0	0	0 36
Transportation Equipment (373)	0	0	0 37
Other General Equipment (379)	0	0	977 38
Other Tangible Property (390)	0	0	0 39
Total General Plant	0	0	1,189
Total utility plant in service directly assignable	1,500	(61)	520,109
Common Utility Plant Allocated to Water Department	0	0	0 40
Total utility plant in service	1,500	(61)	520,109

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January	0	0	798	798	1
February	0	0	797	797	2
March	0	0	611	611	3
April	0	0	614	614	4
May	0	0	785	785	5
June	0	0	738	738	6
July	0	0	775	775	7
August	0	0	806	806	8
September	0	0	793	793	9
October	0	0	756	756	10
November	0	0	628	628	11
December	0	0	1,152	1,152	12
Total for year	0	0	9,253	9,253	
Less: Measured or estimated water used in main flushing and water treatment during year				829	13
Less: Other utility use				804	14
Other utility use explanation:					15
Freeze control for exposed line under Hwy 25 bridge.					
Water pumped into distribution system				7,620	16
Less: Water sold				6,497	17
Losses and unaccounted for				1,123	18
Percent unaccounted for to the nearest whole percent (%)				15%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				67	21
Date of maximum: 9/14/2000					22
Cause of maximum:					23
Hydrant flushing					
Minimum gallons pumped by all methods in any one day during reporting year				0	24
Date of minimum: 6/9/2000					25
Total KWH used for pumping for the year				18,316	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)	
CORNER OF HWY 25 AND CTY RD	1	265	10	403,200	No	1
CREASER STREET	2	150	8	126,720	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	WELL 1	WELL 2		1
Location	WELL 1	WELL 2		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	TONKA	GRUNDFOS		5
Year Installed	1991	2000		6
Type	VERTICAL TURBINE	SUBMERSIBLE		7
Actual Capacity (gpm)	88	100		8
Pump Motor or Standby Engine Mfr	FRANKLIN	WESTINGHOUSE		10
Year Installed	1991	1978		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	7	20		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				24
Horsepower				25
				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		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1978		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	138		6
Total capacity in gallons	50,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)			9
Points of application (wellhouse, central facilities, booster station, other)			10
Filters, type (gravity, pressure, other, none)			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			12
Is a corrosion control chemical used (yes, no)?			13
Is water fluoridated (yes, no)?			14
			15
			16
			17
			18
			19
			20
			21
			22
			23
			24
			25

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)
P	D	6.000	11,787	0	0	0	11,787
P	D	8.000	1,620	0	0	0	1,620
Total Within Municipality			13,407	0	0	0	13,407
Total Utility			13,407	0	0	0	13,407

1
2

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	69	0	0	0	69	10	1
M	1.000	2	0	0	0	2	0	2
M	1.500	2	0	0	0	2	0	3
M	2.000	3	0	0	0	3	0	4
Total Utility		76	0	0	0	76	10	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	86	0	0	10	96	20	1
1.000	2	0	0	2	4	0	2
1.500	4	0	0	0	4	0	3
2.000	2	0	0	1	3	0	4
Total:	94	0	0	13	107	20	

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)	
0.750	64	8	0	2	0	22	96	1
1.000	0	1	0	1	0	2	4	2
1.500	0	4	0	0	0	0	4	3
2.000	0	1	0	0	0	2	3	4
Total:	64	14	0	3	0	26	107	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0	0	0	0	0	1
Within Municipality	21	0	0	0	21	2
Total Fire Hydrants	21	0	0	0	21	
Flushing Hydrants						
	0	0	0	0	0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	21
Number of distribution system valves end of year:	27
Number of distribution valves operated during year:	22

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

a/c #600 The reason for the large increase during 2000 is because the utility had two operators during 2000 along with an individual from a nearby municipality that was supervising them due to the operators not having their licenses yet.

a/c #682 The large increase in 2000 was due to the utility using an outside consultant to prepare an application to increase rates for them.

Water Utility Plant in Service (Page W-08)

a/c #346 The adjustment reported in this account was for a refund that the district received on meters it purchased last year.

Meters (Page W-17)

The adjustments reported in column (e) are due to the district hiring a couple new individuals in 2000 and they performed a more thorough count than the last operator.
