



3015 (02-09-04)

ANNUAL REPORT

OF

Name: FRIESLAND MUNICIPAL WATER UTILITY

Principal Office: 113 SOUTH MADISON STREET
P.O. BOX 208
FRIESLAND, WI 53935

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: FRIESLAND MUNICIPAL WATER UTILITY

Utility Address: 113 SOUTH MADISON STREET

P.O. BOX 208

FRIESLAND, WI 53935

When was utility organized? 10/5/1956

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS MARCIA J DYKSTRA

Title: CLERK-TREASURER

Office Address: FRIESLAND MUNICIPAL WATER UTILITY

113 SOUTH MADISON STREET

P.O. BOX 208

FRIESLAND, WI 53935

Telephone: (920) 348 - 5156

Fax Number: (920) 348 - 6040

E-mail Address: Friesland@mwci.net

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

Name: MR DONALD PAHNKE

Title:

Office Address:

1547 LANGLEY LANE

MADISON, WI 53718

Telephone: (608) -22 - 1430

Fax Number:

E-mail Address:

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

Name: MR CARL M VANDER GALIEN

Title: VILLAGE PRESIDENT

Office Address:

113 S MADISON ST

P.O. BOX 208

FRIESLAND, WI 53935

Telephone: (920) 348 - 5156

Fax Number: (920) 348 - 6040

E-mail Address: Friesland@centuryinter.net

Are records of utility audited by individuals or firms, other than utility employee? NO

IDENTIFICATION AND OWNERSHIP

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Date of most recent audit report:

Period covered by most recent audit:

Names and titles of utility management including manager or superintendent:

Name: RONALD E HART

Title: OPERATOR

Office Address:

113 SOUTH MADISON STREET

P.O. BOX 208

FRIESLAND, WI 53935

Telephone: (920) 348 - 5156

Fax Number: (920) 348 - 6040

E-mail Address: Friesland@centurytel.net

Name: VILLAGE OF FRIESLAND

Title:

Office Address: VILLAGE OF FRIESLAND

Telephone: () -

Fax Number: () -

E-mail Address:

Name of utility commission/committee: FRIESLAND MUNICIPAL WATER COMMISSION

Names of members of utility commission/committee:

MS MARCIA J DYKSTRA, CLERK TREASURER

MR TERRY E DYKSTRA, VILLAGE TRUSTEE

MS CHARLOTTE HOLTAN, VILLAGE TRUSTEE

MR DOUGLAS E LAMBERT, VILLAGE TRUSTEE

MR CARL M VANDER GALIEN, PRESIDENT

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

IDENTIFICATION AND OWNERSHIP

of water or sewer treatment plant)? NO

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

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:

XXXXXXX

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	33,809	33,467	1
Operating Expenses:			
Operation and Maintenance Expense (401)	17,572	19,503	2
Depreciation Expense (403)	7,021	7,013	3
Amortization Expense (404)	0	0	4
Taxes (408)	5,709	5,707	5
Total Operating Expenses	30,302	32,223	
Net Operating Income	3,507	1,244	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	3,507	1,244	
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)	3,339	2,409	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	3,339	2,409	
Total Income	6,846	3,653	
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	6,846	3,653	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	1,971	2,260	13
Amortization of Debt Discount and Expense (428)		0	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	1,971	2,260	
Net Income	4,875	1,393	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	104,063	97,002	19
Balance Transferred from Income (433)	4,875	1,393	20
Miscellaneous Credits to Surplus (434)	5,668	5,668	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)	114,606	104,063	

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		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
MISC \$133 STATE INVESTMENT FUND \$3206	3,339	4
Total (Acct. 419):	3,339	
Miscellaneous Nonoperating Income (421):		
NONE	0	5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE	0	7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
TAX EQUIVALENT WRITE OFF	5,668	8
Total (Acct. 434):	5,668	
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	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0				0	2
Payroll	0				0	3
Materials	0				0	4
Taxes	0				0	5
Other (list by major classes):						
NONE	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	33,809	0	0	0	33,809	1	
Less: interdepartmental sales	0	0	0	0	0	2	
Less: interdepartmental rents	0	0	0		0	3	
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4	
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0	0	0		0	5	
Other Increases or (Decreases) to Operating Revenues - Specify:							
NONE						0	6
Revenues subject to Wisconsin Remainder Assessment	33,809	0	0	0	33,809		

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	354,602	354,269	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	108,821	102,172	2
Net Utility Plant	245,781	252,097	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	15,707	1,012	7
Total Other Property and Investments	15,707	1,012	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	3,844	5,990	8
Temporary Cash Investments (132)	53,394	56,038	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	6,157	5,599	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	227	303	14
Materials and Supplies (150)	180	886	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0	0	17
Total Current and Accrued Assets	63,802	68,816	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	325,290	321,925	

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)	88,903	88,903	21
Appropriated Earned Surplus (215)	0	0	22
Unappropriated Earned Surplus (216)	114,606	104,063	23
Total Proprietary Capital	203,509	192,966	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	42,135	49,065	26
Total Long-Term Debt	42,135	49,065	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	0	0	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	1,512	1,760	32
Other Current and Accrued Liabilities (238)	0	0	33
Total Current and Accrued Liabilities	1,512	1,760	
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)	78,134	78,134	38
Total Liabilities and Other Credits	325,290	321,925	

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)	354,602	0	0	0	1
Utility Plant Purchased or Sold (391)	0				2
Utility Plant in Process of Reclassification (392)	0				3
Utility Plant Leased to Others (393)	0				4
Property Held for Future Use (394)	0				5
Construction Work in Progress (395)	0				6
Utility Plant Acquisition Adjustments (396)	0				7
Other Utility Plant Adjustments (397)	0				8
Total Utility Plant	354,602	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	108,821	0	0	0	9
Total Accumulated Provision	108,821	0	0	0	
Net Utility Plant	245,781	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	102,172				102,172	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	7,021				7,021	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	7,021	0	0	0	7,021	13
Debits during year						14
Book cost of plant retired	372				372	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	372	0	0	0	372	19
Balance End of Year	108,821	0	0	0	108,821	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.00%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0	0	0	0	1
Other (specify):					
NONE	0	0	0	0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0	0	0	0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	180	886	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	180	886	

**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)				
0	0	0	0	1
Total			<u><u>0</u></u>	
Unamortized premium on debt (251)				
0	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	88,903	1
Changes during year (explain):		
NONE	0	2
Balance end of year	<u><u>88,903</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)	
None	01/01/1998	01/01/1999	0.00%	0	1
Total Bonds (Account 221):				0	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
BANK LOAN	03/15/1994	03/15/2004	4.50%	42,135	1
Total for Account 224				42,135	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)
Balance first of year	0 1
Accruals:	
Charged water department expense	0 2
Charged electric department expense	0 3
Charged sewer department expense	0 4
Other (explain):	
NONE	0 5
Total Accruals and other credits	<u>0</u>
Taxes paid during year:	
County, state and local taxes	0 6
Social Security taxes	0 7
PSC Remainder Assessment	0 8
Other (explain):	
NONE	0 9
Total payments and other debits	<u>0</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)					
NONE	0	0	0	0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0	0	0	0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
BANK LOAN	1,760	1,971	2,219	1,512	3
Subtotal	1,760	1,971	2,219	1,512	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	1,760	1,971	2,219	1,512	

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	78,134	0	0	0	0	78,134	1
Add credits during year:							
For Services	0	0	0	0	0	0	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	78,134	0	0	0	0	78,134	
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	0	1
Total (Acct. 123):	0	
Other Investments (124):		
NONE	0	2
Total (Acct. 124):	0	
Special Funds (125):		
BOND FUND 14367 DEPRECIATION FUND 1340	15,707	3
Total (Acct. 125):	15,707	
Notes Receivable (141):		
NONE	0	4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	6,157	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	6,157	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	0	9
Merchandising, jobbing and contract work	0	10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
TAX ROLL	227	12
Total (Acct. 145):	227	
Prepayments (165):		
NONE	0	13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE	0	14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE	0	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):		
NONE	0	16
Total (Acct. 233):	0	
Other Deferred Credits (253):		
NONE	0	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	354,435	0	0	0	354,435	1
Materials and Supplies	533	0	0	0	533	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	105,496	0	0	0	105,496	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	78,134	0	0	0	78,134	6
Other (specify):					0	7
Average Net Rate Base	171,338	0	0	0	171,338	
Net Operating Income	3,507	0	0	0	3,507	8
Net Operating Income as a percent of Average Net Rate Base	2.05%	N/A	N/A	N/A	2.05%	

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	88,903	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	109,334	3
Other (Specify):		4
Total Average Proprietary Capital	198,237	
Net Income		
Net Income	4,875	5
Percent Return on Proprietary Capital	2.46%	

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.

Administrative Salaries up over 30% due to adjustment of Clerk-treasurer salary.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

May 29, 2001

Ms. Marcia J. Dykstra, Clerk Treasurer
Friesland Municipal Water Utility
113 South Madison Street
P.O. Box 208
Friesland, WI 53935-0208

2000 Analytical Review DWCCA-2150-PJL

Dear Ms. Dykstra:

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

1. As directed in the head notes of the Water Operation & Maintenance Expenses schedule on page W-5, please provide an explanation of the change in Account 640, Supplies and Expenses when compared to the previous year and follow this procedure in the future.

Sewer service is reported as "no" on page iv. However, a totally separate sewer utility may still use water meter. See Menomonie 3590. ele

2. During our review, we noted that the utility did not report any depreciation expense on meters charged to sewer, (Account 110) or local and school tax equivalent on meters charged to sewer department, (Account 408). If the sewer department uses the water meter to measure sewer volume, all the water meter costs must be shared, including depreciation, return on rate base, and taxes. Please review Section 4, Pages 10 and 11 of the Water Utility Reference Manual (enclosed) and properly allocate all water meter costs for 2001.

3. During our review, we noted that according to our calculations, the amount the utility reports for public fire protection service billed per Rate Schedule F-1 in Account 463 on the Other Revenues (Water) schedule, page W-4, differs from our calculation by \$452.44 (see enclosed worksheet). Please provide an explanation of how the utility arrived at the number reported on line 1 of Account 463, Public Fire Protection Service on page W-4.

4. The 216,000 kWh used for pumping on page W-10, line 26, appears high when compared to the \$1,181 cost of purchased power on page W-5, line 3. Please review your records and submit a revised total for kWh, or submit a copy of an invoice for one month during 2000 if you feel that the amount reported is correct.

FINANCIAL SECTION FOOTNOTES

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) 267-9198. 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 leegep@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:tlm:w:\compl\Analytical Reviews\2000 analytical review letters\2150.doc

Enclosures

Response received by fax from Marcia Dykstra on 9/14/01:
She is unsure of where the difference in the PFP charge is coming from. She also enclosed two electric bills.
I sent the following email in response.
PJL

Marcia, I'm not sure where the difference comes from regarding the fire protection charge as I did not look at all of your reports back to 1990. The important thing is that the charge is calculated properly in the future. Please use our worksheet as a guide to do so.

Based upon the two electric bills submitted in your response, it appears that KWH used for pumping on page W-10, line 26, is approximately 10 times as high as actual usage. Total KWH used during on peak and off peak hours for these two months was 3,200, therefore an annualized total would be approximately 20,000 KWH, whereas you reported 216,000 in 2000 and 194,800 in 1999. Please be careful to report only the total of KWH used in pumping operations on page W-10, line 26 in the future.

Thanks for your time.

Pete

Pete Leege
Financial Specialist
Division of Water, Compliance and Consumer Affairs
Public Service Commission of Wisconsin
610 North Whitney Way
PO Box 7854
Madison, WI 53707-7854
Phone: (608) 267-9198
leegep@psc.state.wi.us
Fax: (608) 266-3957

Corrected email address per call from Marcia on 9/17/01. PJL

FINANCIAL SECTION FOOTNOTES

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	33,760	1
Total Sales of Water	33,760	
Other Operating Revenues		
Forfeited Discounts (470)	49	2
Other Water Revenues (474)	0	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	49	
Total Operating Revenues	33,809	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	9,258	5
General Operating Expenses (680-690)	8,314	6
Total Operation and Maintenance Expenses	17,572	
Other Operating Expenses		
Depreciation Expense (403)	7,021	7
Amortization Expense (404)	0	8
Taxes (408)	5,709	9
Total Other Operating Expenses	12,730	
Total Operating Expenses	30,302	
NET OPERATING INCOME	3,507	

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	125	5,611	18,589	4
Commercial	17	758	2,675	5
Industrial				6
Total Metered Sales to General Customers (461)	142	6,369	21,264	
Private Fire Protection Service (462)				
Public Fire Protection Service (463)	1		12,236	8
Other Sales to Public Authorities (464)				
Sales to Irrigation Customers (465)	3	24	260	9
Sales for Resale (466)				
Interdepartmental Sales (467)			0	11
			0	12
Total Sales of Water	146	6,393	33,760	

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	NONE	0	0 1
Total		0	0

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)	12,236	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)	12,236	
Forfeited Discounts (470):		
Customer late payment charges	49	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	49	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	0	7
Other (specify):		
NONE		8
Total Other Water Revenues (474)	0	
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)	3,142	1
Purchased Water (610)	0	2
Fuel or Power Purchased for Pumping (620)	1,181	3
Chemicals (630)	0	4
Supplies and Expenses (640)	2,641	5
Repairs of Water Plant (650)	2,294	6
Transportation Expenses (660)	0	7
Total Plant Operation and Maintenance Expenses	9,258	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	2,873	8
Office Supplies and Expenses (681)	862	9
Outside Services Employed (682)	600	10
Insurance Expense (684)	1,968	11
Employees Pensions and Benefits (686)	466	12
Regulatory Commission Expenses (688)	0	13
Miscellaneous General Expenses (689)	1,545	14
Uncollectible Accounts (690)	0	15
Total General Operating Expenses	8,314	
 Total Operation and Maintenance Expenses	 17,572	

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		5,668	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		5,668	
Social Security			3
PSC Remainder Assessment		41	4
Other (specify): NONE			5
Total tax expense		5,709	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Columbia				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.000210				3
County tax rate	mills		0.004477				4
Local tax rate	mills		0.004584				5
School tax rate	mills		0.011754				6
Voc. school tax rate	mills		0.001539				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		0.022564				10
Less: state credit	mills						11
Net tax rate	mills		0.022564				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		0.004584				14
Combined School Tax Rate	mills		0.013293				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		0.017877				17
Total Tax Rate	mills		0.022564				18
Ratio of Local and School Tax to Total	dec.		0.792280				19
Total tax net of state credit	mills		0.022564				20
Net Local and School Tax Rate	mills		0.017877				21
Utility Plant, Jan. 1	\$	354,269	354,269				22
Materials & Supplies	\$	886	886				23
Subtotal	\$	355,155	355,155				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	355,155	355,155				26
Assessment Ratio	dec.		0.938053				27
Assessed Value	\$	333,154	333,154				28
Net Local & School Rate	mills		0.017877				29
Tax Equiv. Computed for Current Year	\$	6	6				30
Tax Equivalent per 1994 PSC Report	\$	5,668					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	5,668					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)	100	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
Total Intangible Plant	100	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	2,550	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)	31,281	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	33,831	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	35,096		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	39,045		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	74,141	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	1,968		23
Total Water Treatment Plant	1,968	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	720		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)			100	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	100	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			2,550	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)			31,281	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	33,831	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			35,096	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			39,045	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	74,141	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			1,968	23
Total Water Treatment Plant	0	0	1,968	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			720	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)	25,388		26
Transmission and Distribution Mains (343)	159,190		27
Fire Mains (344)	0		28
Services (345)	30,306		29
Meters (346)	7,914	705	30
Hydrants (348)	17,348		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	240,866	705	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	2,800		37
Other General Equipment (379)	563		38
Other Tangible Property (390)	0		39
Total General Plant	3,363	0	
Total utility plant in service directly assignable	354,269	705	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	354,269	705	

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)			25,388 26
Transmission and Distribution Mains (343)			159,190 27
Fire Mains (344)			0 28
Services (345)			30,306 29
Meters (346)	372		8,247 30
Hydrants (348)			17,348 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	372	0	241,199
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			2,800 37
Other General Equipment (379)			563 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	3,363
Total utility plant in service directly assignable	372	0	354,602
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	372	0	354,602

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			563	563	1
February			706	706	2
March			526	526	3
April			529	529	4
May			586	586	5
June			582	582	6
July			649	649	7
August			784	784	8
September			794	794	9
October			591	591	10
November			610	610	11
December			557	557	12
Total for year	0	0	7,477	7,477	
Less: Measured or estimated water used in main flushing and water treatment during year					13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				7,477	16
Less: Water sold				6,393	17
Losses and unaccounted for				1,084	18
Percent unaccounted for to the nearest whole percent (%)				14%	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				76,900	21
Date of maximum: 6/10/2000					22
Cause of maximum:					23
Did not pump for several days previously					
Minimum gallons pumped by all methods in any one day during reporting year				0	24
Date of minimum: 8/10/2000					25
Total KWH used for pumping for the year				216,000	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)	
SOUTH MADISON STREET	1	350	10	0	No	1
PARK STREET	2	402	6	20,500	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	1	2	1
Location	SOUTH MADISON	PARK STREET	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	LAYNE BOWLER	GOULDS	5
Year Installed	1955	1989	6
Type	OTHER	OTHER	7
Actual Capacity (gpm)	355	360	8
Pump Motor or Standby Engine Mfr	ALLIS CHALMERS	FRANKLIN	9
Year Installed	1955	1989	10
Type	ELECTRIC	ELECTRIC	11
Horsepower	25	25	12
			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	1955		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	130		6
Total capacity in gallons	63,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000		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	2.000	1,122	0	0	0	1,122	1
M	D	6.000	10,637	0	0	0	10,637	2
M	D	10.000	2,382	0	0	0	2,382	3
Total Within Municipality			14,141	0	0	0	14,141	
Total Utility			14,141	0	0	0	14,141	

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)	
P	1.000	1	0	0	0	1		1
M	1.000	135	0	0	0	135	9	2
M	1.250	1	0	0	0	1		3
P	1.250	1	0	0	0	1		4
M	2.000	1	0	0	0	1		5
Total Utility		139	0	0	0	139	9	

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	156	12	12	0	156	24	1
1.000	3	0	0	0	3	0	2
1.500	1	0	0	0	1	0	3
2.000	1	0	0	0	1	0	4
Total:	161	12	12	0	161	24	

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	126	16	0	2	0	12	156	1
1.000	3	0	0	0	0	0	3	2
1.500	0	0	0	1	0	0	1	3
2.000	0	1	0	0	0	0	1	4
Total:	129	17	0	3	0	12	161	

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	28	0			28	2
Total Fire Hydrants	28	0	0	0	28	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	28
Number of distribution system valves end of year:	23
Number of distribution valves operated during year:	22

WATER OPERATING SECTION FOOTNOTES

NONE