



3015 (02-09-04)

ANNUAL REPORT

OF

Name: VILLAGE OF GRANTSBURG WATER UTILITY

Principal Office: 316 S. BRAD STREET
GRANTSBURG, WI 54840

For the Year Ended: DECEMBER 31, 2000

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: VILLAGE OF GRANTSBURG WATER UTILITY

Utility Address: 316 S. BRAD STREET
GRANTSBURG, WI 54840

When was utility organized? 1/1/1926

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: SHEILA M. MEYER

Title: TREASURER/DEPUTY CLERK

Office Address: VILLAGE OF GRANTSBURG
316 S. BRAD STREET
GRANTSBURG, WI 54840

Telephone: (715) 463 - 2405

Fax Number: (715) 463 - 5555

E-mail Address: gtsbgwi@grantsburgtelcom.net

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

Name: NONE

Title:

Office Address:

Telephone: () -

Fax Number: () -

E-mail Address:

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

Name: MR. TERRY PETERSON

Title:

Office Address:

218 W. JACKSON AVENUE
GRANTSBURG, WI 54840

Telephone: (715) 463 - 5301

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: LARRY O. STOTZ

Title: CPA

Office Address: STOTZ & COMPANY
210 S. OAK STREET
GRANTSBURG, WI 54840

Telephone: (715) 463 - 5483

Fax Number: (715) 463 - 2775 EXT

E-mail Address: stotzco@grantsburgtelcom.net

Date of most recent audit report: 12/31/2000

Period covered by most recent audit: 2000 CALENDAR YEAR

Names and titles of utility management including manager or superintendent:

Name: MR RODNEY MEYER

Title: DIRECTOR OF PUBLIC WORKS

Office Address: VILLAGE OF GRANTSBURG
316 S. BRAD STREET
GRANTSBURG, WI 54840

Telephone: (715) 463 - 2405

Fax Number: (715) 463 - 5555

E-mail Address: gtsbgwi@grantsburgtelcom.net

Name of utility commission/committee: PUBLIC WORKS COMMITTEE

Names of members of utility commission/committee:

- MR DALE DRESEL
- MR GARY FENDER
- MR ROGER PANEK
- MR TERRY PETERSON

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 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)	227,614	222,509	1
Operating Expenses:			
Operation and Maintenance Expense (401)	84,123	80,517	2
Depreciation Expense (403)	42,958	43,476	3
Amortization Expense (404)	7,500	7,500	4
Taxes (408)	56,424	38,311	5
Total Operating Expenses	191,005	169,804	
Net Operating Income	36,609	52,705	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	36,609	52,705	
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)	7,733	7,385	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	7,733	7,385	
Total Income	44,342	60,090	
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	44,342	60,090	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	33,015	33,348	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	33,015	33,348	
Net Income	11,327	26,742	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	298,038	271,296	19
Balance Transferred from Income (433)	11,327	26,742	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)	309,365	298,038	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
 2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON INVESTMENTS AND SPECIAL ASSESSMENTS	7,733	4
Total (Acct. 419):	7,733	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					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	227,614	0	0	0	227,614	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	227,614	0	0	0	227,614	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,574,864	2,495,353	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	404,701	381,262	2
Net Utility Plant	2,170,163	2,114,091	
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)	81,816	89,408	6
Special Funds (125)	40,083	31,311	7
Total Other Property and Investments	121,899	120,719	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	148,470	99,036	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	36,384	34,294	11
Other Accounts Receivable (143)	2,865	2,864	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	97,913	115,939	14
Materials and Supplies (150)	1,549	4,688	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	287,181	256,821	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	31,128	38,628	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	31,128	38,628	
Total Assets and Other Debits	2,610,371	2,530,259	

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)	87,202	105,186	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	309,365	298,038	23
Total Proprietary Capital	396,567	403,224	
LONG-TERM DEBT			
Bonds (221)	625,600	632,100	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	625,600	632,100	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	44,239	0	27
Accounts Payable (232)	1,115	1,090	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	54,195	54,195	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)	720	491	33
Total Current and Accrued Liabilities	100,269	55,776	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,487,935	1,439,159	38
Total Liabilities and Other Credits	2,610,371	2,530,259	

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)	2,574,864	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	2,574,864	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	404,701	0	0	0	9
Total Accumulated Provision	404,701	0	0	0	
Net Utility Plant	2,170,163	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	381,262				381,262	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	42,958				42,958	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,705				1,705	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	44,663	0	0	0	44,663	13
Debits during year						14
Book cost of plant retired	21,224				21,224	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	21,224	0	0	0	21,224	19
Balance End of Year	404,701	0	0	0	404,701	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	1,549	4,688
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	1,549	4,688

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

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

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

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	105,186	1
Changes during year (explain):		
BOARD ACTION-CORRECTION TO PRIOR YEAR TAX EQUIVALENT	(17,984)	2
Balance end of year	<u><u>87,202</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)	
WATER SYSTEM MORTGAGE REVENUE BONI	07/20/1993	07/01/2033	5.00%	625,600	1
Total Bonds (Account 221):				625,600	

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)	
Notes Payable (231)					
WI AVENUE PROJECT	10/05/2000	02/01/2001	5.40%	44,239	1
Total for Account 231				44,239	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	54,195	1
Accruals:		
Charged water department expense	56,424	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>56,424</u>	
Taxes paid during year:		
County, state and local taxes	53,280	6
Social Security taxes	2,879	7
PSC Remainder Assessment	265	8
Other (explain):		
NONE		9
Total payments and other debits	<u>56,424</u>	
Balance end of year	<u><u>54,195</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)					
BONDS	0	33,015	33,015	0	1
Subtotal	0	33,015	33,015	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	0	33,015	33,015	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	1,439,159	0	0	0	0	1,439,159	1
Add credits during year:							
For Services	48,776					48,776	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	1,487,935	0	0	0	0	1,487,935	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE	81,816	2
Total (Acct. 124):	81,816	
Special Funds (125):		
DEBT SERVICE FUND \$4964/BOND RESERVE FRUN \$35119	40,083	3
Total (Acct. 125):	40,083	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	36,384	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	36,384	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work	2,865	10
Other (specify):		
NONE		11
Total (Acct. 143):	2,865	
Receivables from Municipality (145):		
GENERAL FUND \$94064/SEWER FUND \$3849	97,913	12
Total (Acct. 145):	97,913	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
ABANDONMENT OF WATER RESERVOIR 12/14/92	31,128	14
Total (Acct. 182):	31,128	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)
<hr/>	
Payables to Municipality (233):	
NONE	16
Total (Acct. 233):	0
<hr/>	
Other Deferred Credits (253):	
NONE	17
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	2,535,108	0	0	0	2,535,108	1
Materials and Supplies	3,118	0	0	0	3,118	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	392,981	0	0	0	392,981	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,463,547	0	0	0	1,463,547	6
Other (specify):					0	7
Average Net Rate Base	681,698	0	0	0	681,698	
Net Operating Income	36,609	0	0	0	36,609	8
Net Operating Income as a percent of Average Net Rate Base	5.37%	N/A	N/A	N/A	5.37%	

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	96,194	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	303,701	3
Other (Specify):		4
Total Average Proprietary Capital	399,895	
Net Income		
Net Income	11,327	5
Percent Return on Proprietary Capital	2.83%	

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

Notes Payable & Miscellaneous Long-Term Debt (Page F-14)

TO BE REFINANCED WITH LONG-TERM STATE TRUST FUND LOAN.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

May 29, 2001

Ms. Sheila M. Meyer, Treasurer/Deputy Clerk
Village of Grantsburg Municipal Water Utility
316 South Brad Street
Grantsburg, WI 54840-7944

2000 Analytical Review DWCCA-2330-ELE

Dear Ms. Meyer:

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. Pursuant to the 1999 analytical review correspondence, an adjustment was to be made to Account 348, Utility Plant in Service, Page W-8, to deduct the original cost of the hydrant unit retired in 1999, but not retired from Account 348. Please explain why an adjustment is not reported to Account 348 in 2000.
2. During our review, we noted a deduction to Account 200, Capital Paid in by Municipality, Page F-12. The description indicates this was a board action to correct the prior year's tax equivalent. We noted in 1999 there was an adjustment to Account 408, Taxes, in an identical amount to adjust for overcharges in Property Tax Equivalent for 1997 and 1998. Please fully explain the transaction in Account 200 and which accounts were debited and credited for this amount.
3. During our review, we noted that two hydrants are added in the adjustment column on Page W-18, Hydrants and Distribution System Valves. The schedule note indicates that the school district paid for two hydrants. Please indicate why the hydrants were reported as adjustments and not additions. In addition, please explain why, if the school district paid for the hydrants, contributions for hydrants are not reported in Account 271, Contributions in Aid of Construction, Page F-17.
4. We are enclosing our calculation of the Public Fire Protection Revenues based on the utility's F-1 tariff schedule. Our calculation is \$185.30 less than the amount reported on page W-4 of the annual report. This difference is immaterial. However, please follow our method of calculation in the future, or otherwise explain the difference between our calculation and the amount reported on page W-4.

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,

FINANCIAL SECTION FOOTNOTES

please feel free to contact me at (608) 266-3766. Please respond within 30 days of this letter. If it is convenient for you to respond by e-mail, please do so. My e-mail address is engele@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

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

Response received 6/25/01 ele

1. OK - was netted into 2000 retirements.
 2. ok per Kathy and Bruce - see 2330 correspondence file for response.
 3. emailed Sheila to debit plant and credit a/c 271 in 2001 for 2 hydrants.
 4. Will use our method of calculation in the future.
-

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	215,005	1
Total Sales of Water	215,005	
Other Operating Revenues		
Forfeited Discounts (470)	1,167	2
Other Water Revenues (474)	11,442	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	12,609	
Total Operating Revenues	227,614	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	57,599	5
General Operating Expenses (680-690)	26,524	6
Total Operation and Maintenance Expenses	84,123	
Other Operating Expenses		
Depreciation Expense (403)	42,958	7
Amortization Expense (404)	7,500	8
Taxes (408)	56,424	9
Total Other Operating Expenses	106,882	
Total Operating Expenses	191,005	
NET OPERATING INCOME	36,609	

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	477	22,033	68,384	4
Commercial	89	14,675	31,333	5
Industrial	13	7,424	11,310	6
Total Metered Sales to General Customers (461)	579	44,132	111,027	
Private Fire Protection Service (462)	5		2,368	7
Public Fire Protection Service (463)	1		82,467	8
Other Sales to Public Authorities (464)	29	9,025	19,143	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	614	53,157	215,005	

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)	82,467	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)	82,467	
Forfeited Discounts (470):		
Customer late payment charges	1,167	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,167	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,229	7
Other (specify):		
OTHER MISC. WATER SERVICES - METERS IN, TURN WATER ON	10,213	8
Total Other Water Revenues (474)	11,442	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	24,436	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	11,180	3
Chemicals (630)	8,208	4
Supplies and Expenses (640)	8,700	5
Repairs of Water Plant (650)	5,075	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	57,599	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	13,421	8
Office Supplies and Expenses (681)	3,300	9
Outside Services Employed (682)	1,950	10
Insurance Expense (684)	4,240	11
Employees Pensions and Benefits (686)	3,613	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)		14
Uncollectible Accounts (690)		15
Total General Operating Expenses	26,524	
Total Operation and Maintenance Expenses	84,123	

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		54,195	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		915	2
Net property tax equivalent		53,280	
Social Security		2,879	3
PSC Remainder Assessment		265	4
Other (specify): NONE			5
Total tax expense		<u>56,424</u>	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Burnett				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.263773				3
County tax rate	mills		5.164612				4
Local tax rate	mills		9.655072				5
School tax rate	mills		13.231039				6
Voc. school tax rate	mills		1.797981				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		30.112477				10
Less: state credit	mills		1.834617				11
Net tax rate	mills		28.277860				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.655072				14
Combined School Tax Rate	mills		15.029020				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		24.684092				17
Total Tax Rate	mills		30.112477				18
Ratio of Local and School Tax to Total	dec.		0.819730				19
Total tax net of state credit	mills		28.277860				20
Net Local and School Tax Rate	mills		23.180202				21
Utility Plant, Jan. 1	\$	2,495,352	2,495,352				22
Materials & Supplies	\$	4,689	4,689				23
Subtotal	\$	2,500,041	2,500,041				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,500,041	2,500,041				26
Assessment Ratio	dec.		0.758200				27
Assessed Value	\$	1,895,531	1,895,531				28
Net Local & School Rate	mills		23.180202				29
Tax Equiv. Computed for Current Year	\$	43,939	43,939				30
Tax Equivalent per 1994 PSC Report	\$	54,195					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	54,195					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	1,892		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)	30,161		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	32,053	0	
PUMPING PLANT			
Land and Land Rights (320)	500		12
Structures and Improvements (321)	19,658		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	65,880		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	86,038	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	41,219		22
Water Treatment Equipment (332)	4,713		23
Total Water Treatment Plant	45,932	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	7,114		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			1,892 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)			30,161 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	32,053
PUMPING PLANT			
Land and Land Rights (320)			500 12
Structures and Improvements (321)			19,658 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			65,880 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	86,038
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			41,219 22
Water Treatment Equipment (332)			4,713 23
Total Water Treatment Plant	0	0	45,932
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			7,114 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)	429,492		26
Transmission and Distribution Mains (343)	1,395,062	56,145	27
Fire Mains (344)	0		28
Services (345)	240,580	28,689	29
Meters (346)	84,454	3,241	30
Hydrants (348)	151,378	12,660	31
Other Transmission and Distribution Plant (349)	898		32
Total Transmission and Distribution Plant	2,308,978	100,735	
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)	8,541		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	13,811		38
Other Tangible Property (390)	0		39
Total General Plant	22,352	0	
Total utility plant in service directly assignable	2,495,353	100,735	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	2,495,353	100,735	

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)			429,492 26
Transmission and Distribution Mains (343)	12,075		1,439,132 27
Fire Mains (344)			0 28
Services (345)	4,538		264,731 29
Meters (346)	1,611		86,084 30
Hydrants (348)	3,000		161,038 31
Other Transmission and Distribution Plant (349)			898 32
Total Transmission and Distribution Plant	21,224	0	2,388,489
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)			8,541 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			13,811 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	22,352
Total utility plant in service directly assignable	21,224	0	2,574,864
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	21,224	0	2,574,864

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Sources of Water Supply					
Month (a)	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)	Total Gallons All Methods (000's) (e)	
January			3,587	3,587	1
February			3,394	3,394	2
March			3,666	3,666	3
April			4,064	4,064	4
May			6,624	6,624	5
June			5,511	5,511	6
July			7,066	7,066	7
August			6,847	6,847	8
September			5,715	5,715	9
October			4,522	4,522	10
November			3,588	3,588	11
December			3,633	3,633	12
Total for year	0	0	58,217	58,217	
Less: Measured or estimated water used in main flushing and water treatment during year				340	13
Less: Other utility use				137	14
Other utility use explanation:					15
MAIN BREAKS AND STREET SWEEPING					
Water pumped into distribution system				57,740	16
Less: Water sold				53,157	17
Losses and unaccounted for				4,583	18
Percent unaccounted for to the nearest whole percent (%)				8%	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				459	21
Date of maximum: 5/5/2000					22
Cause of maximum:					23
HOT DAY					
Minimum gallons pumped by all methods in any one day during reporting year				0	24
Date of minimum: 1/16/2000					25
Total KWH used for pumping for the year				129,738	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)	
1923 WELL- 121 W. BURNETT	1	151	6	288,000	Yes	1
1931 WELL- 223 W. BURNETT	2	154	8	230,000	Yes	2
1977 WELL- 507 N. PARK	3	150	10	346,000	Yes	3

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	#3	1
Location	VILLAGE	VILLAGE	VILLAGE	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	PLEUGER	VALLEY	BERKLEY	5
Year Installed	1995	1984	1994	6
Type	SUBMERSIBLE	SUBMERSIBLE	SUBMERSIBLE	7
Actual Capacity (gpm)	200	160	240	8
Pump Motor or Standby Engine Mfr	FRANKLIN	FRANKLIN	FRANKLIN	10
Year Installed	1995	1984	1994	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	20	15	25	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
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	#2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	1969	1993	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	100	172	6
Total capacity in gallons	100,000	200,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	14

WATER MAINS

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

								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	6.000	36,533	2,100	2,100	0	36,533	1	
M	S	6.000	148	0	0	0	148	2	
P	D	6.000	427	0	0	0	427	3	
M	D	8.000	32,088	0	0	0	32,088	4	
P	D	8.000	10,085	0	0	0	10,085	5	
M	D	10.000	888	0	0	0	888	6	
M	T	10.000	72	0	0	0	72	7	
P	D	12.000	5,840	0	0	0	5,840	8	
P	T	12.000	145	0	0	0	145	9	
Total Within Municipality			86,226	2,100	2,100	0	86,226		
Total Utility			86,226	2,100	2,100	0	86,226		

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	384	1	35	0	350	38	1
P	1.000	1	0	0	0	1		2
M	1.000	230	44	0	0	274	80	3
M	1.250	3	0	0	0	3		4
P	1.500	2	0	0	0	2		5
M	1.500	5	0	0	0	5		6
P	2.000	1	1	0	0	2		7
M	2.000	4	2	0	0	6		8
M	4.000	8	0	0	0	8		9
M	6.000	19	0	0	0	19		10
M	8.000	2	0	0	0	2		11
Total Utility		659	48	35	0	672	118	

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)	
0.625	603	0	40	0	563	58	1
1.000	15	2	0	0	17	2	2
1.500	9	0	0	0	9	2	3
2.000	15	3	0	0	18	6	4
3.000	5	2	0	0	7	1	5
4.000	7	0	1	0	6	2	6
Total:	654	7	41	0	620	71	

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	439	61	4	7	0	52	563	1
1.000	0	10	3	1	0	3	17	2
1.500	0	7	0	2	0	0	9	3
2.000	0	6	3	5	0	4	18	4
3.000	0	1	1	2	0	3	7	5
4.000	0	0	0	5	0	1	6	6
Total:	439	85	11	22	0	63	620	

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	151	3	2	2	154	2
Total Fire Hydrants	151	3	2	2	154	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

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: 48
 Number of distribution system valves end of year: 223
 Number of distribution valves operated during year: 162

WATER OPERATING SECTION FOOTNOTES

Water Mains (Page W-15)

EXISTING WATER MAINS WERE REPLACED - A CDBG GRANT WAS RECEIVED FOR 55% OF THE PROJECT FROM THE DEPARTMENT OF COMMERCE WITH 45% MATCH COMING FROM THE VILLAGE TAX LEVY

Water Services (Page W-16)

A CDBG GRANT WAS RECEIVED FOR 55% OF THE PROJECT FROM THE DEPT. OF COMMERCE WITH 45% MATCH COMING FROM VILLAGE TAX LEVY

Hydrants and Distribution System Valves (Page W-18)

ADJUSTMENT FOR FIRE HYDRANTS - 2 HYDRANTS WERE ADDED AND PAID FOR BY THE SCHOOL DISTRICT.

TIME RESTRAINTS AND LACK OF ADEQUATE NUMBER OF STAFF. WE ARE WORKING ON HIRING AN ADDITIONAL PART-TIME PERSON IN OUR WATER DEPARTMENT TO TAKE CARE OF THIS PROBLEM.
