



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: KEWASKUM MUNICIPAL WATER UTILITY

Principal Office: 204 FIRST STREET  
P.O. BOX 38  
KEWASKUM, WI 53040-0038

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:** KEWASKUM MUNICIPAL WATER UTILITY

**Utility Address:** 204 FIRST STREET  
P.O. BOX 38  
KEWASKUM, WI 53040-0038

**When was utility organized?** 10/31/1929

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

**Utility employee in charge of correspondence concerning this report:**

**Name:** DANIEL S SCHMIDT  
**Title:** ADMINISTRATOR/CLERK/TREASURER

**Office Address:**  
204 FIRST STREET  
P.O. BOX 38  
KEWASKUM, WI 53040-0038

**Telephone:** (262) 626 - 8484

**Fax Number:** (262) 626 - 4909

**E-mail Address:**

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

**Name:** MR. JOHN KNEPEL  
**Title:** CPA

**Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP  
115 S. 84TH STREET SUITE 400  
MILWAUKEE, WI 54214

**Telephone:** (414) 777 - 5500

**Fax Number:** (414) 777 - 5555

**E-mail Address:** jknepel@virchowkrause.com

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

**Name:** NONE  
**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

**IDENTIFICATION AND OWNERSHIP**

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

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**Name:** MR. JOHN KNEPEL

**Title:** CPA

**Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP  
115 S. 84TH STREET SUITE 400  
MILWAUKEE, WI 54214

**Telephone:** (414) 777 - 5500

**Fax Number:** (414) 777 - 5555

**E-mail Address:** jknepel@virchowkrause.com

**Date of most recent audit report:** 2/28/2001

**Period covered by most recent audit:** 1/1/00 THROUGH 12/31/00

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**Names and titles of utility management including manager or superintendent:**

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**Name:** JOHN KENWORTHY

**Title:** VILLAGE PRESIDENT

**Office Address:**

204 FIRST STREET  
P.O. BOX 38  
KEWASKUM, WI 53040-0038

**Telephone:** (262) 626 - 8484

**Fax Number:** (262) 626 - 4909

**E-mail Address:**

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**Name of utility commission/committee:**

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**Names of members of utility commission/committee:**

LARRY AMMEL, CHAIRPERSON  
MATHEW HEISER, MEMBER  
ANDY PESCH, MEMBER

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**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

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

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**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)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	346,282	334,388	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	191,147	182,077	2
Depreciation Expense (403)	55,188	53,001	3
Amortization Expense (404)	0	0	4
Taxes (408)	50,432	49,574	5
<b>Total Operating Expenses</b>	<b>296,767</b>	<b>284,652</b>	
<b>Net Operating Income</b>	<b>49,515</b>	<b>49,736</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>49,515</b>	<b>49,736</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	24,200	9,000	8
Interest and Dividend Income (419)	23,843	17,592	9
Miscellaneous Nonoperating Income (421)	291	267	10
<b>Total Other Income</b>	<b>48,334</b>	<b>26,859</b>	
<b>Total Income</b>	<b>97,849</b>	<b>76,595</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>97,849</b>	<b>76,595</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	0	241	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
<b>Total Interest Charges</b>	<b>0</b>	<b>241</b>	
<b>Net Income</b>	<b>97,849</b>	<b>76,354</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	517,569	441,215	19
Balance Transferred from Income (433)	97,849	76,354	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
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>615,418</b>	<b>517,569</b>	

### 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)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
SPRINT PCS	9,000	3
VOICE STREAM	15,200	4
<b>Total (Acct. 418):</b>	<b>24,200</b>	
<b>Interest and Dividend Income (419):</b>		
INVESTMENT INCOME	23,843	5
<b>Total (Acct. 419):</b>	<b>23,843</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
OTHER INCOME	291	6
<b>Total (Acct. 421):</b>	<b>291</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		12
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

**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
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>					0	6
<b>Total costs and expenses</b>	0	0	0	0	0	
<b>Net income (or loss)</b>	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	346,282	0	0	0	<b>346,282</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents					<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
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					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
.					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>346,282</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>346,282</b>	

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (100)	2,539,183	2,482,936	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	749,429	696,575	2
<b>Net Utility Plant</b>	<b>1,789,754</b>	<b>1,786,361</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	1,745	4,923	6
Special Funds (125)	0	0	7
<b>Total Other Property and Investments</b>	<b>1,745</b>	<b>4,923</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	343,367	258,556	8
Temporary Cash Investments (132)	217,032	204,257	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	121,226	56,248	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	16,941	44,214	14
Materials and Supplies (150)	6,601	6,189	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
<b>Total Current and Accrued Assets</b>	<b>705,167</b>	<b>569,464</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
<b>Total Deferred Debits</b>	<b>0</b>	<b>0</b>	
<b>Total Assets and Other Debits</b>	<b>2,496,666</b>	<b>2,360,748</b>	

**BALANCE SHEET**

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	828,987	828,987	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	615,418	517,569	<b>23</b>
<b>Total Proprietary Capital</b>	<b>1,444,405</b>	<b>1,346,556</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	0	0	<b>24</b>
Advances from Municipality (223)	0	0	<b>25</b>
Other long-Term Debt (224)	0	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>0</b>	<b>0</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	8,638	12,229	<b>28</b>
Payables to Municipality (233)	29,811	32,908	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	44,224	44,224	<b>31</b>
Interest Accrued (237)	0	0	<b>32</b>
Other Current and Accrued Liabilities (238)			<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>82,673</b>	<b>89,361</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	16,757	9,000	<b>36</b>
<b>Total Deferred Credits</b>	<b>16,757</b>	<b>9,000</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)			<b>37</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	952,831	915,831	<b>38</b>
<b>Total Liabilities and Other Credits</b>	<b>2,496,666</b>	<b>2,360,748</b>	

### 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)	
<b>Plant Accounts:</b>					
Utility Plant in Service (100)	2,521,963	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)	17,220				6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
<b>Total Utility Plant</b>	<b>2,539,183</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	749,429	0	0	0	9
<b>Total Accumulated Provision</b>	<b>749,429</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>1,789,754</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## 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)	
<b>Balance first of year</b>	696,575				<b>696,575</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	55,188				<b>55,188</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	1,320				<b>1,320</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	5				<b>5</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>56,513</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>56,513</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	3,659				<b>3,659</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>3,659</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,659</b>	<b>19</b>
<b>Balance End of Year</b>	<b>749,429</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>749,429</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	Yes					<b>21</b>
If yes, what is the rate?	2.26%					<b>22</b>

**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
<b>Other (specify):</b>	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	6,601	6,189
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
<b>Total Materials and Supplies</b>	<b>6,601</b>	<b>6,189</b>

**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)		
<hr/>				
Unamortized debt discount & expense (181)				1
<b>Total</b>			<u>0</u>	
Unamortized premium on debt (251)				2
<hr/>				
<b>Total</b>			<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	828,987	1
<b>Changes during year (explain):</b>		<b>2</b>
<b>Balance end of year</b>	<b>828,987</b>	

**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.

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

### NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>
--	------------------------------	------------------------------------	------------------------------	---

NONE

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	44,224	1
<b>Accruals:</b>		
Charged water department expense	50,432	2
Charged electric department expense		3
Charged sewer department expense	588	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>51,020</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	44,224	6
Social Security taxes	6,387	7
PSC Remainder Assessment	409	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>51,020</b>	
<b>Balance end of year</b>	<b>44,224</b>	

### 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)	
<b>Bonds (221)</b>					
NONE	0			0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other long-Term Debt (224)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**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	915,831	0	0	0	0	<b>915,831</b>	1
<b>Add credits during year:</b>							
For Services						<b>0</b>	2
For Mains	26,500					<b>26,500</b>	3
<b>Other (specify):</b>							
HYDARANTS	10,500					<b>10,500</b>	4
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	5
<b>Balance End of Year</b>	<b>952,831</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>952,831</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	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)
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENTS RECEIVABLE	1,745	2
<b>Total (Acct. 124):</b>	<b>1,745</b>	
<b>Special Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	121,226	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>121,226</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
DUE FROM OTHER FUNDS	16,941	12
<b>Total (Acct. 145):</b>	<b>16,941</b>	
<b>Prepayments (165):</b>		
NONE		13
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		14
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
NONE		15
<b>Total (Acct. 183):</b>	<b>0</b>	

### 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.

<b>Particulars (a)</b>	<b>Balance End of Year (b)</b>	
<b>Payables to Municipality (233):</b>		
ACCOUNTS PAYABLE TO MUNICIPALITY	29,811	16
<b>Total (Acct. 233):</b>	<b>29,811</b>	
<b>Other Deferred Credits (253):</b>		
DEFERRED LEASE PAYMENTS	16,757	17
<b>Total (Acct. 253):</b>	<b>16,757</b>	

### 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)	
<b>Add Average:</b>						
Utility Plant in Service	2,501,276	0	0	0	2,501,276	1
Materials and Supplies	6,395	0	0	0	6,395	2
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	723,002	0	0	0	723,002	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	934,331	0	0	0	934,331	6
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>850,338</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>850,338</b>	
Net Operating Income	49,515	0	0	0	49,515	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>5.82%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>5.82%</b>	

## 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)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	828,987	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	566,493	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>1,395,480</b>	
<b>Net Income</b>		
Net Income	97,849	5
<b>Percent Return on Proprietary Capital</b>	<b>7.01%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

**Report changes of any of the following types:**

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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**4. Estimated changes in revenues due to rate changes.**

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**5. Obligations incurred or assumed, excluding commercial paper.**

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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### Balance Sheet End-of-Year Account Balances (Page F-18)

Per review: (P.J.L.)

1. A/C 145 - Receivables from Municipality

Shared Meter Revenues due from Sewer Utility	\$ 4,107	
2000 Tax Roll Special Assessments due from General Fund		12,834
		\$16,941

A/C 233 - Payables to Municipality

4th Qtr 2000 Supervision & Labor due General Fund	\$13,730	
4th Qtr 2000 FICA Expense due General Fund	1,477	
4th Qtr 2000 Fringe Benefits due General Fund	7,431	
4th Qtr 2000 Administrative Wages due General Fund	6,065	
4th Qtr 2000 Shared Facilities Charges due General Fund		940
A/R Overpayments due Sewer Utility	168	\$29,811

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**FINANCIAL SECTION FOOTNOTES**

**Identification and Ownership - Contacts (Page iv)**

June 5, 2001

Mr. Daniel S. Schmidt, Administrator  
Kewaskum Municipal Water Utility  
204 First Street  
P.O. Box 38  
Kewaskum, WI 53040-0038

2000 Analytical Review DWCCA-2830-PJL

Dear Mr. Schmidt:

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 Balance Sheet End-of Year Account Balances schedule on page F-18, please provide more detail regarding the amounts reported in Accounts 145 and 233.
2. As part of our review of the 2000 annual reports we are checking the Public Fire Protection Service calculations used to arrive at the figure reported on line 1 of the Other Operating Revenues (Water) schedule on page W-4. Your calculation differed from ours by approximately \$1,780. It appears that the utility did not prorate its calculation which is necessary due to the rate case implemented in 2000. While no adjustment is necessary, please note that in any year that new rates becomes effective, it is necessary to prorate the Public Fire Protection calculation based on how many days of the year each rate is in effect.

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. We prefer that you respond by e-mail if it is convenient for you to 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\2830.doc  
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### FINANCIAL SECTION FOOTNOTES

Reply received 6/14/01:

-----Original Message-----

From: Janet Knops [mailto:knops\_j1@hotmail.com]  
Sent: Thursday, June 14, 2001 10:03 AM  
To: leegep@psc.state.wi.us  
Subject: 2000 Analytical Review

Reply to 2000 PSC Report Analytical Review - e-mailed on 6/14/01

In reply to your June 5, 2001 letter we are providing the following information:

1. A/C 145 - Receivables from Municipality  
Shared Meter Revenues due from Sewer Utility \$ 4,107  
2000 Tax Roll Special Assessments due from General Fund  
12,834 \$16,941

A/C 233 - Payables to Municipality  
4th Qtr 2000 Supervision & Labor due General Fund \$13,730  
4th Qtr 2000 FICA Expense due General Fund 1,477  
4th Qtr 2000 Fringe Benefits due General Fund 7,431  
4th Qtr 2000 Administrative Wages due General Fund 6,065  
4th Qtr 2000 Shared Facilities Charges due General Fund 940  
A/R Overpayments due Sewer Utility 168  
  
\$29,811

2. We apologize for our oversight in reference to prorating of the Public Fire Protection Service charges due to our rate increase in July of 2000. Since the PSC has again granted an increase to our utility through 2830-WQ-102 effective 7/05/01, we will keep this in mind when doing the calculations for 2001.

We hope that we have provided the necessary information you requested.

Janet L. Knops  
Deputy Clerk/Treasurer  
Kewaskum Municipal Water Utility

**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	342,449	1
<b>Total Sales of Water</b>	<b>342,449</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	1,634	2
Other Water Revenues (474)	2,199	3
Amortization of Construction Grants (475)	0	4
<b>Total Other Operating Revenues</b>	<b>3,833</b>	
<b>Total Operating Revenues</b>	<b>346,282</b>	
<b>Operation and Maintenance Expenses</b>		
Plant Operation and Maintenance Expenses (600-660)	119,225	5
General Operating Expenses (680-690)	71,922	6
<b>Total Operation and Maintenance Expenses</b>	<b>191,147</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	55,188	7
Amortization Expense (404)		8
Taxes (408)	50,432	9
<b>Total Other Operating Expenses</b>	<b>105,620</b>	
<b>Total Operating Expenses</b>	<b>296,767</b>	
<b>NET OPERATING INCOME</b>	<b>49,515</b>	

**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)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential	13	37	532	1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>13</b>	<b>37</b>	<b>532</b>	
Metered Sales to General Customers (461)				
Residential	927	52,368	131,283	4
Commercial	121	26,452	42,937	5
Industrial	8	54,406	42,154	6
<b>Total Metered Sales to General Customers (461)</b>	<b>1,056</b>	<b>133,226</b>	<b>216,374</b>	
Private Fire Protection Service (462)	1		1,200	7
Public Fire Protection Service (463)	2		116,493	8
Other Sales to Public Authorities (464)	15	4,438	7,850	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>1,087</b>	<b>137,701</b>	<b>342,449</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name (a)</b>	<b>Point of Delivery (b)</b>	<b>Thousands of Gallons Sold (c)</b>	<b>Revenues (d)</b>
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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)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	116,493	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
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>116,493</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	1,634	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>1,634</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	2,199	7
<b>Other (specify):</b>		
NONE		8
<b>Total Other Water Revenues (474)</b>	<b>2,199</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		9
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

## 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)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>		
Salaries and Wages (600)	60,617	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	24,958	3
Chemicals (630)	1,597	4
Supplies and Expenses (640)	10,212	5
Repairs of Water Plant (650)	20,680	6
Transportation Expenses (660)	1,161	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>119,225</b>	
 <b>GENERAL OPERATING EXPENSES</b>		
Administrative and General Salaries (680)	23,685	8
Office Supplies and Expenses (681)	1,437	9
Outside Services Employed (682)	9,173	10
Insurance Expense (684)	5,867	11
Employees Pensions and Benefits (686)	26,717	12
Regulatory Commission Expenses (688)	41	13
Miscellaneous General Expenses (689)	5,002	14
Uncollectible Accounts (690)		15
<b>Total General Operating Expenses</b>	<b>71,922</b>	
 <b>Total Operation and Maintenance Expenses</b>	<b>191,147</b>	

**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		44,224	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		588	2
<b>Net property tax equivalent</b>		<b>43,636</b>	
Social Security		6,387	3
PSC Remainder Assessment		409	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b><u>50,432</u></b>	

### 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			Washington				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.229960				3
County tax rate	mills		4.504496				4
Local tax rate	mills		6.819219				5
School tax rate	mills		11.304033				6
Voc. school tax rate	mills		1.777784				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>24.635492</b>				<b>10</b>
Less: state credit	mills		1.935268				11
<b>Net tax rate</b>	mills		<b>22.700224</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>6.819219</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>13.081817</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>19.901036</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>24.635492</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.807820</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>22.700224</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>18.337688</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>2,480,590</b>	2,480,590				22
Materials & Supplies	\$	<b>6,189</b>	6,189				23
<b>Subtotal</b>	\$	<b>2,486,779</b>	<b>2,486,779</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>2,486,779</b>	<b>2,486,779</b>				<b>26</b>
Assessment Ratio	dec.		0.869715				27
<b>Assessed Value</b>	\$	<b>2,162,789</b>	<b>2,162,789</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>18.337688</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>39,661</b>	<b>39,661</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	44,224					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>44,224</b>					<b>34</b>

### 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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	994		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)	108,231		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>109,225</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	374,613		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	103,969		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	51,160		20
<b>Total Pumping Plant</b>	<b>529,742</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	20,225		23
<b>Total Water Treatment Plant</b>	<b>20,225</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		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)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			994	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)			108,231	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>109,225</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			374,613	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			103,969	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			51,160	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>529,742</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			20,225	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>20,225</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			0	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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	406,302		<b>26</b>
Transmission and Distribution Mains (343)	1,002,147	26,500	<b>27</b>
Fire Mains (344)	0		<b>28</b>
Services (345)	170,425		<b>29</b>
Meters (346)	74,034	6,332	<b>30</b>
Hydrants (348)	114,026	12,200	<b>31</b>
Other Transmission and Distribution Plant (349)	0		<b>32</b>
<b>Total Transmission and Distribution Plant</b>	<b>1,766,934</b>	<b>45,032</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		<b>33</b>
Structures and Improvements (371)	0		<b>34</b>
Office Furniture and Equipment (372)	471		<b>35</b>
Computer Equipment (372.1)	22,995		<b>36</b>
Transportation Equipment (373)	15,176		<b>37</b>
Other General Equipment (379)	15,822		<b>38</b>
Other Tangible Property (390)	0		<b>39</b>
<b>Total General Plant</b>	<b>54,464</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,480,590</b>	<b>45,032</b>	
Common Utility Plant Allocated to Water Department	0		<b>40</b>
<b>Total utility plant in service</b>	<b>2,480,590</b>	<b>45,032</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)			406,302 26
Transmission and Distribution Mains (343)			1,028,647 27
Fire Mains (344)			0 28
Services (345)			170,425 29
Meters (346)	3,559		76,807 30
Hydrants (348)	100		126,126 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>3,659</b>	<b>0</b>	<b>1,808,307</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			471 35
Computer Equipment (372.1)			22,995 36
Transportation Equipment (373)			15,176 37
Other General Equipment (379)			15,822 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>54,464</b>
<b>Total utility plant in service directly assignable</b>	<b>3,659</b>	<b>0</b>	<b>2,521,963</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>3,659</b>	<b>0</b>	<b>2,521,963</b>

## 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			13,929	13,929	1
February			13,599	13,599	2
March			14,391	14,391	3
April			13,993	13,993	4
May			15,731	15,731	5
June			15,024	15,024	6
July			14,604	14,604	7
August			14,535	14,535	8
September			13,969	13,969	9
October			14,565	14,565	10
November			13,744	13,744	11
December			14,522	14,522	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>172,606</b>	<b>172,606</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				2,525	13
Less: Other utility use				1,861	14
Other utility use explanation: water main breaks					15
Water pumped into distribution system				168,220	16
Less: Water sold				137,701	17
Losses and unaccounted for				30,519	18
Percent unaccounted for to the nearest whole percent (%)				18%	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				907	21
Date of maximum: 5/4/2000					22
Cause of maximum: filling swimming pool					23
Minimum gallons pumped by all methods in any one day during reporting year				154	24
Date of minimum: 12/29/2000					25
Total KWH used for pumping for the year				323,292	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
1525 REIGLE DR	1	400	12	1,250	Yes	<b>1</b>
439 MAIN ST	2	503	16	172,000	Yes	<b>2</b>
1004 FOND DU LAC DR	3	500	12	81,000	Yes	<b>3</b>
1525 REIGLE DR	4	360	12	218,000	Yes	<b>4</b>

## 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	1525 REIGLE DR	439 MAIN ST	1004 FOND DU LAC AVE	2
Purpose	P	P	P	3
Destination	R	R	R	4
Pump Manufacturer	STA-RITE	LAYNE	LAYNE	5
Year Installed	1990	1948	1993	6
Type	SUBMERSIBLE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	70	400	280	8
Pump Motor or Standby Engine Mfr	FRANKLIN	US MOTOR	GEN ELECTRIC	9 10
Year Installed	1990	1948	1985	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	5	46	60	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#4	#5	#6	14
Location	1525 REIGLE DR	1525 REIGLE DR	439 MAIN ST	15
Purpose	P	S	S	16
Destination	R	R	R	17
Pump Manufacturer	LAYNE-BOWLER	PEERLESS	PEERLESS	18
Year Installed	1990	1971	1948	19
Type	VERTICAL TURBINE	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	450	500	400	21
Pump Motor or Standby Engine Mfr	LOUIS ALLEN	CONTINENTAL	LINCOLN	22 23
Year Installed	1990	1971	1999	24
Type	ELECTRIC	NATURAL GAS	ELECTRIC	25
Horsepower	25	28	40	26

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#7			1
Location	1004 FOND DU LAC AVE			2
Purpose	S			3
Destination	R			4
Pump Manufacturer	CUMMINGS			5
Year Installed	1985			6
Type	OTHER			7
Actual Capacity (gpm)	0			8
Pump Motor or Standby Engine Mfr	CUMMINGS			9 10
Year Installed	1985			11
Type	OTHER			12
Horsepower	1			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 23
Year Installed				24
Type				25
Horsepower				26

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#1	#2	#3	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	3
Year constructed	1928	1948	1969	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	2	3	4	6
Total capacity in gallons	75,000	75,000	200,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.2431	0.4750	0.4500	12
Is a corrosion control chemical used (yes, no)?	N	N	N	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#4	#5	#6	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	ET	3
Year constructed	1985	1928	1985	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	2	150	151	6
Total capacity in gallons	100,000	75,000	300,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	OTHER	OTHER	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.2420	0.0750	0.3000	12
Is a corrosion control chemical used (yes, no)?	N	N	N	13
Is water fluoridated (yes, no)?	Y	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	4.000	760	0	0	0	<b>760</b>	<b>1</b>
P	D	4.000	130	0	0	0	<b>130</b>	<b>2</b>
M	D	6.000	48,855	0	0	0	<b>48,855</b>	<b>3</b>
P	D	6.000	4,502	0	0	0	<b>4,502</b>	<b>4</b>
M	D	8.000	17,526	0	0	0	<b>17,526</b>	<b>5</b>
P	D	8.000	6,077	1,060	0	0	<b>7,137</b>	<b>6</b>
M	D	10.000	6,197	0	0	0	<b>6,197</b>	<b>7</b>
P	D	10.000	660	0	0	0	<b>660</b>	<b>8</b>
M	D	12.000	2,746	0	0	0	<b>2,746</b>	<b>9</b>
P	D	12.000	151	0	0	0	<b>151</b>	<b>10</b>
<b>Total Within Municipality</b>			<b>87,604</b>	<b>1,060</b>	<b>0</b>	<b>0</b>	<b>88,664</b>	
<b>Total Utility</b>			<b>87,604</b>	<b>1,060</b>	<b>0</b>	<b>0</b>	<b>88,664</b>	

### 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	0.625	703	0	0	0	703		1
M	1.000	231	0	0	0	231		2
M	1.250	1	0	0	0	1		3
M	1.500	3	0	0	0	3		4
M	2.000	13	0	0	0	13		5
M	3.000	1	0	0	0	1		6
M	4.000	3	0	0	0	3		7
M	6.000	1	0	0	0	1		8
<b>Total Utility</b>		<b>956</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>956</b>	<b>0</b>	

### 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)	
0.500	74	11	10	0	75	10	1
0.625	940	85	27	16	1,014	23	2
1.000	37	0	0	(1)	36	0	3
1.500	18	1	1	0	18	1	4
2.000	21	0	0	0	21	0	5
3.000	2	0	0	0	2	0	6
4.000	1	0	0	0	1	0	7
6.000	1	1	1	0	1	0	8
<b>Total:</b>	<b>1,094</b>	<b>98</b>	<b>39</b>	<b>15</b>	<b>1,168</b>	<b>34</b>	

#### 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)	
0.500	51	0	0	0	0	24	75	1
0.625	878	73	2	1	0	60	1,014	2
1.000	6	18	1	7	0	4	36	3
1.500	0	17	0	0	0	1	18	4
2.000	1	13	3	4	0	0	21	5
3.000	0	0	1	1	0	0	2	6
4.000	0	0	0	1	0	0	1	7
6.000	0	0	1	0	0	0	1	8
<b>Total:</b>	<b>936</b>	<b>121</b>	<b>8</b>	<b>14</b>	<b>0</b>	<b>89</b>	<b>1,168</b>	

### 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)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	165	4	1	(3)	165	2
<b>Total Fire Hydrants</b>	<b>165</b>	<b>4</b>	<b>1</b>	<b>(3)</b>	<b>165</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**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:	139
Number of distribution system valves end of year:	244
Number of distribution valves operated during year:	64

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## WATER OPERATING SECTION FOOTNOTES

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### Water Mains (Page W-15)

Current year additions were financed by the developer.

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### Meters (Page W-17)

Adjustments reported are to agree meter count to actual.

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### Hydrants and Distribution System Valves (Page W-18)

Adjustments reported are to correct the inclusion of 3 privately owned hydrants in the 1999 inventory.

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