



3015 (02-09-04)

ANNUAL REPORT

OF

Name: LAVALLE MUNICIPAL WATER UTILITY

Principal Office: VILLAGE OF LAVALLE
LAVALLE, WI 53941

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.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Balance Sheet	F-05
Net Utility Plant	F-06
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110)	F-07
Net Nonutility Property (Accts. 121 & 122)	F-08
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-09
Materials and Supplies	F-10
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-11
Capital Paid in by Municipality (Acct. 200)	F-12
Bonds (Acct. 221)	F-13
Notes Payable & Miscellaneous Long-Term Debt	F-14
Taxes Accrued (Acct. 236)	F-15
Interest Accrued (Acct. 237)	F-16
Contributions in Aid of Construction (Account 271)	F-17
Balance Sheet End-of-Year Account Balances	F-18
Return on Rate Base Computation	F-19
Return on Proprietary Capital Computation	F-20
Important Changes During the Year	F-21
Financial Section Footnotes	F-22
 WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: LAVALLE MUNICIPAL WATER UTILITY

Utility Address: VILLAGE OF LAVALLE
LAVALLE, WI 53941

When was utility organized? 1/1/1952

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR DAVID DOERING

Title: BOOKKEEPER

Office Address:

VILLAGE OF LAVALLE
LAVALLE, WI 53941

Telephone: (608) 985 - 8383

Fax Number: (608) 985 - 8383

E-mail Address:

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

Name: MCGLADREY & PULLEN LLP

Title:

Office Address: MCGLADREY & PULLEN LLP

434 S. YELLOWSTONE DRIVE
MADISON, WI 53719

Telephone: (608) 833 - 2612

Fax Number: (608) 833 - 8095

E-mail Address: mark_olson@esmi.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? NO

IDENTIFICATION AND OWNERSHIP

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Date of most recent audit report:

Period covered by most recent audit:

Names and titles of utility management including manager or superintendent:

Name: MR JERRY CRAKER

Title: SUPERINTENDENT

Office Address:

VILLAGE OF LAVALLE
LAVALLE, WI 53941

Telephone: (608) 985 - 8383

Fax Number: (608) 985 - 8383

E-mail Address:

Name of utility commission/committee: Village Board

Names of members of utility commission/committee:

MS LORI DEE

MR JOE FRY

MR DUANE NOBS

MR MATT WERMUND

MR DAVID WOBSCHALL

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)	79,732	72,460	1
Operating Expenses:			
Operation and Maintenance Expense (401)	29,386	33,554	2
Depreciation Expense (403)	13,108	12,516	3
Amortization Expense (404)	0	0	4
Taxes (408)	13,711	12,731	5
Total Operating Expenses	56,205	58,801	
Net Operating Income	23,527	13,659	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	23,527	13,659	
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)	315	341	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	315	341	
Total Income	23,842	14,000	
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	23,842	14,000	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	16,159	17,264	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	16,159	17,264	
Net Income	7,683	(3,264)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	136,420	127,832	19
Balance Transferred from Income (433)	7,683	(3,264)	20
Miscellaneous Credits to Surplus (434)	12,688	11,852	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)	156,791	136,420	

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):		
MONEY MARKET AND CD'S	315	4
Total (Acct. 419):	315	
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):		
PROPERTY TAX EQUIVALENT FORGIVEN BY VILLAGE	12,688	8
Total (Acct. 434):	12,688	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

- | |
|---|
| <p>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.</p> <p>2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).</p> |
|---|

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	79,732	0	0	0	79,732	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	79,732	0	0	0	79,732	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	861,132	855,205	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	66,091	53,575	2
Net Utility Plant	795,041	801,630	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	5	7
Total Other Property and Investments	0	5	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	10,559	9,756	8
Temporary Cash Investments (132)	5,240	5,110	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	11,561	11,232	11
Other Accounts Receivable (143)	0	785	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	128	14
Materials and Supplies (150)	1,751	2,778	15
Prepayments (165)	100	63	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	29,211	29,852	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	824,252	831,487	

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)	21,645	21,645	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	156,791	136,420	23
Total Proprietary Capital	178,436	158,065	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	228,130	258,130	26
Total Long-Term Debt	228,130	258,130	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	3,075	1,926	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	4,943	5,430	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	8,018	7,356	
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)	409,668	407,936	38
Total Liabilities and Other Credits	824,252	831,487	

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)	861,132	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	861,132	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	66,091	0	0	0	9
Total Accumulated Provision	66,091	0	0	0	
Net Utility Plant	795,041	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	53,575				53,575	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	13,108				13,108	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	13,108	0	0	0	13,108	13
Debits during year						14
Book cost of plant retired	592				592	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	592	0	0	0	592	19
Balance End of Year	66,091	0	0	0	66,091	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	1,751	2,778
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	1,751	2,778

**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	0	0	0	1
Total			0	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	21,645	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>21,645</u></u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	------------------------------	------------------------------------	------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
Bank Note	08/31/1998	08/03/2001	6.50%	228,130	1
Total for Account 224				228,130	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	13,710	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>13,710</u>	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	895	7
PSC Remainder Assessment	127	8
Other (explain):		
Local and school tax equivalent	12,688	9
Total payments and other debits	<u>13,710</u>	
Balance end of year	<u><u>0</u></u>	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
Bank Note	5,430	16,159	16,646	4,943	3
Subtotal	5,430	16,159	16,646	4,943	
Notes Payable (231)					
Bank Note-tran	0			0	4
Subtotal	0	0	0	0	
Total	5,430	16,159	16,646	4,943	

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	407,936	0	0	0	0	407,936	1
Add credits during year:							
For Services	442					442	2
For Mains	1,290					1,290	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	409,668	0	0	0	0	409,668	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	11,561	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	11,561	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
NONE		12
Total (Acct. 145):	0	
Prepayments (165):		
PREPAID REMAINDER ASSESSMENT	100	13
Total (Acct. 165):	100	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)
<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	858,168	0	0	0	858,168	1
Materials and Supplies	2,264	0	0	0	2,264	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	59,833	0	0	0	59,833	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	408,802	0	0	0	408,802	6
Other (specify):						
NONE					0	7
Average Net Rate Base	391,797	0	0	0	391,797	
Net Operating Income	23,527	0	0	0	23,527	8
Net Operating Income as a percent of Average Net Rate Base						
	6.00%	N/A	N/A	N/A	6.00%	

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	21,645	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	146,605	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	168,250	
Net Income		
Net Income	7,683	5
Percent Return on Proprietary Capital	4.57%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

December 4, 2001

Mr. David Doering, Bookkeeper
La Valle Municipal Water Utility
103 West Main Street
La Valle, WI 53941-9564

2000 Analytical Review DWCCA-3080-PJL

Dear Mr. Doering:

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

1. As directed in the head notes of the Water Services schedule on page W-16, please provide an explanation of how the service reported as added during the year was financed. Please also explain why there are no dollars reported as added to Account 345 on page W-8 for that service.
2. Please explain why there is \$2,115 reported for additions to Account 343, Transmission and Distribution Mains on page W-8, but no additions during the year are reported in the Water Mains schedule on page W-15.
3. As directed in the head notes of the Water Operation & Maintenance Expenses schedule on page W-5, please provide an explanation of any expense account which changed by \$2,000 and 30 percent when compared to the previous year and follow this procedure in the future.

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 peter.leege@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist

FINANCIAL SECTION FOOTNOTES

Division of Water, Compliance, and Consumer Affairs

PJL:dwh:w:\compl\Analytical Reviews\2000 analytical review letters\3080.doc

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

From: mark_olson@rsmi.com [mailto:mark_olson@rsmi.com]
Sent: Thursday, December 06, 2001 9:26 AM
To: peter.leege@psc.state.wi.us
Cc: lavlib@mwt.net
Subject: DWCCA-3080-PJL

Peter J. Leege,

This email is in response to your letter to La Valle Municipal Water Utility, dated December 4, 2001. Our responses are numbered to correspond to the numbering in your letter.

1. The amount of \$489 on line 36 on copy 2 of page W-8 should have been reported on line 29 of that same page. The water service was financed by the customer based upon actual costs. We will provide an adjustment in the Utility's 2001 annual report to properly reflect the change.
2. The \$2,115 addition to transmission and distribution mains resulted from work that could not be completed in 1999 related to the major main replacement and addition undertaken by the Utility. This was site work related to grading, surfacing and seeding areas in 2000 where mains had either been replaced or added in 1999. The work was delayed due to winter and completed in the spring of 2000. Accordingly, no actual main footage was added in relation to this cost.
3. In the future we intend to observe the instructions in the head notes on page W-5 related to discussion of significant changes from year to year.

If you have any further questions related to the 2000 annual report for La Valle Municipal Water Utility, please do not hesitate to contact me.

McGladrey & Pullen, LLP
Mark S. Olson, CPA
Senior Manager

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

INDEPENDENT ACCOUNTANT'S REPORT

To the Village Board
Village of La Valle Water Utility
La Valle, Wisconsin

We have compiled the balance sheets and the income and earned surplus statements, and all related financial and statistical data of the Village of La Valle Water Utility as of December 31, 2000 and 1999, and for the years then ended, included in the accompanying Municipal Utility Annual Report, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form prescribed by the State of Wisconsin Public Service Commission information that is the representation of management. We have not audited or reviewed the financial statements and related financial and statistical data referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

These financial statements and related financial and statistical data are presented in accordance with the requirements of the State of Wisconsin Public Service Commission, which differ from generally accepted accounting principles. Accordingly, these financial statements and related financial and statistical data are not designed for those who are not informed about such differences.

McGladrey & Pullen, LLP

Madison, Wisconsin
March 27, 2001

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	79,239	1
Total Sales of Water	79,239	
Other Operating Revenues		
Forfeited Discounts (470)	153	2
Other Water Revenues (474)	340	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	493	
Total Operating Revenues	79,732	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	17,278	5
General Operating Expenses (680-690)	12,108	6
Total Operation and Maintenance Expenses	29,386	
Other Operating Expenses		
Depreciation Expense (403)	13,108	7
Amortization Expense (404)		8
Taxes (408)	13,711	9
Total Other Operating Expenses	26,819	
Total Operating Expenses	56,205	
NET OPERATING INCOME	23,527	

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	167	7,997	34,992	4
Commercial	27	2,822	8,808	5
Industrial				6
Total Metered Sales to General Customers (461)	194	10,819	43,800	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		31,989	8
Other Sales to Public Authorities (464)	10	652	3,450	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	205	11,471	79,239	

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)	31,989	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)	31,989	
Forfeited Discounts (470):		
Customer late payment charges	153	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	153	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		7
Other (specify):		
TURN ON CHARGES	340	8
Total Other Water Revenues (474)	340	
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)	9,073	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	1,247	3
Chemicals (630)	2,347	4
Supplies and Expenses (640)	1,733	5
Repairs of Water Plant (650)	2,878	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	17,278	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	3,022	8
Office Supplies and Expenses (681)	519	9
Outside Services Employed (682)	3,453	10
Insurance Expense (684)	1,166	11
Employees Pensions and Benefits (686)	3,753	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	195	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	12,108	
 Total Operation and Maintenance Expenses	 29,386	

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		12,688	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		12,688	
Social Security		896	3
PSC Remainder Assessment		127	4
Other (specify): NONE			5
Total tax expense		13,711	

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			Sauk				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.261770				3
County tax rate	mills		5.463520				4
Local tax rate	mills		8.587370				5
School tax rate	mills		10.232930				6
Voc. school tax rate	mills		1.919880				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		26.465470				10
Less: state credit	mills		1.766720				11
Net tax rate	mills		24.698750				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.587370				14
Combined School Tax Rate	mills		12.152810				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.740180				17
Total Tax Rate	mills		26.465470				18
Ratio of Local and School Tax to Total	dec.		0.783669				19
Total tax net of state credit	mills		24.698750				20
Net Local and School Tax Rate	mills		19.355656				21
Utility Plant, Jan. 1	\$	855,203	855,203				22
Materials & Supplies	\$	2,778	2,778				23
Subtotal	\$	857,981	857,981				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	857,981	857,981				26
Assessment Ratio	dec.		0.764007				27
Assessed Value	\$	655,503	655,503				28
Net Local & School Rate	mills		19.355656				29
Tax Equiv. Computed for Current Year	\$	12,688	12,688				30
Tax Equivalent per 1994 PSC Report	\$	3,761					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	12,688					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)	89		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)	3,351		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	3,440	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	10,151		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	5,161		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	619		20
Total Pumping Plant	15,931	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	4,558		23
Total Water Treatment Plant	4,558	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	259		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)			89 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)			3,351 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	3,440
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			10,151 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			5,161 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			619 20
Total Pumping Plant	0	0	15,931
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			4,558 23
Total Water Treatment Plant	0	0	4,558
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			259 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)	9,248		26
Transmission and Distribution Mains (343)	654,555	2,115	27
Fire Mains (344)	0		28
Services (345)	76,870		29
Meters (346)	11,083	672	30
Hydrants (348)	60,603		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	812,618	2,787	
GENERAL PLANT			
Land and Land Rights (370)	50		33
Structures and Improvements (371)	15,627		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0	489	36
Transportation Equipment (373)	2,405		37
Other General Equipment (379)	576	3,243	38
Other Tangible Property (390)	0		39
Total General Plant	18,658	3,732	
Total utility plant in service directly assignable	855,205	6,519	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	855,205	6,519	

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)			9,248 26
Transmission and Distribution Mains (343)			656,670 27
Fire Mains (344)			0 28
Services (345)			76,870 29
Meters (346)	592		11,163 30
Hydrants (348)			60,603 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	592	0	814,813
GENERAL PLANT			
Land and Land Rights (370)			50 33
Structures and Improvements (371)			15,627 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			489 36
Transportation Equipment (373)			2,405 37
Other General Equipment (379)			3,819 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	22,390
Total utility plant in service directly assignable	592	0	861,132
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	592	0	861,132

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			1,160	1,160	1
February			1,307	1,307	2
March			1,119	1,119	3
April			1,242	1,242	4
May			1,130	1,130	5
June			1,225	1,225	6
July			1,119	1,119	7
August			1,287	1,287	8
September			1,211	1,211	9
October			994	994	10
November			1,008	1,008	11
December			1,087	1,087	12
Total for year	0	0	13,889	13,889	
Less: Measured or estimated water used in main flushing and water treatment during year				92	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				13,797	16
Less: Water sold				11,471	17
Losses and unaccounted for				2,326	18
Percent unaccounted for to the nearest whole percent (%)				17%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				18	21
Date of maximum: 1/18/2000					22
Cause of maximum:					23
water main break					
Minimum gallons pumped by all methods in any one day during reporting year				1,000	24
Date of minimum: 9/15/2000					25
Total KWH used for pumping for the year				14,760	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)	
WELL	No. 1	311	5	2,401	Yes	1

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)	1
Identification	26785			1
Location	NO. 1			2
Purpose	P			3
Destination	D			4
Pump Manufacturer	LAYNE-NORTHWEST			5
Year Installed	1995			6
Type	OTHER			7
Actual Capacity (gpm)	185			8
Pump Motor or Standby Engine Mfr	U.S. ELECTRIC			9
Year Installed	1953			10
Type	ELECTRIC			11
Horsepower	15			12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	13
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

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	NO. 1			1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R			3
Year constructed	1955			4
Primary material (earthen, steel, concrete, other)	CONCRETE			5
Elevation difference in feet (See Headnote 3.)	116			6
Total capacity in gallons	80,000			7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID			9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE			10
Filters, type (gravity, pressure, other, none)	OTHER			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.2880			12
Is a corrosion control chemical used (yes, no)?	Y			13
Is water fluoridated (yes, no)?	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	3.000	23	0	0	0	23	1
M	D	6.000	21,156	0	0	0	21,156	2
M	S	6.000	52	0	0	0	52	3
M	T	8.000	3,792	0	0	0	3,792	4
M	T	10.000	2,050	0	0	0	2,050	5
Total Within Municipality			27,073	0	0	0	27,073	
Total Utility			27,073	0	0	0	27,073	

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	168	1	0	0	169	0	1
M	1.000	9	0	0	0	9	2	2
M	1.250	2	0	0	0	2		3
M	2.000	2	0	0	0	2		4
M	3.000	1	0	0	0	1		5
M	6.000	1	0	0	0	1		6
Total Utility		183	1	0	0	184	2	

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	210	12	11	0	211	18	1
1.000	6	0	0	1	7	0	2
1.250	2	0	0	0	2	0	3
1.500	3	0	0	0	3	0	4
2.000	1	0	0	0	1	0	5
3.000	2	0	0	0	2	0	6
Total:	224	12	11	1	226	18	

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	178	23	4	0	0	6	211	1
1.000	1	3	0	2	0	1	7	2
1.250	0	1	0	1	0	0	2	3
1.500	0	0	0	3	0	0	3	4
2.000	0	1	0	0	0	0	1	5
3.000	0	0	0	2	0	0	2	6
Total:	179	28	4	8	0	7	226	

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	31			1	32	2
Total Fire Hydrants	31	0	0	1	32	
Flushing Hydrants						
	7			(6)	1	3
Total Flushing Hydrants	7	0	0	(6)	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:	33
Number of distribution system valves end of year:	61
Number of distribution valves operated during year:	61

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service (Page W-08)

Added one pipe locator, computer, one service and 12 meters and disposed of 11 meters.

Water Services (Page W-16)

Added one service.

Meters (Page W-17)

Purchased and disposed of meters during the year.

Hydrants and Distribution System Valves (Page W-18)

During water main project, number of hydrants removed was incorrectly reported. Dollar amounts were reported correctly.
