



3015 (02-09-04)

ANNUAL REPORT

OF

Name: NECEDAH WATER UTILITYPrincipal Office: 100 CENTER STREET
NECEDAH, WI 54646For 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.

SIGNATURE PAGE

I _____ of
(Person responsible for accounts)

NECEDAH WATER UTILITY, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts) (Date)

(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: NECEDAH WATER UTILITY

Utility Address: 100 CENTER STREET
NECEDAH, WI 54646

When was utility organized? 1/1/1938

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS CAROLYN WNUK

Title: UTILITY CLERK

Office Address:

100 CENTER STREET
NECEDAH, WI 54646

Telephone: (608) 565 - 2260

Fax Number: (608) 565 - 7411

E-mail Address:

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

Name: VIRCHOW, KRAUSE & COMPANY, LLP

Title:

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP

205 EAST GRAND AVENUE
EAU CLAIRE, WI 54701

Telephone: (715) 833 - 1717 EXT 20

Fax Number: (715) 836 - 7877

E-mail Address:

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 DWAYNE SAUNDERS

Title: VILLAGE ADMINISTRATOR

Office Address:

100 CENTER STREET
NECEDAH, WI 54646

Telephone: (608) 565 - 2260

Fax Number: (608) 565 - 7411

E-mail Address:

Name: MR JOHN BECERRA

Title: WATER SUPERINTENDENT

Office Address:

100 CENTER STREET
NECEDAH, WI 54646

Telephone: (608) 565 - 2260

Fax Number: (608) 565 - 7411

E-mail Address:

Name of utility commission/committee:

Names of members of utility commission/committee:

- MR JOHN GERBON, TRUSTEE
- MR JEFF QUINTER, TRUSTEE
- MR JAMES RATTUNDE, PRESIDENT
- MR JOEL WEIGEL, TRUSTEE
- MR BLAKE WILLIAMS, TRUSTEE
- MR KEVIN WILSON, TRUSTEE
- MR BRUCE ZMOLEK, TRUSTEE

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:

IDENTIFICATION AND OWNERSHIP

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:

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)	133,497	158,877	1
Operating Expenses:			
Operation and Maintenance Expense (401)	47,260	63,636	2
Depreciation Expense (403)	32,265	32,034	3
Amortization Expense (404)	0	0	4
Taxes (408)	38,786	38,718	5
Total Operating Expenses	118,311	134,388	
Net Operating Income	15,186	24,489	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	15,186	24,489	
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)	11,294	7,360	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	11,294	7,360	
Total Income	26,480	31,849	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	26,480	31,849	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	19,393	19,870	13
Amortization of Debt Discount and Expense (428)	4,072	4,172	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	23,465	24,042	
Net Income	3,015	7,807	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	251,976	244,169	19
Balance Transferred from Income (433)	3,015	7,807	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	254,991	251,976	

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):		
CHECKING AND SAVINGS	11,294	4
Total (Acct. 419):	11,294	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	133,497	0	0	0	133,497	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	133,497	0	0	0	133,497	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,678,493	1,470,563	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	343,388	312,634	2
Net Utility Plant	1,335,105	1,157,929	
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	33,000	6
Special Funds (125)	178,703	162,130	7
Total Other Property and Investments	178,703	195,130	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	75,329	45,960	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	35,339	33,458	11
Other Accounts Receivable (143)	0	2,184	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	67,262	75,274	14
Materials and Supplies (150)	2,771	2,963	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	180,701	159,839	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	28,792	32,764	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	707	807	20
Total Deferred Debits	29,499	33,571	
Total Assets and Other Debits	1,724,008	1,546,469	

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)	435,013	435,013	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	254,991	251,976	23
Total Proprietary Capital	690,004	686,989	
LONG-TERM DEBT			
Bonds (221)	450,000	475,000	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	450,000	475,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	3,941	9,378	28
Payables to Municipality (233)	0	2,591	29
Customer Deposits (235)		0	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	3,021	3,181	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	6,962	15,150	
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)	577,042	369,330	38
Total Liabilities and Other Credits	1,724,008	1,546,469	

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)	1,471,178	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)	207,315				6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,678,493	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	343,388	0	0	0	9
Total Accumulated Provision	343,388	0	0	0	
Net Utility Plant	1,335,105	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	312,634				312,634	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	32,265				32,265	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	925				925	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	33,190	0	0	0	33,190	13
Debits during year						14
Book cost of plant retired	2,436				2,436	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	2,436	0	0	0	2,436	19
Balance End of Year	343,388	0	0	0	343,388	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 1
Other					0	0 2
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	2,771	2,963 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	<u>2,771</u>	<u>2,963</u>

**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)				
MORTGAGE REVENUE BONDS	3,972	428	28,792	1
Total			28,792	
Unamortized premium on debt (251)				
NONE				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	435,013	1
Changes during year (explain):		2
Balance end of year	435,013	

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)	
1998 REVENUE BONDS	11/11/1998	11/01/2013	4.14%	450,000	1
Total Bonds (Account 221):				450,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

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

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	38,786	2
Charged electric department expense		3
Charged sewer department expense	531	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>39,317</u>	
Taxes paid during year:		
County, state and local taxes	37,527	6
Social Security taxes	1,588	7
PSC Remainder Assessment	202	8
Other (explain):		
NONE		9
Total payments and other debits	<u>39,317</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
1998 REVENUE BONDS	3,181	19,393	19,553	3,021	2
Subtotal	3,181	19,393	19,553	3,021	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	3,181	19,393	19,553	3,021	

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	369,330	0	0	0	0	369,330	1
Add credits during year:							
For Services	55,902					55,902	2
For Mains	120,522					120,522	3
Other (specify):							
HYDRANTS	31,288					31,288	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	577,042	0	0	0	0	577,042	
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):		
REPLACEMENT ACCOUNT	178,703	3
Total (Acct. 125):	178,703	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	33,155	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
PRIOR PERIOD CONSTRUCTION RECEIVABLE	2,184	8
Total (Acct. 142):	35,339	
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):		
DUE FROM GENERAL FUND	67,262	12
Total (Acct. 145):	67,262	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
PREMIUM ON T-BILL	707	15
Total (Acct. 183):	707	

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	1,470,870	0	0	0	1,470,870	1
Materials and Supplies	2,867	0	0	0	2,867	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	328,011	0	0	0	328,011	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	473,186	0	0	0	473,186	6
Other (specify):					0	7
Average Net Rate Base	672,540	0	0	0	672,540	
Net Operating Income	15,186	0	0	0	15,186	8
Net Operating Income as a percent of Average Net Rate Base	2.26%	N/A	N/A	N/A	2.26%	

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	435,013	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	253,483	3
Other (Specify):		4
Total Average Proprietary Capital	688,496	
Net Income		
Net Income	3,015	5
Percent Return on Proprietary Capital	0.44%	

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

Contributions in Aid of Construction (Account 271) (Page F-17)

Per 2001 review response:

This response is in regard to your letter dated September 12, 2002, concerning your 2000 analytical review of the Necedah Water Utility. We hope these comments will be helpful in completing your review.

Services added were financed through contractor contributions. This amount was included on line four of page F-17 and explained as construction work in progress.

This amount should have been correctly allocated between Services - \$55,902, line 2, Mains \$120,522, line 3, and Hydrants - \$31,288, line 4.

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

Per review, regarding a/c 145:

The "Due from General Fund" for \$67,262 is the accumulated net difference between Public Fire Protection and the Property Tax Equivalent. In the future, we will recommend that this difference be settled on an annual basis

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

July 11, 2001

Ms. Carolyn Wnuk, Utility Clerk
Village of Necedah Municipal Water Utility
100 Center Street
Necedah, WI 54646-9999

2000 Analytical Review DWCCA-4020-PJL

Dear Ms. Wnuk:

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. Please provide more information regarding the \$67,262 described as "DUE FROM GENERAL FUND" and reported in Account 145, Receivables from Municipality on page F-18 and follow this procedure in the future.
2. In review of Account 183, Miscellaneous Deferred Debits, we noted that a balance was reported as "PREMIUM ON T-BILL" and that a Public Service Commission (Commission) approval date regarding amortization of this item was not included in the description. We are unable to verify that approval had been received regarding this item. Amortization can be continued for this item for accounting purposes only and does not bind the Commission to any specific treatment for this item in any future proceeding involving rates or other matters before the Commission.

Past and current policy of the Commission is that all costs incurred in which the utility wishes to defer large or unusual costs for the purpose of amortizing as an expense over a future time period requires prior approval by the Commission. It is the responsibility of the utility to ensure that authorization is obtained from the Commission in a timely manner. It is recommended that requests for authorization to defer large or unusual expenses be done when costs are incurred rather than at the time the Commission Annual Report is being prepared. Please ensure that this is done in the future.

3. In the head notes of the Water Services schedule on page W-16, there are comments regarding the addition of water meters. Please confirm that these comments were actually regarding water services or otherwise explain how the water service reported as added during the year was financed.
4. During our review, we noted that according to our calculations, the amount the utility reports for public fire protection service billed per Rate Schedule F-1 in Account 463 on the Other Revenues (Water) schedule,

FINANCIAL SECTION FOOTNOTES

page W-4, differs from our calculation by \$2,109 (see enclosed worksheet). Please provide an explanation of how the utility arrived at the number reported on line 1 of Account 463, Public Fire Protection Service on page W-4.

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\4020.doc

Enclosure

Response received 8/7/01:

August 7, 2001

Peter J. Leege, Financial Specialist
Division of Water, Compliance, and Consumer Affairs
Public Service Commission of Wisconsin
610 North Whitney Way
P.O. Box 7854
Madison, WI 53707-7854

Dear Peter:

This response is in regard to your letter dated July 11, 2001, concerning your 2000 analytical review of the Necedah Water Utility. We hope these comments will be helpful in completing your review.

Question # 1: The "Due from General Fund" for \$67,262 is the accumulated net difference between Public Fire Protection and the Property Tax Equivalent. In the future, we will recommend that this difference be settled on an annual basis.

Question # 2: Noted.

Question # 3: Services added financed through contractor contributions. Meters added were financed through utility cash reserves.

Question # 4: The variance between your calculation and Account 463, Public Fire Protection, on page W-4 was caused by an error in our spreadsheet formula. This formula has been corrected for next year's

FINANCIAL SECTION FOOTNOTES

~~Spreadsheet formula. This formula has been corrected for next year's calculation.~~

We hope these comments will be useful in completing your 2000 analytical review. If you have any questions, please call us at (715) 833-1717.

Sincerely,

VIRCHOW, KRAUSE & COMPANY, LLP

John McLaughlin

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	132,459	1
Total Sales of Water	132,459	
Other Operating Revenues		
Forfeited Discounts (470)	37	2
Other Water Revenues (474)	1,001	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	1,038	
Total Operating Revenues	133,497	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	29,369	5
General Operating Expenses (680-690)	17,891	6
Total Operation and Maintenance Expenses	47,260	
Other Operating Expenses		
Depreciation Expense (403)	32,265	7
Amortization Expense (404)	0	8
Taxes (408)	38,786	9
Total Other Operating Expenses	71,051	
Total Operating Expenses	118,311	
NET OPERATING INCOME	15,186	

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	288	14,642	44,601	4
Commercial	77	6,391	17,192	5
Industrial	8	6,558	10,456	6
Total Metered Sales to General Customers (461)	373	27,591	72,249	
Private Fire Protection Service (462)	2		1,352	7
Public Fire Protection Service (463)	1		47,749	8
Other Sales to Public Authorities (464)	11	5,753	11,109	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	387	33,344	132,459	

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)	47,749	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)	47,749	
Forfeited Discounts (470):		
Customer late payment charges	37	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	37	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,001	7
Other (specify):		
NONE		8
Total Other Water Revenues (474)	1,001	
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)	12,825	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	5,971	3
Chemicals (630)	1,058	4
Supplies and Expenses (640)	2,403	5
Repairs of Water Plant (650)	5,409	6
Transportation Expenses (660)	1,703	7
Total Plant Operation and Maintenance Expenses	29,369	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	5,630	8
Office Supplies and Expenses (681)	3,527	9
Outside Services Employed (682)	2,850	10
Insurance Expense (684)	1,273	11
Employees Pensions and Benefits (686)	3,525	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	1,086	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	17,891	
Total Operation and Maintenance Expenses	47,260	

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		37,531	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		531	2
Net property tax equivalent		37,000	
Social Security		1,584	3
PSC Remainder Assessment		202	4
Other (specify): NONE			5
Total tax expense		<u>38,786</u>	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Juneau				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.212400				3
County tax rate	mills		6.259760				4
Local tax rate	mills		12.408660				5
School tax rate	mills		13.933470				6
Voc. school tax rate	mills		2.488920				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		35.303210				10
Less: state credit	mills		3.324970				11
Net tax rate	mills		31.978240				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		12.408660				14
Combined School Tax Rate	mills		16.422390				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		28.831050				17
Total Tax Rate	mills		35.303210				18
Ratio of Local and School Tax to Total	dec.		0.816669				19
Total tax net of state credit	mills		31.978240				20
Net Local and School Tax Rate	mills		26.115649				21
Utility Plant, Jan. 1	\$	1,470,563	1,470,563				22
Materials & Supplies	\$	2,963	2,963				23
Subtotal	\$	1,473,526	1,473,526				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,473,526	1,473,526				26
Assessment Ratio	dec.		0.941600				27
Assessed Value	\$	1,387,472	1,387,472				28
Net Local & School Rate	mills		26.115649				29
Tax Equiv. Computed for Current Year	\$	36,235	36,235				30
Tax Equivalent per 1994 PSC Report	\$	37,531					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	37,531					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)	27		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)	61,989		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	62,016	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	58,188		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	49,134		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	19,975		20
Total Pumping Plant	127,297	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	19,688		22
Water Treatment Equipment (332)	48,411		23
Total Water Treatment Plant	68,099	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	25		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)			27 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)			61,989 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	62,016
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			58,188 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			49,134 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			19,975 20
Total Pumping Plant	0	0	127,297
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			19,688 22
Water Treatment Equipment (332)			48,411 23
Total Water Treatment Plant	0	0	68,099
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			25 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)	247,664		26
Transmission and Distribution Mains (343)	671,030		27
Fire Mains (344)	12,780		28
Services (345)	109,692	1,569	29
Meters (346)	38,014		30
Hydrants (348)	95,268		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,174,473	1,569	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	4,718		35
Computer Equipment (372.1)	6,583	1,482	36
Transportation Equipment (373)	21,877		37
Other General Equipment (379)	5,500		38
Other Tangible Property (390)	0		39
Total General Plant	38,678	1,482	
Total utility plant in service directly assignable	1,470,563	3,051	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,470,563	3,051	

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)			247,664 26
Transmission and Distribution Mains (343)			671,030 27
Fire Mains (344)			12,780 28
Services (345)			111,261 29
Meters (346)	2,436		35,578 30
Hydrants (348)			95,268 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	2,436	0	1,173,606
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			4,718 35
Computer Equipment (372.1)			8,065 36
Transportation Equipment (373)			21,877 37
Other General Equipment (379)			5,500 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	40,160
Total utility plant in service directly assignable	2,436	0	1,471,178
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	2,436	0	1,471,178

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			3,664	3,664	1
February			3,546	3,546	2
March			2,827	2,827	3
April			2,908	2,908	4
May			4,299	4,299	5
June			4,035	4,035	6
July			4,480	4,480	7
August			4,260	4,260	8
September			4,034	4,034	9
October			3,632	3,632	10
November			3,528	3,528	11
December			3,298	3,298	12
Total for year	0	0	44,511	44,511	
Less: Measured or estimated water used in main flushing and water treatment during year				2,541	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				41,970	16
Less: Water sold				33,344	17
Losses and unaccounted for				8,626	18
Percent unaccounted for to the nearest whole percent (%)				21%	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				564	21
Date of maximum: 2/11/2000					22
Cause of maximum:					23
Water main break at 12th and Bluff					
Minimum gallons pumped by all methods in any one day during reporting year				45	24
Date of minimum: 11/20/2000					25
Total KWH used for pumping for the year				82,987	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)	
JOHN STREET	#1	125	10	4,320	Yes	1
JOHN STREET	#2	152	10	4,320	Yes	2
MIDDLE STREET	#3	63	10	83,000	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#2	#3	1
Location	JOHN STREET	JOHN STREET	MIDDLE STREET	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	ALLIS	ALLIS	LAYNE NORTHWEST	5
Year Installed	1973	1973	1984	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	300	280	500	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GENERAL ELECTRIC	LAYNE NORTHWEST	9 10
Year Installed	1973	1973	1984	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	25	25	25	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22 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	ELEVATED TANK		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1991		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	216		6
Total capacity in gallons	175,000		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)	GRAVITY		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	50.0000		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	N		14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	6.000	37,509	0	0	0	37,509	1
P	D	6.000	2,684	0	0	0	2,684	2
M	D	8.000	8,359	0	0	0	8,359	3
M	D	10.000	2,912	0	0	0	2,912	4
P	D	10.000	7,305	0	0	0	7,305	5
Total Within Municipality			58,769	0	0	0	58,769	
Total Utility			58,769	0	0	0	58,769	

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	326	0	0	0	326		1
M	1.000	85	1	0	0	86	41	2
M	1.250	4	0	0	0	4		3
M	1.500	8	0	0	0	8		4
M	2.000	5	0	0	0	5		5
M	3.000	1	0	0	0	1		6
M	8.000	1	0	0	0	1		7
Total Utility		430	1	0	0	431	41	

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)	
0.750	401	0	28	0	373	13	1
1.000	17	0	0	0	17	2	2
1.250	2	0	0	0	2	0	3
1.500	7	0	0	0	7	1	4
2.000	5	0	0	0	5	1	5
3.000	3	0	0	0	3	1	6
4.000	1	0	0	0	1	0	7
Total:	436	0	28	0	408	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)	
0.750	288	52	3	5	0	25	373	1
1.000	0	15	2	0	0	0	17	2
1.250	0	2	0	0	0	0	2	3
1.500	0	4	1	2	0	0	7	4
2.000	0	2	1	2	0	0	5	5
3.000	0	2	1	0	0	0	3	6
4.000	0	0	0	1	0	0	1	7
Total:	288	77	8	10	0	25	408	

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	82				82	2
Total Fire Hydrants	82	0	0	0	82	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	43
Number of distribution system valves end of year:	202
Number of distribution valves operated during year:	111

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Supplies and Expenses (640) and office Supplies and Expenses (681) were unusually high, 2000 amounts are comparable to 1998.

Repairs of Water Plant (650) for 1999 included repairs to mains and hydrants of approximately \$5,000. 2000 amounts are comparable to 1998.

Reservoirs, Standpipes & Water Treatment (Page W-14)

Type changed from (R)reservoir to (ET) elevated tank. Will instruct utility to do the same in review letter for 2001 report. (PJL, 9/5/01)

Water Services (Page W-16)

Water Meters (W-16)

Net additions of water meters were taken out of inventory.

Per review:

Services added financed through contractor contributions. Meters added were financed through utility cash reserves.
