



3015 (02-09-04)

ANNUAL REPORT

OF

Name: VILLAGE OF OAKFIELD MUNICIPAL WATER UTILITY

Principal Office: 341 NORTH MAIN STREET
P.O. BOX 98
OAKFIELD, WI 53065

For the Year Ended: DECEMBER 31, 2000

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

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

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: VILLAGE OF OAKFIELD MUNICIPAL WATER UTILITY

Utility Address: 341 NORTH MAIN STREET

P.O. BOX 98
OAKFIELD, WI 53065

When was utility organized? 1/1/1931

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: ELEANOR FENDLEY

Title: VILLAGE CLERK/TREASURER

Office Address:

P.O. BOX 98
OAKFIELD, WI 53065

Telephone: (920) 583 - 3332

Fax Number: (920) 583 - 4434

E-mail Address: shady@dotnet.com

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

Name: MRS CAROL A CHRISTNOVICH CPA

Title: MANAGER

Office Address: HAWKINS, ASH, BAPTIE & COMPANY, LLP

99 MILWAUKEE STREET
P.O. BOX 1508
LA CROSSE, WI 54602

Telephone: (608) 784 - 7737 EXT 219

Fax Number: (608) 785 - 2140

E-mail Address: cchristnovich@habco.com

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

Name: MR LARRY OTT

Title: WATER COMMISSIONER

Office Address:

P.O. BOX 98
OAKFIELD, WI 53065

Telephone: (920) 583 - 4400

Fax Number: (920) 583 - 4434

E-mail Address: shady@dotnet.com

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

IDENTIFICATION AND OWNERSHIP

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

Name: MR ALLAN D BROTT CPA

Title: PARTNER

Office Address: HAWKINS, ASH, BAPTIE & COMPANY, LLP

99 MILWAUKEE

P.O. BOX 1508

LA CROSSE, WI 54602

Telephone: (608) 784 - 7737 EXT 205

Fax Number: (608) 785 - 2140

E-mail Address: abrott@habco.com

Date of most recent audit report: 2/21/2001

Period covered by most recent audit: DECEMBER 31, 2000

Names and titles of utility management including manager or superintendent:

Name: MR ALLEN SEARL

Title: SUPERINTENDENT

Office Address: VILLAGE OF OAKFIELD

P.O. BOX 98

OAKFIELD, WI 53065

Telephone: (920) 583 - 4400

Fax Number: (920) 583 - 4434

E-mail Address: shady@dotnet.com

Name of utility commission/committee: UTILITY COMMITTEE

Names of members of utility commission/committee:

MR DAVID HOLZ, DEPARTMENT OF PUBLIC WORKS

MR LARRY OTT, UTILITY COMMISSIONER

MR ALLEN SEARL, DIRECTOR OF OPERATIONS

Is sewer service rendered by the utility? YES

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)	149,612	89,132	1
Operating Expenses:			
Operation and Maintenance Expense (401)	88,643	70,283	2
Depreciation Expense (403)	31,080	27,394	3
Amortization Expense (404)	2,523	0	4
Taxes (408)	27,640	27,752	5
Total Operating Expenses	149,886	125,429	
Net Operating Income	(274)	(36,297)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(274)	(36,297)	
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)	0	0	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	0	0	
Total Income	(274)	(36,297)	
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	(274)	(36,297)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	6,242	7,464	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	29,838	5,480	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	36,080	12,944	
Net Income	(36,354)	(49,241)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(13,507)	35,734	19
Balance Transferred from Income (433)	(36,354)	(49,241)	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)	(49,861)	(13,507)	

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):		
NONE		4
Total (Acct. 419):	0	
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):						
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	149,612	0	0	0	149,612	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	149,612	0	0	0	149,612	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,841,070	1,569,140	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	230,284	226,879	2
Net Utility Plant	1,610,786	1,342,261	
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	0	7
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	(4,696)	(24,004)	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	36,484	12,451	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	8,599	0	14
Materials and Supplies (150)	23,370	18,705	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	63,757	7,152	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	22,703	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	22,703	0	
Total Assets and Other Debits	1,697,246	1,349,413	

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)	843,000	542,447	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	(49,861)	(13,507)	23
Total Proprietary Capital	793,139	528,940	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	635,933	503,750	25
Other long-Term Debt (224)	118,550	130,550	26
Total Long-Term Debt	754,483	634,300	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	2,492	538	28
Payables to Municipality (233)	27,004	67,681	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	7,480	6,320	32
Other Current and Accrued Liabilities (238)	1,724	1,760	33
Total Current and Accrued Liabilities	38,700	76,299	
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)	110,924	109,874	38
Total Liabilities and Other Credits	1,697,246	1,349,413	

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)	1,770,753	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)	70,317				6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,841,070	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	230,284	0	0	0	9
Total Accumulated Provision	230,284	0	0	0	
Net Utility Plant	1,610,786	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	226,879				226,879	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	31,080				31,080	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,457				1,457	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	32,537	0	0	0	32,537	13
Debits during year						14
Book cost of plant retired	29,132				29,132	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	29,132	0	0	0	29,132	19
Balance End of Year	230,284	0	0	0	230,284	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	23,370	18,705
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	23,370	18,705

**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	542,447	1
Changes during year (explain):		
TIF #1 ADDITIONS	300,553	2
Balance end of year	843,000	

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)
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NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

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)	
Advances (223)					
ADVANCE FROM TIF 2	06/01/2000	12/31/2001	5.00%	49,500	1
25% OF TIF MRB'S	10/15/1999	10/01/2018	5.60%	503,750	2
ADVANCE FROM GENERAL FUND	01/01/2000	12/31/2001	0.00%	82,683	3
Total for Account 223				635,933	
Other Long-Term Debt (224)					
FIRSTAR	03/01/1993	03/15/2001	5.00%	0	4
BANK OF OAKFIELD	11/13/2000	12/01/2003	5.07%	46,550	5
BANK OF OAKFIELD	12/19/1995	12/19/2005	5.00%	72,000	6
Total for Account 224				118,550	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	27,640	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>27,640</u>	
Taxes paid during year:		
County, state and local taxes	26,460	6
Social Security taxes	1,066	7
PSC Remainder Assessment	114	8
Other (explain):		
NONE		9
Total payments and other debits	<u>27,640</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)					
25% OF TIF MRB'S	5,480	28,548	27,004	7,024	2
ADVANCE FROM TIF 2		1,290	1,290	0	3
Subtotal	5,480	29,838	28,294	7,024	
Other long-Term Debt (224)					
FIRSTAR	692	1,644	2,336	0	4
BANK OF OAKFIELD	148	4,272	4,290	130	5
2000 BANK OF OAKFIELD NOTE		326	0	326	6
Subtotal	840	6,242	6,626	456	
Notes Payable (231)					
NONE	0			0	7
Subtotal	0	0	0	0	
Total	6,320	36,080	34,920	7,480	

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	109,874	0	0	0	0	109,874	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
CUSTOMER HOOKUP	1,050					1,050	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	110,924	0	0	0	0	110,924	
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	36,484	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	36,484	
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):		
ONE QTR OF PFP FOR 2000	8,599	12
Total (Acct. 145):	8,599	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
ABANDONMENT OF WELL COSTS	22,703	14
Total (Acct. 182):	22,703	
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)	
Payables to Municipality (233):		
DUE TO TIF #2	27,004	16
Total (Acct. 233):	27,004	
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	1,657,333	0	0	0	1,657,333	1
Materials and Supplies	21,037	0	0	0	21,037	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	228,581	0	0	0	228,581	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	110,399	0	0	0	110,399	6
Other (specify):						
NONE					0	7
Average Net Rate Base	1,339,390	0	0	0	1,339,390	
Net Operating Income	(274)	0	0	0	(274)	8
Net Operating Income as a percent of Average Net Rate Base						
	-0.02%	N/A	N/A	N/A	-0.02%	

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	692,723	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(31,684)	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	661,039	
Net Income		
Net Income	(36,354)	5
Percent Return on Proprietary Capital	-5.50%	

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.

The Water utility was advanced \$49,500 from TIF 2 during 2000. This amount is to be paid back in 2001 at an interest rate of 5.00%.

The prior year Firststar note was refinanced at the Bank of Oakfield during 2000.

6. Formal proceedings with the Public Service Commission.

Water rate increase docket # 4330-WR-102 dated March 21, 2000.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Income Statement Account Details (Page F-02)

Hawkins, Ash, Baptie & Company, LLP
99 Milwaukee Street
La Crosse, Wisconsin 54602

To the Village Board
Village of Oakfield
Oakfield, Wisconsin

We have compiled the accompanying balance sheets of Oakfield Water Utility as of December 31, 2000 and 1999, and the related statements of income and earned surplus and supplemental information for the years then ended included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

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

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

HAWKINS, ASH, BAPTIE & COMPANY, LLP

La Crosse, Wisconsin
February 24, 2001

Net Utility Plant (Page F-06)

The CWIP is for initial costs for Well #5. These amounts have been paid for by TIF #1 and are included in Capital Paid in by Municipality.

Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110) (Page F-07)

As a result of the 1999 rate study, the utility was given a Schedule of Depreciation Rates from the PSC. The new rates were effective 1/1/00. The Utility is no longer using a composite depreciation rate.

FINANCIAL SECTION FOOTNOTES

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

The prior year Firststar note was refinanced at the Bank of Oakfield in 2000. The advance from TIF 2 has no set repayment time frame but the Utility hopes to have it repaid by 12/31/01.

The advance from the General fund is largely (\$67,683) from prior year operating amounts paid by the general fund on behalf of the water utility. \$15,000 of the outstanding balance is related to current year items. The General fund is considering forgiving the entire balance in 2001. No interest is being charged on this advance.

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

Amount charged for each customer hookup is \$525 as authorized in rate schedule Cz-1.

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

Approval of amortization of well abandonment costs was obtained from the PSC in a letter dated January 24, 2000 from Clarence E. Mougin. The amortization period is 10 years.

Identification and Ownership - Contacts (Page iv)

September 13, 2001

Mrs. Susan G. Shady, Village Clerk Treasurer
Village of Oakfield Municipal Water Utility
P.O. Box 98
Oakfield, WI 53065-0098

2000 Analytical Review DWCCA-4330-PJL

Dear Mrs. Shady:

The Public Service Commission staff has completed its analytical review of your 2000 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. Our review did not identify any such issues. You did a good job completing your annual report. We are closing the review of your 2000 annual report.

Thank you for your efforts in preparing your 2000 annual report. If you have any questions, please feel free to contact me at (608) 267-9198.

Sincerely,

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

PJL:tm:w:\compl\Analytical Reviews\2000 analytical review letters\no prob CEM.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	147,742	1
Total Sales of Water	147,742	
Other Operating Revenues		
Forfeited Discounts (470)	402	2
Other Water Revenues (474)	1,468	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	1,870	
Total Operating Revenues	149,612	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	73,456	5
General Operating Expenses (680-690)	15,187	6
Total Operation and Maintenance Expenses	88,643	
Other Operating Expenses		
Depreciation Expense (403)	31,080	7
Amortization Expense (404)	2,523	8
Taxes (408)	27,640	9
Total Other Operating Expenses	61,243	
Total Operating Expenses	149,886	
NET OPERATING INCOME	(274)	

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	344	20,045	49,099	4
Commercial	19	1,668	3,718	5
Industrial	3	21,248	36,823	6
Total Metered Sales to General Customers (461)	366	42,961	89,640	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	382		53,182	8
Other Sales to Public Authorities (464)	16	2,097	4,920	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	764	45,058	147,742	

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)	53,182	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)	53,182	
Forfeited Discounts (470):		
Customer late payment charges	402	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	402	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	998	7
Other (specify): SWIMMING POOL REVENUE AND DISCONNECTION CHARGES	470	8
Total Other Water Revenues (474)	1,468	
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)	10,319	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	11,124	3
Chemicals (630)	2,542	4
Supplies and Expenses (640)	6,789	5
Repairs of Water Plant (650)	32,682	6
Transportation Expenses (660)	10,000	7
Total Plant Operation and Maintenance Expenses	73,456	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	3,715	8
Office Supplies and Expenses (681)	3,304	9
Outside Services Employed (682)	2,053	10
Insurance Expense (684)	1,985	11
Employees Pensions and Benefits (686)	2,312	12
Regulatory Commission Expenses (688)	1,547	13
Miscellaneous General Expenses (689)	271	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	15,187	
 Total Operation and Maintenance Expenses	 88,643	

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		27,000	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		540	2
Net property tax equivalent		26,460	
Social Security		1,066	3
PSC Remainder Assessment		114	4
Other (specify): NONE			5
Total tax expense		<u>27,640</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			Fond du Lac				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.238747				3
County tax rate	mills		5.203749				4
Local tax rate	mills		7.465882				5
School tax rate	mills		14.877244				6
Voc. school tax rate	mills		1.845713				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		29.631335				10
Less: state credit	mills		1.868119				11
Net tax rate	mills		27.763216				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.465882				14
Combined School Tax Rate	mills		16.722957				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		24.188839				17
Total Tax Rate	mills		29.631335				18
Ratio of Local and School Tax to Total	dec.		0.816326				19
Total tax net of state credit	mills		27.763216				20
Net Local and School Tax Rate	mills		22.663844				21
Utility Plant, Jan. 1	\$	1,569,140	1,569,140				22
Materials & Supplies	\$	18,705	18,705				23
Subtotal	\$	1,587,845	1,587,845				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,587,845	1,587,845				26
Assessment Ratio	dec.		0.837711				27
Assessed Value	\$	1,330,155	1,330,155				28
Net Local & School Rate	mills		22.663844				29
Tax Equiv. Computed for Current Year	\$	30,146	30,146				30
Tax Equivalent per 1994 PSC Report	\$	9,266					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	27,000					32 33
Tax equiv. for current year (see note 6)	\$	27,000					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)	178		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	178	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	3,691		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)	72,026	6,359	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	75,717	6,359	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	48,113		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	114,937		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	350		20
Total Pumping Plant	163,400	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	485		23
Total Water Treatment Plant	485	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			178 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	178
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			3,691 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)			78,385 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	82,076
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			48,113 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			114,937 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			350 20
Total Pumping Plant	0	0	163,400
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			485 23
Total Water Treatment Plant	0	0	485
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	749,642	54,188	26
Transmission and Distribution Mains (343)	385,804	171,249	27
Fire Mains (344)	0		28
Services (345)	62,552	7,997	29
Meters (346)	56,865	2,656	30
Hydrants (348)	47,949	13,522	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,302,812	249,612	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	134		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	1,188		38
Other Tangible Property (390)	0		39
Total General Plant	1,322	0	
Total utility plant in service directly assignable	1,543,914	255,971	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,543,914	255,971	

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)			803,830 26
Transmission and Distribution Mains (343)	28,612		528,441 27
Fire Mains (344)			0 28
Services (345)			70,549 29
Meters (346)	520		59,001 30
Hydrants (348)			61,471 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	29,132	0	1,523,292
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			134 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			1,188 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	1,322
Total utility plant in service directly assignable	29,132	0	1,770,753
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	29,132	0	1,770,753

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			2,323	2,323	1
February			3,571	3,571	2
March			2,006	2,006	3
April			1,967	1,967	4
May			2,680	2,680	5
June			2,750	2,750	6
July			4,506	4,506	7
August			9,152	9,152	8
September			10,021	10,021	9
October			3,954	3,954	10
November			2,420	2,420	11
December			2,843	2,843	12
Total for year	0	0	48,193	48,193	
Less: Measured or estimated water used in main flushing and water treatment during year				68	13
Less: Other utility use				46	14
Other utility use explanation: street sweeping, fire, roads					15
Water pumped into distribution system				48,079	16
Less: Water sold				45,058	17
Losses and unaccounted for				3,021	18
Percent unaccounted for to the nearest whole percent (%)				6%	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				1,146	21
Date of maximum: 7/28/2000					22
Cause of maximum: water main break/corn packing					23
Minimum gallons pumped by all methods in any one day during reporting year				20	24
Date of minimum: 7/15/2000					25
Total KWH used for pumping for the year				135,177	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)	
MAIN STREET WELL #1	BF 812	441	10	60,000	Yes	1
MAIN STREET #2	BF 813	471	17	60,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	1-P	1PS	2-P	1
Location	MAIN STREET	MAIN STREET	MAIN STREET	2
Purpose	P	S	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE NORTHWEST	INTERNATION	LAYNE NORTHWEST	5
Year Installed	1983	1967	1995	6
Type	VERTICAL TURBINE	OTHER	VERTICAL TURBINE	7
Actual Capacity (gpm)	500	325	500	8
Pump Motor or Standby Engine Mfr	LANE BOWLER	INTERNATION	LANE BOWLER	9
Year Installed	1983	1967	1995	10
Type	ELECTRIC	NATURAL GAS	ELECTRIC	11
Horsepower	70	200	100	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	2PS			14
Location	MAIN STREET			15
Purpose	S			16
Destination	D			17
Pump Manufacturer	CONTINENTAL			18
Year Installed	1968			19
Type	OTHER			20
Actual Capacity (gpm)	350			21
Pump Motor or Standby Engine Mfr	CONTINENTAL			22
Year Installed	1968			23
Type	NATURAL GAS			24
Horsepower	100			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	1	2	3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S	R	S	3
Year constructed	1931	1931	1999	4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	400	400	0	6
Total capacity in gallons	60,000	75,000	500,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE	PRESSURE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1,000.0000	1,000.0000	1.0000	12
Is a corrosion control chemical used (yes, no)?	N	N	N	13
Is water fluoridated (yes, no)?	N	N	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	4.000	631	0	0	0	631	1
M	D	6.000	22,420	75	1,335	0	21,160	2
M	D	8.000	9,417	656	935	0	9,138	3
M	D	10.000	1,468	3,089	0	0	4,557	4
Total Within Municipality			33,936	3,820	2,270	0	35,486	
Total Utility			33,936	3,820	2,270	0	35,486	

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	351	0	0	0	351	3	1
P	1.000	18	1	0	0	19	14	2
M	1.500	1	0	0	0	1		3
M	2.000	2	1	0	0	3	1	4
M	3.000	2	0	0	0	2		5
Total Utility		374	2	0	0	376	18	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (a).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	397	24	24	0	397	57	1
1.000	3	2	0	0	5	0	2
1.500	5	0	0	0	5	3	3
2.000	3	0	0	0	3	0	4
3.000	4	1	1	0	4	1	5
6.000	2	0	0	0	2	1	6
Total:	414	27	25	0	416	62	

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	342	15	1	10	0	29	397	1
1.000	0	1	1	0	0	3	5	2
1.500	1	3	0	1	0	0	5	3
2.000	0	0	0	3	0	0	3	4
3.000	1	0	0	2	0	1	4	5
6.000	0	0	1	0	1	0	2	6
Total:	344	19	3	16	1	33	416	

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	9			9	1
Within Municipality	48				48	2
Total Fire Hydrants	48	9	0	0	57	
Flushing Hydrants						
	2				2	3
Total Flushing Hydrants	2	0	0	0	2	

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

Number of hydrants operated during year:	48
Number of distribution system valves end of year:	125
Number of distribution valves operated during year:	35

WATER OPERATING SECTION FOOTNOTES

Water Operating Revenues - Sales of Water (Page W-02)

Significant increase in revenue due to 3 quarters of new rates.

Water Operation & Maintenance Expenses (Page W-05)

A/c 650: Many, many main breaks in current year. During the Waupon St watermain relay TIF project, water had to be re-directed thru the system which caused pressure and breaking in some of the 1930 mains. In addition, the Utility is still working on leveling out the pressure since the new tower went on-line in late 1999. This also has caused many main breaks.
A/c 681: Includes \$2,000 for the water portion of the new billing software.
A/c 682: In prior year the utility performed a Y-2K readiness study and also incurred more training costs for the bookkeeper.

Property Tax Equivalent (Water) (Page W-07)

On September 22, 1999, the Village adopted a resolution lowering the tax equivalent to \$27,000 per year.

Water Utility Plant in Service (Page W-08)

A/c 314: The addition represents payments to lower Well #2 60 feet. We determined this to extent the life of Well #2 therefore it was capitalized rather than expensed.

Sources of Water Supply - Ground Waters (Page W-11)

The well depths from the 1999 report are incorrect. Current year amounts are accurate.

Water Mains (Page W-15)

All water main additions were financed by TIF #1.

Water Services (Page W-16)

Both of the new services were financed by the Village TIF districts. The Village Superintendent did a very thorough count of the services owned but not in use at end of year which caused changes to our prior year amounts. In addition, 2 customers paid charges for service hookups under rate schedule Cz-1 during 2000 (see acct 271). These services were installed in prior years therefore no new services to add to column (d) for these two.

Hydrants and Distribution System Valves (Page W-18)

5 paid by utility, 4 contributed by TIF 1.

During the year, the Utility hired Utility Service Associates Inc to test all working hydrants. They plan to do this again in 2001.
