



3014 (02-09-04)

ANNUAL REPORT

OF

Name: OCONTO UTILITY COMMISSION

Principal Office: 1210 MAIN STREET
OCONTO, WI 54153

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: OCONTO UTILITY COMMISSION

Utility Address: 1210 MAIN STREET
OCONTO, WI 54153

When was utility organized? 7/1/1945

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS LINDA M. BELONGIA
Title: CITY CLERK/TREASURER

Office Address:
1210 MAIN STREET
OCONTO, WI 54153

Telephone: (920) 834 - 7711

Fax Number: (920) 834 - 7713

E-mail Address: CITYOCON@NETNET.NET

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

Name: MR PATRICK KASS CPA
Title:

Office Address:
W5320 BIRCH CREEK ROAD
MENOMINEE, MI 49858

Telephone: (906) 864 - 2903

Fax Number:

E-mail Address:

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

Name: MR EDWARD WILDE
Title: COMMISSION CHAIRMAN

Office Address:
1210 MAIN STREET
OCONTO, WI 54303

Telephone: (920) 834 - 7711

Fax Number: (920) 834 - 7713

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: SCHENCK & ASSOCIATES SC

Title:

Office Address: SCHENCK & ASSOCIATES SC

2200 RIVERSIDE DR.

P.O. BOX 23819

GREEN BAY, WI 54305-3819

Telephone: (920) 436 - 7800

Fax Number: (920) 436 - 7808

E-mail Address:

Date of most recent audit report: 3/30/2000

Period covered by most recent audit: 1999

Names and titles of utility management including manager or superintendent:

Name: MR EDWARD WILDE

Title: UTILITY COMMISSION PRESIDENT

Office Address:

1210 MAIN STREET

OCONTO, WI 54303

Telephone: (920) 834 - 7711

Fax Number: (920) 834 - 7713

E-mail Address:

Name of utility commission/committee: OCONTO UTILITY COMMISSION

Names of members of utility commission/committee:

MR DAVE GRUNOW

MR DUANE LEBRECK

MR DAVE RETZLAFF

MR EARL UHL

MR ED WILDE, COMMISSION PRESIDENT

Is sewer service rendered by the utility? NO

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?NO

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	587,447	581,693	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	204,944	217,469	2
Depreciation Expense (403)	116,261	112,274	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	16,569	16,505	5
Total Operating Expenses	337,774	346,248	
Net Operating Income	249,673	235,445	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	249,673	235,445	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	306,956	287,119	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	104,262	103,747	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	411,218	390,866	
Total Income	660,891	626,311	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	660,891	626,311	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	330,355	300,683	14
Amortization of Debt Discount and Expense (428)	6,314	6,314	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	4,852	9,704	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	341,521	316,701	
Net Income	319,370	309,610	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	4,482,289	4,172,679	20
Balance Transferred from Income (433)	319,370	309,610	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	4,801,659	4,482,289	

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 Income from Nonutility Operations, Account 417.

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	
Income from Nonutility Operations (417):		
NON REGULATED SEWER UTILITY	306,956	3
Total (Acct. 417):	306,956	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTERST AND INVESTMENTS	104,262	5
Total (Acct. 419):	104,262	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
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				0	1
Costs & 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	587,447	0	0	0	587,447	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	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	587,447	0	0	0	587,447	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	46,368		46,368	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts	24,766		24,766	19
Total Payroll	71,134	0	71,134	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	6,666,734	6,431,950	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,118,304	1,010,395	2
Net Utility Plant	5,548,430	5,421,555	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	11,700,603	11,616,914	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	2,672,676	2,498,610	4
Net Nonutility Property	9,027,927	9,118,304	
Investment in Municipality (123)	0	0	5
Other Investments (124)	311,901	422,203	6
Special Funds (125)	1,218,717	1,209,185	7
Total Other Property and Investments	10,558,545	10,749,692	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	405,841	400,460	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	45,582	44,488	11
Other Accounts Receivable (143)	378,265	366,079	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	51,788	53,371	14
Materials and Supplies (150)	23,733	22,636	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	905,209	887,034	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	37,881	44,195	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	37,881	44,195	
Total Assets and Other Debits	17,050,065	17,102,476	

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)	389,899	389,899	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	4,801,659	4,482,289	23
Total Proprietary Capital	5,191,558	4,872,188	
LONG-TERM DEBT			
Bonds (221)	4,302,126	4,696,127	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	1,786,400	1,089,655	26
Total Long-Term Debt	6,088,526	5,785,782	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	685,000	27
Accounts Payable (232)	21,858	29,286	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	55,256	50,014	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	77,114	764,300	
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			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	5,692,867	5,680,206	41
Total Liabilities and Other Credits	17,050,065	17,102,476	

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 (101)	6,666,734	0	0	0	1
Utility Plant Purchased or Sold (102)	0				2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	6,666,734	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,118,304	0	0	0	10
Total Accumulated Provision	1,118,304	0	0	0	
Net Utility Plant	5,548,430	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	1,010,395				1,010,395	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	116,261				116,261	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	4,479				4,479	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	1,200				1,200	10
Other credits (specify):						11
					0	12
Total credits	121,940	0	0	0	121,940	13
Debits during year						14
Book cost of plant retired	14,031				14,031	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	14,031	0	0	0	14,031	19
Balance End of Year	1,118,304	0	0	0	1,118,304	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	1.82%					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	11,616,914	108,533	24,844	11,700,603	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	11,616,914	108,533	24,844	11,700,603	
Less accum. prov. depr. & amort. (122)	2,498,610	198,910	24,844	2,672,676	3
Net Nonutility Property	9,118,304	(90,377)	0	9,027,927	

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

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

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					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	19,052	17,286
Sewer utility	4,681	5,350
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	<u>23,733</u>	<u>22,636</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)				
1993 REVENUE REFUNDING BONDS	6,314	428	37,881	1
Total			37,881	
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	389,899	1
Changes during year (explain):		
NONE	0	2
Balance end of year	<u><u>389,899</u></u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1993 REVENUE REFUNDING BONDS	08/01/1993	12/01/2006	5.11%	1,203,474	1
SPECIAL ASSESSMENT B BONDS	11/01/1993	11/01/2033	5.13%	142,904	2
CLEAN WATER FUNDS	07/01/1995	05/01/2014	3.27%	2,955,748	3
Total Bonds (Account 221):				4,302,126	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
REVENUE BOND ANTICIPATION NOTE	09/01/2000	03/01/2004	5.36%	1,786,400	1
Total for Account 224				<u>1,786,400</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	16,569	2
Charged electric department expense		3
Charged sewer department expense	182	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>16,751</u>	
Taxes paid during year:		
County, state and local taxes	16,000	6
Social Security taxes		7
PSC Remainder Assessment	751	8
Other (explain):		
NONE		9
Total payments and other debits	<u>16,751</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)					
1993 REFUNDING BONDS	6,959	82,509	83,507	5,961	1
FMHA BONDS	1,258	7,509	7,546	1,221	2
CLEAN WATER FUND BONDS	16,995	98,386	99,282	16,099	3
Subtotal	25,212	188,404	190,335	23,281	
Advances from Municipality (223)					
NONE	0			0	4
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
REVENUE BOND ANTICIPATION NOTES	15,098	117,654	100,777	31,975	5
AMORTIZATION OF DEF EXP ON BOND DEFEASANCE	0	24,297	24,297	0	6
Subtotal	15,098	141,951	125,074	31,975	
Notes Payable (231)					
REVENUE BOND ANTICIPATION NOTE	9,704	4,852	14,556	0	7
Subtotal	9,704	4,852	14,556	0	
Total	50,014	335,207	329,965	55,256	

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	2,497,078	0	0	3,183,128	0	5,680,206	1
Add credits during year:							
For Services	3,819			3,915		7,734	2
For Mains						0	3
Other (specify):							
SANITARY DISTRICT SHARE OF EQUIPMENT				10,071		10,071	4
Deduct charges (specify):							
ADJUSTMENT FOR SPECIAL ASSESSMENTS ON PRIOR YEAR PROJECTS				5,144		5,144	5
Balance End of Year	2,500,897	0	0	3,191,970	0	5,692,867	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	574,429			2,884,865		3,459,294	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):		
DEFERRED SPECIAL ASSESSMENTS FOR WATER AND SEWER	311,901	2
Total (Acct. 124):	311,901	
Special Funds (125):		
REVENUE BOND RESERVES	413,256	3
DEBT SERVICE FUND	373,343	4
EQUIPMENT REPLACEMENT FUND FEDERAL SEWER GRANT	304,616	5
UNRESTRICTED EQUIPMENT REPLACEMENT FUND	127,502	6
Total (Acct. 125):	1,218,717	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	45,582	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	45,582	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	131,290	12
Merchandising, jobbing and contract work		13
Other (specify):		
DUE FROM SANITARY DISTRICTS FOR CAPITAL COST - WWTP UPGRADE	232,164	14
INTEREST RECEIVABLE	14,811	15
Total (Acct. 143):	378,265	
Receivables from Municipality (145):		
DELINQUENT WATER AND SEWER ON TAX ROLL	1,965	16
4TH QUARTER HYDRANT RENTAL CHARGE	49,823	17
Total (Acct. 145):	51,788	
Prepayments (165):		
NONE		18
Total (Acct. 165):	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)
Extraordinary Property Losses (182):	
NONE	19
Total (Acct. 182):	0
Other Deferred Debits (183):	
NONE	20
Total (Acct. 183):	0
Payables to Municipality (233):	
NONE	21
Total (Acct. 233):	0
Other Deferred Credits (253):	
NONE	22
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	6,549,342	0	0	0	6,549,342	1
Materials and Supplies	18,169	0	0	0	18,169	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	1,064,349	0	0	0	1,064,349	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	2,498,987	0	0	0	2,498,987	6
Other (specify):						
NONE					0	7
Average Net Rate Base	3,004,175	0	0	0	3,004,175	
Net Operating Income	249,673	0	0	0	249,673	8
Net Operating Income as a percent of Average Net Rate Base						
	8.31%	N/A	N/A	N/A	8.31%	

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	389,899	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	4,641,974	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	5,031,873	
Net Income		
Net Income	319,370	5
Percent Return on Proprietary Capital	6.35%	

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.

1994 BANS AND 1999 BANS COMBINED UNDER NEW ISSUANCE - 2000 BANS

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FLUCTUATION IN EXPENSE ACCOUNTS FROM YEAR TO YEAR ARE A RESULT OF EMPLOYEE CHANGES AND UTILITY MAINTENANCE IN DIFFERENT AREAS. UTILITY SUPERVISOR WAS NOT IN PLACE FOR PART OF YEAR.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Commission/Committee (Page iv)

October 17, 2001

Ms. Linda M. Belongia, City Clerk/Treasurer
Oconto Utility Commission
1210 Main Street
Oconto, WI 54153-1597

2000 Analytical Review DWCCA-4350-ELE

Dear Ms. Belongia:

This is a follow up to our review letter of August 17, 2001. In a general Commission review of expense accounts, we noted in the utility's 2000 PSC annual report that Account 926, Pensions and Benefits, as well as Account 408, Taxes, were apparently spread over all of the operation and maintenance labor accounts instead of being booked to the specific fringe and tax accounts.

This procedure is not appropriate. The current Uniform System of Accounts (USOA) for Municipal Water, Electric and Sewer Utilities requires that expenditures for social security taxes, and pensions and benefits, be charged to Accounts 408 and 926, respectively, and remain there with the exception of amounts appropriately charged to construction or to non-utility operations. The Commission has not authorized a change to the USOA permitting the allocation of these two accounts to all the operation and maintenance labor accounts. Therefore, the utility will have to reclassify these expenditures back to Accounts 926 and 408 in the future to be in accordance with the accounting requirements prescribed by the USOA.

Please confirm in writing that the appropriate steps will be taken to ensure that in the future, beginning with the 2001 Annual Report, the accounting for these two accounts will be reported in accordance with the current prescribed USOA.

Thank you for your cooperation with this matter. If you have any questions, please feel free to contact me at (608) 266-3768. 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 engele@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

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

ELE:tlm:w:\compl\Analytical Reviews\2000 AR response letters\4350.doc

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

August 17, 2001

Ms. Linda M. Belongia, City Clerk/Treasurer
Oconto Utility Commission
1210 Main Street
Oconto, WI 54153-1597

2000 Analytical Review DWCCA-4350-ELE

Dear Ms. Belongia:

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. The schedule note on Page W-15 indicates that mains were financed by special assessments. However, no contributions are reported in Account 271, Page F-18. Please furnish an explanation.
2. The schedule note on Page W-15 indicates that the cost of the retired mains is unknown. The Uniform System of Accounts requires plant to be retired at original cost. Please estimate the cost of the mains and retire them from the books in 2001.
3. In the future, please complete the Property Tax Equivalent calculation on Page W-7 by providing the first-of-year plant, and materials and supplies information and the assessment ratio.

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) 266-3768. 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 engele@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

response received 8/23/01 ele:

1. The mains were financed by the utility only.
 2. The original cost of retired mains will be estimated and retired in 2001
 3. Will complete PTE in future.
-

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	571,081	1
Total Sales of Water	571,081	
Other Operating Revenues		
Forfeited Discounts (470)	3,150	2
Miscellaneous Service Revenues (471)	2,946	3
Rents from Water Property (472)	5,268	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	5,002	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	16,366	
Total Operating Revenues	587,447	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	65,331	8
Pumping Expenses (620-625)	0	9
Water Treatment Expenses (630-635)	0	10
Transmission and Distribution Expenses (640-655)	71,918	11
Customer Accounts Expenses (901-904)	26,924	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	40,771	14
Total Operation and Maintenance Expenses	204,944	
Other Operating Expenses		
Depreciation Expense (403)	116,261	15
Amortization Expense (404-407)		16
Taxes (408)	16,569	17
Total Other Operating Expenses	132,830	
Total Operating Expenses	337,774	
NET OPERATING INCOME	249,673	

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	1,609	74,151	247,203	4
Commercial	189	26,937	62,409	5
Industrial	30	19,445	26,007	6
Total Metered Sales to General Customers (461)	1,828	120,533	335,619	
Private Fire Protection Service (462)	14		6,763	7
Public Fire Protection Service (463)	1		195,933	8
Other Sales to Public Authorities (464)	26	11,240	32,766	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,869	131,773	571,081	

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)	1
NONE	NONE			1
Total		<u>0</u>	<u>0</u>	

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)	195,933	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)	195,933	
Forfeited Discounts (470):		
Customer late payment charges	3,150	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	3,150	
Miscellaneous Service Revenues (471):		
WATER TURN ON & SHUT OFF AND THAWS	2,946	7
Total Miscellaneous Service Revenues (471)	2,946	
Rents from Water Property (472):		
ANTENNA ON WATER TOWER	5,268	8
Total Rents from Water Property (472)	5,268	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	5,002	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	5,002	
Amortization of Construction Grants (475):		
NONE		12
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 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	13,080	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	31,557	3
Maintenance of Water Source Plant (605)	20,694	4
Total Source of Supply Expenses	65,331	
 PUMPING EXPENSES		
Operation Labor (620)		5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)		7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)		9
Total Pumping Expenses	0	
 WATER TREATMENT EXPENSES		
Operation Labor (630)		10
Chemicals (631)		11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	0	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)		14
Operation Supplies and Expenses (641)		15
Maintenance of Distribution Reservoirs and Standpipes (650)	3,810	16
Maintenance of Mains (651)	12,615	17
Maintenance of Services (652)	14,795	18
Maintenance of Meters (653)	13,248	19
Maintenance of Hydrants (654)	13,871	20
Maintenance of Other Plant (655)	13,579	21
Total Transmission and Distribution Expenses	71,918	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	4,335	22
Accounting and Collecting Labor (902)	22,589	23
Supplies and Expenses (903)		24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	26,924	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	14,465	27
Office Supplies and Expenses (921)		28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	3,955	30
Property Insurance (924)	5,150	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)		33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	13,171	35
Transportation Expenses (933)	4,030	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	40,771	
 Total Operation and Maintenance Expenses	 204,944	

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		16,000	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		182	2
Net property tax equivalent		15,818	
Social Security			3
PSC Remainder Assessment		751	4
Other (specify): NONE			5
Total tax expense		16,569	

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			Oconto				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.210646				3
County tax rate	mills		5.668884				4
Local tax rate	mills		7.760233				5
School tax rate	mills		10.142987				6
Voc. school tax rate	mills		1.464978				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.247728				10
Less: state credit	mills		1.277752				11
Net tax rate	mills		23.969976				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.760233				14
Combined School Tax Rate	mills		11.607965				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.368198				17
Total Tax Rate	mills		25.247728				18
Ratio of Local and School Tax to Total	dec.		0.767126				19
Total tax net of state credit	mills		23.969976				20
Net Local and School Tax Rate	mills		18.388001				21
Utility Plant, Jan. 1	\$	0	0				22
Materials & Supplies	\$	0	0				23
Subtotal	\$	0	0				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	0	0				26
Assessment Ratio	dec.		0.000000				27
Assessed Value	\$	0	0				28
Net Local & School Rate	mills		18.388001				29
Tax Equiv. Computed for Current Year	\$	0	0				30
Tax Equivalent per 1994 PSC Report	\$						31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	16,000					32 33
Tax equiv. for current year (see note 6)	\$	16,000					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 \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	1,680		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)	156,538		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	158,218	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	127,273		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	203,841		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	5,665		20
Total Pumping Plant	336,779	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	7,131		23
Total Water Treatment Plant	7,131	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	321		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			1,680 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)			156,538 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	158,218
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			127,273 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			203,841 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			5,665 20
Total Pumping Plant	0	0	336,779
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			7,131 23
Total Water Treatment Plant	0	0	7,131
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			321 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 \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, 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)	391,323	957	26
Transmission and Distribution Mains (343)	4,029,895	189,507	27
Fire Mains (344)	0		28
Services (345)	767,653	8,257	29
Meters (346)	146,345	9,129	30
Hydrants (348)	307,795	19,802	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	5,643,332	227,652	
GENERAL PLANT			
Land and Land Rights (389)	19,861		33
Structures and Improvements (390)	133,368	1,959	34
Office Furniture and Equipment (391)	7,092		35
Computer Equipment (391.1)	11,011	2,500	36
Transportation Equipment (392)	40,326	9,156	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	41,680	7,548	39
Laboratory Equipment (395)	7,307		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	25,845		44
Other Tangible Property (399)	0		45
Total General Plant	286,490	21,163	
Total utility plant in service directly assignable	6,431,950	248,815	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	6,431,950	248,815	

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)	500		391,780	26
Transmission and Distribution Mains (343)			4,219,402	27
Fire Mains (344)			0	28
Services (345)			775,910	29
Meters (346)	3,200		152,274	30
Hydrants (348)	1,480		326,117	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	5,180	0	5,865,804	
GENERAL PLANT				
Land and Land Rights (389)			19,861	33
Structures and Improvements (390)	1,500		133,827	34
Office Furniture and Equipment (391)			7,092	35
Computer Equipment (391.1)	601		12,910	36
Transportation Equipment (392)	6,250		43,232	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)	500		48,728	39
Laboratory Equipment (395)			7,307	40
Power Operated Equipment (396)			0	41
Communication Equipment (397)			0	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			25,845	44
Other Tangible Property (399)			0	45
Total General Plant	8,851	0	298,802	
Total utility plant in service directly assignable	14,031	0	6,666,734	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	14,031	0	6,666,734	

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			14,912	14,912	1
February			13,367	13,367	2
March			11,925	11,925	3
April			12,991	12,991	4
May			16,787	16,787	5
June			13,530	13,530	6
July			13,801	13,801	7
August			14,769	14,769	8
September			13,405	13,405	9
October			12,301	12,301	10
November			11,520	11,520	11
December			11,980	11,980	12
Total for year	0	0	161,288	161,288	
Less: Measured or estimated water used in main flushing and water treatment during year				1,771	13
Less: Other utility use				2,836	14
Other utility use explanation:					15
MAIN BREAKS, CONSTRUCTION USE, FILL TOWER					
Water pumped into distribution system				156,681	16
Less: Water sold				131,773	17
Losses and unaccounted for				24,908	18
Percent unaccounted for to the nearest whole percent (%)				16%	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				964	21
Date of maximum: 8/4/2000					22
Cause of maximum:					23
FILLED WATER TOWER AFTER INSPECTION					
Minimum gallons pumped by all methods in any one day during reporting year				175	24
Date of minimum: 1/28/2000					25
Total KWH used for pumping for the year				436,087	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL #5 - 302 MADISON STREET	5	638	15	400,000	Yes	1
WELL #7 - 120 VANHECKE AVE	7	531	14	1,700,000	Yes	2
WELL #8 - 801 SCHERER AVE	8	632	15	1,440,000	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)	
0	0	0	0	0	1

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	#5	#7	#8	1
Location	302 MADISON STREET	120 VAN HECKE RD	801 SCHERER AVE	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1976	1974	1982	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	800	840	850	8
Pump Motor or Standby Engine Mfr	US MOTORS	US MOTORS	YASKAWA	10
Year Installed	1976	1974	1982	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	125	150	150	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	EVERGREEN TOWER	SCHERER TOWER	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	1978	1995	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	134	150	6
Total capacity in gallons	500,000	200,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)			9
Points of application (wellhouse, central facilities, booster station, other)			10
Filters, type (gravity, pressure, other, none)			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			12
Is a corrosion control chemical used (yes, no)?			13
Is water fluoridated (yes, no)?			14
			15
			16
			17
			18
			19
			20
			21
			22
			23
			24
			25

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	102,856	0	2,714	0	100,142	1
P	D	6.000	5,114	0	0	0	5,114	2
M	D	8.000	34,358	0	956	0	33,402	3
P	D	8.000	2,808	2,734	0	0	5,542	4
M	D	10.000	26,243	0	0	0	26,243	5
P	D	10.000	8,241	1,628	0	0	9,869	6
M	D	12.000	12,599	0	0	0	12,599	7
P	D	12.000	9,357	0	0	0	9,357	8
Total Within Municipality			201,576	4,362	3,670	0	202,268	
Total Utility			201,576	4,362	3,670	0	202,268	

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)	
L	0.750	1,561	0	0	0	1,561		1
M	1.000	198	0	0	0	198		2
P	1.000	24	0	0	0	24		3
M	1.500	33	0	0	0	33		4
M	2.000	26	0	0	0	26		5
M	3.000	3	0	0	0	3		6
M	4.000	5	0	0	0	5		7
M	6.000	2	1	0	0	3		8
P	6.000	1	0	0	0	1		9
P	8.000	1	1	0	0	2		10
Total Utility		1,854	2	0	0	1,856	0	

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	1,795	96	76	0	1,815	134	1
0.750	45	6	4	0	47	0	2
1.000	32	1	0	0	33	1	3
1.500	46	2	0	0	48	0	4
2.000	17	2	1	0	18	1	5
3.000	7	1	0	0	8	0	6
4.000	3	0	0	0	3	0	7
Total:	1,945	108	81	0	1,972	136	

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	1,624	124	14	6	0	47	1,815	1
0.750	20	12	6	3	0	6	47	2
1.000	2	14	5	2	0	10	33	3
1.500	2	35	5	2	0	4	48	4
2.000	0	6	2	9	0	1	18	5
3.000	0	4	0	4	0		8	6
4.000	0	0	2	0	0	1	3	7
Total:	1,648	195	34	26	0	69	1,972	

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	354	8	2		360	2
Total Fire Hydrants	354	8	2	0	360	
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:	360
Number of distribution system valves end of year:	456
Number of distribution valves operated during year:	254

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

HIGH MAINTENACE COST RELATED TO WELL #8 REPAIRS.

PUMPING EXPENSES INCLUDED WITH SOURCE OF SUPPLY EXPENSES.

MAINTENACE OF SERVICES EXPENSE DECREASE RESULT OF LESS SERVICE PROBLEMS.

MAINTENACE OF OTHER PLANT INCREASE RESULT OF LABOR BEING CHARGED BY NEW PERSONNEL TO ACCOUNT.

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

PROPERTY TAX EQUIVALENT AUTHORIZED BY MUNICIPALITY - PER 11/8/94 COUNCIL MINUTES

Water Mains (Page W-15)

MAINS FINANCED BY SPECIAL ASSESSMENTS AND UTILITY.

RETIRED MAINS COST UNKNOWN.

Water Services (Page W-16)

SERVICES ADDED IN 2000 FINANCED PER SCHEDULE CZ - 1.
