



3015 (02-09-04)

ANNUAL REPORT

OF

Name: OLIVER MUNICIPAL WATER PLANT

Principal Office: 2885 SOUTH HAWKINS AVENUE
SUPERIOR, WI 54880

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: OLIVER MUNICIPAL WATER PLANT

Utility Address: 2885 SOUTH HAWKINS AVENUE
SUPERIOR, WI 54880

When was utility organized? 1/1/1957

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: LINNAE BUTTRICK

Title: TREASURER

Office Address:

2885 SOUTH HAWKINS AVENUE
SUPERIOR, WI 54880

Telephone: (715) 394 - 3171

Fax Number:

E-mail Address:

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

Name: MICHAEL G. MCDONNELL CPA

Title: CERTIFIED PUBLIC ACCOUNTANT

Office Address: MICHAEL G. MCDONNELL, CPA
2002 W. SUPERIOR ST., SUITE 3
DULUTH, MN 55806

Telephone: (218) 733 - 1456

Fax Number: (218) 733 - 1476

E-mail Address: mgmccpa@presenter.com

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

Name: DON KRISAK

Title: PRESIDENT

Office Address:

2012 E. HARDING
SUPERIOR, WI 54880

Telephone: (715) 394 - 5909

Fax Number:

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: MICHAEL G. MCDONNELL CPA

Title: CERTIFIED PUBLIC ACCOUNTANT

Office Address: MICHAEL G. MCDONNELL, CPA
2002 W. SUPERIOR ST., SUITE 3
DULUTH, MN 55806

Telephone: (218) 733 - 1456

Fax Number: (218) 733 - 1476

E-mail Address: mgmccpa@pressenter.com

Date of most recent audit report: 12/31/1999

Period covered by most recent audit: 1999

Names and titles of utility management including manager or superintendent:

Name: BRENDA RUZIC

Title: WATER PLANT MANAGER

Office Address:
3071 S CHICAGO AVENUE
SUPERIOR, WI 54880

Telephone: (715) 392 - 1539

Fax Number:

E-mail Address:

Name: DON KRISAK

Title: PRESIDENT

Office Address:
2012 E. HARDING
SUPERIOR, WI 54880

Telephone: (715) 394 - 5909

Fax Number:

E-mail Address:

Name: LINNAE BUTTRICK

Title: TREASURER

Office Address:
2885 SOUTH HAWKINS
SUPERIOR, WI 54880

Telephone: (715) 394 - 3171

Fax Number:

E-mail Address:

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MARY KUTZLER

Title: CLERK

Office Address:

2931 S WINONA AVENUE
SUPERIOR, WI 54880

Telephone: (715) 394 - 3171

Name of utility commission/committee: BOARD OF TRUSTEES OF THE VILLAGE OF OLIVER, WI

Names of members of utility commission/committee:

VILLAGE BOARD

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:

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)	19,738	18,674	1
Operating Expenses:			
Operation and Maintenance Expense (401)	23,129	12,020	2
Depreciation Expense (403)	1,278	1,272	3
Amortization Expense (404)	0	0	4
Taxes (408)	1,569	1,636	5
Total Operating Expenses	25,976	14,928	
Net Operating Income	(6,238)	3,746	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(6,238)	3,746	
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)	45	39	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	45	39	
Total Income	(6,193)	3,785	
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	(6,193)	3,785	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	13
Amortization of Debt Discount and Expense (428)		0	14
Amortization of Premium on Debt--Cr. (429)		0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)		0	18
Total Interest Charges	0	0	
Net Income	(6,193)	3,785	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(1,221)	(5,006)	19
Balance Transferred from Income (433)	(6,193)	3,785	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	371	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)	(7,785)	(1,221)	

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):		
INTEREST INCOME	45	4
Total (Acct. 419):	45	
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):		
TO RECORD LOSS ON METERS RETIRED PRIOR TO YR 2000	371	9
Total (Acct. 435)--Debit:	371	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	19,738	0	0	0	19,738	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	19,738	0	0	0	19,738	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	50,317	50,947	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	29,816	28,797	2
Net Utility Plant	20,501	22,150	
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)	1,116	495	8
Temporary Cash Investments (132)	2,330	8,528	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	1,628	1,440	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	2,237	1,708	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	7,311	12,171	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	27,812	34,321	

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)	26,620	26,620	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	(7,785)	(1,221)	23
Total Proprietary Capital	18,835	25,399	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	0	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	190	135	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	190	135	
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)	8,787	8,787	38
Total Liabilities and Other Credits	27,812	34,321	

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)	50,317	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	50,317	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	29,816	0	0	0	9
Total Accumulated Provision	29,816	0	0	0	
Net Utility Plant	20,501	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	28,797				28,797	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	1,278				1,278	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	1,278	0	0	0	1,278	13
Debits during year						14
Book cost of plant retired	0				0	15
Cost of removal					0	16
Other debits (specify):						17
to delete retired meters	259				259	18
Total debits	259	0	0	0	259	19
Balance End of Year	29,816	0	0	0	29,816	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.55%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0 1
Other					0	0 2
Total Electric Utility					0	0

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

**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				1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	26,620	1
Changes during year (explain):		2
Balance end of year	26,620	

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)
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NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	1,569	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>1,569</u>	
Taxes paid during year:		
County, state and local taxes	1,052	6
Social Security taxes	495	7
PSC Remainder Assessment	22	8
Other (explain):		
NONE		9
Total payments and other debits	<u>1,569</u>	
Balance end of year	<u><u>0</u></u>	

INTEREST ACCRUED (ACCT. 237)

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

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

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	8,787	0	0	0	0	8,787	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):						0	4
Deduct charges (specify):						0	5
Balance End of Year	8,787	0	0	0	0	8,787	
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	1,628	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	1,628	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
DUE FROM THE GENERAL FUND OF THE VILLAGE OF OLIVER	2,237	12
Total (Acct. 145):	2,237	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)
<hr/>	
Payables to Municipality (233):	
NONE	16
Total (Acct. 233):	0
<hr/>	
Other Deferred Credits (253):	
NONE	17
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	50,632	0	0	0	50,632	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						0
						3
Less Average:						
Reserve for Depreciation	29,306	0	0	0	29,306	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	8,787	0	0	0	8,787	6
Other (specify):						0
						7
Average Net Rate Base	12,539	0	0	0	12,539	
Net Operating Income	(6,238)	0	0	0	(6,238)	8
Net Operating Income as a percent of Average Net Rate Base	-49.75%	N/A	N/A	N/A	-49.75%	

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	26,620	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(4,503)	3
Other (Specify):		4
Total Average Proprietary Capital	22,117	
Net Income		
Net Income	(6,193)	5
Percent Return on Proprietary Capital	-28.00%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

NONE

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Commission/Committee (Page iv)

October 16, 2001

Ms. Linnae Buttrick, Treasurer
Oliver Municipal Water Plant
2885 South Hawkins Avenue
Superior, WI 54880-8111

2000 Analytical Review DWCCA-4390-PJL

Dear Ms. Buttrick:

The analytical review letter you received from the Public Service Commission (Commission), dated July 24, 2001, required a response within 30 days. As of today's date, we have not received a response to this letter. A copy of the letter is enclosed.

Please respond to this letter immediately. Failure to respond to an analytical review letter is in violation of Wisconsin Statutes § 196.07.

Thank you for your cooperation in this matter. If you have questions prior to preparing your response, please feel free to contact me at 608-267-9198. If it is convenient for you to respond by e-mail, please do so. My e-mail address is leegep@psc.state.wi.us.

Sincerely,

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

PJL:tlm:w:\compl\Analytical Reviews\2000 AR response letters\4390.doc

Enclosure

cc: Mr. Don Krisak, President

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

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

From: MICHAEL MCDONNELL [mailto:mgmccpa@msn.com]
Sent: Wednesday, August 28, 2002 2:02 PM
To: peter.leege@psc.state.wi.us
Subject: Oliver Municipal Water Plant DWCCA-4390-PJL

Dear Mr. Leege,

First let me apologize for the delay in answering your letters regarding the above mentioned Oliver Municipal Water Plant.

They had forwarded your letter of July 24, 2001 to me and I have the notes to answer your questions, but apparently I did not. Again, I do sincerely apologize.

In response to your July 24, 2001 letter referencing the 2000 annual report:

- 1. The sewer department does not meter to measure sewer volume, but charges a flat rate to the sewer customers.
- 2. Regarding the kilowatt hours:
 - a. The \$1443 original power for pumping amount had erroneously included \$894 in propane costs to heat the water plant facility.
 - b. Based on a review of a typical billing,(July, '01) the monthly invoice includes 247 kWh @ .0273=\$6.74. But the bill also includes demand charge, customer charge, sales taxes, and PCAC charges. I could certainly get these items split out if you wish.

Your letter requests a copy of a sample billing, and so I will fax it to you as soon as I send this e-mail.

Again, I do apologize for the delay, and ask that you please contact me or Mary Kutzler, Clerk of the Village of Oliver, if you have any further questions or if you require additional information.

Sincerely

Michael G. McDonnell
Certified Public Accountant
mgmccpa@msn.com

cc:Mary Kutzler

July 24, 2001

Ms. Linnae Buttrick, Treasurer
Oliver Municipal Water Plant
2885 South Hawkins Avenue
Superior, WI 54880-8111

FINANCIAL SECTION FOOTNOTES

2000 Analytical Review DWCCA-4390-PJL

Dear Ms. Buttrick:

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. During our review, we noted that that the utility did not report any depreciation expense on meters charged to sewer, (Account 110), return on net investment in meters charged to sewer department, (Account 474), or local and school tax equivalent on meters charged to sewer department, (Account 408). If a sewer department uses the water meter to measure sewer volume for purposes of charging for sewer service, the water utility must charge the sewer department for its share of water meter costs. See Section 4, Pages 10 and 11 of the Water Utility Reference Manual (enclosed). Please confirm that the sewer department does not use the water meter to measure sewer volume. If the sewer department is using the water meter, please confirm that your utility will begin to allocate the water meter costs on your 2001 books.

2. During our review, we noted that the Total kWh used for pumping for the year reported on the Source of Supply, Pumping and Purchased Water Statistics schedule is 2,854. However, \$1,443 is reported in the Operation and Maintenance Expense schedule for power for pumping expense. At an average cost of \$.06 per kWh, 2,854 appears low. Please review your records and submit a revised total for kWh, or else submit a copy of an invoice for one month during 2000 if you feel that the amount reported is correct.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is leegep@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

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

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Enclosure

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	19,557	1
Total Sales of Water	19,557	
Other Operating Revenues		
Forfeited Discounts (470)	181	2
Other Water Revenues (474)	0	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	181	
Total Operating Revenues	19,738	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	16,198	5
General Operating Expenses (680-690)	6,931	6
Total Operation and Maintenance Expenses	23,129	
Other Operating Expenses		
Depreciation Expense (403)	1,278	7
Amortization Expense (404)		8
Taxes (408)	1,569	9
Total Other Operating Expenses	2,847	
Total Operating Expenses	25,976	
NET OPERATING INCOME	(6,238)	

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	45	2,114	13,476	4
Commercial	2	211	1,214	5
Industrial				6
Total Metered Sales to General Customers (461)	47	2,325	14,690	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		4,382	8
Other Sales to Public Authorities (464)	1	6	485	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	49	2,331	19,557	

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)	4,382	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)	4,382	
Forfeited Discounts (470):		
Customer late payment charges	181	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	181	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		7
Other (specify):		
NONE		8
Total Other Water Revenues (474)	0	
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)	2,700	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	1,443	3
Chemicals (630)	282	4
Supplies and Expenses (640)		5
Repairs of Water Plant (650)	11,773	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	16,198	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	4,200	8
Office Supplies and Expenses (681)	325	9
Outside Services Employed (682)	500	10
Insurance Expense (684)	750	11
Employees Pensions and Benefits (686)		12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	1,156	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	6,931	
Total Operation and Maintenance Expenses	23,129	

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		1,052	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		1,052	
Social Security		495	3
PSC Remainder Assessment		22	4
Other (specify): NONE			5
Total tax expense		1,569	

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			Douglas				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.207258				3
County tax rate	mills		4.397586				4
Local tax rate	mills		8.933106				5
School tax rate	mills		10.088285				6
Voc. school tax rate	mills		1.412753				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.038988				10
Less: state credit	mills		1.231513				11
Net tax rate	mills		23.807475				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.933106				14
Combined School Tax Rate	mills		11.501038				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.434144				17
Total Tax Rate	mills		25.038988				18
Ratio of Local and School Tax to Total	dec.		0.816093				19
Total tax net of state credit	mills		23.807475				20
Net Local and School Tax Rate	mills		19.429115				21
Utility Plant, Jan. 1	\$	50,946	50,946				22
Materials & Supplies	\$	0	0				23
Subtotal	\$	50,946	50,946				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	50,946	50,946				26
Assessment Ratio	dec.		0.964980				27
Assessed Value	\$	49,162	49,162				28
Net Local & School Rate	mills		19.429115				29
Tax Equiv. Computed for Current Year	\$	955	955				30
Tax Equivalent per 1994 PSC Report	\$	1,052					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	1,052					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	500		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	3,405		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	3,905	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	3,363		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	11,428		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	14,791	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	1,415		23
Total Water Treatment Plant	1,415	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)			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)			500 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			3,405 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	3,905
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			3,363 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			11,428 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	14,791
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			1,415 23
Total Water Treatment Plant	0	0	1,415
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)	0		26
Transmission and Distribution Mains (343)	19,354		27
Fire Mains (344)	0		28
Services (345)	3,312		29
Meters (346)	5,195		30
Hydrants (348)	2,637		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	30,498	0	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	38		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	300		38
Other Tangible Property (390)	0		39
Total General Plant	338	0	
Total utility plant in service directly assignable	50,947	0	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	50,947	0	

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)			0 26
Transmission and Distribution Mains (343)			19,354 27
Fire Mains (344)			0 28
Services (345)			3,312 29
Meters (346)		(630)	4,565 30
Hydrants (348)			2,637 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	(630)	29,868
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			38 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			300 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	338
Total utility plant in service directly assignable	0	(630)	50,317
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	(630)	50,317

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			217	217	1
February			218	218	2
March			202	202	3
April			177	177	4
May			253	253	5
June			228	228	6
July			276	276	7
August			230	230	8
September			198	198	9
October			214	214	10
November			192	192	11
December			213	213	12
Total for year	0	0	2,618	2,618	
Less: Measured or estimated water used in main flushing and water treatment during year					13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				2,618	16
Less: Water sold				2,331	17
Losses and unaccounted for				287	18
Percent unaccounted for to the nearest whole percent (%)				11%	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				35	21
Date of maximum: 2/23/2000					22
Cause of maximum:					23
Water line break.					
Minimum gallons pumped by all methods in any one day during reporting year				3	24
Date of minimum: 9/3/2000					25
Total KWH used for pumping for the year				2,854	26
If water is purchased: Vendor Name: N/A					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)	
DEEP WELL	1	266	12	79,200	Yes	1

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	1	2	1
Location	WELL	WELL 2	2
Purpose	S	P	3
Destination	D	D	4
Pump Manufacturer	GE	SELF	5
Year Installed	1957	1957	6
Type	OTHER	OTHER	7
Actual Capacity (gpm)	1	110	8
Pump Motor or Standby Engine Mfr	GE	SELF	9
Year Installed	1957	1957	10
Type	NATURAL GAS	ELECTRIC	11
Horsepower	7	7	12
			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	STEEL TANK		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		3
Year constructed	1957		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	1		6
Total capacity in gallons	800		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER		9
Points of application (wellhouse, central facilities, booster station, other)	OTHER		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0061		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	Y		14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	1,202	0	0	0	1,202	1
M	D	4.000	550	0	0	0	550	2
M	D	6.000	2,081	0	0	0	2,081	3
Total Within Municipality			3,833	0	0	0	3,833	
Total Utility			3,833	0	0	0	3,833	

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	45		0	(4)	41		1
M	1.000	3	0	0	0	3	1	2
Total Utility		48	0	0	(4)	44	1	

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	58	0	0	(13)	45	9	1
0.750	0			6	6	2	2
1.500	0			1	1	1	3
Total:	58	0	0	(6)	52	12	

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	41	0	0	0	0	4	45	1
0.750	4	2					6	2
1.500				1			1	3
Total:	45	2	0	1	0	4	52	

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	6				6	2
Total Fire Hydrants	6	0	0	0	6	
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:

Number of distribution system valves end of year:

Number of distribution valves operated during year:

WATER OPERATING SECTION FOOTNOTES

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

Based on a review of the actual amount of meters on hand and being used, as noted and corrected at page W-17, the average residential meters for 2000 is 45. 1999 was incorrectly overstated. As of December 31, 1999 there were 44 residential, 2 commercial, and one public. As of December 31, 2000 there are 45 residential, 2 commercial and one public meter(s). (In use)

Water Operation & Maintenance Expenses (Page W-05)

Other general expenses include \$ 1000 Office Rent to The general fund of the Village of Oliver, and \$156 in bank charges.

Repairs: Water Plant incurred three water line breaks during the year, and also paid for repairs to the electrical service.

Water Utility Plant in Service (Page W-08)

Meters - It was discovered that certain errors were made with respect to the physical inventory of meters, and that certain meters had been retired and their amounts were not written off in the accounts. As referred to in correspondence with PSC, the old master meter was retired in 1999. \$400 is credited to Meters, \$200 debited to accum. depreciation, and \$200 debited to Unappropriated earned surplus. (To Record and post the loss to 1999.)

It was also discovered that certain meters had been retired previous to 2000, and so the result is as above: \$ 230 credit to Meters, \$58.65 debited to accum. depr., and \$171.35 debited to Unappropriated earned surplus.

Water Services (Page W-16)

Per correspondence with PSC, the 4 services that were added here in '98 are being removed. These were services paid for by the property owners, and are not owned by the water utility.

Meters (Page W-17)

In accordance with correspondence with PSC dated November 28, 2000, and to record meters correctly, the meters schedule is corrected to properly reflect the actual numbers and sizes of the meters actually owned. The amounts for meter adjustments and the resulting loss is recorded.
