



3015 (02-09-04)

ANNUAL REPORT

OF

Name: REEDSVILLE MUNICIPAL WATER UTILITY

Principal Office: P.O. BOX 438
REEDSVILLE, WI 54230

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: REEDSVILLE MUNICIPAL WATER UTILITY

Utility Address: P.O. BOX 438
REEDSVILLE, WI 54230

When was utility organized? 1/1/1938

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS MARY JO KRAHN

Title: CLERK/TREASURER

Office Address:

P.O. BOX 438
REEDSVILLE, WI 54230

Telephone: (920) 754 - 4371

Fax Number: (920) 754 - 4757

E-mail Address:

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

Name: MR CHARLES N KRUEGER CPA

Title: MANAGER

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

1 EAST WALDO BLVD
P.O. BOX 2020
MANITOWOC, WI 54221-2020

Telephone: (920) 684 - 7128 EXT 112

Fax Number: (920) 684 - 3709

E-mail Address: ckrueger@habco.com

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: SEE ABOVE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Date of most recent audit report: 2/16/2001

Period covered by most recent audit: JANUARY 1, 2000 TO DECEMBER 31, 2000

Names and titles of utility management including manager or superintendent:

Name: MR GEOFF WEINREIS

Title: SUPERINTENDENT

Office Address:

P.O. BOX 438
REEDSVILLE, WI 54230

Telephone: (920) 754 - 4371

Fax Number: (920) 754 - 4757

E-mail Address:

Name of utility commission/committee:

Names of members of utility commission/committee:

- MR DAVID BAUKNECHT, MEMBER
- MS MARY OLSON, MEMBER
- MR EDWARD REINEMANN, MEMBER

Is sewer service rendered by the utility? YES

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	123,767	117,651	1
Operating Expenses:			
Operation and Maintenance Expense (401)	89,363	80,097	2
Depreciation Expense (403)	24,131	23,530	3
Amortization Expense (404)	0	0	4
Taxes (408)	24,459	25,646	5
Total Operating Expenses	137,953	129,273	
Net Operating Income	(14,186)	(11,622)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(14,186)	(11,622)	
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)	9,304	8,668	9
Miscellaneous Nonoperating Income (421)	95,183	251,839	10
Total Other Income	104,487	260,507	
Total Income	90,301	248,885	
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	90,301	248,885	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	76,481	80,007	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	76,481	80,007	
Net Income	13,820	168,878	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,050,584	491,072	19
Balance Transferred from Income (433)	13,820	168,878	20
Miscellaneous Credits to Surplus (434)	0	390,634	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	1,064,404	1,050,584	

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	9,304	4
Total (Acct. 419):	9,304	
Miscellaneous Nonoperating Income (421):		
NON-REGULATED SEWER DEPT INCOME	95,183	5
Total (Acct. 421):	95,183	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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	123,767	0	0	0	123,767	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	123,767	0	0	0	123,767	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,121,456	1,123,245	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	268,771	245,529	2
Net Utility Plant	852,685	877,716	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	3,894,133	3,829,240	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	328,247	289,630	4
Net Nonutility Property	3,565,886	3,539,610	
Investment in Municipality (123)	0	0	5
Other Investments (124)	20,173	0	6
Special Funds (125)	313,363	281,640	7
Total Other Property and Investments	3,899,422	3,821,250	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	2,468	5,609	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	18,901	16,049	11
Other Accounts Receivable (143)	69,187	53,986	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	7,145	4,219	14
Materials and Supplies (150)	15,765	15,598	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	113,466	95,461	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	35,477	0	20
Total Deferred Debits	35,477	0	
Total Assets and Other Debits	4,901,050	4,794,427	

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)	400,984	400,984	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,064,404	1,050,584	23
Total Proprietary Capital	1,465,388	1,451,568	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	263,138	130,000	25
Other long-Term Debt (224)	2,353,650	2,465,032	26
Total Long-Term Debt	2,616,788	2,595,032	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	39,199		28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	22,976	24,218	31
Interest Accrued (237)	12,549	13,143	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	74,724	37,361	
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)	744,150	710,466	38
Total Liabilities and Other Credits	4,901,050	4,794,427	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,121,456	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	1,121,456	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	268,771	0	0	0	9
Total Accumulated Provision	268,771	0	0	0	
Net Utility Plant	852,685	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	245,529				245,529	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	24,131				24,131	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	521				521	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	24,652	0	0	0	24,652	13
Debits during year						14
Book cost of plant retired	1,410				1,410	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	1,410	0	0	0	1,410	19
Balance End of Year	268,771	0	0	0	268,771	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.20%					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	3,829,240	64,893		3,894,133	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	3,829,240	64,893	0	3,894,133	
Less accum. prov. depr. & amort. (122)	289,630	38,617		328,247	3
Net Nonutility Property	3,539,610	26,276	0	3,565,886	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	10,875	10,663
Sewer utility	4,890	4,935
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	15,765	15,598

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE	0	0	0	1
Total			0	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	400,984	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>400,984</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)
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NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
ADVANCE FROM GENERAL FUND	01/01/1997	00/00/0000	0.00%	263,138	1
Total for Account 223				263,138	
Other Long-Term Debt (224)					
CLEAN WATER FUND LOAN	05/08/1996	05/01/2016	3.20%	2,353,650	2
Total for Account 224				2,353,650	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	24,218	1
Accruals:		
Charged water department expense	24,459	2
Charged electric department expense		3
Charged sewer department expense	3,467	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>27,926</u>	
Taxes paid during year:		
County, state and local taxes	24,218	6
Social Security taxes	4,758	7
PSC Remainder Assessment	192	8
Other (explain):		
NONE		9
Total payments and other debits	<u>29,168</u>	
Balance end of year	<u><u>22,976</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)					
CLEAN WATER FUND LOAN	13,143	76,481	77,075	12,549	3
Subtotal	13,143	76,481	77,075	12,549	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	13,143	76,481	77,075	12,549	

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	163,354	0	0	547,112	0	710,466	1
Add credits during year:							
For Services	3,960			4,554		8,514	2
For Mains	11,565			13,605		25,170	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	178,879	0	0	565,271	0	744,150	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	91,528			380,634		472,162	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):		
SPECIAL ASSESSMENTS	20,173	2
Total (Acct. 124):	20,173	
Special Funds (125):		
SEWER RESTRICTED CASH ACCOUNTS	291,280	3
WATER RESTRICTED CASH ACCOUNTS	22,083	4
Total (Acct. 125):	313,363	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	18,901	6
Electric		7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	18,901	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	67,667	10
Merchandising, jobbing and contract work		11
Other (specify):		
INTEREST RECEIVABLE	1,520	12
Total (Acct. 143):	69,187	
Receivables from Municipality (145):		
SEWER BILLING	2,644	13
WATER BILLING	4,501	14
Total (Acct. 145):	7,145	
Prepayments (165):		
NONE		15
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		16
Total (Acct. 182):	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/>		
Other Deferred Debits (183):		
WATER TOWER REPAINTING	35,477	17
Total (Acct. 183):	35,477	
<hr/>		
Payables to Municipality (233):		
NONE		18
Total (Acct. 233):	0	
<hr/>		
Other Deferred Credits (253):		
NONE		19
Total (Acct. 253):	0	
<hr/>		

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,122,350	0	0	0	1,122,350	1
Materials and Supplies	10,769	0	0	0	10,769	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	257,150	0	0	0	257,150	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	171,116	0	0	0	171,116	6
Other (specify):						
NONE					0	7
Average Net Rate Base	704,853	0	0	0	704,853	
Net Operating Income	(14,186)	0	0	0	(14,186)	8
Net Operating Income as a percent of Average Net Rate Base						
	-2.01%	N/A	N/A	N/A	-2.01%	

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	400,984	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,057,494	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	1,458,478	
Net Income		
Net Income	13,820	5
 Percent Return on Proprietary Capital	 0.95%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

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

PSC AUTHORIZATION LETTER OF AUGUST 22, 2001

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Commission/Committee (Page iv)

September 27, 2001

Ms. Mary Jo Krahn, Clerk/Treasurer
Reedsville Municipal Water Utility
P.O. Box 438
Reedsville, WI 54230-0438

2000 Analytical Review DWCCA-4980-PJL

Dear Ms. Krahn:

Thank you for your response to our letter of August 20, 2001, concerning the analytical review of your 2000 annual report. Your answers have been helpful in providing information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. However, we feel the following item needs further clarification before we can complete this analytical review. The item is numbered from our previous letter.

2. We have enclosed our copy of the Public Fire Protection Service charge calculation, pro rated between the old rate (354 days) and the new rate effective December 20, 2000 (12 days). The difference between our calculation and the amount reported in Other Revenues (Water), page W-4, is \$1,470. Please confirm that you will adjust your 2001 Public Fire Protection Service charge to include the \$1,470 undercharged in 2000. Please follow our procedure for calculating the charge in the future.

We appreciate your cooperation in providing the above information as well as the water loss plan requested in our letter referenced above. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is leegep@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

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

PJL:tlm:w:\compl\Analytical Reviews\2000 AR response letters\4980.doc

Enclosure

Response received 10/5/01:

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

From: Mary Jo [mailto:reedsville@lsol.net]
Sent: Friday, October 05, 2001 12:41 PM

FINANCIAL SECTION FOOTNOTES

To: leegep@psc.state.wi.us
Subject: 2000 Analytical Review

Dear Mr. Leege,

Upon receipt of your letter dated September 27, 2001, I sent a copy to Chuck Krueger who prepares our Annual Report. He confirms that he will adjust the 2001 Public Fire Protection Service charge to include the \$1470.00 undercharged in 2000.

If I can be of any further assistance, feel free to contact me during normal business hours at 920-754-4371.

Sincerely,

Mary Jo Krahn, Clerk/Treasurer

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

August 20, 2001

Ms. Mary Jo Krahn, Clerk/Treasurer
Reedsville Municipal Water Utility
P.O. Box 438
Reedsville, WI 54230-0438

2000 Analytical Review DWCCA-4980-PJL

Dear Ms. Krahn:

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 the percent of water losses for your water utility was 25 percent in 1999 and 30 percent in 2000. The 30 percent loss is in excess of the Wis. Admin. Code § PSC 185.85(4) ceiling of 25 percent for Class D water utilities. Our objective is to offer our assistance in determining the reason(s) for your high water losses and lend our support to acquire the resources to correct the problem.

Managing water losses is a project that might require some changes in your utility operations, planning, and resource allocations. We note that you indicate that you intend to test your larger meters in 2001. While that is a good start, we feel that you will need to address other issues as well to bring your water loss down to an acceptable level. Please also refer to Attachment A included with this letter. This provides practical steps to address water losses. After consideration of these steps, please send or email us within the next 60 days a copy of a plan to address your water losses. If your utility does not own leak detection equipment, many consultants offer leak detection services. Another resource is the Wisconsin Rural Water Association (WRWA) that offers leak detection assistance to water utilities. You may call WRWA at (715) 344-7778. Commission staff is also available to provide further information or technical advice. If you have questions, please call Peter Feneht who may be reached at (608) 266-5614. Email water loss plans to fenehp@psc.state.wi.us and indicate in your response to the review letter that you have (or will) comply.

2. During our review, we noted that according to our calculations, the amount the utility reports for public fire protection service billed per Rate Schedule F-1 in Account 463 on the Other Revenues (Water) schedule, page W-4, differs from our calculation by \$1,470. Please provide an explanation of how the utility arrived at the number reported on line 1 of Account 463, Public Fire Protection Service on page W-4.

FINANCIAL SECTION FOOTNOTES

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

Sincerely,

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

PJL:tlm:w:\compl\Analytical Reviews\2000 analytical review letters\4980.doc

Enclosure

Response received 9/26/01:

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

From: Mary Jo [mailto:reedsville@lsol.net]
Sent: Wednesday, September 26, 2001 11:37 AM
To: leegep@psc.state.wi.us
Cc: Utility Dept.
Subject: Correspondence Dated August 20, 2001

RE: DWCCA-4980-PJL

In response to your letter dated August 20, 2001:

1. The Utility Dept. is monitoring the water leakage per the Leakage Detention Steps. Results to follow.

2. Base from January 1, 2000		47,289
Add: Feet of Main 6651/2 = 3325.5 x \$.66	2,195	
Hydrants - net change 2/2 = 1 x \$69.00	69	
49,553		

If I can be of any further assistance feel free to contact me during normal business hours at 920-754-4371.

Sincerely,

Mary Jo Krahn, Clerk/Treasurer

Will send response letter.

PJL

To the Village Board
Village of Reedsville, Wisconsin

~~We have compiled the balance sheet of the Village of Reedsville Water~~

FINANCIAL SECTION FOOTNOTES

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

Our compilation was limited to presenting in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements referred to above and, accordingly, do not express an opinion or any other form of assurance on them. These financial statements were compiled by us from financial statements for the same period that we previously audited as indicated in our report dated February 16, 2001.

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

Manitowoc, Wisconsin
February 16, 2001

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	122,057	1
Total Sales of Water	122,057	
Other Operating Revenues		
Forfeited Discounts (470)	190	2
Other Water Revenues (474)	1,520	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	1,710	
Total Operating Revenues	123,767	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	71,988	5
General Operating Expenses (680-690)	17,375	6
Total Operation and Maintenance Expenses	89,363	
Other Operating Expenses		
Depreciation Expense (403)	24,131	7
Amortization Expense (404)		8
Taxes (408)	24,459	9
Total Other Operating Expenses	48,590	
Total Operating Expenses	137,953	
NET OPERATING INCOME	(14,186)	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	402	21,780	57,024	4
Commercial	45	4,648	11,355	5
Industrial	2	48	167	6
Total Metered Sales to General Customers (461)	449	26,476	68,546	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	2		49,553	8
Other Sales to Public Authorities (464)	13	1,615	3,958	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	464	28,091	122,057	

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	N/A			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)	49,553	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)	49,553	
Forfeited Discounts (470):		
Customer late payment charges	190	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	190	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,470	7
Other (specify):		
MISCELLANEOUS	50	8
Total Other Water Revenues (474)	1,520	
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)	18,959	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	6,395	3
Chemicals (630)	7,347	4
Supplies and Expenses (640)	882	5
Repairs of Water Plant (650)	37,789	6
Transportation Expenses (660)	616	7
Total Plant Operation and Maintenance Expenses	71,988	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	3,969	8
Office Supplies and Expenses (681)	2,675	9
Outside Services Employed (682)	1,435	10
Insurance Expense (684)	2,958	11
Employees Pensions and Benefits (686)	4,751	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	1,587	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	17,375	
 Total Operation and Maintenance Expenses	 89,363	

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		22,976	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		473	2
Net property tax equivalent		22,503	
Social Security		1,764	3
PSC Remainder Assessment		192	4
Other (specify): NONE			5
Total tax expense		24,459	

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			Manitowoc				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.204300				3
County tax rate	mills		6.311380				4
Local tax rate	mills		9.418630				5
School tax rate	mills		9.603180				6
Voc. school tax rate	mills		1.710020				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		27.247510				10
Less: state credit	mills		0.000000				11
Net tax rate	mills		27.247510				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.418630				14
Combined School Tax Rate	mills		11.313200				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.731830				17
Total Tax Rate	mills		27.247510				18
Ratio of Local and School Tax to Total	dec.		0.760871				19
Total tax net of state credit	mills		27.247510				20
Net Local and School Tax Rate	mills		20.731830				21
Utility Plant, Jan. 1	\$	1,121,445	1,121,445				22
Materials & Supplies	\$	10,663	10,663				23
Subtotal	\$	1,132,108	1,132,108				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,132,108	1,132,108				26
Assessment Ratio	dec.		0.978934				27
Assessed Value	\$	1,108,259	1,108,259				28
Net Local & School Rate	mills		20.731830				29
Tax Equiv. Computed for Current Year	\$	22,976	22,976				30
Tax Equivalent per 1994 PSC Report	\$	14,678					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	22,976					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)	1,550		4
Structures and Improvements (311)	44,005		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	212,857		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	258,412	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	3,359		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	113,361		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	975		20
Total Pumping Plant	117,695	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	137,417		23
Total Water Treatment Plant	137,417	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	250		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)			1,550	4
Structures and Improvements (311)		(41,390)	2,615	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)		(96,268)	116,589	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	(137,658)	120,754	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)		96,268	99,627	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			113,361	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			975	20
Total Pumping Plant	0	96,268	213,963	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			137,417	23
Total Water Treatment Plant	0	0	137,417	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			250	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)	177,008		26
Transmission and Distribution Mains (343)	291,087	31,199	27
Fire Mains (344)	0		28
Services (345)	46,327	2,698	29
Meters (346)	46,610	2,199	30
Hydrants (348)	36,361	4,915	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	597,643	41,011	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	7,508		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	4,570		38
Other Tangible Property (390)	0		39
Total General Plant	12,078	0	
Total utility plant in service directly assignable	1,123,245	41,011	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,123,245	41,011	

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)			177,008 26
Transmission and Distribution Mains (343)			322,286 27
Fire Mains (344)			0 28
Services (345)			49,025 29
Meters (346)	660		48,149 30
Hydrants (348)	750		40,526 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	1,410	0	637,244
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			7,508 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			4,570 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	12,078
Total utility plant in service directly assignable	1,410	(41,390)	1,121,456
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	1,410	(41,390)	1,121,456

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			3,657	3,657	1
February			4,206	4,206	2
March			3,652	3,652	3
April			3,825	3,825	4
May			3,780	3,780	5
June			3,960	3,960	6
July			3,684	3,684	7
August			4,020	4,020	8
September			3,267	3,267	9
October			2,682	2,682	10
November			2,496	2,496	11
December			2,862	2,862	12
Total for year	0	0	42,091	42,091	
Less: Measured or estimated water used in main flushing and water treatment during year				405	13
Less: Other utility use				1,452	14
Other utility use explanation: WATER MAIN BREAKS					15
Water pumped into distribution system				40,234	16
Less: Water sold				28,091	17
Losses and unaccounted for				12,143	18
Percent unaccounted for to the nearest whole percent (%)				30%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss: UTILITY PERSONNEL WILL DO TESTING OF LARGE DIAMETER WATER METERS IN 2001 TO LOCATE POTENTIAL FAULTY METERS					20
Maximum gallons pumped by all methods in any one day during reporting year				364	21
Date of maximum: 2/12/2000					22
Cause of maximum: WATER MAIN BREAK					23
Minimum gallons pumped by all methods in any one day during reporting year				49	24
Date of minimum: 12/10/2000					25
Total KWH used for pumping for the year				65,430	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)	
101 INDUSTRIAL DRIVE	3	335	12	5,004	Yes	1
205 DEERVIEW DR	5	410	12	5,004	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	3	5		1
Location	101 INDUSRTIAL DRIVE	205 DEERVIEW DR		2
Purpose	P	P		3
Destination	R	D		4
Pump Manufacturer	LAYNE	GOWLS		5
Year Installed	1974	1998		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	340	350		8
Pump Motor or Standby Engine Mfr	GE	US MOTOR		10
Year Installed	1974	1998		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	30	30		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	1	4	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	1938	1984	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	134	134	6
Total capacity in gallons	50,000	100,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.4896	0.6336	12
Is a corrosion control chemical used (yes, no)?	Y	Y	13
Is water fluoridated (yes, no)?	N	N	14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	3,940	0	0	0	3,940	1
M	D	6.000	27,445	0	0	0	27,445	2
P	D	6.000	2,770	0	0	0	2,770	3
M	D	8.000	6,020	0	0	0	6,020	4
P	D	8.000	5,411	1,240	0	0	6,651	5
P	D	12.000	629	0	0	0	629	6
Total Within Municipality			46,215	1,240	0	0	47,455	
Total Utility			46,215	1,240	0	0	47,455	

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	367	0	0	0	367	17	1
M	1.000	79	6	0	0	85	31	2
M	1.500	8	0	0	0	8		3
M	2.000	7	0	0	0	7	1	4
M	3.000	2	0	0	0	2		5
M	4.000	1	0	0	0	1		6
Total Utility		464	6	0	0	470	49	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	437	47	44		440	0	1
1.000	8	0	0	0	8	0	2
1.500	8	0	0	0	8	0	3
2.000	6	0	0	0	6	0	4
3.000	3	0	0	0	3	0	5
4.000	1	0	0	0	1	0	6
Total:	463	47	44	0	466	0	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	357	21	2	1	0	59	440	1
1.000	0	6	0	2	0	0	8	2
1.500	0	6	0	2	0	0	8	3
2.000	0	5	0	1	0	0	6	4
3.000	0	2	0	1	0	0	3	5
4.000	0	1	0	0	0	0	1	6
Total:	357	41	2	7	0	59	466	

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	81	3	1		83	2
Total Fire Hydrants	81	3	1	0	83	
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:	83
Number of distribution system valves end of year:	166
Number of distribution valves operated during year:	166

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

W 682-OUTSIDE SERVICES - 1999 HAD ADDITIONAL WATER SAMPLING AND TESTING

Water Utility Plant in Service (Page W-08)

VARIOUS ACCOUNTS-ADJUSTMENTS COLUMN-THESE ADJUSTMENTS ARE PURSUANT TO CORRESPONDENCE FROM THE PSC RECEIVED IN 2000.

Water Mains (Page W-15)

ADDITIONS WERE FINANCED THROUGH ASSESSMENTS AGAINST PROPERTY OWNERS BASED ON ACTUAL COSTS AND ALSO THROUGH ADVANCES FROM THE VILLAGE.

Water Services (Page W-16)

WATER SERVICES ADDED WERE FINANCED THROUGH ASSESSMENTS TO PROPERTY OWNERS BASED ON ACTUAL COSTS AND THROUGH ADVANCES FROM THE VILLAGE

Meters (Page W-17)

NO METER TESTING DONE ON LARGE DIAMETER METERS BUT 3/4 INCH METERS ARE ON A CHANGE OUT PROGRAM
