



3015 (02-09-04)

ANNUAL REPORT

OF

Name: REESEVILLE WATER UTILITY

Principal Office: P.O. BOX 426
REESEVILLE, WI 53579

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: REESEVILLE WATER UTILITY

Utility Address: P.O. BOX 426
REESEVILLE, WI 53579

When was utility organized? 5/12/1924

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MRS JOAN R. DYKSTRA

Title: TREASURER

Office Address:

P.O. BOX 426
REESEVILLE, WI 53579

Telephone: (920) 927 - 3308

Fax Number: (920) 927 - 5243

E-mail Address:

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

Name: MR DEAN S TILLEMA

Title: CPA

Office Address: WESTRA, TILLEMA & O'CONNOR, LLC

111 E. MAIN STREET
WAUPUN, WI 53963

Telephone: (920) 324 - 9711

Fax Number: (920) 324 - 8868

E-mail Address:

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

Name: MR DAVID SNOW

Title: CHAIRMAN

Office Address:

26 S. MAIN STREET
P.O. BOX 87
REESEVILLE, WI 53579

Telephone: (920) 927 - 3612

Fax Number:

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? NO

IDENTIFICATION AND OWNERSHIP

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Date of most recent audit report:

Period covered by most recent audit:

Names and titles of utility management including manager or superintendent:

Name: MR DEAN ZIEGAL

Title: SUPERINTENDENT

Office Address:

P.O. BOX 426
REESEVILLE, WI 53579

Telephone: (920) 927 - 5243

Fax Number: (920) 927 - 5245

E-mail Address:

Name: MR KENNETH SCHIMMEL

Title: PRESIDENT

Office Address:

P.O. BOX 426
REESEVILLE, WI 53579

Telephone: (920) 927 - 5243

Fax Number: (920) 927 - 5245

E-mail Address:

Name of utility commission/committee: UTILITY COMMITTEE

Names of members of utility commission/committee:

- MR KEN LEISTICO, COMMISSIONER
- MR FRED MIESCHER, COMMISSIONER
- MR DAVID SNOW, CHAIR

Is sewer service rendered by the utility? NO

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

Date of Ordinance: [REDACTED]

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)	66,792	61,308	1
Operating Expenses:			
Operation and Maintenance Expense (401)	32,405	33,918	2
Depreciation Expense (403)	13,229	10,198	3
Amortization Expense (404)	0	0	4
Taxes (408)	10,341	9,936	5
Total Operating Expenses	55,975	54,052	
Net Operating Income	10,817	7,256	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	10,817	7,256	
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)	5,326	374	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	5,326	374	
Total Income	16,143	7,630	
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	16,143	7,630	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	15,727	0	13
Amortization of Debt Discount and Expense (428)	2,240		14
Amortization of Premium on Debt--Cr. (429)	0		15
Interest on Debt to Municipality (430)	0	1,600	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0		18
Total Interest Charges	17,967	1,600	
Net Income	(1,824)	6,030	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	107,919	101,889	19
Balance Transferred from Income (433)	(1,824)	6,030	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	106,095	107,919	

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	0	1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE	0	2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE	0	3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST EARNED ON TEMPORARY INVESTMENT BANK ACCOUNTS	5,326	4
Total (Acct. 419):	5,326	
Miscellaneous Nonoperating Income (421):		
NONE	0	5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE	0	6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE	0	7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE	0	8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE	0	9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	0	10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE	0	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	66,792	0	0	0	66,792	1
Less: interdepartmental sales	0	0	0	0	0	2
Less: interdepartmental rents	0	0	0		0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0	0	0	0	0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE	0	0	0	0	0	6
Revenues subject to Wisconsin Remainder Assessment	66,792	0	0	0	66,792	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,161,920	483,448	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	181,685	168,093	2
Net Utility Plant	980,235	315,355	
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)	70,046	17,642	8
Temporary Cash Investments (132)	127,889		9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	10,772	9,943	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	6,245	1,698	14
Materials and Supplies (150)	2,926	3,734	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0		17
Total Current and Accrued Assets	217,878	33,017	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	8,960	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	8,960	0	
Total Assets and Other Debits	1,207,073	348,372	

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)	185,798	132,457	21
Appropriated Earned Surplus (215)	0		22
Unappropriated Earned Surplus (216)	106,095	107,919	23
Total Proprietary Capital	291,893	240,376	
LONG-TERM DEBT			
Bonds (221)	475,000	0	24
Advances from Municipality (223)	20,000	20,000	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	495,000	20,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	16,510	12,767	28
Payables to Municipality (233)	481	618	29
Customer Deposits (235)	0		30
Taxes Accrued (236)	516	2,422	31
Interest Accrued (237)	12,172	400	32
Other Current and Accrued Liabilities (238)	0	99	33
Total Current and Accrued Liabilities	29,679	16,306	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0		35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)	0		37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	390,501	71,690	38
Total Liabilities and Other Credits	1,207,073	348,372	

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)	670,960	0	0	0	1
Utility Plant Purchased or Sold (391)	0	0	0	0	2
Utility Plant in Process of Reclassification (392)	0	0	0	0	3
Utility Plant Leased to Others (393)	0	0	0	0	4
Property Held for Future Use (394)	0	0	0	0	5
Construction Work in Progress (395)	490,960	0	0	0	6
Utility Plant Acquisition Adjustments (396)	0	0	0	0	7
Other Utility Plant Adjustments (397)	0	0	0	0	8
Total Utility Plant	1,161,920	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	181,685	0	0	0	9
Total Accumulated Provision	181,685	0	0	0	
Net Utility Plant	980,235	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	168,093				168,093	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	13,229				13,229	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	363				363	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	13,592	0	0	0	13,592	13
Debits during year						14
Book cost of plant retired	0				0	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	0	0	0	0	0	19
Balance End of Year	181,685	0	0	0	181,685	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.47%					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	0	0	1
Other (specify):					
NONE	0	0	0	0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0	0	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	0 2
Collection of accounts previously written off: Utility Customers	0 3
Collection of accounts previously written off: Others	0 4
Total Additions	0
Deductions:	
Accounts written off during the year: Utility Customers	0 5
Accounts written off during the year: Others	0 6
Total accounts written off	0
Balance end of year	0

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	2,926	3,734
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	2,926	3,734

**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)				
ANTICIPATION BONDS	11,200	2240	8,960	1
Total			8,960	
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	132,457	1
Changes during year (explain):		
CAPITAL CONTRIBUTION BY VILLAGE FOR 2000 PROJECTS AND WATER TOWER	53,341	2
Balance end of year	<u><u>185,798</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)	
WATER REVENUE ANTICIPATION BONDS	05/01/2000	11/01/2005	5.13%	475,000	1
Total Bonds (Account 221):				475,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
ADVANCES FOR CONSTRUCTION	12/06/1988	04/04/2001	8.00%	17,000	1
ADVANCES FOR CONSTRUCTION	06/09/1982	04/04/2001	8.00%	3,000	2
Total for Account 223				20,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	2,422	1
Accruals:		
Charged water department expense	8,296	2
Charged electric department expense	0	3
Charged sewer department expense	161	4
Other (explain):		
NONE	0	5
Total Accruals and other credits	8,457	
Taxes paid during year:		
County, state and local taxes	9,013	6
Social Security taxes	1,275	7
PSC Remainder Assessment	75	8
Other (explain):		
NONE	0	9
Total payments and other debits	10,363	
Balance end of year	516	

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)					
ANTICIPATION BONDS	0	15,727	3,555	12,172	1
Subtotal	0	15,727	3,555	12,172	
Advances from Municipality (223)					
CONSTRUCTION 08/12/86	60	0	60	0	2
CONSTRUCTION 12/06/86	340	0	340	0	3
Subtotal	400	0	400	0	
Other long-Term Debt (224)					
NONE	0	0	0	0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0	0	0	0	5
Subtotal	0	0	0	0	
Total	400	15,727	3,955	12,172	

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	71,690	0	0	0	0	71,690	1
Add credits during year:							
For Services	5,000	0	0	0	0	5,000	2
For Mains	55,842	0	0	0	0	55,842	3
Other (specify):							
NEW WATER TOWER	257,969	0	0	0	0	257,969	4
Deduct charges (specify):							
NONE	0	0	0	0	0	0	5
Balance End of Year	390,501	0	0	0	0	390,501	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	257,969	0	0	0	0	257,969	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	0		1
Total (Acct. 123):	0		
Other Investments (124):			
NONE	0		2
Total (Acct. 124):	0		
Special Funds (125):			
NONE	0		3
Total (Acct. 125):	0		
Notes Receivable (141):			
NONE	0		4
Total (Acct. 141):	0		
Customer Accounts Receivable (142):			
Water	10,772		5
Electric	0		6
Sewer (Regulated)	0		7
Other (specify):			
NONE	0		8
Total (Acct. 142):	10,772		
Other Accounts Receivable (143):			
Sewer (Non-regulated)	0		9
Merchandising, jobbing and contract work	0		10
Other (specify):			
NONE	0		11
Total (Acct. 143):	0		
Receivables from Municipality (145):			
DUE FROM VILLAGE AND SEWER FOR METER AND INTERFUND CHARGES	6,245		12
Total (Acct. 145):	6,245		
Prepayments (165):			
NONE	0		13
Total (Acct. 165):	0		
Extraordinary Property Losses (182):			
NONE	0		14
Total (Acct. 182):	0		
Other Deferred Debits (183):			
NONE	0		15
Total (Acct. 183):	0		

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Payables to Municipality (233):		
MISCELLANEOUS PAYABLES	481	16
Total (Acct. 233):	481	
Other Deferred Credits (253):		
NONE	0	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	550,284	0	0	0	550,284	1
Materials and Supplies	3,330	0	0	0	3,330	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	174,889	0	0	0	174,889	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	231,095	0	0	0	231,095	6
Other (specify):						
NONE					0	7
Average Net Rate Base	147,630	0	0	0	147,630	
Net Operating Income	10,817	0	0	0	10,817	8
Net Operating Income as a percent of Average Net Rate Base						
	7.33%	N/A	N/A	N/A	7.33%	

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	159,127	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	107,007	3
Other (Specify):		
NONE	0	4
Total Average Proprietary Capital	266,134	
Net Income		
Net Income	(1,824)	5
 Percent Return on Proprietary Capital	 -0.69%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

The utility is in the process of constructing a new water tower which will become operational in 2001. Related costs as of 12/31/00 total \$490,960 and are being held as construction in progress.

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.

The Utility will apply for a rate increase in 2001.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Interest Accrued (Acct. 237) (Page F-16)

INTEREST ACCRUED (F-16): PASSED ACCRUAL AS IMMATERIAL.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

August 20, 2001

Mrs. Joan R. Dykstra, Treasurer
Reeseville Water Utility
P.O. Box 426
Reeseville, WI 53579-0426

2000 Analytical Review DWCCA-4990-PJL

Dear Mrs. Dykstra:

The Public Service Commission staff is in the process of completing an analytical review of your utility's 2000 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that this review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. Please state the reason for the high average cost of services, as indicated below.

Additions to Account 345, Services, on page W-8, line 29, column C \$9,445
Number of units added on page W-16, column D 1
Average cost per unit \$9,445

2. During our review, we noted that in the footnotes for the Interest Accrued schedule on page F-16 it is explained that interest accrued was not recorded due to the fact that the amount was considered immaterial. Given that Commission staff considers all accruals as material, please report all accruals on page F-16 in the future.

3. 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 \$331 (see enclosed worksheet). Please provide an explanation of how the utility arrived at the number reported on line 1 of Account 463, Public Fire Protection Service on page W-4.

4. As directed in the head notes of the Water Operation & Maintenance Expenses schedule on page W-5, please provide an explanation of any expense account which changed by \$2,000 and 30% when compared to the previous year and follow this procedure in the future.

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.

FINANCIAL SECTION FOOTNOTES

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\4990.doc

Enclosure

Response received 8/31/01:
August 31, 2001

Peter Leege
Financial Specialist
Public Service Commission of Wisconsin
Leegep@psc.state.wi.us

RE: Analytical Review of 2000 Report for the Village of Reeseville

This letter is in response to your letter of August 20, 2001, addressed to the Village of Reeseville Water Utility. The responses will be in the same order as your questions and are as follows:

1) I reviewed the engineering bills and specifications for service installation. The stated costs relating to the service installation were unusually expensive. It appears this specific project was difficult and involved a service in excess of 175 feet.

2) I have noted your comment and will comply.

3) My calculation included 480 feet of supply main. Per our previous conversation, I realize that supply mains added over the base should not be included and will not be in the future. Also, please note that Reeseville obtained a rate increase in 2001 and a new base will result next year.

4) Items that have changed by \$2000 and 30%:

a) Account #600 - Salaries: This account changed due to a wage increase and a more accurate allocation of superintendent hours to the water utility.

I hope the above is helpful to you. Feel free to contact me if you need anything else.

Sincerely,

Dean Tillema, CPA
Westra, Tillema & O'Connor, LLC

FINANCIAL SECTION FOOTNOTES

~~WESTIA, TITEMA & O'CONNOR, INC~~

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	66,291	1
Total Sales of Water	66,291	
Other Operating Revenues		
Forfeited Discounts (470)	115	2
Other Water Revenues (474)	386	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	501	
Total Operating Revenues	66,792	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	21,816	5
General Operating Expenses (680-690)	10,589	6
Total Operation and Maintenance Expenses	32,405	
Other Operating Expenses		
Depreciation Expense (403)	13,229	7
Amortization Expense (404)	0	8
Taxes (408)	10,341	9
Total Other Operating Expenses	23,570	
Total Operating Expenses	55,975	
NET OPERATING INCOME	10,817	

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	206	9,461	30,495	4
Commercial	30	3,471	9,691	5
Industrial	5	627	1,546	6
Total Metered Sales to General Customers (461)	241	13,559	41,732	
Private Fire Protection Service (462)	2		872	7
Public Fire Protection Service (463)	1		21,433	8
Other Sales to Public Authorities (464)	4	554	2,254	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	248	14,113	66,291	

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)	21,433	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE	0	4
Total Public Fire Protection Service (463)	21,433	
Forfeited Discounts (470):		
Customer late payment charges	115	5
Other (specify):		
NONE	0	6
Total Forfeited Discounts (470)	115	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	386	7
Other (specify):		
NONE	0	8
Total Other Water Revenues (474)	386	
Amortization of Construction Grants (475):		
NONE	0	9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	12,785	1
Purchased Water (610)	0	2
Fuel or Power Purchased for Pumping (620)	2,839	3
Chemicals (630)	1,120	4
Supplies and Expenses (640)	1,623	5
Repairs of Water Plant (650)	3,124	6
Transportation Expenses (660)	325	7
Total Plant Operation and Maintenance Expenses	21,816	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	3,304	8
Office Supplies and Expenses (681)	1,079	9
Outside Services Employed (682)	5,080	10
Insurance Expense (684)	1,126	11
Employees Pensions and Benefits (686)	0	12
Regulatory Commission Expenses (688)	0	13
Miscellaneous General Expenses (689)	0	14
Uncollectible Accounts (690)	0	15
Total General Operating Expenses	10,589	
 Total Operation and Maintenance Expenses	 32,405	

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		9,152	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		161	2
Net property tax equivalent		8,991	
Social Security		1,275	3
PSC Remainder Assessment		75	4
Other (specify): NONE		0	5
Total tax expense		10,341	

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			Dodge				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.203172				3
County tax rate	mills		6.345199				4
Local tax rate	mills		3.686135				5
School tax rate	mills		15.154780				6
Voc. school tax rate	mills		1.570686				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		26.959972				10
Less: state credit	mills		2.109394				11
Net tax rate	mills		24.850578				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		3.686135				14
Combined School Tax Rate	mills		16.725466				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.411601				17
Total Tax Rate	mills		26.959972				18
Ratio of Local and School Tax to Total	dec.		0.757108				19
Total tax net of state credit	mills		24.850578				20
Net Local and School Tax Rate	mills		18.814563				21
Utility Plant, Jan. 1	\$	483,448	483,448				22
Materials & Supplies	\$	3,734	3,734				23
Subtotal	\$	487,182	487,182				24
Less: Plant Outside Limits	\$	9,079	9,079				25
Taxable Assets	\$	478,103	478,103				26
Assessment Ratio	dec.		1.017444				27
Assessed Value	\$	486,443	486,443				28
Net Local & School Rate	mills		18.814563				29
Tax Equiv. Computed for Current Year	\$	9,152	9,152				30
Tax Equivalent per 1994 PSC Report	\$	9,152					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	9,152					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	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	550	0	4
Structures and Improvements (311)	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	49,841	0	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	4,843	0	10
Other Water Source Plant (317)	0	0	11
Total Source of Supply Plant	55,234	0	
PUMPING PLANT			
Land and Land Rights (320)	0	0	12
Structures and Improvements (321)	23,510	0	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	0	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	62,088	0	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	1,552	0	20
Total Pumping Plant	87,150	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	0	0	22
Water Treatment Equipment (332)	5,808	0	23
Total Water Treatment Plant	5,808	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	250	0	24
Structures and Improvements (341)	0	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	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)	0	0	550	4
Structures and Improvements (311)	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	7
Wells and Springs (314)	0	0	49,841	8
Infiltration Galleries and Tunnels (315)	0	0	0	9
Supply Mains (316)	0	0	4,843	10
Other Water Source Plant (317)	0	0	0	11
Total Source of Supply Plant	0	0	55,234	
PUMPING PLANT				
Land and Land Rights (320)	0	0	0	12
Structures and Improvements (321)	0	0	23,510	13
Boiler Plant Equipment (322)	0	0	0	14
Other Power Production Equipment (323)	0	0	0	15
Steam Pumping Equipment (324)	0	0	0	16
Electric Pumping Equipment (325)	0	0	62,088	17
Diesel Pumping Equipment (326)	0	0	0	18
Hydraulic Pumping Equipment (327)	0	0	0	19
Other Pumping Equipment (328)	0	0	1,552	20
Total Pumping Plant	0	0	87,150	
WATER TREATMENT PLANT				
Land and Land Rights (330)	0	0	0	21
Structures and Improvements (331)	0	0	0	22
Water Treatment Equipment (332)	0	0	5,808	23
Total Water Treatment Plant	0	0	5,808	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)	0	0	250	24
Structures and Improvements (341)	0	0	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)	12,518	0	26
Transmission and Distribution Mains (343)	152,257	209,676	27
Fire Mains (344)	0	0	28
Services (345)	68,727	9,445	29
Meters (346)	16,785	2,760	30
Hydrants (348)	27,921	19,470	31
Other Transmission and Distribution Plant (349)	170	0	32
Total Transmission and Distribution Plant	278,628	241,351	
GENERAL PLANT			
Land and Land Rights (370)	0	0	33
Structures and Improvements (371)	0	0	34
Office Furniture and Equipment (372)	0	0	35
Computer Equipment (372.1)	0	0	36
Transportation Equipment (373)	0	0	37
Other General Equipment (379)	2,789	0	38
Other Tangible Property (390)	0	0	39
Total General Plant	2,789	0	
Total utility plant in service directly assignable	429,609	241,351	
Common Utility Plant Allocated to Water Department	0	0	40
Total utility plant in service	429,609	241,351	

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	0	12,518 26
Transmission and Distribution Mains (343)	0	0	361,933 27
Fire Mains (344)	0	0	0 28
Services (345)	0		78,172 29
Meters (346)	0	0	19,545 30
Hydrants (348)	0	0	47,391 31
Other Transmission and Distribution Plant (349)	0	0	170 32
Total Transmission and Distribution Plant	0	0	519,979
GENERAL PLANT			
Land and Land Rights (370)	0	0	0 33
Structures and Improvements (371)	0	0	0 34
Office Furniture and Equipment (372)	0	0	0 35
Computer Equipment (372.1)	0	0	0 36
Transportation Equipment (373)	0	0	0 37
Other General Equipment (379)	0	0	2,789 38
Other Tangible Property (390)	0	0	0 39
Total General Plant	0	0	2,789
Total utility plant in service directly assignable	0	0	670,960
Common Utility Plant Allocated to Water Department	0	0	0 40
Total utility plant in service	0	0	670,960

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			1,504	1,504	1
February			1,468	1,468	2
March			1,374	1,374	3
April			1,360	1,360	4
May			1,701	1,701	5
June			1,418	1,418	6
July			1,838	1,838	7
August			1,559	1,559	8
September			1,534	1,534	9
October			1,374	1,374	10
November			1,439	1,439	11
December			1,654	1,654	12
Total for year	0	0	18,223	18,223	
Less: Measured or estimated water used in main flushing and water treatment during year				1,376	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				16,847	16
Less: Water sold				14,113	17
Losses and unaccounted for				2,734	18
Percent unaccounted for to the nearest whole percent (%)				16%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				196	21
Date of maximum: 5/5/2000					22
Cause of maximum: FLUSHING MAINS					23
Minimum gallons pumped by all methods in any one day during reporting year				34	24
Date of minimum: 1/19/2000					25
Total KWH used for pumping for the year				48,245	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)	
WELL 1924	1	219	12	40,000	Yes	1
WELL 1977	2	350	12	40,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	1	2	1
Location	WELL #1	WELL #2	2
Purpose	P	P	3
Destination	R	R	4
Pump Manufacturer	FAIRBANKS-MORSE	PEERLESS	5
Year Installed	1990	1988	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	310	260	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GENERAL ELECTRIC	9
Year Installed	1924	1977	10
Type	ELECTRIC	ELECTRIC	11
Horsepower	30	30	12

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

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	WATER TOWER		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1924		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	156		6
Total capacity in gallons	50,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	N		14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	4,187	0	0	0	4,187	1
M	D	6.000	11,449	0	0	0	11,449	2
M	S	6.000	480	0	0	0	480	3
M	D	8.000	130	0	0	0	130	4
P	D	8.000	1,981	5,586	0	0	7,567	5
M	D	10.000	0	620			620	6
Total Within Municipality			18,227	6,206	0	0	24,433	
M	D	6.000	0	0	0	0	0	7
Total Outside of Municipality			0	0	0	0	0	
Total Utility			18,227	6,206	0	0	24,433	

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	0.625	63	0	0	0	63	6	1
M	0.750	1	0	0	0	1		2
L	0.750	93	0	0	0	93		3
M	1.000	72	1	0	0	73		4
M	1.500	4	0	0	0	4		5
M	2.000	2	0	0	0	2		6
M	3.000	3	0	0	0	3		7
Total Utility		238	1	0	0	239	6	

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 (o).

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	247	30	0	0	277	30	1
1.000	3	0	0	0	3	0	2
1.500	3	0	0	0	3	1	3
2.000	4	0	0	0	4	0	4
3.000	1	0	0	0	1	0	5
Total:	258	30	0	0	288	31	

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	206	34	6	7	0	24	277	1
1.000	0	3	0	0	0	0	3	2
1.500	0	2	1	0	0	0	3	3
2.000	0	2	0	2	0	0	4	4
3.000	0	0	0	1	0	0	1	5
Total:	206	41	7	10	0	24	288	

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	38	10			48	2
Total Fire Hydrants	38	10	0	0	48	
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:	48
Number of distribution system valves end of year:	52
Number of distribution valves operated during year:	52

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Per review response:

Account #600 - Salaries: This account changed due to a wage increase and a more accurate allocation of superintendent hours to the water utility.

PJL

Water Mains (Page W-15)

MAINS FINANCED BY PRIVATE DEVELOPER.

Water Services (Page W-16)

SERVICES FINANCED BY PRIVATE DEVELOPER.
