



3015 (02-09-04)

ANNUAL REPORT

OF

Name: SHIOCTON MUNICIPAL UTILITY

Principal Office: P.O. BOX 96
SHIOCTON, WI 54170

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: SHIOCTON MUNICIPAL UTILITY

Utility Address: P.O. BOX 96
SHIOCTON, WI 54170

When was utility organized? 12/31/1969

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: BETTY BUNNELL
Title: CLERK TREASURER

Office Address:
P.O. BOX 96
SHIOCTON, WI 54170

Telephone: (920) 986 - 3415

Fax Number: (920) 986 - 3743 EXT

E-mail Address:

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

Name: KAREN K KERBER
Title: SHAREHOLDER

Office Address: KERBER, ROSE AND ASSOCIATES, S.C.
115 EAST 5TH STREET
SHAWANO, WI 54166

Telephone: (715) 526 - 9400

Fax Number: (715) 524 - 2599

E-mail Address: kkerber@kerberrose.com

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

Name: TIMOTHY ELLIOTT
Title: PRESIDENT

Office Address:
P.O. BOX 96
SHIOCTON, WI 54170

Telephone: (920) 986 - 3415

Fax Number: (920) 986 - 3743

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: KAREN K KERBER

Title: SHAREHOLDER

Office Address: KERBER, ROSE AND ASSOCIATES, S.C.
115 EAST 5TH STREET
SHAWANO, WI 54166

Telephone: (715) 526 - 9400

Fax Number: (715) 524 - 2599

E-mail Address: kkerber@kerberrose.com

Date of most recent audit report: 2/8/2001

Period covered by most recent audit: 2000

Names and titles of utility management including manager or superintendent:

Name: BETTY BUNNELL

Title: CLERK TREASURER

Office Address:
P.O. BOX 96
SHIOCTON, WI 54170

Telephone: (920) 896 - 3415

Fax Number: (920) 986 - 3743

E-mail Address:

Name: GERALD KLEINER

Title: SUPERINTENDENT

Office Address:
P.O. BOX 96
SHIOCTON, WI 54170

Telephone: (920) 986 - 3415

Fax Number: (920) 986 - 3743

E-mail Address:

Name: TIMOTHY ELLIOTT

Title: VILLAGE PRESIDENT

Office Address:
P.O. BOX 96
SHIOCTON, WI 54170

Telephone: (920) 986 - 3415

Fax Number: (920) 986 - 3743

E-mail Address:

Name of utility commission/committee: BOARD OF COMMISSIONERS

Names of members of utility commission/committee:

TIM BAETEN
NANCY BROWNSON

IDENTIFICATION AND OWNERSHIP

Names of members of utility commission/committee:

RUSSELL COLLAR

JUDY CONRADT

Is sewer service rendered by the utility? YES

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

Date of Ordinance:

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

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

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	84,280	81,482	1
Operating Expenses:			
Operation and Maintenance Expense (401)	54,537	49,648	2
Depreciation Expense (403)	14,916	14,820	3
Amortization Expense (404)	0	0	4
Taxes (408)	14,414	14,187	5
Total Operating Expenses	83,867	78,655	
Net Operating Income	413	2,827	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	413	2,827	
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)	8,174	6,030	9
Miscellaneous Nonoperating Income (421)	29,746	33,470	10
Total Other Income	37,920	39,500	
Total Income	38,333	42,327	
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	38,333	42,327	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	37,331	38,844	13
Amortization of Debt Discount and Expense (428)	4,251	4,251	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	93	196	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	41,675	43,291	
Net Income	(3,342)	(964)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	241,667	229,634	19
Balance Transferred from Income (433)	(3,342)	(964)	20
Miscellaneous Credits to Surplus (434)	13,417	12,997	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)	251,742	241,667	

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 FROM CASH AND INVESTMENT ACCOUNTS	8,174	4
Total (Acct. 419):	8,174	
Miscellaneous Nonoperating Income (421):		
NON REGULATED SEWER NET INCOME	29,746	5
Total (Acct. 421):	29,746	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
PROPERTY TAX EQUIVALENT FORGIVEN	13,417	8
Total (Acct. 434):	13,417	
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	84,280	0	0	0	84,280	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	84,280	0	0	0	84,280	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	612,668	605,920	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	219,255	205,758	2
Net Utility Plant	393,413	400,162	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	2,180,382	2,162,000	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	1,128,648	1,061,865	4
Net Nonutility Property	1,051,734	1,100,135	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	83,431	79,821	7
Total Other Property and Investments	1,135,165	1,179,956	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	89,370	95,559	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	16,612	15,736	11
Other Accounts Receivable (143)	46,379	50,871	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	24,426	101,494	14
Materials and Supplies (150)	5,744	4,791	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	182,531	268,451	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	46,387	50,638	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	24,566	22,074	20
Total Deferred Debits	70,953	72,712	
Total Assets and Other Debits	1,782,062	1,921,281	

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)	86,205	86,205	21
Appropriated Earned Surplus (215)	0		22
Unappropriated Earned Surplus (216)	251,742	241,667	23
Total Proprietary Capital	337,947	327,872	
LONG-TERM DEBT			
Bonds (221)	635,000	660,000	24
Advances from Municipality (223)	9,503	42,702	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	644,503	702,702	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	8,960	8,995	28
Payables to Municipality (233)	0	58,414	29
Customer Deposits (235)			30
Taxes Accrued (236)	13,519	13,417	31
Interest Accrued (237)	3,019	3,117	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	25,498	83,943	
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)	774,114	806,764	38
Total Liabilities and Other Credits	1,782,062	1,921,281	

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)	612,668	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	612,668	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	219,255	0	0	0	9
Total Accumulated Provision	219,255	0	0	0	
Net Utility Plant	393,413	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	205,758				205,758	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	14,916				14,916	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	719				719	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	15,635	0	0	0	15,635	13
Debits during year						14
Book cost of plant retired	2,138				2,138	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	2,138	0	0	0	2,138	19
Balance End of Year	219,255	0	0	0	219,255	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.58%					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	2,162,000	18,382		2,180,382	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	2,162,000	18,382	0	2,180,382	
Less accum. prov. depr. & amort. (122)	1,061,865	66,783		1,128,648	3
Net Nonutility Property	1,100,135	(48,401)	0	1,051,734	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	5,744	4,791 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	5,744	4,791

**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)				
1988 Mortgage Revenue Bonds	2,097	428	30,223	1
1995 Mortgage Revenue Bonds	2,155	428	16,164	2
Total			46,387	
Unamortized premium on debt (251)				
NONE	0	0	0	3
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	86,205	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>86,205</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)	
1995 MORTGAGE REVENUE BONDS	09/01/1995	06/01/2015	5.35%	635,000	1
Total Bonds (Account 221):				635,000	

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)					
WAGES AND PAYROLL TAXES	01/01/2000	01/01/2001	0.00%	9,503	1
Total for Account 223				9,503	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	13,417	1
Accruals:		
Charged water department expense	11,027	2
Charged electric department expense		3
Charged sewer department expense	3,723	4
Other (explain):		
NONE		5
Total Accruals and other credits	14,750	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	1,129	7
PSC Remainder Assessment	102	8
Other (explain):		
Property Tax Equivalent Forgiven	13,417	9
Total payments and other debits	14,648	
Balance end of year	13,519	

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
1995 MRB	3,117	37,331	37,429	3,019	2
Subtotal	3,117	37,331	37,429	3,019	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
VEHICLE LOAN INTEREST	0	93	93	0	5
Subtotal	0	93	93	0	
Total	3,117	37,424	37,522	3,019	

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	275,223	0	0	531,541	0	806,764	1
Add credits during year:							
For Services	550			550		1,100	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
AMORTIZATION OF GRANT				33,750		33,750	5
Balance End of Year	275,773	0	0	498,341	0	774,114	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
PLANT REPLACEMENT ACCOUNT	46,527	3
BOND RESERVE ACCOUNT	36,904	4
Total (Acct. 125):	83,431	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	16,612	6
Electric		7
Sewer (Regulated)	0	8
Other (specify):		
NONE		9
Total (Acct. 142):	16,612	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	46,379	10
Merchandising, jobbing and contract work		11
Other (specify):		
NONE		12
Total (Acct. 143):	46,379	
Receivables from Municipality (145):		
PUBLIC FIRE PROTECTION	23,743	13
UTILITY BILLS PLACED ON THE TAX ROLL	683	14
Total (Acct. 145):	24,426	
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)	
Other Deferred Debits (183):		
1995 TOWER REPAIR LESS AMORTIZATION; PSC APPROVAL 3/17/97	11,036	17
2000 WELL #1 REPAIR LESS AMORTIZATION; PSC APPROVAL 2/8/01	13,530	18
Total (Acct. 183):	24,566	
Payables to Municipality (233):		
NONE		19
Total (Acct. 233):	0	
Other Deferred Credits (253):		
NONE		20
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	609,294	0	0	0	609,294	1
Materials and Supplies	5,267	0	0	0	5,267	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	212,506	0	0	0	212,506	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	275,498	0	0	0	275,498	6
Other (specify):						
NONE					0	7
Average Net Rate Base	126,557	0	0	0	126,557	
Net Operating Income	413	0	0	0	413	8
Net Operating Income as a percent of Average Net Rate Base						
	0.33%	N/A	N/A	N/A	0.33%	

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	86,205	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	246,704	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	332,909	
Net Income		
Net Income	(3,342)	5
 Percent Return on Proprietary Capital	 -1.00%	

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

Signature Page (Page ii)

ACCOUNTANTS' COMPILATION REPORT

Shiocton Municipal Utility
Shiocton, Wisconsin

We have compiled the financial information in the accompanying Municipal Utility Annual Report (prescribed form) of the Shiocton Municipal Utility as of December 31, 2000 and for the year then ended in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation is 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 information referred to above, and accordingly, do not express an opinion or any other form of assurance on them. The financial information was compiled by us from financial statements for the same period that we previously audited, as indicated in our report dated February 8, 2001.

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

KERBER, ROSE & ASSOCIATES, S.C.
March 29, 2001

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

August 23, 2001

Ms. Betty Bunnell, Clerk Treasurer
Shiocton Municipal Utility
P.O. Box 96
Shiocton, WI 54170-0096

2000 Analytical Review DWCCA-5430-PJL

Dear Ms. Bunnell:

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 311 services in use reported in the Water Services schedule and 380 customers reported on page W-2. Please confirm that there are a significant number of services with multiple customers per service.
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 \$600 (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.

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\5430.doc

Enclosure

FINANCIAL SECTION FOOTNOTES

Response received 10/20/01:
Sorry - this response is for Shiocton Water and Sewer

----- Original Message -----
From: Karen Kerber, CPA
To: leege@psc.state.wi.us
Sent: Saturday, October 20, 2001 1:00 PM
Subject: Fw: Response to Analytical Review

----- Original Message -----
From: Karen Kerber, CPA
To: leege@psc.state.wi.us
Sent: Saturday, October 20, 2001 12:06 PM
Subject: Response to Analytical Review

- 1. Yes, the numbers are correct as reported.
- 2. We have attached computation.

Thanks,
Karen Kerber, CPA
Kerber, Rose & Associates, S.C.
Certified Public Accountants
115 E. Fifth Street
Shawano, WI 54166
Phone 715-526-9400
Fax 715-524-2599
E-mail kkerber@kerberrose.com

Mains Hydrants Amounts
Base Charge 23,005.00

Mains:
Footage of Mains, 4" and Larger, December 31, 2000 27,607.00
(Copy 1 of Page W-15 = 24,955+2652)
Less: Base Footage -26,577.00
Increase in Footage 1,030.00
Unit Charge 0.60
Additional Charge for Increase in Footage 618.00

Hydrants:
Hydrants at December 31, 2000 65.00
Less: Base Hydrants -63.00
Increase in Hydrants 2.00
Unit Charge 60.00
Additional Charge for Increase in Hydrants 120.00

Total Charge for Public Fire Protection 23,743.00

Per PSC Report 23,743.00

FINANCIAL SECTION FOOTNOTES

Variance 0.00

Karen, I messed up on my calculation of the fire protection charge, accidentally typed 26,607 instead of 27,607 for main footage, so you have it right, (glad one of us is awake!)

Thanks for your time, you may consider the review closed.

Pete

Pete Leege
Financial Specialist
Division of Water, Compliance and Consumer Affairs
Public Service Commission of Wisconsin
610 North Whitney Way
PO Box 7854
Madison, WI 53707-7854
Phone: (608) 267-9198
leegep@psc.state.wi.us
Fax: (608) 266-3957

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	82,648	1
Total Sales of Water	82,648	
Other Operating Revenues		
Forfeited Discounts (470)	265	2
Other Water Revenues (474)	1,367	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	1,632	
Total Operating Revenues	84,280	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	29,920	5
General Operating Expenses (680-690)	24,617	6
Total Operation and Maintenance Expenses	54,537	
Other Operating Expenses		
Depreciation Expense (403)	14,916	7
Amortization Expense (404)		8
Taxes (408)	14,414	9
Total Other Operating Expenses	29,330	
Total Operating Expenses	83,867	
NET OPERATING INCOME	413	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	344	12,707	41,767	4
Commercial	36	5,309	11,893	5
Industrial				6
Total Metered Sales to General Customers (461)	380	18,016	53,660	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		23,743	8
Other Sales to Public Authorities (464)	13	1,625	5,245	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	394	19,641	82,648	

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)	23,743	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)	23,743	
Forfeited Discounts (470):		
Customer late payment charges	265	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	265	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	727	7
Other (specify):		
TURN ON'S, TURN OFF'S AND MISCELLANEOUS	640	8
Total Other Water Revenues (474)	1,367	
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)	11,519	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	3,591	3
Chemicals (630)	466	4
Supplies and Expenses (640)	3,119	5
Repairs of Water Plant (650)	10,213	6
Transportation Expenses (660)	1,012	7
Total Plant Operation and Maintenance Expenses	29,920	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	2,502	8
Office Supplies and Expenses (681)	2,706	9
Outside Services Employed (682)	10,101	10
Insurance Expense (684)	4,988	11
Employees Pensions and Benefits (686)	3,282	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	1,038	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	24,617	
Total Operation and Maintenance Expenses	54,537	

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	PSC PRESCRIBED FORMULA	13,518	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		335	2
Net property tax equivalent		13,183	
Social Security	BASED ON ACTUAL PAYROLL	1,129	3
PSC Remainder Assessment	BASED ON OPERATING REVENUE	102	4
Other (specify): NONE			5
Total tax expense		<u>14,414</u>	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Outagamie				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.242500				3
County tax rate	mills		5.963000				4
Local tax rate	mills		12.039900				5
School tax rate	mills		14.335000				6
Voc. school tax rate	mills		2.249100				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		34.829500				10
Less: state credit	mills		2.180900				11
Net tax rate	mills		32.648600				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		12.039900				14
Combined School Tax Rate	mills		16.584100				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		28.624000				17
Total Tax Rate	mills		34.829500				18
Ratio of Local and School Tax to Total	dec.		0.821832				19
Total tax net of state credit	mills		32.648600				20
Net Local and School Tax Rate	mills		26.831666				21
Utility Plant, Jan. 1	\$	605,920	605,920				22
Materials & Supplies	\$	4,791	4,791				23
Subtotal	\$	610,711	610,711				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	610,711	610,711				26
Assessment Ratio	dec.		0.824965				27
Assessed Value	\$	503,815	503,815				28
Net Local & School Rate	mills		26.831666				29
Tax Equiv. Computed for Current Year	\$	13,518	13,518				30
Tax Equivalent per 1994 PSC Report	\$	12,997					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	13,518					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)	3,292		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	91,459		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	94,751	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	49,892	5,000	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	63,302		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	113,194	5,000	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			3,292 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			91,459 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	94,751
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			54,892 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			63,302 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	118,194
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	45,630		26
Transmission and Distribution Mains (343)	198,187		27
Fire Mains (344)	0		28
Services (345)	50,822	550	29
Meters (346)	28,372	1,922	30
Hydrants (348)	32,842	1,116	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	355,853	3,588	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	842		35
Computer Equipment (372.1)	4,156		36
Transportation Equipment (373)	21,018		37
Other General Equipment (379)	14,532	298	38
Other Tangible Property (390)	1,574		39
Total General Plant	42,122	298	
Total utility plant in service directly assignable	605,920	8,886	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	605,920	8,886	

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)			45,630 26
Transmission and Distribution Mains (343)			198,187 27
Fire Mains (344)			0 28
Services (345)			51,372 29
Meters (346)	1,468		28,826 30
Hydrants (348)	670		33,288 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	2,138	0	357,303
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			842 35
Computer Equipment (372.1)			4,156 36
Transportation Equipment (373)			21,018 37
Other General Equipment (379)			14,830 38
Other Tangible Property (390)			1,574 39
Total General Plant	0	0	42,420
Total utility plant in service directly assignable	2,138	0	612,668
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	2,138	0	612,668

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			1,790	1,790	1
February			1,676	1,676	2
March			1,539	1,539	3
April			1,718	1,718	4
May			1,758	1,758	5
June			1,699	1,699	6
July			1,758	1,758	7
August			1,867	1,867	8
September			2,248	2,248	9
October			2,238	2,238	10
November			1,960	1,960	11
December			2,509	2,509	12
Total for year	0	0	22,760	22,760	
Less: Measured or estimated water used in main flushing and water treatment during year					13
Less: Other utility use				3,119	14
Other utility use explanation:					15
Main and Service Breaks-555; Flushing-600; Fire-385; Skate-74; Fire Flow-10; Fill Lake Park-1495					
Water pumped into distribution system				19,641	16
Less: Water sold				19,641	17
Losses and unaccounted for				0	18
Percent unaccounted for to the nearest whole percent (%)				0%	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				149	21
Date of maximum: 10/4/2000					22
Cause of maximum:					23
Main Break					
Minimum gallons pumped by all methods in any one day during reporting year				38	24
Date of minimum: 3/6/2000					25
Total KWH used for pumping for the year				39,511	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)	
EAST AVENUE	1	265	10	856,000	Yes	1
OAK STREET	2	115	12	856,000	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	DEEP WELL	MEDIUM WELL		1
Location	EAST AVENUE	OAK STREET		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	US ELECTRIC	MUNICIPAL WELL & PUMP		5
Year Installed	1962	1991		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	600	600		8
Pump Motor or Standby Engine Mfr	US ELECTRIC	MUNICIPAL WELL & PUMP		9 10
Year Installed	1962	1991		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	40	40		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 23
Year Installed				24
Type				25
Horsepower				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		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1962		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	100		6
Total capacity in gallons	60,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)			9
Points of application (wellhouse, central facilities, booster station, other)			10
Filters, type (gravity, pressure, other, none)			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			12
Is a corrosion control chemical used (yes, no)?			13
Is water fluoridated (yes, no)?			14
			15
			16
			17
			18
			19
			20
			21
			22
			23
			24
			25

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	0.750	150	0	0	0	150	1
M	D	6.000	24,955	0	0	0	24,955	2
M	D	8.000	2,652	0	0	0	2,652	3
Total Within Municipality			27,757	0	0	0	27,757	
Total Utility			27,757	0	0	0	27,757	

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	225	1	0	0	226		1
M	1.000	78	0	0	0	78		2
M	1.500	4	0	0	0	4		3
M	2.000	1	0	0	0	1		4
M	4.000	2	0	0	0	2		5
Total Utility		310	1	0	0	311	0	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	398	37	37	0	398	37	1
1.000	5	0	0	0	5	0	2
1.500	5	0	0	0	5	0	3
2.000	5	1	1	0	5	1	4
2.500	1	0	0	0	1	0	5
4.000	1	0	0	0	1	0	6
Total:	415	38	38	0	415	38	

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	357	27	0	5	0	9	398	1
1.000	0	3	0	2	0	0	5	2
1.500	0	3	0	2	0	0	5	3
2.000	0	4	0	1	0	0	5	4
2.500	0	0	0	0	0	1	1	5
4.000	0	0	0	1	0	0	1	6
Total:	357	37	0	11	0	10	415	

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	65	1	1		65	2
Total Fire Hydrants	65	1	1	0	65	
Flushing Hydrants						
	2				2	3
Total Flushing Hydrants	2	0	0	0	2	

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

Number of hydrants operated during year:	31
Number of distribution system valves end of year:	60
Number of distribution valves operated during year:	21

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Acct. 640 - Supplies and Expense - There were more purchases in 1999.

Acct. 650 - Repiars of Water Plant - Amortization of repairs and maintenance of Well #1 approved by the PSC 2-8-01.

Water Services (Page W-16)

The property owner's building contractor installed the serivce. The Utility used an estimated cost since the actual cost was not known.
