



3015 (02-09-04)

ANNUAL REPORT

OF

Name: SHULLSBURG WATER UTILITY

Principal Office: P.O. BOX 580
SHULLSBURG, WI 53586-0580

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.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Balance Sheet	F-05
Net Utility Plant	F-06
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110)	F-07
Net Nonutility Property (Accts. 121 & 122)	F-08
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-09
Materials and Supplies	F-10
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-11
Capital Paid in by Municipality (Acct. 200)	F-12
Bonds (Acct. 221)	F-13
Notes Payable & Miscellaneous Long-Term Debt	F-14
Taxes Accrued (Acct. 236)	F-15
Interest Accrued (Acct. 237)	F-16
Contributions in Aid of Construction (Account 271)	F-17
Balance Sheet End-of-Year Account Balances	F-18
Return on Rate Base Computation	F-19
Return on Proprietary Capital Computation	F-20
Important Changes During the Year	F-21
Financial Section Footnotes	F-22
WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: SHULLSBURG WATER UTILITY

Utility Address: P.O. BOX 580
SHULLSBURG, WI 53586-0580

When was utility organized? 12/1/1827

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS PATRICIA BYRNE

Title: UTILITY CLERK

Office Address:

P.O. BOX 580
SHULLSBURG, WI 53586-0580

Telephone: (608) 965 - 4901

Fax Number: (608) 965 - 4424

E-mail Address:

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

Name: VIRCHOW, KRAUSE & CO., LLP

Title:

Office Address: VIRCHOW, KRAUSE & CO., LLP

4600 AMERICAN PARKWAY
P.O. BOX 7398
MADISON, WI 53707

Telephone: (608) 249 - 6622 EXT

Fax Number: (608) 249 - 8532

E-mail Address: swagner@virchowkrause.com

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

Name: MR GEORGE HILL

Title:

Office Address:

P.O. BOX 580
SHULLSBURG, WI 53586

Telephone: (608) 965 - 4901

Fax Number: (608) 965 - 4424

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: VIRCHOW, KRAUSE & CO., LLP

Title:

Office Address: VIRCHOW, KRAUSE & CO., LLP

4600 AMERICAN PARKWAY

P.O. BOX 7398

MADISON, WI 53707

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address: swagner@virchowkrause.com

Date of most recent audit report: 3/2/2001

Period covered by most recent audit: 2000

Names and titles of utility management including manager or superintendent:

Name: MR GEORGE MORRISSEY

Title: WATER SUPERINTENDENT

Office Address:

P.O. BOX 580

SHULLSBURG, WI 53586-0580

Telephone: (608) 965 - 3768

Fax Number: (608) 965 - 4424

E-mail Address:

Name of utility commission/committee: Shullsburg Utility Committee

Names of members of utility commission/committee:

JEFF DOYLE

GEORGE HILL, CHAIRMAN

CHRISTINE RUSSELL

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	204,673	202,969	1
Operating Expenses:			
Operation and Maintenance Expense (401)	99,339	90,980	2
Depreciation Expense (403)	30,658	28,283	3
Amortization Expense (404)	0	0	4
Taxes (408)	3,829	3,342	5
Total Operating Expenses	133,826	122,605	
Net Operating Income	70,847	80,364	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	70,847	80,364	
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)	14,099	11,482	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	14,099	11,482	
Total Income	84,946	91,846	
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	84,946	91,846	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	28,991	29,818	13
Amortization of Debt Discount and Expense (428)	628	628	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)		3,980	18
Total Interest Charges	29,619	26,466	
Net Income	55,327	65,380	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	651,083	579,297	19
Balance Transferred from Income (433)	55,327	65,380	20
Miscellaneous Credits to Surplus (434)	0	6,406	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)	706,410	651,083	

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):		
INVESTMENT INCOME	14,099	4
Total (Acct. 419):	14,099	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
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):					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	204,673	0	0	0	204,673	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	204,673	0	0	0	204,673	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,904,236	1,895,089	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	204,398	174,274	2
Net Utility Plant	1,699,838	1,720,815	
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)	305,780	258,551	7
Total Other Property and Investments	305,780	258,551	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	8,291	5,006	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	12,611	12,595	11
Other Accounts Receivable (143)	1,110	138	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	411,070	405,176	14
Materials and Supplies (150)	12,496	14,466	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	4,957	1,675	17
Total Current and Accrued Assets	450,535	439,056	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	14,413	11,291	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	14,413	11,291	
Total Assets and Other Debits	2,470,566	2,429,713	

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)	545,937	545,937	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	706,410	651,083	23
Total Proprietary Capital	1,252,347	1,197,020	
LONG-TERM DEBT			
Bonds (221)	590,000	610,000	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	590,000	610,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	4,538	2,223	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	2,383	2,430	32
Other Current and Accrued Liabilities (238)	1,632	434	33
Total Current and Accrued Liabilities	8,553	5,087	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	4,992	3,502	36
Total Deferred Credits	4,992	3,502	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	614,674	614,104	38
Total Liabilities and Other Credits	2,470,566	2,429,713	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,904,236	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,904,236	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	204,398	0	0	0	9
Total Accumulated Provision	204,398	0	0	0	
Net Utility Plant	1,699,838	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	174,274				174,274	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	30,658				30,658	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,255				1,255	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	31,913	0	0	0	31,913	13
Debits during year						14
Book cost of plant retired	1,789				1,789	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	1,789	0	0	0	1,789	19
Balance End of Year	204,398	0	0	0	204,398	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	12,496	14,466
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	12,496	14,466

**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)				
1998 Revenue Bonds	628	428	14,413	1
Total			14,413	
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	545,937	1
Changes during year (explain):		2
Balance end of year	<u><u>545,937</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)	
1998 Revenue Bonds	07/01/1998	06/01/2018	4.75%	590,000	1
Total Bonds (Account 221):				590,000	

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)
--	------------------------------	------------------------------------	------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	3,829	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>3,829</u>	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	3,571	7
PSC Remainder Assessment	258	8
Other (explain):		
NONE		9
Total payments and other debits	<u>3,829</u>	
Balance end of year	<u><u>0</u></u>	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1998 Revenue Bonds	2,430	28,991	29,038	2,383	1
Subtotal	2,430	28,991	29,038	2,383	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	2,430	28,991	29,038	2,383	

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	614,104	0	0	0	0	614,104	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
LATERAL INSTALLATION	570					570	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	614,674	0	0	0	0	614,674	
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):		
CONSTRUCTION FUND	45	3
REDEMPTION FUNDS	54,600	4
RESERVE ACCOUNTS	54,667	5
REPAIR FUNDS	131,537	6
WATER TOWER PAINTING	5,225	7
TRANSPORTATION FUNDS	12,582	8
MAIN REPLACEMENT	35,175	9
BUILDING FUND	3,603	10
PAINT AND CLEANING FUND	8,346	11
Total (Acct. 125):	305,780	
Notes Receivable (141):		
NONE		12
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	12,611	13
Electric		14
Sewer (Regulated)		15
Other (specify):		
NONE		16
Total (Acct. 142):	12,611	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		17
Merchandising, jobbing and contract work		18
Other (specify):		
MISCELLANEOUS	1,110	19
Total (Acct. 143):	1,110	
Receivables from Municipality (145):		
PENALTIES ON TAX ROLL	9,272	20
PUBLIC FIRE PROTECTION	7,035	21
RECEIVABLE FROM TIF #4	30,205	22
RECEIVABLE FROM SEWER UTILITY	2,373	23

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)	
Receivables from Municipality (145):		
ADVANCE TO TIF #3	362,185	24
Total (Acct. 145):	411,070	
Prepayments (165):		
NONE		25
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		26
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		27
Total (Acct. 183):	0	
Payables to Municipality (233):		
NONE		28
Total (Acct. 233):	0	
Other Deferred Credits (253):		
ACCRUED SICK LEAVE	4,992	29
Total (Acct. 253):	4,992	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,899,662	0	0	0	1,899,662	1
Materials and Supplies	13,481	0	0	0	13,481	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	189,336	0	0	0	189,336	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	614,389	0	0	0	614,389	6
Other (specify):					0	7
Average Net Rate Base	1,109,418	0	0	0	1,109,418	
Net Operating Income	70,847	0	0	0	70,847	8
Net Operating Income as a percent of Average Net Rate Base	6.39%	N/A	N/A	N/A	6.39%	

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	545,937	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	678,746	3
Other (Specify):		4
Total Average Proprietary Capital	1,224,683	
Net Income		
Net Income	55,327	5
Percent Return on Proprietary Capital	4.52%	

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

Identification and Ownership - Contacts (Page iv)

August 23, 2001

Ms. Kristy Vike-Manthy, Accountant
Shullsburg Water Utility
P.O. Box 580
Shullsburg, WI 53586-0580

2000 Analytical Review DWCCA-5470-PJL

Dear Ms. Vike-Manthy:

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

1. During our review, we noted that while it is explained in the footnotes for the Water Services schedule on page W-16 that the service added was purchased using utility funds, there is \$570 reported for contributions for "Lateral Installation" in column (b) of Account 271 on page F-17. Please explain.
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 \$6,390 (see enclosed worksheet). Because of this large discrepancy, we also checked the amount reported in the 1999 annual report and discovered a discrepancy of \$5,771 for that year. Please adjust your 2001 Public Fire Protection Service charge to account for the total \$12,161 overcharge from 2000 and 1999. Please follow our procedure for calculating the charge 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. 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\5470.doc

FINANCIAL SECTION FOOTNOTES

Enclosure

*****8

Response received 8/29/01:

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

From: Stacey Wagner [mailto:swagner@virchowkrause.com]

Sent: Wednesday, August 29, 2001 3:33 PM

To: LeegeP@psc.state.wi.us

Subject: Shullsburg Water Utility

We are writing in response to you inquiry into the Shullsburg Water Utility's annual report. We offer the following responses:

1. The utility only added one new service during 2000. A portion of the cost of the service was paid for by the utility and a portion was contributed by the property owner. The contribution figure is correct, but the financing explanation should have been expanded.

2. Based on our August 22nd discussion related to public fire protection, the revenue recorded for both 1999 and 2000 included what the PSC defines as flushing hydrants. However, from the water utility's perspective, since the hydrants in question have a rated capacity of 500 g.p.m. they are considered waterous hydrants for fire protection and therefore included in revenue calculation. We will footnote the other revenue section in future annual reports to explain why the account 463 balance differs from your calculation

If we can be of further assistance as you complete your review, please let us know. Also, please verify receipt of this message for our correspondence records. Thank you!

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

From: Leege, Peter PSC

Sent: Wednesday, January 30, 2002 3:46 PM

To: 'Stacey Wagner'

Subject: RE: Shullsburg Water Utility

Hi Stacy:

Sorry it took me so long to get back to you on this, getting our new program out took priority over responding to reviews.

I spoke to Vishwa Kashyap of our staff about item number two and was instructed that we should do the following. In the future, the 10 hydrants which have in the past been reported as flushing hydrants on page W-18 of the annual report should be reported as fire hydrants. Also, we need a request in writing that the F-1 rate file be revised to reflect those hydrants in the public fire protection service calculation.

Thanks for your time.

Pete

FINANCIAL SECTION FOOTNOTES

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)	201,249	1
Total Sales of Water	201,249	
Other Operating Revenues		
Forfeited Discounts (470)	710	2
Other Water Revenues (474)	2,714	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	3,424	
Total Operating Revenues	204,673	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	49,173	5
General Operating Expenses (680-690)	50,166	6
Total Operation and Maintenance Expenses	99,339	
Other Operating Expenses		
Depreciation Expense (403)	30,658	7
Amortization Expense (404)		8
Taxes (408)	3,829	9
Total Other Operating Expenses	34,487	
Total Operating Expenses	133,826	
NET OPERATING INCOME	70,847	

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	531	23,977	88,083	4
Commercial	61	8,766	21,508	5
Industrial	7	785	2,237	6
Total Metered Sales to General Customers (461)	599	33,528	111,828	
Private Fire Protection Service (462)	2		1,776	7
Public Fire Protection Service (463)	1		83,259	8
Other Sales to Public Authorities (464)	25	1,290	4,386	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	627	34,818	201,249	

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)	83,259	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)	83,259	
Forfeited Discounts (470):		
Customer late payment charges	710	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	710	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,118	7
Other (specify):		
MISCELLANEOUS OTHER	1,596	8
Total Other Water Revenues (474)	2,714	
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)	31,267	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	7,192	3
Chemicals (630)	2,198	4
Supplies and Expenses (640)	1,551	5
Repairs of Water Plant (650)	5,642	6
Transportation Expenses (660)	1,323	7
Total Plant Operation and Maintenance Expenses	49,173	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	15,402	8
Office Supplies and Expenses (681)	5,659	9
Outside Services Employed (682)	8,117	10
Insurance Expense (684)	2,155	11
Employees Pensions and Benefits (686)	16,031	12
Regulatory Commission Expenses (688)	96	13
Miscellaneous General Expenses (689)	2,706	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	50,166	
 Total Operation and Maintenance Expenses	 99,339	

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		0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		0	
Social Security		3,571	3
PSC Remainder Assessment		258	4
Other (specify): NONE			5
Total tax expense		<u>3,829</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			Lafayette				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.021106				3
County tax rate	mills		9.052374				4
Local tax rate	mills		3.061507				5
School tax rate	mills		14.146892				6
Voc. school tax rate	mills		1.800918				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		28.082797				10
Less: state credit	mills		1.780750				11
Net tax rate	mills		26.302047				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		3.061507				14
Combined School Tax Rate	mills		15.947810				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.009317				17
Total Tax Rate	mills		28.082797				18
Ratio of Local and School Tax to Total	dec.		0.676903				19
Total tax net of state credit	mills		26.302047				20
Net Local and School Tax Rate	mills		17.803923				21
Utility Plant, Jan. 1	\$	1,895,089	1,895,089				22
Materials & Supplies	\$	12,496	12,496				23
Subtotal	\$	1,907,585	1,907,585				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,907,585	1,907,585				26
Assessment Ratio	dec.		0.947589				27
Assessed Value	\$	1,807,607	1,807,607				28
Net Local & School Rate	mills		17.803923				29
Tax Equiv. Computed for Current Year	\$	32,182	32,182				30
Tax Equivalent per 1994 PSC Report	\$	21,940					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	0					32 33
Tax equiv. for current year (see note 6)	\$	0					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)	197		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)	53,719		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	53,916	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	57,920		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	38,813		17
Diesel Pumping Equipment (326)	17,725		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	1,758		20
Total Pumping Plant	116,216	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	4,131	839	23
Total Water Treatment Plant	4,131	839	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	962		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)			197 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)			53,719 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	53,916
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			57,920 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			38,813 17
Diesel Pumping Equipment (326)			17,725 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			1,758 20
Total Pumping Plant	0	0	116,216
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)	700		4,270 23
Total Water Treatment Plant	700	0	4,270
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			962 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)	307,264		26
Transmission and Distribution Mains (343)	1,074,243		27
Fire Mains (344)	0		28
Services (345)	116,393	1,160	29
Meters (346)	62,210	1,495	30
Hydrants (348)	116,016		31
Other Transmission and Distribution Plant (349)	316		32
Total Transmission and Distribution Plant	1,677,404	2,655	
GENERAL PLANT			
Land and Land Rights (370)	80		33
Structures and Improvements (371)	2,529		34
Office Furniture and Equipment (372)	1,484	1,028	35
Computer Equipment (372.1)	4,987	4,289	36
Transportation Equipment (373)	23,564		37
Other General Equipment (379)	10,778	2,125	38
Other Tangible Property (390)	0		39
Total General Plant	43,422	7,442	
Total utility plant in service directly assignable	1,895,089	10,936	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,895,089	10,936	

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)			307,264	26
Transmission and Distribution Mains (343)		(56,620)	1,017,623	27
Fire Mains (344)			0	28
Services (345)		56,620	174,173	29
Meters (346)	423		63,282	30
Hydrants (348)			116,016	31
Other Transmission and Distribution Plant (349)			316	32
Total Transmission and Distribution Plant	423	0	1,679,636	
GENERAL PLANT				
Land and Land Rights (370)			80	33
Structures and Improvements (371)			2,529	34
Office Furniture and Equipment (372)	666		1,846	35
Computer Equipment (372.1)			9,276	36
Transportation Equipment (373)			23,564	37
Other General Equipment (379)			12,903	38
Other Tangible Property (390)			0	39
Total General Plant	666	0	50,198	
Total utility plant in service directly assignable	1,789	0	1,904,236	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	1,789	0	1,904,236	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			3,239	3,239	1
February			3,389	3,389	2
March			3,678	3,678	3
April			3,261	3,261	4
May			3,171	3,171	5
June			3,397	3,397	6
July			3,890	3,890	7
August			3,941	3,941	8
September			3,296	3,296	9
October			3,426	3,426	10
November			3,036	3,036	11
December			3,406	3,406	12
Total for year	0	0	41,130	41,130	
Less: Measured or estimated water used in main flushing and water treatment during year					13
Less: Other utility use				1,785	14
Other utility use explanation: flushing hydrants, main breaks, etc.					15
Water pumped into distribution system				39,345	16
Less: Water sold				34,818	17
Losses and unaccounted for				4,527	18
Percent unaccounted for to the nearest whole percent (%)				12%	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				183	21
Date of maximum: 8/10/2000					22
Cause of maximum: Watering of ball field at park					23
Minimum gallons pumped by all methods in any one day during reporting year				78	24
Date of minimum: 11/3/2000					25
Total KWH used for pumping for the year				50,790	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL #3 SOUTH JUDGEMENT	No. 3	639	12	57	Yes	1
WELL #4 WEST HARRISON	No. 4	454	16	44	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	WELL NO. 3	WELL NO. 4		1
Location	SOUTH JUDGEMENT	WEST HARRISON		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	LAYNE	DEMINO		5
Year Installed	1954	1971		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	290	300		8
Pump Motor or Standby Engine Mfr	US GENERAL ELECTRIC	US GENERAL ELECTRIC		9 10
Year Installed	1954	1998		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	40	50		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	NO. 1	WELL #4		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET			3
Year constructed	1992			4
Primary material (earthen, steel, concrete, other)	STEEL			5
Elevation difference in feet (See Headnote 3.)	71			6
Total capacity in gallons	200,000			7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.4180	0.4320		12
Is a corrosion control chemical used (yes, no)?	N	N		13
Is water fluoridated (yes, no)?	Y	Y		14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	150	0	0	0	150	1
M	D	4.000	5,932	0	0	0	5,932	2
P	D	4.000	262	0	0	0	262	3
M	D	6.000	16,762	0	0	0	16,762	4
P	D	6.000	4,174	0	0	0	4,174	5
M	D	8.000	4,122	0	0	0	4,122	6
P	D	8.000	16,676	0	0	0	16,676	7
M	D	10.000	945	0	0	0	945	8
P	D	10.000	80	0	0	0	80	9
P	D	12.000	2,042	0	0	0	2,042	10
Total Within Municipality			51,145	0	0	0	51,145	
Total Utility			51,145	0	0	0	51,145	

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)	
P	0.750	3	0	0	0	3		1
M	0.750	381	0	0	0	381	37	2
M	1.000	198	1	0	0	199	3	3
M	1.500	4	0	0	0	4		4
M	2.000	17	0	0	0	17	3	5
M	4.000	5	0	0	0	5		6
M	6.000	1	0	0	0	1		7
Total Utility		609	1	0	0	610	43	

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	640	0	17	(2)	621	40	1
1.000	7	2	3	0	6	6	2
1.500	9	0	0	0	9	6	3
2.000	9	2	0	0	11	8	4
3.000	2	1	1	0	2	1	5
4.000	4	0	0	0	4	3	6
Total:	671	5	21	(2)	653	64	

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	531	49	3	15	0	23	621	1
1.000	0	2	2	1	0	1	6	2
1.500	0	5	1	1	0	2	9	3
2.000	0	5	1	3	0	2	11	4
3.000	0	0	0	2	0	0	2	5
4.000	0	0	0	3	0	1	4	6
Total:	531	61	7	25	0	29	653	

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	77	0	0	0	77	2
Total Fire Hydrants	77	0	0	0	77	
Flushing Hydrants						
	10	0	0	0	10	3
Total Flushing Hydrants	10	0	0	0	10	

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:	87
Number of distribution system valves end of year:	237
Number of distribution valves operated during year:	73

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Variances:

Acct #640 - Utility incurred additional water testing costs in 1999. The 2000 expense is more in line with historical costs.

Acct #680 - Utility started to include wages paid to mayor and council members.

Acct #681 - Account balance isn't up for any specific reason. Activity in account was reasonable with smaller invoice activity.

Acct #689 - 1999 expenses were higher than normal because charges were incurred for washing and waxing the water tower.

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

The city council has passed a resolution setting the tax equivalent to zero for the water utility.

Water Utility Plant in Service (Page W-08)

Adjustment made to reflect actual balances at year end.

Water Services (Page W-16)

The service added was purchased using utility funds.

Per review response, a portion of the cost of the service was provided by the utility customer.

PJL

Meters (Page W-17)

Adjustments represents amount to arrive at actual amount of meters on hand at year end.
