



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: WAUZEKA MUNICIPAL WATER UTILITY

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Principal Office: P.O. BOX 344  
WAUZEKA, WI 53826

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For the Year Ended: DECEMBER 31, 2000

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**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**

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**Exact Utility Name:** WAUZEKA MUNICIPAL WATER UTILITY

**Utility Address:** P.O. BOX 344  
WAUZEKA, WI 53826

**When was utility organized?** 10/14/1914

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

**Name:** MRS PHYLLIS GROOM  
**Title:** VILLAGE CLERK - TREASURER

**Office Address:**  
P.O. BOX 344  
WAUZEKA, WI 53826

**Telephone:** (608) 875 - 5281

**Fax Number:** (608) 875 - 5281

**E-mail Address:**

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

**Name:** COLLINS & ASSOCIATES, S.C.  
**Title:**

**Office Address:** COLLINS & ASSOCIATES, S.C.  
516 S MARQUETTE RD.  
P.O. BOX 120  
PRAIRIE DU CHIEN, WI 53821

**Telephone:** (608) 326 - 6456

**Fax Number:** (608) 326 - 5100

**E-mail Address:** collins@mhtc.net

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

**Name:** MR DENNIS OSWALD  
**Title:** SUPERINTENDENT

**Office Address:**  
P.O. BOX 344  
WAUZEKA, WI 53826

**Telephone:** (608) 875 - 5281

**Fax Number:**

**E-mail Address:**

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

### IDENTIFICATION AND OWNERSHIP

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

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**Name:** NONE

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

**Date of most recent audit report:**

**Period covered by most recent audit:**

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MR DENNIS OSWALD

**Title:** SUPERINTENDENT

**Office Address:**

P.O. BOX 344  
WAUZEKA, WI 53826

**Telephone:** (608) 875 - 5281

**Fax Number:**

**E-mail Address:**

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**Name:** MRS PHYLLIS GROOM

**Title:** CLERK - TREASURER

**Office Address:**

P.O. BOX 344  
WAUZEKA, WI 53826

**Telephone:** (608) 875 - 5281

**Fax Number:** (608) 875 - 5281

**E-mail Address:**

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**Name of utility commission/committee:**

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**Names of members of utility commission/committee:**

MRS PHYLLIS GROOM, CLERK - TREASURER  
MR DENNIS OSWALD, SUPERINTENDENT

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**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

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

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**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)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	67,791	67,907	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	17,655	17,788	2
Depreciation Expense (403)	26,208	20,324	3
Amortization Expense (404)	0	0	4
Taxes (408)	31,552	21,211	5
<b>Total Operating Expenses</b>	<b>75,415</b>	<b>59,323</b>	
<b>Net Operating Income</b>	<b>(7,624)</b>	<b>8,584</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>(7,624)</b>	<b>8,584</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	41	22	9
Miscellaneous Nonoperating Income (421)	0	0	10
<b>Total Other Income</b>	<b>41</b>	<b>22</b>	
<b>Total Income</b>	<b>(7,583)</b>	<b>8,606</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>(7,583)</b>	<b>8,606</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	25,580	3,270	13
Amortization of Debt Discount and Expense (428)		0	14
Amortization of Premium on Debt--Cr. (429)		0	15
Interest on Debt to Municipality (430)	0	14,234	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)		0	18
<b>Total Interest Charges</b>	<b>25,580</b>	<b>17,504</b>	
<b>Net Income</b>	<b>(33,163)</b>	<b>(8,898)</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	(19,329)	(10,431)	19
Balance Transferred from Income (433)	(33,163)	(8,898)	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>(52,492)</b>	<b>(19,329)</b>	

### 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)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		3
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
SAVINGS ACCOUNT INTEREST	41	4
<b>Total (Acct. 419):</b>	<b>41</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		5
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		6
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		7
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		8
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		9
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		10
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		11
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

**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
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>					0	6
<b>Total costs and expenses</b>	0	0	0	0	0	
<b>Net income (or loss)</b>	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	67,791	0	0	0	<b>67,791</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents					<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
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					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
.					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>67,791</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>67,791</b>	

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (100)	1,496,383	1,364,676	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	198,761	188,806	2
<b>Net Utility Plant</b>	<b>1,297,622</b>	<b>1,175,870</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
<b>Total Other Property and Investments</b>	<b>0</b>	<b>0</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	48,374	141,367	8
Temporary Cash Investments (132)	0	0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	6,916	6,277	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	3,070	5,540	14
Materials and Supplies (150)	335	607	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0	0	17
<b>Total Current and Accrued Assets</b>	<b>58,695</b>	<b>153,791</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
<b>Total Deferred Debits</b>	<b>0</b>	<b>0</b>	
<b>Total Assets and Other Debits</b>	<b>1,356,317</b>	<b>1,329,661</b>	

### BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	318,997	318,997	21
Appropriated Earned Surplus (215)		0	22
Unappropriated Earned Surplus (216)	(52,492)	(19,329)	23
<b>Total Proprietary Capital</b>	<b>266,505</b>	<b>299,668</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	461,173	485,000	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
<b>Total Long-Term Debt</b>	<b>461,173</b>	<b>485,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	27
Accounts Payable (232)	455	797	28
Payables to Municipality (233)	11,637	6,323	29
Customer Deposits (235)		0	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	3,110	3,270	32
Other Current and Accrued Liabilities (238)		0	33
<b>Total Current and Accrued Liabilities</b>	<b>15,202</b>	<b>10,390</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)		0	35
Other Deferred Credits (253)	0	0	36
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)		0	37
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	613,437	534,603	38
<b>Total Liabilities and Other Credits</b>	<b>1,356,317</b>	<b>1,329,661</b>	

**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)	
<b>Plant Accounts:</b>					
Utility Plant in Service (100)	1,496,383	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
<b>Total Utility Plant</b>	1,496,383	0	0	0	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	198,761	0	0	0	9
<b>Total Accumulated Provision</b>	198,761	0	0	0	
<b>Net Utility Plant</b>	1,297,622	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)	
<b>Balance first of year</b>	188,806				<b>188,806</b>	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged depreciation expense (403)	26,208				<b>26,208</b>	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	357				<b>357</b>	6
Accruals charged other						7
accounts (specify):						8
					<b>0</b>	9
Salvage	4,904				<b>4,904</b>	10
Other credits (specify):						11
					<b>0</b>	12
<b>Total credits</b>	<b>31,469</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>31,469</b>	13
<b>Debits during year</b>						14
Book cost of plant retired	21,514				<b>21,514</b>	15
Cost of removal					<b>0</b>	16
Other debits (specify):						17
					<b>0</b>	18
<b>Total debits</b>	<b>21,514</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>21,514</b>	19
<b>Balance End of Year</b>	<b>198,761</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>198,761</b>	20
<b>Composite Depreciation Rate?</b>	Yes					21
If yes, what is the rate?	1.96%					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
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	335	607
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
<b>Total Materials and Supplies</b>	<b>335</b>	<b>607</b>

**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)		
<b>Unamortized debt discount &amp; expense (181)</b>				
NONE				1
<b>Total</b>			<u>0</u>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<u>0</u>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

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

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	318,997	1
<b>Changes during year (explain):</b>		<b>2</b>
<b>Balance end of year</b>	<b><u>318,997</u></b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
WATER SYSTEM REVENUE BOND	11/15/1999	11/15/2009	5.35%	461,173	1
<b>Total Bonds (Account 221):</b>				<b>461,173</b>	

### 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.

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>
--	------------------------------	------------------------------------	------------------------------	---

NONE

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	31,552	2
Charged electric department expense		3
Charged sewer department expense	237	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<u>31,789</u>	
<b>Taxes paid during year:</b>		
County, state and local taxes	31,209	6
Social Security taxes	496	7
PSC Remainder Assessment	84	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<u>31,789</u>	
<b>Balance end of year</b>	<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)	
<b>Bonds (221)</b>					
NONE	3,270	25,580	25,740	3,110	1
<b>Subtotal</b>	<b>3,270</b>	<b>25,580</b>	<b>25,740</b>	<b>3,110</b>	
<b>Advances from Municipality (223)</b>					
Adv. from Municipality	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other long-Term Debt (224)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>3,270</b>	<b>25,580</b>	<b>25,740</b>	<b>3,110</b>	

**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	534,603	0	0	0	0	<b>534,603</b>	1
<b>Add credits during year:</b>							
For Services	300					<b>300</b>	2
For Mains						<b>0</b>	3
<b>Other (specify):</b>							
WATER TOWER	78,534					<b>78,534</b>	4
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	5
<b>Balance End of Year</b>	<b>613,437</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>613,437</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	532,576					<b>532,576</b>	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)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	6,916	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>6,916</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
SEWER METER COST ALLOCATION	1,574	12
DELINQUENT WATER ON TAX ROLL	1,496	13
<b>Total (Acct. 145):</b>	<b>3,070</b>	
<b>Prepayments (165):</b>		
NONE		14
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		15
<b>Total (Acct. 182):</b>	<b>0</b>	

### 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)	
<b>Other Deferred Debits (183):</b>		
NONE		16
<b>Total (Acct. 183):</b>		<b>0</b>
<b>Payables to Municipality (233):</b>		
ADDITIONAL DUE FOR TAX EQUIVALENT	9,709	17
EXPENSES PAID BY VILLAGE FOR WATER	1,491	18
OVERPAYMENT OF 2000 HYDRANT CHARGE BY VILLAGE	437	19
<b>Total (Acct. 233):</b>		<b>11,637</b>
<b>Other Deferred Credits (253):</b>		
NONE		20
<b>Total (Acct. 253):</b>		<b>0</b>

### 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)	
<b>Add Average:</b>						
Utility Plant in Service	1,359,431	0	0	0	1,359,431	1
Materials and Supplies	471	0	0	0	471	2
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	193,783	0	0	0	193,783	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	574,020	0	0	0	574,020	6
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>592,099</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>592,099</b>	
Net Operating Income	(7,624)	0	0	0	(7,624)	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>-1.29%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>-1.29%</b>	

## 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)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	318,997	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(35,910)	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>283,087</b>	
<b>Net Income</b>		
Net Income	(33,163)	5
<b>Percent Return on Proprietary Capital</b>	<b>-11.71%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

**Report changes of any of the following types:**

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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**4. Estimated changes in revenues due to rate changes.**

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**5. Obligations incurred or assumed, excluding commercial paper.**

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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### Income Statement (Page F-01)

See Accountants' Compilation Report

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### Balance Sheet (Page F-05)

See Accountants' Compilation Report

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### Identification and Ownership (Page iv)

Blue River Water Utility  
Blue River, Wisconsin

We have compiled the accompanying Public Service Commission Report of the Blue River Water Utility of the Village of Blue River, Wisconsin for the year ended December 31, 2000, in accordance with standards established by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of the utility. We have not audited or reviewed the accompanying report and, accordingly, do not express an opinion or any other form of assurance on it.

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

COLLINS & ASSOCIATES, S.C.

Prairie du Chien, Wisconsin  
March 21, 2001

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership - Contacts (Page iv)

October 18, 2001

Mrs. Phyllis Groom, Village Clerk-Treasurer  
Wauzeka Municipal Water Utility  
P.O. Box 344  
Wauzeka, WI 53826-0344

2000 Analytical Review DWCCA-6330-PJL

Dear Mrs. Groom:

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 you report a service as added during the year in the Water Services schedule on page W-16, there are no dollars reported as added to Account 345, Services on page W-8. While it is reported in the footnotes to page W-16 that no costs were incurred by the utility, it is necessary that the utility book the service applying the Cz-1 rate schedule rates. Please see the enclosed letter dated May 15, 1991, which explains in detail how to book service additions. For this situation, you need to apply method 3. Please confirm that you will adjust the utility's 2001 annual report to account for the service hook up to the church.

2. Please provide details of the utility's meter replacement program referred to in the footnotes of the Meters schedule on page W-17.

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](mailto:leegep@psc.state.wi.us). If we have no questions regarding your response, you can consider the review closed.

Sincerely,

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

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## FINANCIAL SECTION FOOTNOTES

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PJL:tlm:w:\compl\Analytical Reviews\2000 analytical review letters\6330.doc

Enclosure

\*\*\*\*\*

Response received 11/14/01:

Date: November 14, 2001

From: Marlene Vogt  
Collins & Associates. S.C.  
For Wauzeka Municipal Water Utility

To: Peter J. Leege  
Financial Specialist  
Public Service Commission of Wisconsin

RE: 2000 Analytical Review

Following is the requested information for your 2000 Analytical Review:

1. On the 2001 Wauzeka Municipal Water Utility annual report, Services, Account 345, will be increased by \$650.00 for the 2000 service added at the church and Account 271, Contributions in Aid of Construction will be credited.
  
2. The meter replacement program is a DNR requirement that meters be replaced every seven years. In 2000, 12 meters were retired and replaced with 12 meters in stock..

Please feel free to contact us or Phyllis Groom, Wauzeka Water Utility clerk/treasurer if you have any additional questions.

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	66,865	1
<b>Total Sales of Water</b>	<b>66,865</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	285	2
Other Water Revenues (474)	641	3
Amortization of Construction Grants (475)	0	4
<b>Total Other Operating Revenues</b>	<b>926</b>	
<b>Total Operating Revenues</b>	<b>67,791</b>	
<b>Operation and Maintenance Expenses</b>		
Plant Operation and Maintenance Expenses (600-660)	13,070	5
General Operating Expenses (680-690)	4,585	6
<b>Total Operation and Maintenance Expenses</b>	<b>17,655</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	26,208	7
Amortization Expense (404)		8
Taxes (408)	31,552	9
<b>Total Other Operating Expenses</b>	<b>57,760</b>	
<b>Total Operating Expenses</b>	<b>75,415</b>	
<b>NET OPERATING INCOME</b>	<b>(7,624)</b>	

## 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)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	225	10,229	38,034	4
Commercial	14	1,093	3,984	5
Industrial	1	397	723	6
<b>Total Metered Sales to General Customers (461)</b>	<b>240</b>	<b>11,719</b>	<b>42,741</b>	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		21,171	8
Other Sales to Public Authorities (464)	7	806	2,953	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>248</b>	<b>12,525</b>	<b>66,865</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name (a)</b>	<b>Point of Delivery (b)</b>	<b>Thousands of Gallons Sold (c)</b>	<b>Revenues (d)</b>
------------------------------	----------------------------------	--	-------------------------

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)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	21,171	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
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>21,171</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	285	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>285</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	579	7
<b>Other (specify):</b>		
CUSTOMER CHARGE FOR HYDRANT RELOCATION	62	8
<b>Total Other Water Revenues (474)</b>	<b>641</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		9
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

## 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.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>		
Salaries and Wages (600)	6,576	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	2,671	3
Chemicals (630)		4
Supplies and Expenses (640)	1,856	5
Repairs of Water Plant (650)	1,967	6
Transportation Expenses (660)		7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>13,070</b>	
<b>GENERAL OPERATING EXPENSES</b>		
Administrative and General Salaries (680)	500	8
Office Supplies and Expenses (681)	1,318	9
Outside Services Employed (682)	2,767	10
Insurance Expense (684)		11
Employees Pensions and Benefits (686)		12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)		14
Uncollectible Accounts (690)		15
<b>Total General Operating Expenses</b>	<b>4,585</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>17,655</b>	

**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		31,209	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		237	2
<b>Net property tax equivalent</b>		<b>30,972</b>	
Social Security		496	3
PSC Remainder Assessment		84	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>31,552</b>	

### 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			Crawford				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.219270				3
County tax rate	mills		6.557990				4
Local tax rate	mills		8.082680				5
School tax rate	mills		15.014870				6
Voc. school tax rate	mills		1.970320				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>31.845130</b>				10
Less: state credit	mills		0.285060				11
<b>Net tax rate</b>	mills		<b>31.560070</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>8.082680</b>				14
<b>Combined School Tax Rate</b>	mills		<b>16.985190</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>25.067870</b>				17
<b>Total Tax Rate</b>	mills		<b>31.845130</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.787181</b>				19
<b>Total tax net of state credit</b>	mills		<b>31.560070</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>24.843476</b>				21
Utility Plant, Jan. 1	\$	<b>1,364,676</b>	1,364,676				22
Materials & Supplies	\$	<b>607</b>	607				23
<b>Subtotal</b>	\$	<b>1,365,283</b>	<b>1,365,283</b>				24
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>1,365,283</b>	<b>1,365,283</b>				26
Assessment Ratio	dec.		0.920128				27
<b>Assessed Value</b>	\$	<b>1,256,235</b>	<b>1,256,235</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>24.843476</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>31,209</b>	<b>31,209</b>				30
Tax Equivalent per 1994 PSC Report	\$	16,831					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>31,209</b>					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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	150		4
Structures and Improvements (311)	18,935	488	5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	1,595		7
Wells and Springs (314)	206,279	7,553	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	50,217		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>277,176</b>	<b>8,041</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	744	4,217	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	1,986	3,037	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	1,326		20
<b>Total Pumping Plant</b>	<b>4,056</b>	<b>7,254</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	1,048		23
<b>Total Water Treatment Plant</b>	<b>1,048</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	100		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)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			150	4
Structures and Improvements (311)			19,423	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			1,595	7
Wells and Springs (314)	1,000		212,832	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			50,217	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>1,000</b>	<b>0</b>	<b>284,217</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			4,961	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			5,023	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			1,326	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>11,310</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			1,048	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>1,048</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			100	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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	352,791	276,121	26
Transmission and Distribution Mains (343)	442,892		27
Fire Mains (344)	0		28
Services (345)	62,961		29
Meters (346)	18,051		30
Hydrants (348)	58,770		31
Other Transmission and Distribution Plant (349)	197		32
<b>Total Transmission and Distribution Plant</b>	<b>935,762</b>	<b>276,121</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0	352	36
Transportation Equipment (373)	4,000	3,650	37
Other General Equipment (379)	437		38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>4,437</b>	<b>4,002</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,222,479</b>	<b>295,418</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>1,222,479</b>	<b>295,418</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	16,154		612,758 26
Transmission and Distribution Mains (343)			442,892 27
Fire Mains (344)			0 28
Services (345)			62,961 29
Meters (346)	360		17,691 30
Hydrants (348)			58,770 31
Other Transmission and Distribution Plant (349)			197 32
<b>Total Transmission and Distribution Plant</b>	<b>16,514</b>	<b>0</b>	<b>1,195,369</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			352 36
Transportation Equipment (373)	4,000		3,650 37
Other General Equipment (379)			437 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>4,000</b>	<b>0</b>	<b>4,439</b>
<b>Total utility plant in service directly assignable</b>	<b>21,514</b>	<b>0</b>	<b>1,496,383</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>21,514</b>	<b>0</b>	<b>1,496,383</b>

## 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			1,315	1,315	1
February			1,146	1,146	2
March			1,222	1,222	3
April			1,192	1,192	4
May			1,306	1,306	5
June			1,239	1,239	6
July			1,463	1,463	7
August			1,392	1,392	8
September			1,253	1,253	9
October			1,257	1,257	10
November			1,203	1,203	11
December			1,256	1,256	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>15,244</b>	<b>15,244</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				300	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				14,944	16
Less: Water sold				12,525	17
Losses and unaccounted for				2,419	18
Percent unaccounted for to the nearest whole percent (%)				16%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				97	21
Date of maximum: 7/6/2000					22
Cause of maximum:					23
Flushed hydrants					
Minimum gallons pumped by all methods in any one day during reporting year				27	24
Date of minimum: 5/14/2000					25
Total KWH used for pumping for the year				35,446	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
1913 WELL - FRONT STREET WAUZEKA	1	315	10	0	No	<b>1</b>
1913 WELL - FRONT STREET WAUZEKA	2	400	10	0	No	<b>2</b>
1984 WELL - HWY 60 WAUZEKA	3	900	10	46,100	Yes	<b>3</b>
1984 WELL - N. MILL ST WAUZEKA	4	60	6	8,000	Yes	<b>4</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	3	4	1
Location	INDUSTRIAL DRIVE	MILL STREET	2
Purpose	P	S	3
Destination	D	D	4
Pump Manufacturer	LAYNE	DAYTON, DAVID	5
Year Installed	1972	1981	6
Type	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	350	150	8
Pump Motor or Standby Engine Mfr	GE	GE	9
Year Installed	2000	1981	10
Type	ELECTRIC	ELECTRIC	11
Horsepower	40	10	12
			13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)
Identification			14
Location			15
Purpose			16
Destination			17
Pump Manufacturer			18
Year Installed			19
Type			20
Actual Capacity (gpm)			21
Pump Motor or Standby Engine Mfr			22
Year Installed			23
Type			24
Horsepower			25
			26

## RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1999		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	124		6
Total capacity in gallons	150,000		7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
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								1
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	1.000	0	0	0	0	0	0
M	D	1.250	0	0	0	0	0	2
M	D	4.000	238	0	0	0	238	3
M	D	6.000	16,627	0	0	0	16,627	4
P	D	6.000	45	0	0	0	45	5
M	D	8.000	11,764	0	0	0	11,764	6
P	D	8.000	2,565	0	0	0	2,565	7
M	D	10.000	900	0	0	0	900	8
P	D	10.000	80	0	0	0	80	9
<b>Total Within Municipality</b>			<b>32,219</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>32,219</b>	
<b>Total Utility</b>			<b>32,219</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>32,219</b>	

### 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	197	1	0	0	198		1
M	1.000	18	0	0	0	18		2
M	1.250	3	0	0	0	3		3
M	1.500	3	0	0	0	3		4
M	2.000	1	0	0	0	1		5
<b>Total Utility</b>		<b>222</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>223</b>	<b>0</b>	

### 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	294	0	12	0	282	0	1
1.000	1	0	0	0	1	0	2
1.500	2	0	0	0	2	0	3
2.000	3	0	0	0	3	0	4
<b>Total:</b>	<b>300</b>	<b>0</b>	<b>12</b>	<b>0</b>	<b>288</b>	<b>0</b>	

#### 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	228	14	1	3	0	36	282	1
1.000	0	0	0	1	0	0	1	2
1.500	0	1	0	1	0	0	2	3
2.000	1	0	0	2	0	0	3	4
<b>Total:</b>	<b>229</b>	<b>15</b>	<b>1</b>	<b>7</b>	<b>0</b>	<b>36</b>	<b>288</b>	

### 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)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	55			1	56	2
<b>Total Fire Hydrants</b>	<b>55</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>56</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**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:	56
Number of distribution system valves end of year:	123
Number of distribution valves operated during year:	62

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## WATER OPERATING SECTION FOOTNOTES

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### Water Utility Plant in Service (Page W-08)

Dist. reservoirs and standpipes (342)- Adding new water tower and writing off old water tower.

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### Sources of Water Supply - Ground Waters (Page W-11)

Well #4 is a backup well and is run once per day.

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### Pumping & Power Equipment (Page W-13)

Pump #4 is backup pump and data has been updated. Cost is already in Account 325.

Pump #3 cost had been previously included in Account 314 (wells) and old pump was written off in Account 314. New pump cost is now included in Account 325.

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### Water Services (Page W-16)

For service added, no expense was incurred by utility- construction company covered the costs of the hook-up to church.

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### Meters (Page W-17)

To meters tested during year: ran replacement program.

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### Hydrants and Distribution System Valves (Page W-18)

Hydrant count correction from 1998. There is no change in dollar amounts in hydrants.

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