



3015 (02-09-04)

ANNUAL REPORT

OF

Name: CAMERON MUNICIPAL WATER UTILITY

Principal Office: 512 MAIN
P.O. BOX 387
CAMERON, WI 54822

For the Year Ended: DECEMBER 31, 2000

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CAMERON MUNICIPAL WATER UTILITY

Utility Address: 512 MAIN
P.O. BOX 387
CAMERON, WI 54822

When was utility organized? 4/1/1923

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: VERNITA PRATHER

Title: CLERK-TREASURER

Office Address:

512 MAIN STREET
P.O. BOX 387
CAMERON, WI 54822

Telephone: (715) 458 - 2117

Fax Number:

E-mail Address:

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Date of most recent audit report: 3/6/2001

Period covered by most recent audit: 1/1/2000-12/31/2000

Names and titles of utility management including manager or superintendent:

Name: STEVE BECKER

Title: SUPERINTENDENT

Office Address:

512 MAIN STREET
CAMERON, WI 54822

Telephone: (715) 458 - 2117

Fax Number:

E-mail Address:

Name: THOMAS HALL

Title: VILLAGE PRESIDENT

Office Address:

512 MAIN STREET
CAMERON, WI 54822

Telephone: (715) 458 - 2117

Fax Number:

E-mail Address:

Name: VERNITA PRATHER

Title: VILLAGE CLERK-TREASURER

Office Address:

512 MAIN STREET
CAMERON, WI 54822

Telephone: (715) 458 - 2117

Fax Number:

E-mail Address:

Name of utility commission/committee: Water UtilityCommittee

Names of members of utility commission/committee:

MR THOMAS HALL
MR RUSSELL HULBACK

IDENTIFICATION AND OWNERSHIP

Is sewer service rendered by the utility?

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

Date of Ordinance:

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

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

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	135,050	132,616	1
Operating Expenses:			
Operation and Maintenance Expense (401)	44,786	47,398	2
Depreciation Expense (403)	24,296	24,346	3
Amortization Expense (404)	0	0	4
Taxes (408)	30,582	30,701	5
Total Operating Expenses	99,664	102,445	
Net Operating Income	35,386	30,171	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	35,386	30,171	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	9,223	9,956	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	9,223	9,956	
Total Income	44,609	40,127	
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	44,609	40,127	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	960	1,706	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	960	1,706	
Net Income	43,649	38,421	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	712,503	674,082	19
Balance Transferred from Income (433)	43,649	38,421	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	756,152	712,503	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
 2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST-CHECKING ACCOUNT	0	4
INTEREST-STATE INVESTMENT POOL	9,223	5
Total (Acct. 419):	9,223	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
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	135,050	0	0	0	135,050	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	135,050	0	0	0	135,050	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,584,469	1,579,799	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	336,205	317,391	2
Net Utility Plant	1,248,264	1,262,408	
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)	156,341	147,139	7
Total Other Property and Investments	156,341	147,139	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	321,980	346,494	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	9,576	9,554	11
Other Accounts Receivable (143)	700	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	654	0	14
Materials and Supplies (150)	8,309	8,344	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	341,219	364,392	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	1,745,824	1,773,939	

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)	161,954	161,954	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	756,152	712,503	23
Total Proprietary Capital	918,106	874,457	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	13,948	27,134	26
Total Long-Term Debt	13,948	27,134	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	215	27,680	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	29,371	59,879	31
Interest Accrued (237)	639	1,244	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	30,225	88,803	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	783,545	783,545	38
Total Liabilities and Other Credits	1,745,824	1,773,939	

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)	1,531,617	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)	52,852				6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,584,469	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	336,205	0	0	0	9
Total Accumulated Provision	336,205	0	0	0	
Net Utility Plant	1,248,264	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	317,391				317,391	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	24,296				24,296	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,171				1,171	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	25,467	0	0	0	25,467	13
Debits during year						14
Book cost of plant retired	6,653				6,653	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	6,653	0	0	0	6,653	19
Balance End of Year	336,205	0	0	0	336,205	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	1.66%					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):					
NONE	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					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	8,309	8,344
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	<u>8,309</u>	<u>8,344</u>

**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)				1
Total			0	
Unamortized premium on debt (251)				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	161,954	1
Changes during year (explain):		2
Balance end of year	<u><u>161,954</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)
-------------------------------------	------------------------------	------------------------------------	------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
State Trust Fund Loan	12/11/1991	03/15/2001	5.75%	13,948	1
Total for Account 224				13,948	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	59,879	1
Accruals:		
Charged water department expense	30,582	2
Charged electric department expense		3
Charged sewer department expense	610	4
Other (explain):		
NONE		5
Total Accruals and other credits	31,192	
Taxes paid during year:		
County, state and local taxes	59,879	6
Social Security taxes	1,660	7
PSC Remainder Assessment	161	8
Other (explain):		
NONE		9
Total payments and other debits	61,700	
Balance end of year	29,371	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	3
State Trust Fund Loan 12/11/91	1,244	960	1,565	639	4
Subtotal	1,244	960	1,565	639	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	1,244	960	1,565	639	

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	783,545	0	0	0	0	783,545	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):						0	4
Deduct charges (specify):						0	5
Balance End of Year	783,545	0	0	0	0	783,545	
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):		
INVESTMENT FOR PLANT ADDITIONS	156,341	3
Total (Acct. 125):	156,341	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	9,576	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	9,576	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
OVERPAYMENT TO VENDER	700	11
Total (Acct. 143):	700	
Receivables from Municipality (145):		
TAX ROLL ITEMS	654	12
Total (Acct. 145):	654	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)
<hr/>	
Payables to Municipality (233):	
NONE	16
Total (Acct. 233):	0
<hr/>	
Other Deferred Credits (253):	
NONE	17
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,534,509	0	0	0	1,534,509	1
Materials and Supplies	8,326	0	0	0	8,326	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	326,798	0	0	0	326,798	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	783,545	0	0	0	783,545	6
Other (specify):					0	7
Average Net Rate Base	432,492	0	0	0	432,492	
Net Operating Income	35,386	0	0	0	35,386	8
Net Operating Income as a percent of Average Net Rate Base	8.18%	N/A	N/A	N/A	8.18%	

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	161,954	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	734,327	3
Other (Specify):		4
Total Average Proprietary Capital	896,281	
Net Income		
Net Income	43,649	5
Percent Return on Proprietary Capital	4.87%	

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.

Well # 1 was retired during 2000.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

January 4, 2002

Ms. Vernita Prather, Clerk-Treasurer
Village of Cameron Municipal Water Utility
512 Main Street
Po Box 387
Cameron, WI 54822-0387

2000 Analytical Review DWCCA-930-PJL

Dear Ms. Prather:

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. We appreciate the response from Steven Becker, Village of Cameron Water Superintendent, about minimizing water loss. Has a leak detector been purchased and used for locating leaks? Have new, replacement meters been purchased and installed? What is the number of meters you have scheduled for testing? There may be other areas of concern that affect leakage and a list of ideas on how to approach this issue was included in our January 4, 2001 letter. Since your unaccounted percentage is still fluctuating at a high level, we will continue monitoring this and working with you as needed to help your utility improve in this area.
2. As directed in the head notes of the Water Operation & Maintenance Expenses schedule on page W-5, please provide explanations of the changes in Accounts 640 and 686 when compare to the previous year and follow this procedure in the future.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient

for you to do so. My e-mail address is peter.leege@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

FINANCIAL SECTION FOOTNOTES

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

PJL:dwh:w:\compl\Analytical Reviews\2000 analytical review letters\930.doc

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

From: Cameron Village Hall [mailto:vernital@chibardun.net]
Sent: Tuesday, January 29, 2002 10:30 AM
To: pscrcs@psc.state.wi.us
Subject: Answer to letter date 1/04/02

As of todays date we have not purchased a leak detector, will be working with Rural water works or a private contractor such as Dave Holmes. Steve will be making arrangements with the above firms having them check for water leaks.

In regards to meters, we have purchased a 100 new meters and will be actively installing new meters through out the community. We have also agreed to purchased 100 meters for three years and will be working hard at getting them installed so we can use our new Solution in a Box.

In account 640 increased due to increase of water testing. Account 686 is due to increase in Health insurance and the Village is now offering Wisconsin Retirement.

My e-mail address is vernital@chibardun.net if you should need more information.

Thank You,

Vernita

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	133,318	1
Total Sales of Water	133,318	
Other Operating Revenues		
Forfeited Discounts (470)	240	2
Other Water Revenues (474)	1,492	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	1,732	
Total Operating Revenues	135,050	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	26,498	5
General Operating Expenses (680-690)	18,288	6
Total Operation and Maintenance Expenses	44,786	
Other Operating Expenses		
Depreciation Expense (403)	24,296	7
Amortization Expense (404)		8
Taxes (408)	30,582	9
Total Other Operating Expenses	54,878	
Total Operating Expenses	99,664	
NET OPERATING INCOME	35,386	

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	24	114	1
Commercial	1	24	114	2
Industrial				3
Total Unmetered Sales to General Customers (460)	2	48	228	
Metered Sales to General Customers (461)				
Residential	533	25,979	61,015	4
Commercial	70	10,043	16,457	5
Industrial				6
Total Metered Sales to General Customers (461)	603	36,022	77,472	
Private Fire Protection Service (462)				
Public Fire Protection Service (463)	1		50,618	8
Other Sales to Public Authorities (464)	15	2,090	5,000	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	621	38,160	133,318	

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)	50,618	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)	50,618	
Forfeited Discounts (470):		
Customer late payment charges	240	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	240	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,492	7
Other (specify):		
NONE		8
Total Other Water Revenues (474)	1,492	
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)	16,903	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	6,134	3
Chemicals (630)		4
Supplies and Expenses (640)	1,095	5
Repairs of Water Plant (650)	2,219	6
Transportation Expenses (660)	147	7
Total Plant Operation and Maintenance Expenses	26,498	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	4,799	8
Office Supplies and Expenses (681)	1,787	9
Outside Services Employed (682)	1,850	10
Insurance Expense (684)	1,829	11
Employees Pensions and Benefits (686)	8,023	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)		14
Uncollectible Accounts (690)		15
Total General Operating Expenses	18,288	
 Total Operation and Maintenance Expenses	44,786	

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		29,371	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		610	2
Net property tax equivalent		28,761	
Social Security		1,660	3
PSC Remainder Assessment		161	4
Other (specify): NONE			5
Total tax expense		<u>30,582</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			Barron				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.201081				3
County tax rate	mills		5.082889				4
Local tax rate	mills		5.958184				5
School tax rate	mills		10.186584				6
Voc. school tax rate	mills		1.370648				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		22.799386				10
Less: state credit	mills		1.659330				11
Net tax rate	mills		21.140056				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.958184				14
Combined School Tax Rate	mills		11.557232				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.515416				17
Total Tax Rate	mills		22.799386				18
Ratio of Local and School Tax to Total	dec.		0.768241				19
Total tax net of state credit	mills		21.140056				20
Net Local and School Tax Rate	mills		16.240651				21
Utility Plant, Jan. 1	\$	1,537,401	1,537,401				22
Materials & Supplies	\$	8,344	8,344				23
Subtotal	\$	1,545,745	1,545,745				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,545,745	1,545,745				26
Assessment Ratio	dec.		0.994624				27
Assessed Value	\$	1,537,435	1,537,435				28
Net Local & School Rate	mills		16.240651				29
Tax Equiv. Computed for Current Year	\$	24,969	24,969				30
Tax Equivalent per 1994 PSC Report	\$	29,371					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	29,371					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)	200		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)	16,261		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	16,461	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	2,807		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	9,102		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	11,909	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	200		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)			200 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)	2,751		13,510 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	2,751	0	13,710
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			2,807 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)	3,902		5,200 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	3,902	0	8,007
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			200 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)	166,126		26
Transmission and Distribution Mains (343)	930,639		27
Fire Mains (344)	0		28
Services (345)	170,934		29
Meters (346)	58,057	869	30
Hydrants (348)	169,922		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,495,878	869	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	2,305		35
Computer Equipment (372.1)	1,876		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	8,972		38
Other Tangible Property (390)	0		39
Total General Plant	13,153	0	
Total utility plant in service directly assignable	1,537,401	869	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,537,401	869	

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)			166,126 26
Transmission and Distribution Mains (343)			930,639 27
Fire Mains (344)			0 28
Services (345)			170,934 29
Meters (346)			58,926 30
Hydrants (348)			169,922 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	1,496,747
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			2,305 35
Computer Equipment (372.1)			1,876 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			8,972 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	13,153
Total utility plant in service directly assignable	6,653	0	1,531,617
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	6,653	0	1,531,617

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			4,724	4,724	1
February			4,426	4,426	2
March			4,296	4,296	3
April			4,718	4,718	4
May			5,067	5,067	5
June			4,878	4,878	6
July			5,185	5,185	7
August			4,867	4,867	8
September			4,755	4,755	9
October			4,788	4,788	10
November			4,521	4,521	11
December			4,888	4,888	12
Total for year	0	0	57,113	57,113	
Less: Measured or estimated water used in main flushing and water treatment during year				150	13
Less: Other utility use				45	14
Other utility use explanation:					15
Sewer Flushing					
Water pumped into distribution system				56,918	16
Less: Water sold				38,160	17
Losses and unaccounted for				18,758	18
Percent unaccounted for to the nearest whole percent (%)				33%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
More televising and leak studies will be done in the future.					
Maximum gallons pumped by all methods in any one day during reporting year				252	21
Date of maximum: 7/7/2000					22
Cause of maximum:					23
Hydrant Flushing					
Minimum gallons pumped by all methods in any one day during reporting year				63	24
Date of minimum: 2/17/2000					25
Total KWH used for pumping for the year				89,936	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)	
NORTHWESTERN PARK (1962)	#2	383	8	648,000	Yes	1

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	#2			1
Location	NORTHWESTERN PARK			2
Purpose	P			3
Destination	R			4
Pump Manufacturer	LAYNE-NORTHWESTERN			5
Year Installed	1962			6
Type	VERTICAL TURBINE			7
Actual Capacity (gpm)	450			8
Pump Motor or Standby Engine Mfr	LAYNE-NORTHWESTERN			9 10
Year Installed	1962			11
Type	ELECTRIC			12
Horsepower	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	#1	#2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	1923	1978	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	90	90	6
Total capacity in gallons	60,000	300,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)			9
Points of application (wellhouse, central facilities, booster station, other)			10
Filters, type (gravity, pressure, other, none)			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			12
Is a corrosion control chemical used (yes, no)?			13
Is water fluoridated (yes, no)?			14
			15
			16
			17
			18
			19
			20
			21
			22
			23
			24
			25

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	2,261	0	0	0	2,261	1
M	D	6.000	27,241	0	0	0	27,241	2
P	D	6.000	2,031	0	0	0	2,031	3
M	D	8.000	10,284	0	0	0	10,284	4
P	D	8.000	2,877	0	0	0	2,877	5
M	D	10.000	8,927	0	0	0	8,927	6
Total Within Municipality			53,621	0	0	0	53,621	
Total Utility			53,621	0	0	0	53,621	

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	493	0	0	0	493		1
M	1.000	59	0	0	0	59		2
M	1.250	5	0	0	0	5		3
M	1.500	21	0	0	0	21		4
M	2.000	4	0	0	0	4		5
M	3.000	3	0	0	0	3		6
Total Utility		585	0	0	0	585	0	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	743	1	0	0	744	38	1
1.000	6	0	0	0	6	0	2
1.500	6	1	0	0	7	0	3
2.000	5	0	0	0	5	2	4
3.000	5	0	0	0	5	3	5
6.000	2	0	0	0	2	0	6
Total:	767	2	0	0	769	43	

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	521	56	0	10	0	157	744	1
1.000	0	6	0	0	0	0	6	2
1.500	0	5	0	1	0	1	7	3
2.000	1	1	0	0	0	3	5	4
3.000	0	1	0	4	0	0	5	5
6.000	0	0	0	0	2	0	2	6
Total:	522	69	0	15	2	161	769	

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	98				98	2
Total Fire Hydrants	98	0	0	0	98	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	98
Number of distribution system valves end of year:	149
Number of distribution valves operated during year:	37

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Per review response:

In account 640 increased due to increase of water testing. Account 686 is due to increase in Health insurance and the Village is now offering Wisconsin Retirement.

PJL

Water Utility Plant in Service (Page W-08)

Well # 1 was retired during 2000.
