



3015 (02-09-04)

ANNUAL REPORT

OF

Name: CAMPBELLSPORT MUNICIPAL WATER UTILITY

Principal Office: P.O. BOX 709
CAMPELLSPORT, WI 53010

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: CAMPBELLSPORT MUNICIPAL WATER UTILITY

Utility Address: P.O. BOX 709
CAMPELLSPORT, WI 53010

When was utility organized? 6/1/1935

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: DIANE LEMKE
Title: CLERK/TREASURER

Office Address:
P.O. BOX 709
CAMPBELLSPORT, WI 53010

Telephone: (414) 533 - 8321
Fax Number: (414) 533 - 5298

E-mail Address:

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

Name: MR DONALD VILIONE
Title: CPA

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP
115 S 84TH STREET SUITE 400
MILWAUKEE, WI 53214

Telephone: (414) 777 - 5500
Fax Number: (414) 777 - 5555

E-mail Address: dvilione@virchowkrause.com

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: MR DONALD VILIONE

Title: CPA

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP
115 S 84TH STREET SUITE 400
MILWAUKEE, WI 53214

Telephone: (414) 777 - 5500

Fax Number: (414) 777 - 5555

E-mail Address: dvilione@virchowkrause.com

Date of most recent audit report: 2/21/2001

Period covered by most recent audit: 1/1/00-12/31/00

Names and titles of utility management including manager or superintendent:

Name: MARK GRUBER

Title:

Office Address:
P.O. BOX 709
CAMPBELLSPORT, WI 53010

Telephone: (414) 533 - 8321

Fax Number: (414) 533 - 5298

E-mail Address:

Name of utility commission/committee:

Names of members of utility commission/committee:

- STEVEN ALIOTO
- DANIEL DEL PONTE
- LEE EICHSTEDT
- CRAIG GRUBER
- RICHARD HEISLER
- KEVIN STRANGE
- DEAN UELMEN

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	401,345	400,805	1
Operating Expenses:			
Operation and Maintenance Expense (401)	109,818	92,513	2
Depreciation Expense (403)	87,512	84,100	3
Amortization Expense (404)	0	0	4
Taxes (408)	66,479	58,731	5
Total Operating Expenses	263,809	235,344	
Net Operating Income	137,536	165,461	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	137,536	165,461	
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)	27,393	9,381	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	27,393	9,381	
Total Income	164,929	174,842	
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	164,929	174,842	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	128,672	128,852	13
Amortization of Debt Discount and Expense (428)	7,800	7,800	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	16,573	18,757	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	153,045	155,409	
Net Income	11,884	19,433	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	253,440	234,007	19
Balance Transferred from Income (433)	11,884	19,433	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)	265,324	253,440	

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 ON INVESTMENTS	27,393	4
Total (Acct. 419):	27,393	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	401,345	0	0	0	401,345	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	401,345	0	0	0	401,345	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	4,211,413	3,848,308	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	538,116	500,112	2
Net Utility Plant	3,673,297	3,348,196	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	4,825	4,825	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	4,825	4,825	
Investment in Municipality (123)	0	0	5
Other Investments (124)	11,780	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	16,605	4,825	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	42,021	434,247	8
Temporary Cash Investments (132)	233,968		9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	71,232	71,047	11
Other Accounts Receivable (143)	42,356	55,956	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	14,259	14,028	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	403,836	575,278	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	8,125	15,925	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	8,125	15,925	
Total Assets and Other Debits	4,101,863	3,944,224	

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)	49,265	49,265	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	265,324	253,440	23
Total Proprietary Capital	314,589	302,705	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	328,132	392,232	25
Other long-Term Debt (224)	2,600,000	2,600,000	26
Total Long-Term Debt	2,928,132	2,992,232	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	16,981	5,348	28
Payables to Municipality (233)	163,198	121,753	29
Customer Deposits (235)			30
Taxes Accrued (236)	64,986	57,099	31
Interest Accrued (237)	66,973	68,083	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	312,138	252,283	
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)	547,004	397,004	38
Total Liabilities and Other Credits	4,101,863	3,944,224	

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)	4,211,413	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	4,211,413	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	538,116	0	0	0	9
Total Accumulated Provision	538,116	0	0	0	
Net Utility Plant	3,673,297	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	500,112				500,112	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	87,512				87,512	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	2,433				2,433	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	50				50	10
Other credits (specify):						11
					0	12
Total credits	89,995	0	0	0	89,995	13
Debits during year						14
Book cost of plant retired	46,591				46,591	15
Cost of removal	5,400				5,400	16
Other debits (specify):						17
					0	18
Total debits	51,991	0	0	0	51,991	19
Balance End of Year	538,116	0	0	0	538,116	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
2 ACRES - CORNER OF SPRING & HELENA S	2,825			2,825	2
LAND ON SPRING STREET	2,000			2,000	3
Total Nonutility Property (121)	4,825	0	0	4,825	
Less accum. prov. depr. & amort. (122)	0			0	4
 Net Nonutility Property	 4,825	 0	 0	 4,825	

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	14,259	14,028
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	<u>14,259</u>	<u>14,028</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)				
\$2,600,000 BOND ISSUE	7,800	428	8,125	1
Total			<u><u>8,125</u></u>	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			<u><u>0</u></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.

Particulars (a)	Amount (b)	
Balance first of year	49,265	1
Changes during year (explain):		2
Balance end of year	<u><u>49,265</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)
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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)	
Advances (223)					
ADVANCE FROM MUNICIPALITY	09/17/1991	12/31/2003	5.75%	214,043	1
ADVANCE FROM MUNICIPALITY	07/31/1992	12/31/2003	5.75%	9,586	2
ADVANCE FROM MUNICIPALITY	11/21/1991	12/31/2003	5.75%	9,692	3
ADVANCE FROM MUNICIPALITY	12/10/1992	12/31/2003	5.75%	18,204	4
ADVANCE FROM MUNICIPALITY	01/10/1996	07/01/2006	5.00%	15,736	5
ADVANCE FROM SEWER	01/01/1996	07/01/2006	5.00%	47,943	6
ADVANCE FROM MUNICIPALITY	10/31/1992	12/31/2003	5.75%	12,928	7
Total for Account 223				328,132	
Other Long-Term Debt (224)					
WATER SYSTEM REVENUE BOND ANTICIP NOTE	01/15/1997	01/15/2002	4.85%	2,600,000	8
Total for Account 224				2,600,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	57,099	1
Accruals:		
Charged water department expense	66,479	2
Charged electric department expense	0	3
Charged sewer department expense	804	4
Other (explain):		
NONE		5
Total Accruals and other credits	67,283	
Taxes paid during year:		
County, state and local taxes	57,099	6
Social Security taxes	1,800	7
PSC Remainder Assessment	497	8
Other (explain):		
NONE		9
Total payments and other debits	59,396	
Balance end of year	64,986	

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)					
ADVANCES FROM MUNICIPALITY	6,287	16,573	17,509	5,351	2
Subtotal	6,287	16,573	17,509	5,351	
Other long-Term Debt (224)					
ADVANCE FROM SEWER	1,373	2,572	2,746	1,199	3
WATER REVENUE BOND ANTICIPATION NOTES	0			0	4
WATER REVENUE BOND ANTICIPATION NOTES 1997	60,423	126,100	126,100	60,423	5
Subtotal	61,796	128,672	128,846	61,622	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	68,083	145,245	146,355	66,973	

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	397,004	0	0	0	0	397,004	1
Add credits during year:							
For Services						0	2
For Mains	150,000					150,000	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	547,004	0	0	0	0	547,004	
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):		
SPECIAL ASSESSMENTS LEVIED	11,780	2
Total (Acct. 124):	11,780	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	71,232	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	71,232	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	42,356	9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	42,356	
Receivables from Municipality (145):		
NONE		12
Total (Acct. 145):	0	
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)	
Payables to Municipality (233):		
SEWER BILLINGS, RENT, TAXES, BENEFITS, INSURANCE, PRIN. & INTEREST	163,198	16
Total (Acct. 233):	163,198	
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	4,029,860	0	0	0	4,029,860	1
Materials and Supplies	14,143	0	0	0	14,143	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	519,114	0	0	0	519,114	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	472,004	0	0	0	472,004	6
Other (specify):					0	7
Average Net Rate Base	3,052,885	0	0	0	3,052,885	
Net Operating Income	137,536	0	0	0	137,536	8
Net Operating Income as a percent of Average Net Rate Base	4.51%	N/A	N/A	N/A	4.51%	

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	49,265	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	259,382	3
Other (Specify):		4
Total Average Proprietary Capital	308,647	
Net Income		
Net Income	11,884	5
Percent Return on Proprietary Capital	3.85%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

September 14, 2001

Ms. Diane Lemke, Clerk/Treasurer
Campbellsport Municipal Water Utility
P.O. Box 709
Campbellsport, WI 53010-0709

2000 Analytical Review DWCCA-940-PJL

Dear Ms. Lemke:

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 the utility reports in the Identification and Ownership schedule that sewer service is not rendered by the utility. However there is \$804 reported for local and school tax equivalent on meters charged to sewer department in Account 408 on page W-6 as well as \$2,433 reported for depreciation expense on meters charged to sewer in Account 110 on page F-7. Please explain. Please also note that if the utility does render sewer service, there should be a non zero amount reported for return on net investment in meters charged to sewer department in Account 474 on page W-4.

2. During our review, we noted 601 services in use reported in the Water Services schedule and 717 customers reported on page W-2. Please confirm that there are a significant number of services with multiple customers per service.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is leegep@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

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

FINANCIAL SECTION FOOTNOTES

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WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	397,884	1
Total Sales of Water	397,884	
Other Operating Revenues		
Forfeited Discounts (470)	177	2
Other Water Revenues (474)	3,284	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	3,461	
Total Operating Revenues	401,345	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	78,014	5
General Operating Expenses (680-690)	31,804	6
Total Operation and Maintenance Expenses	109,818	
Other Operating Expenses		
Depreciation Expense (403)	87,512	7
Amortization Expense (404)		8
Taxes (408)	66,479	9
Total Other Operating Expenses	153,991	
Total Operating Expenses	263,809	
NET OPERATING INCOME	137,536	

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	1	101	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	1	1	101	
Metered Sales to General Customers (461)				
Residential	619	29,623	185,506	4
Commercial	95	17,851	81,137	5
Industrial	3	655	3,365	6
Total Metered Sales to General Customers (461)	717	48,129	270,008	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		110,745	8
Other Sales to Public Authorities (464)	12	4,025	17,030	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	731	52,155	397,884	

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)	110,745	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)	110,745	
Forfeited Discounts (470):		
Customer late payment charges	177	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	177	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		7
Other (specify):		
OTHER WATER REVENUE	3,284	8
Total Other Water Revenues (474)	3,284	
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)	18,369	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	21,413	3
Chemicals (630)	3,040	4
Supplies and Expenses (640)	4,418	5
Repairs of Water Plant (650)	30,599	6
Transportation Expenses (660)	175	7
Total Plant Operation and Maintenance Expenses	78,014	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	5,725	8
Office Supplies and Expenses (681)	1,601	9
Outside Services Employed (682)	15,696	10
Insurance Expense (684)	3,626	11
Employees Pensions and Benefits (686)	5,056	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	100	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	31,804	
 Total Operation and Maintenance Expenses	 109,818	

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		64,986	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		804	2
Net property tax equivalent		64,182	
Social Security		1,800	3
PSC Remainder Assessment		497	4
Other (specify): NONE			5
Total tax expense		66,479	

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			Fond du Lac				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.231074				3
County tax rate	mills		5.035356				4
Local tax rate	mills		8.648240				5
School tax rate	mills		10.093755				6
Voc. school tax rate	mills		1.786395				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.794820				10
Less: state credit	mills		1.365190				11
Net tax rate	mills		24.429630				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.648240				14
Combined School Tax Rate	mills		11.880150				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.528390				17
Total Tax Rate	mills		25.794820				18
Ratio of Local and School Tax to Total	dec.		0.795834				19
Total tax net of state credit	mills		24.429630				20
Net Local and School Tax Rate	mills		19.441926				21
Utility Plant, Jan. 1	\$	3,848,308	3,848,308				22
Materials & Supplies	\$	13,635	13,635				23
Subtotal	\$	3,861,943	3,861,943				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	3,861,943	3,861,943				26
Assessment Ratio	dec.		0.865520				27
Assessed Value	\$	3,342,589	3,342,589				28
Net Local & School Rate	mills		19.441926				29
Tax Equiv. Computed for Current Year	\$	64,986	64,986				30
Tax Equivalent per 1994 PSC Report	\$	20,723					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	64,986					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)	0		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)	275,854		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	17,790		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	293,644	0	
PUMPING PLANT			
Land and Land Rights (320)	258		12
Structures and Improvements (321)	86,767		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	183,920		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	211,057	35,068	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	3,041		20
Total Pumping Plant	485,043	35,068	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	873,987		22
Water Treatment Equipment (332)	410,913		23
Total Water Treatment Plant	1,284,900	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	265		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)			0	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)			275,854	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			17,790	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	293,644	
PUMPING PLANT				
Land and Land Rights (320)			258	12
Structures and Improvements (321)			86,767	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			183,920	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	43,159		202,966	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			3,041	20
Total Pumping Plant	43,159	0	476,952	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			873,987	22
Water Treatment Equipment (332)			410,913	23
Total Water Treatment Plant	0	0	1,284,900	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			265	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)	483,054		26
Transmission and Distribution Mains (343)	722,414	215,879	27
Fire Mains (344)	0		28
Services (345)	120,183	67,001	29
Meters (346)	113,864	28,357	30
Hydrants (348)	145,354	35,485	31
Other Transmission and Distribution Plant (349)	1,452		32
Total Transmission and Distribution Plant	1,586,586	346,722	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	585		35
Computer Equipment (372.1)	0	5,071	36
Transportation Equipment (373)	0	21,625	37
Other General Equipment (379)	8,863	1,210	38
Other Tangible Property (390)	188,687		39
Total General Plant	198,135	27,906	
Total utility plant in service directly assignable	3,848,308	409,696	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	3,848,308	409,696	

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)			483,054 26
Transmission and Distribution Mains (343)	1,732		936,561 27
Fire Mains (344)			0 28
Services (345)			187,184 29
Meters (346)	43		142,178 30
Hydrants (348)	457		180,382 31
Other Transmission and Distribution Plant (349)			1,452 32
Total Transmission and Distribution Plant	2,232	0	1,931,076
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			585 35
Computer Equipment (372.1)	1,200	188,687	192,558 36
Transportation Equipment (373)			21,625 37
Other General Equipment (379)			10,073 38
Other Tangible Property (390)		(188,687)	0 39
Total General Plant	1,200	0	224,841
Total utility plant in service directly assignable	46,591	0	4,211,413
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	46,591	0	4,211,413

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Sources of Water Supply					
Month (a)	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)	Total Gallons All Methods (000's) (e)	
January			4,528	4,528	1
February			4,201	4,201	2
March			4,537	4,537	3
April			4,831	4,831	4
May			5,238	5,238	5
June			5,146	5,146	6
July			5,938	5,938	7
August			5,973	5,973	8
September			6,554	6,554	9
October			6,351	6,351	10
November			5,989	5,989	11
December			6,320	6,320	12
Total for year	0	0	65,606	65,606	
Less: Measured or estimated water used in main flushing and water treatment during year				962	13
Less: Other utility use				718	14
Other utility use explanation:					15
water used to pressurize transmission main & prelube well pump no. 2, also used for street cleaning, hydrant flushing and watermain breaks					
Water pumped into distribution system				63,926	16
Less: Water sold				52,155	17
Losses and unaccounted for				11,771	18
Percent unaccounted for to the nearest whole percent (%)				18%	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				422	21
Date of maximum: 9/7/2000					22
Cause of maximum:					23
flushing watermain					
Minimum gallons pumped by all methods in any one day during reporting year				89	24
Date of minimum: 3/29/2000					25
Total KWH used for pumping for the year				274,840	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)	
SPRING & HELENA STREETS	2	1,200	20	66,000	Yes	1
SPRING STREET	3	1,337	23	720,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	BOOSTER PUMP NO. 2	BOOSTER PUMPING NO. 1	WELL NO. 2	1
Location	415 SPRING ST.	415 SPRING ST.	415 SPRING ST.	2
Purpose	B	B	P	3
Destination	D	D	R	4
Pump Manufacturer	LAYNE & BOWLER	LAYNE & BOWLER	LAYNE & BOWLER	5
Year Installed	1996	1996	2000	6
Type	OTHER	OTHER	VERTICAL TURBINE	7
Actual Capacity (gpm)	400	400	250	8
Pump Motor or Standby Engine Mfr	G.E.	G.E.	G.E.	10
Year Installed	1996	1996	1996	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	40	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL NO. 3			14
Location	224 SPRING ST.			15
Purpose	P			16
Destination	R			17
Pump Manufacturer	BYRON-JACKSON			18
Year Installed	1996			19
Type	OTHER			20
Actual Capacity (gpm)	500			21
Pump Motor or Standby Engine Mfr	BYRON JACKSON			23
Year Installed	1996			24
Type	ELECTRIC			25
Horsepower	100			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	WATER TOWER WATER TREATMENT PLANT			1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R		3
Year constructed	1991	1996		4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	200	0		6
Total capacity in gallons	300,000	66,000		7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)		LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)		CENTRAL FACILITIES		10
Filters, type (gravity, pressure, other, none)		PRESSURE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		0.5800		12
Is a corrosion control chemical used (yes, no)?		N		13
Is water fluoridated (yes, no)?		N		14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	3,555	0	0	0	3,555	1
M	D	6.000	28,299	0	825	0	27,474	2
P	D	6.000	1,737	103	0	0	1,840	3
M	D	8.000	8,473	0	0	0	8,473	4
P	D	8.000	11,307	3,200	0	0	14,507	5
P	D	10.000	1,297	2,075	0	0	3,372	6
P	D	12.000	360	0	0	0	360	7
Total Within Municipality			55,028	5,378	825	0	59,581	
Total Utility			55,028	5,378	825	0	59,581	

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	518	0	0	0	518	10	1
M	1.000	56	14	0	0	70		2
M	1.500	16	2	0	0	18		3
M	2.000	1	0	0	0	1	1	4
M	4.000	1	0	0	0	1		5
P	6.000		3			3		6
M	6.000	1	0	0	0	1		7
Total Utility		593	19	0	0	612	11	

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	732	100	0	0	832	4	1
0.750	220	0	1	0	219	1	2
1.000	31	0	0	0	31	0	3
1.500	11	0	0	0	11	0	4
2.000	5	1	0	0	6	5	5
3.000	2	0	0	0	2	2	6
4.000	2	1	0	0	3	1	7
Total:	1,003	102	1	0	1,104	13	

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	60	0	1	0	250	832	1
0.750	72	13	0	3	0	131	219	2
1.000	4	12	2	3	0	10	31	3
1.500	2	7	0	1	0	1	11	4
2.000	0	2	1	3	0	0	6	5
3.000	0	0	0	2	0	0	2	6
4.000	0	2	0	1	0	0	3	7
Total:	599	96	3	14	0	392	1,104	

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	95	13	5		103	2
Total Fire Hydrants	95	13	5	0	103	
Flushing Hydrants						
	3				3	3
Total Flushing Hydrants	3	0	0	0	3	

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:	106
Number of distribution system valves end of year:	216
Number of distribution valves operated during year:	60

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 650 Repairs to plant - the increase in expense principally relates to the significant maintenance work done at Main Street and Hyw. 67 during the summer of the year 2000.

Water Utility Plant in Service (Page W-08)

Account 325 - Electric Pumping Equipment
New Pump was installed at Well #2 - \$35,068.

Disposal of pump at well #2 originally installed in 1992 - \$43,159.

Account 373 - Transportation Equipment
Purchase of a 2000 GMC pickup truck - \$21,625.

Account 372.1 - ADJUSTMENT represents reclassification of computer equipment from Account 390

Water Mains (Page W-15)

Financing of the extension of water mains to Campbellsport High School and other porperties was financed through special assessments and use of water operating funds.

Water Services (Page W-16)

The extension of water mains to the Campbellsport High School and other properties will be financed with future special assessments and use of water operating funds.
