



3014 (02-09-04)

ANNUAL REPORT

OF

Name: CITY OF MAUSTON MUNICIPAL WATER UTILITY

Principal Office: 303 MANSION STREET
MAUSTON, WI 53948

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: CITY OF MAUSTON MUNICIPAL WATER UTILITY

Utility Address: 303 MANSION STREET
MAUSTON, WI 53948

When was utility organized? 1/1/1897

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: DEVIN WILLI

Title: CITY ADMINISTRATOR

Office Address:

303 MANSION STREET
MAUSTON, WI 53948

Telephone: (608) 847 - 6676

Fax Number: (608) 847 - 5023

E-mail Address:

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

Name: VIG & ASSOCIATES LLC

Title:

Office Address: VIG & ASSOCIATES LLC

117 WEST COURT STREET
VIROQUA, WI 54665

Telephone: (608) 637 - 2082

Fax Number: (608) 637 - 3021

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? NO

IDENTIFICATION AND OWNERSHIP

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

Name: VIG & ASSOCIATES LLC

Title:

Office Address: VIG & ASSOCIATES LLC
117 WEST COURT STREET
VIROQUA, WI 54665

Telephone: (608) 637 - 2082

Fax Number: (608) 637 - 3021

E-mail Address:

Date of most recent audit report: 2/1/2001

Period covered by most recent audit: JANUARY 1, 2000 TO DECEMBER 31, 2000

Names and titles of utility management including manager or superintendent:

Name: LANNY GLEASON

Title: DIRECTOR OF PUBLIC WORKS

Office Address:
303 MANSION STREET
MAUSTON, WI 53948

Telephone: (608) 847 - 6676

Fax Number: (608) 847 - 5023

E-mail Address:

Name of utility commission/committee: PUBLIC WORKS COMMITTEE

Names of members of utility commission/committee:

- JAMES KOCA
- RICHARD NOE, CHAIRMAN
- KIM STROMPOLIS

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)	651,612	640,406	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	359,068	305,299	2
Depreciation Expense (403)	117,178	97,161	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	32,033	31,188	5
Total Operating Expenses	508,279	433,648	
Net Operating Income	143,333	206,758	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	143,333	206,758	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	32,116	30,109	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	32,116	30,109	
Total Income	175,449	236,867	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	175,449	236,867	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	81,140	85,014	14
Amortization of Debt Discount and Expense (428)	4,138	4,700	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	5,638	6,396	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	90,916	96,110	
Net Income	84,533	140,757	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	718,938	578,181	20
Balance Transferred from Income (433)	84,533	140,757	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	803,471	718,938	

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 Income from Nonutility Operations, Account 417.

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	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST EARNED ON OPERATING AND RESTRICTED DEBT SERVICE ACCOUNTS	32,116	5
Total (Acct. 419):	32,116	
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 & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

- | |
|---|
| <p>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.</p> <p>2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).</p> |
|---|

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	651,612	0	0	0	651,612	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	651,612	0	0	0	651,612	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	151,159		151,159	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	151,159	0	151,159	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	6,552,815	6,085,743	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	646,293	525,527	2
Net Utility Plant	5,906,522	5,560,216	
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)	195,197	189,306	7
Total Other Property and Investments	195,197	189,306	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	453,462	532,995	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	62,777	61,542	11
Other Accounts Receivable (143)	0	20	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	64,722	57,232	14
Materials and Supplies (150)	27,609	29,625	15
Prepayments (165)	810	654	16
Other Current and Accrued Assets (170)	1,349	1,350	17
Total Current and Accrued Assets	610,729	683,418	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	49,225	54,963	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	49,225	54,963	
Total Assets and Other Debits	6,761,673	6,487,903	

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)	1,419,500	1,343,335	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	803,471	718,938	23
Total Proprietary Capital	2,222,971	2,062,273	
LONG-TERM DEBT			
Bonds (221)	1,429,600	1,495,200	24
Advances from Municipality (223)	75,000	85,000	25
Other Long-Term Debt (224)	23,009	45,038	26
Total Long-Term Debt	1,527,609	1,625,238	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	19,301	93,654	28
Payables to Municipality (233)	129,905	130,219	29
Customer Deposits (235)			30
Taxes Accrued (236)	19,605	40,256	31
Interest Accrued (237)	6,659	6,943	32
Other Current and Accrued Liabilities (238)	2,854	2,291	33
Total Current and Accrued Liabilities	178,324	273,363	
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			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	2,832,769	2,527,029	41
Total Liabilities and Other Credits	6,761,673	6,487,903	

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 (101)	6,552,815	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	6,552,815	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	646,293	0	0	0	10
Total Accumulated Provision	646,293	0	0	0	
Net Utility Plant	5,906,522	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	525,527				525,527	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	117,178				117,178	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	3,588				3,588	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	120,766	0	0	0	120,766	13
Debits during year						14
Book cost of plant retired	0				0	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	0	0	0	0	0	19
Balance End of Year	646,293	0	0	0	646,293	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.00%					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 1
Other					0	0 2
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	27,609	29,625 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	27,609	29,625

**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)				
1993 MRB	1,542	428	4,304	1
1995 MRB	2,353	428	23,530	2
1996 G.V. DEB	166	428	995	3
1996 MRB	77	428	2,787	4
DEFERRED AMORTIZATION	1,601	427	17,609	5
Total			49,225	
Unamortized premium on debt (251)				
NONE	0	0	0	6
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	1,343,335	1
Changes during year (explain):		
CONTRIBUTION BY TIF 2	76,165	2
Balance end of year	<u><u>1,419,500</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)	
REVENUE BOND 1993	10/14/1993	12/01/2003	4.00%	100,000	1
REVENUE BOND 1995	12/01/1995	12/01/2009	5.00%	770,000	2
REVENUE BOND 1996	11/25/1996	12/01/2035	5.13%	559,600	3
Total Bonds (Account 221):				1,429,600	

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)					
1996 GENERAL OBLIGATION DEBT	11/01/1996	12/01/2006	5.00%	75,000	1
Total for Account 223				75,000	
Other Long-Term Debt (224)					
GENERAL OBLIGATION STREET EQUIP	07/26/1996	09/01/2001	4.75%	23,009	2
Total for Account 224				23,009	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	40,256	1
Accruals:		
Charged water department expense	32,033	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>32,033</u>	
Taxes paid during year:		
County, state and local taxes	40,256	6
Social Security taxes	11,629	7
PSC Remainder Assessment	799	8
Other (explain):		
NONE		9
Total payments and other debits	<u>52,684</u>	
Balance end of year	<u><u>19,605</u></u>	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1993 MRB'S	488	5,748	5,853	383	1
1995 MRB'S	3,702	44,310	44,427	3,585	2
1996 MRB'S	2,414	28,943	28,967	2,390	3
Subtotal	6,604	79,001	79,247	6,358	
Advances from Municipality (223)					
GENERAL OBLIGATION NOTES	339	4,037	4,075	301	4
GENERAL OBLIGATION	0	1,601	1,601	0	5
Subtotal	339	5,638	5,676	301	
Other Long-Term Debt (224)					
GENERAL OBLIGATION STREET EQUIPT.	0	2,139	2,139	0	6
Subtotal	0	2,139	2,139	0	
Notes Payable (231)					
NONE	0			0	7
Subtotal	0	0	0	0	
Total	6,943	86,778	87,062	6,659	

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	2,527,029	0	0	0	0	2,527,029	1
Add credits during year:							
For Services						0	2
For Mains	172,009					172,009	3
Other (specify):							
STATE UTILITY CONTRIBUTION	133,731					133,731	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	2,832,769	0	0	0	0	2,832,769	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	949,314					949,314	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):		
DEBT REDEMPTION FUND	17,210	3
RESERVE FUND	89,735	4
DEPRECIATION FUND	58,027	5
BOND RESERVE	30,225	6
Total (Acct. 125):	195,197	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	61,237	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
MISCELLANEOUS SERVICE REVENUES	1,540	11
Total (Acct. 142):	62,777	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
NONE		14
Total (Acct. 143):	0	
Receivables from Municipality (145):		
DUE FROM SEWER-METER ALLOCATION	8,418	15
DUE FROM GENERAL-PUBLIC FIRE PROTECTION	23,450	16
DECEMBER COLLECTIONS OF UTILITY A/R	32,854	17
Total (Acct. 145):	64,722	
Prepayments (165):		
PREPAID INSURANCE	810	18
Total (Acct. 165):	810	

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)	
Extraordinary Property Losses (182):		
NONE		19
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		20
Total (Acct. 183):	0	
Payables to Municipality (233):		
LOAN FROM WATER TO TID #3	129,905	21
Total (Acct. 233):	129,905	
Other Deferred Credits (253):		
NONE		22
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	6,045,521	0	0	0	6,045,521	1
Materials and Supplies	28,617	0	0	0	28,617	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	585,910	0	0	0	585,910	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	2,679,899	0	0	0	2,679,899	6
Other (specify):						
NONE					0	7
Average Net Rate Base	2,808,329	0	0	0	2,808,329	
Net Operating Income	143,333	0	0	0	143,333	8
Net Operating Income as a percent of Average Net Rate Base						
	5.10%	N/A	N/A	N/A	5.10%	

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	1,381,417	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	761,204	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	2,142,621	
Net Income		
Net Income	84,533	5
Percent Return on Proprietary Capital	3.95%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

MAJOR EXTENSIONS RELATED TO NEW HIGH SCHOOL

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.

THE UTILITY PLANT PLACED A 400,000 GALLAN RESERVOIR IN SERVICE IN 2000.

FINANCIAL SECTION FOOTNOTES

Signature Page (Page ii)

Vig & Associates LLC Letterhead)

To the Mayor and Members of the
Council of the City of Mauston
Mauston, Wisconsin 53948

We have compiled the balance sheets of the City of Mauston Municipal Water Utility as of December 31, 2000 and 1999, and the related statements of income and retained earnings for the years then ended, included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. We have also compiled the supplementary information presented in the prescribed form.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplementary information referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

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

Vig & Associates LLC
February 3, 2001

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

October 22, 2001

Mr. Devin Willi, City Administrator
City of Mauston Municipal Water Utility
303 Mansion Street
Mauston, WI 53948-1329

2000 Analytical Review DWCCA-3450-PJL

Dear Mr. Willi:

The Public Service Commission has completed their analytical review of your 2000 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. We have no questions, only the following comment.

During our review, we noted that the utility did not report any local and school tax equivalent on meters charged to sewer department, (Account 408). We also noted that it is indicated on the Identification and Ownership page that sewer service is not rendered by the utility. This indicator should be changed in your 2001 annual report if this is incorrect as we suspect due to the fact that the utility does report Return on net investment in meters charged to sewer department in Account 474 on page W-4, and depreciation expense on meters charged to sewer, Account 110 on page F-8. If the sewer department uses the water meter to measure sewer volume, all the water meter costs must be shared, including depreciation, return on rate base and taxes. Please review Section 4, Pages 10 and 11 of the Water Utility Reference Manual (enclosed) and properly allocate all water meter costs for 2001.

You may consider your review closed. Thank you for your efforts in preparing your 2000 annual report. If you have any questions, please feel free to contact me at (608) 267-9198 or e-mail me at leegep@psc.state.wi.us.

Sincerely,

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

PJL:tlm:w:\compl\Analytical Reviews\2000 analytical review letters\3450.doc

Enclosure

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	640,218	1
Total Sales of Water	640,218	
Other Operating Revenues		
Forfeited Discounts (470)	1,480	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	750	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	9,164	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	11,394	
Total Operating Revenues	651,612	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	9,454	8
Pumping Expenses (620-625)	20,014	9
Water Treatment Expenses (630-635)	30,611	10
Transmission and Distribution Expenses (640-655)	92,291	11
Customer Accounts Expenses (901-904)	43,522	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	163,176	14
Total Operation and Maintenance Expenses	359,068	
Other Operating Expenses		
Depreciation Expense (403)	117,178	15
Amortization Expense (404-407)		16
Taxes (408)	32,033	17
Total Other Operating Expenses	149,211	
Total Operating Expenses	508,279	
NET OPERATING INCOME	143,333	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	1,194	58,742	232,125	4
Commercial	202	67,881	138,798	5
Industrial	22	9,462	18,765	6
Total Metered Sales to General Customers (461)	1,418	136,085	389,688	
Private Fire Protection Service (462)	1		21,825	7
Public Fire Protection Service (463)	1		203,450	8
Other Sales to Public Authorities (464)	33	10,940	25,255	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,453	147,025	640,218	

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)	203,450	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)	203,450	
Forfeited Discounts (470):		
Customer late payment charges	1,480	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	1,480	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
WATER TOWER SITE	750	8
Total Rents from Water Property (472)	750	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	4,830	10
Other (specify): METER INSTALLATION CHARGES AND RECONNECTS	2,040	11
BULK WATER SERVICE CHARGE	1,630	12
MISC.	664	13
Total Other Water Revenues (474)	9,164	
Amortization of Construction Grants (475):		
NONE		14
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 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)	9,454	4
Total Source of Supply Expenses	9,454	
 PUMPING EXPENSES		
Operation Labor (620)		5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	20,014	7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)		9
Total Pumping Expenses	20,014	
 WATER TREATMENT EXPENSES		
Operation Labor (630)		10
Chemicals (631)	29,794	11
Operation Supplies and Expenses (632)	817	12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	30,611	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	28,495	14
Operation Supplies and Expenses (641)	812	15
Maintenance of Distribution Reservoirs and Standpipes (650)		16
Maintenance of Mains (651)	10,405	17
Maintenance of Services (652)	9,663	18
Maintenance of Meters (653)	35,573	19
Maintenance of Hydrants (654)	4,927	20
Maintenance of Other Plant (655)	2,416	21
Total Transmission and Distribution Expenses	92,291	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	16,910	22
Accounting and Collecting Labor (902)	22,362	23
Supplies and Expenses (903)	4,250	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	43,522	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	29,092	27
Office Supplies and Expenses (921)	3,677	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	37,555	30
Property Insurance (924)	9,797	31
Injuries and Damages (925)	28,000	32
Employee Pensions and Benefits (926)	43,619	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	950	35
Transportation Expenses (933)	5,655	36
Maintenance of General Plant (935)	4,831	37
Total Administrative and General Expenses	163,176	
 Total Operation and Maintenance Expenses	359,068	

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		19,605	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		19,605	
Social Security		11,629	3
PSC Remainder Assessment		799	4
Other (specify): NONE			5
Total tax expense		<u>32,033</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			Juneau				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.202430				3
County tax rate	mills		5.587990				4
Local tax rate	mills		7.682460				5
School tax rate	mills		13.042220				6
Voc. school tax rate	mills		2.221820				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		28.736920				10
Less: state credit	mills		1.490980				11
Net tax rate	mills		27.245940				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.682460				14
Combined School Tax Rate	mills		15.264040				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		22.946500				17
Total Tax Rate	mills		28.736920				18
Ratio of Local and School Tax to Total	dec.		0.798502				19
Total tax net of state credit	mills		27.245940				20
Net Local and School Tax Rate	mills		21.755949				21
Utility Plant, Jan. 1	\$	5,538,228	5,538,228				22
Materials & Supplies	\$	29,625	29,625				23
Subtotal	\$	5,567,853	5,567,853				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	5,567,853	5,567,853				26
Assessment Ratio	dec.		0.000000				27
Assessed Value	\$	0	0				28
Net Local & School Rate	mills		21.755949				29
Tax Equiv. Computed for Current Year	\$	0	0				30
Tax Equivalent per 1994 PSC Report	\$	80,715					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	19,605					32 33
Tax equiv. for current year (see note 6)	\$	19,605					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 \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, 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)	201,738		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	201,738	0	
PUMPING PLANT			
Land and Land Rights (320)	6,941		12
Structures and Improvements (321)	163,612		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	159,284		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	329,837	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	7,265		23
Total Water Treatment Plant	7,265	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	60		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)			201,738 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	201,738
PUMPING PLANT			
Land and Land Rights (320)			6,941 12
Structures and Improvements (321)			163,612 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)		(1)	159,283 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	(1)	329,836
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			7,265 23
Total Water Treatment Plant	0	0	7,265
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			60 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 \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, 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)	199,326	651,985	26
Transmission and Distribution Mains (343)	3,584,185	322,154	27
Fire Mains (344)	0		28
Services (345)	570,074	1,200	29
Meters (346)	142,131	1,025	30
Hydrants (348)	304,947	18,701	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	4,800,723	995,065	
GENERAL PLANT			
Land and Land Rights (389)	255		33
Structures and Improvements (390)	16,809		34
Office Furniture and Equipment (391)	6,326		35
Computer Equipment (391.1)	13,681		36
Transportation Equipment (392)	16,664	19,524	37
Stores Equipment (393)	144,930		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	198,665	19,524	
Total utility plant in service directly assignable	5,538,228	1,014,589	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	5,538,228	1,014,589	

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)			851,311 26
Transmission and Distribution Mains (343)			3,906,339 27
Fire Mains (344)			0 28
Services (345)			571,274 29
Meters (346)			143,156 30
Hydrants (348)			323,648 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	5,795,788
GENERAL PLANT			
Land and Land Rights (389)			255 33
Structures and Improvements (390)			16,809 34
Office Furniture and Equipment (391)		(1)	6,325 35
Computer Equipment (391.1)			13,681 36
Transportation Equipment (392)			36,188 37
Stores Equipment (393)			144,930 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	(1)	218,188
Total utility plant in service directly assignable	0	(2)	6,552,815
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	(2)	6,552,815

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			14,506	14,506	1
February			14,252	14,252	2
March			14,307	14,307	3
April			15,183	15,183	4
May			16,109	16,109	5
June			15,024	15,024	6
July			16,133	16,133	7
August			16,921	16,921	8
September			15,157	15,157	9
October			16,018	16,018	10
November			13,939	13,939	11
December			13,647	13,647	12
Total for year	0	0	181,196	181,196	
Less: Measured or estimated water used in main flushing and water treatment during year				3,500	13
Less: Other utility use				1,900	14
Other utility use explanation:					15
Flooding Ice rink and main breaks					
Water pumped into distribution system				175,796	16
Less: Water sold				147,025	17
Losses and unaccounted for				28,771	18
Percent unaccounted for to the nearest whole percent (%)				16%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				1,018	21
Date of maximum: 10/18/2000					22
Cause of maximum:					23
flushing hydrants and filling reservoir					
Minimum gallons pumped by all methods in any one day during reporting year				68	24
Date of minimum: 10/13/2000					25
Total KWH used for pumping for the year				230,800	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)	
1965	3	350	18	470,000	Yes	1
1985	4	350	18	470,000	Yes	2
1991	5	350	1	806,400	Yes	3

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)	1
Identification	3	4	5	1
Location	BLANK	BLANK	BLANK	2
Purpose	P	P	P	3
Destination	R	R	R	4
Pump Manufacturer	LAYNE NW	BRYAN JOHNSON	FAIRBANKS MORSE	5
Year Installed	1965	1983	1991	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	900	900	560	8
Pump Motor or Standby Engine Mfr	US ELECTRICAL	US ELECTRICAL	US ELECTRICAL	9
Year Installed	1965	1983	1991	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	100	100	50	12
				13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	HILLTOP	MILE BLUFF		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R		3
Year constructed	2000	1978		4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	158	190		6
Total capacity in gallons	400,000	500,000		7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)		LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)		WELLHOUSE		10
Filters, type (gravity, pressure, other, none)		NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		1.0000		12
Is a corrosion control chemical used (yes, no)?		Y		13
Is water fluoridated (yes, no)?		Y		14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	1.000	75	0	0	0	75	1
M	D	2.000	110	0	0	0	110	2
M	D	4.000	2,517	0	0	0	2,517	3
P	D	4.000	0	0	0	0	0	4
A	D	6.000	12,196	0	0	0	12,196	5
M	D	6.000	49,382	0	0	0	49,382	6
P	D	6.000	5,175	0	0	0	5,175	7
M	D	8.000	10,528	20	0	0	10,548	8
P	D	8.000	2,086	0	0	0	2,086	9
P	D	10.000	14,688	273	0	0	14,961	10
M	D	12.000	10,219	3,538	0	0	13,757	11
P	D	12.000	30,202	0	0	0	30,202	12
Total Within Municipality			137,178	3,831	0	0	141,009	
Total Utility			137,178	3,831	0	0	141,009	

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	948	0	0	0	948		1
P	1.000	1	0	0	0	1		2
M	1.000	403	0	0	0	403	72	3
M	1.500	29	0	0	0	29		4
P	2.000	1	0	0	0	1		5
M	2.000	71	0	0	0	71	17	6
M	3.000	1	0	0	0	1		7
M	4.000	11	0	0	0	11	1	8
P	4.000	2	0	0	0	2		9
M	6.000	4	0	0	0	4		10
M	8.000	9	2	0	0	11		11
M	10.000	4	0	0	0	4		12
Total Utility		1,484	2	0	0	1,486	90	

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	1,329	12	0	14	1,355	165	1
0.750	29	0	0	(1)	28	0	2
1.000	40	0	0	(1)	39	1	3
1.250	0	0	0	0	0	0	4
1.500	29	0	0	1	30	3	5
2.000	26	1	0	1	28	4	6
3.000	10	0	0	0	10	2	7
4.000	8	0	0	0	8	2	8
Total:	1,471	13	0	14	1,498	177	

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	1,184	119	5	11	0	36	1,355	1
0.750	7	12	6	1	0	2	28	2
1.000	3	25	4	4	0	3	39	3
1.250	0	0	0	0	0	0	0	4
1.500	0	22	4	2	0	2	30	5
2.000	0	17	2	7	0	2	28	6
3.000	0	3	0	5	0	2	10	7
4.000	0	3	1	3	0	1	8	8
Total:	1,194	201	22	33	0	48	1,498	

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	259	12			271	2
Total Fire Hydrants	259	12	0	0	271	
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:	259
Number of distribution system valves end of year:	502
Number of distribution valves operated during year:	259

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

AC 605 INCREASE DUE TO INCREASE IN ACTUAL COSTS FOR 2000.

AC 632 DECREASE DUE TO DECREASES IN THE NECESSARY SUPPLIES IN 2000.

AC 903 DECREASE DUE TO REALLOCATION OF EXPENSES IN RELATION TO A/C 921.

AC 921 INCREASE DUE TO ALLOCATION OF OFFICE EXPENSES TO THIS ACCOUNT. IN PREVIOUS YEARS THESE EXPENSE WERE ALL REPORTED IN ACCOUNT 903.

AC 923 INCREASE DUE TO ADDITIONAL LEGAL EXPENSES RELATING TO DAMAGES PAID IN RELATION TO ACCOUNT 925.

AC 925 INCREASE DUE TO PAYMENT OF DAMAGES IN LAWSUIT.

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

RESOLUTION 94-15

A RESOLUTION TO ADOPT THE REVENUE METHOD OF CALCULATING THE UTILITY TAX EQUIVALENT FOR THE CITY OF MAUSTON WATER UTILITY.

WHEREAS, THE CITY OF MAUSTON HAS CONSIDERED THE CURRENT METHOD OF CALCULATING THE UTILITY TAX EQUIVALENT PAID TO THE CITY BY THE CITY OF MAUSTON WATER UTILITY, AND

WHEREAS, THE CITY OF MAUSTON HAS DETERMINED THAT IT IS IN THE BEST INTEREST OF BOTH THE CITY AND THE WATER UTILITY TO ADOPT THE REVENUE METHOD OF CALCULATING THE UTILITY TAX EQUIVALENT.

NOW THEREFORE BE IT RESOLVED, BY THE COMMON COUNCIL OF THE CITY OF MAUSTON THAT THE REVENUE METHOD OF CALCULATING THE UTILITY TAX EQUIVALENT IS HEREBY ADOPTED AND IS TO BE INCORPORATED WITH THE RATE CASE SUBMITTED TO THE PUBLIC SERVICE COMMISSION IN 1994.

INTRODUCED AND ADOPTED THIS 20TH DAY OF OCTOBER, 1994, BY THE COMMON COUNCIL OF THE CITY OF MAUSTON.

APPROVED:
DAVID E. PELTON, MAYOR

ATTEST:
DEVIN WILLI, ADMINISTRATOR

Water Utility Plant in Service (Page W-08)

COL (F) - ADJUSTMENTS DUE TO ROUNDING.

AC 392 - INCREASE DUE TO PURCHASE OF UTILITY VAN.

Water Mains (Page W-15)

ADDITIONS FINANCED BY CAPITAL CONTRIBUTIONS PAID BY THE STATE, DEVELOPERS, AND WITH THE USE OF INTERNAL FUNDS.

WATER OPERATING SECTION FOOTNOTES

Water Services (Page W-16)

ADDITIONS FINANCED BY CAPITAL CONTRIBUTIONS FROM THE STATE.

Meters (Page W-17)

METER ADJUSTMENTS NEEDED TO CORRECT RECORDS FOR 2000.
