



3015 (02-09-04)

ANNUAL REPORT

OF

Name: WINNECONNE WATER UTILITY

Principal Office: 30 SOUTH 1ST STREET
P.O. BOX 650
WINNECONNE, WI 54986

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: WINNECONNE WATER UTILITY

Utility Address: 30 SOUTH 1ST STREET

P.O. BOX 650

WINNECONNE, WI 54986

When was utility organized? 1/1/1948

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: JACQUIN JENSEN

Title: CLERK-TREASURER

Office Address:

30 SOUTH 1ST STREET

P.O. BOX 650

WINNICONNE, WI 54986

Telephone: (920) 582 - 4381

Fax Number: (920) 582 - 0660

E-mail Address:

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

Name: PAUL G DENIS CPA

Title: SHAREHOLDER

Office Address: SCHENCK & ASSOCIATES

2200 RIVERSIDE DRIVE

P.O. BOX 23819

GREEN BAY, WI 54305-3819

Telephone: (920) 436 - 7800

Fax Number: (920) 436 - 7808

E-mail Address: DENISP@SCHENCKCPA.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: PAUL G DENIS CPA

Title: SHAREHOLDER

Office Address: SCHENCK & ASSOCIATES
2200 RIVERSIDE DRIVE
P.O. BOX 23819
GREEN BAY, WI 54305-3819

Telephone: (920) 436 - 7800

Fax Number: (920) 436 - 7808

E-mail Address: DENISP@SCHENCKCPA.COM

Date of most recent audit report: 3/1/2001

Period covered by most recent audit: 2000 CALENDAR YEAR

Names and titles of utility management including manager or superintendent:

Name: MR CARROLL VIZECKY

Title: WATER OPERATOR

Office Address:
30 SOUTH 1ST STREET
P.O. BOX 650
WINNECONNE, WI 54986

Telephone: (920) 582 - 4381

Fax Number: (920) 582 - 0660 EXT

E-mail Address:

Name of utility commission/committee: VILLAGE OF WINNECONNE PUBLIC WORKS COMMITTEE

Names of members of utility commission/committee:

- MR DENNIS BIGGAR
- MR DAN BREISTER
- MS DOROTHY NIMMER

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)	285,548	244,626	1
Operating Expenses:			
Operation and Maintenance Expense (401)	169,849	145,959	2
Depreciation Expense (403)	43,196	37,414	3
Amortization Expense (404)	0	0	4
Taxes (408)	43,498	38,475	5
Total Operating Expenses	256,543	221,848	
Net Operating Income	29,005	22,778	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	29,005	22,778	
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)	1,870	3,988	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	1,870	3,988	
Total Income	30,875	26,766	
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	30,875	26,766	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	13
Amortization of Debt Discount and Expense (428)	0		14
Amortization of Premium on Debt--Cr. (429)	0		15
Interest on Debt to Municipality (430)	25,937	26,461	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0		18
Total Interest Charges	25,937	26,461	
Net Income	4,938	305	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	474,965	474,660	19
Balance Transferred from Income (433)	4,938	305	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)	479,903	474,965	

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	0	1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE	0	2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE	0	3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON CHECKING	1,000	4
INTEREST ON SPECIAL ASSESSMENTS	870	5
Total (Acct. 419):	1,870	
Miscellaneous Nonoperating Income (421):		
NONE	0	6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE	0	7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE	0	8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE	0	9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE	0	10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	0	11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE	0	12
Total (Acct. 439)--Debit:	0	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	285,548	0	0	0	285,548	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	285,548	0	0	0	285,548	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,477,915	1,982,454	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	737,592	708,427	2
Net Utility Plant	1,740,323	1,274,027	
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)	5,659	13,929	6
Special Funds (125)	0	470,424	7
Total Other Property and Investments	5,659	484,353	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	393,250	414,368	8
Temporary Cash Investments (132)	0		9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	87,520	57,098	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	6,955	7,405	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0		17
Total Current and Accrued Assets	487,725	478,871	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	2,233,707	2,237,251	

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)	725,584	717,951	21
Appropriated Earned Surplus (215)	0		22
Unappropriated Earned Surplus (216)	479,903	474,965	23
Total Proprietary Capital	1,205,487	1,192,916	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	491,855	509,477	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	491,855	509,477	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	3,218	2,164	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	0		30
Taxes Accrued (236)	38,146	38,135	31
Interest Accrued (237)	10,860	12,511	32
Other Current and Accrued Liabilities (238)	2,093		33
Total Current and Accrued Liabilities	54,317	52,810	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0		35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)	0		37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	482,048	482,048	38
Total Liabilities and Other Credits	2,233,707	2,237,251	

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)	2,477,915	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	2,477,915	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	737,592	0	0	0	9
Total Accumulated Provision	737,592	0	0	0	
Net Utility Plant	1,740,323	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	708,427				708,427	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	43,196				43,196	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,439				1,439	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	44,635	0	0	0	44,635	13
Debits during year						14
Book cost of plant retired	15,470				15,470	15
Cost of removal	0				0	16
Other debits (specify):						17
					0	18
Total debits	15,470	0	0	0	15,470	19
Balance End of Year	737,592	0	0	0	737,592	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):	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	6,955	7,405
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	6,955	7,405

**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)		
<hr/>				
Unamortized debt discount & expense (181)				1
Total			<u>0</u>	
Unamortized premium on debt (251)				2
<hr/>				
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	717,951	1
Changes during year (explain):		
PAYMENT FROM MUNICIPALITY FOR SHARE OF TIF DISTRICT FUNDS	7,633	2
Balance end of year	<u><u>725,584</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)					
State Trust Fund Loan	10/27/1993	03/15/2003	5.00%	5,655	1
GENERAL OBLIGATION BOND	07/15/1999	07/15/2019	5.25%	486,200	2
Total for Account 223				491,855	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	38,135	1
Accruals:		
Charged water department expense	43,498	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>43,498</u>	
Taxes paid during year:		
County, state and local taxes	38,135	6
Social Security taxes	5,141	7
PSC Remainder Assessment	211	8
Other (explain):		
NONE		9
Total payments and other debits	<u>43,487</u>	
Balance end of year	<u><u>38,146</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)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
State Trust Fund Loan 1	0			0	2
State Trust Fund Loan 2	589	519	884	224	3
General Obligation Bonds	11,922	25,418	26,704	10,636	4
Subtotal	12,511	25,937	27,588	10,860	
Other long-Term Debt (224)					
NONE	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	12,511	25,937	27,588	10,860	

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	482,048	0	0	0	0	482,048	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):						0	4
Deduct charges (specify):							
						0	5
Balance End of Year	482,048	0	0	0	0	482,048	
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	0	1
Total (Acct. 123):	0	
Other Investments (124):		
DEFERRED SPECIAL ASSESSMENTS	5,659	2
Total (Acct. 124):	5,659	
Special Funds (125):		
NONE	0	3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE	0	4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	87,520	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	87,520	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	0	9
Merchandising, jobbing and contract work	0	10
Other (specify):		
NONE	0	11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
NONE	0	12
Total (Acct. 145):	0	
Prepayments (165):		
NONE	0	13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE	0	14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE	0	15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

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

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	2,215,146	0	0	0	2,215,146	1
Materials and Supplies	7,180	0	0	0	7,180	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	723,009	0	0	0	723,009	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	482,048	0	0	0	482,048	6
Other (specify):					0	7
Average Net Rate Base	1,017,269	0	0	0	1,017,269	
Net Operating Income	29,005	0	0	0	29,005	8
Net Operating Income as a percent of Average Net Rate Base	2.85%	N/A	N/A	N/A	2.85%	

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	721,767	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	477,434	3
Other (Specify):		4
Total Average Proprietary Capital	1,199,201	
Net Income		
Net Income	4,938	5
Percent Return on Proprietary Capital	0.41%	

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.

Rate increase became effective 9-15-2000.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110) (Page F-07)

The Utility will implement the new composite rate of 2.5% authorized in the 9/15/2000 rate file on 1/1/01.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Commission/Committee (Page iv)

September 26, 2001

Ms. Jacquin Jensen, Clerk-Treasurer
Winneconne Water Utility
P.O. Box 650
Winneconne, WI 54986-0650

Re: Reallocation of costs for Wellhouse #1 upgrading File 6580

Dear Ms. Jensen:

This is in reference to paragraph number 1 in the letter dated September 11, 2001, regarding analytical review of the 2000 annual report. Mr. Carroll Vizecky has provided information concerning the construction project which has been analyzed by Commission staff.

Enclosed are two adjusting journal entries which should be recorded during 2001 to reallocate the \$480,154 charged to Account 314, Wells and Springs, during 2000. Mr. Vizecky indicated that the project did not involve rejuvenation of the well, rather the capacity of the well was increased by installing a larger pump. Therefore, no costs for this project should be charged to Account 314. Because pump replacement was recorded during 2000 in Account 325, Electric Pumping Equipment, this aspect of the upgrading was omitted from the reallocation. The basis for the costs included in these adjustments is described below.

1. Account 321, Structures and Improvements for Pumping Plant - Wellhouse upgrading in Journal Entry No. 1 is all costs charged to Account 314 during 2000 which have not been allocated to equipment and demolition as described in items 2 through 5 below. Estimated retirement costs in Journal Entry No. 2 may be adjusted by utility personnel if detailed property records for Account 321 support a different amount.
2. Account 323, Other Power Production Equipment - The cost of the portable diesel generator with trailer is from the bid tabulation.
3. Account 332, Water Treatment Equipment - The costs of softener equipment and chemical feed systems are from the letter order dated September 17, 1999, in docket 6580-CW-100.
4. Account 379, Other General Equipment - The costs of radio telemetry and meter test bench are from the bid tabulation. Staff considers the large investment in telemetry equipment to be supervisory control and data acquisition equipment (or SCADA equipment), therefore the cost is recorded in Account 379 which is the plant account designated for SCADA equipment for Class D municipal water utilities.
5. Account 110, Accumulated Provision for Depreciation - Demolition costs are from the bid tabulation. When completing the 2001 annual report, the \$11,787 should be included as cost of removal in the schedule for Account 110.

If you have any questions with regard to the journal entries, please contact

FINANCIAL SECTION FOOTNOTES

me at (608) 266-1282.

Sincerely,

James P. Luckow, Auditor
Division of Water, Compliance, and Consumer Affairs

JPL:tlm:w:\compl\luckow\other\letters\winneconne.com

Enclosure

cc: Mr. Paul G. Denis, CPA, Schenck & Associates

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

September 11, 2001

Ms. Jacquin Jensen, Clerk-Treasurer
Winneconne Water Utility
30 South 1st Street
P.O. Box 650
Winniconne, WI 54986-0650

2000 Analytical Review DWCCA-6580-PJL

Dear Ms. Jensen:

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. The footnote to page W-8 indicates that the \$480,154 addition to Account 314, Wells and Springs, is the cost of the well house #1 facility upgrade project. It appears that this cost has not been recorded in accordance with the Uniform System of Accounts. It is recommended that the consulting engineer for this project be contacted to determine the appropriate allocation of costs as described below. The necessary adjustment should be determined and recorded as soon as possible so that the utility's next application to increase rates will not be delayed. A proper allocation of costs is required for the cost of service study which is an integral part of a rate case. Also, if the water utility plant accounts are accurately stated then the computation of depreciation expense will more accurately reflect the exhaustion of service life for the related plant assets.

A. Only the cost of a new well or expenditures to rehabilitate an existing well should be charged to Account 314, Wells and Springs.

B. The cost of a new well house or renovation of an existing structure should be charged to Account 321, Structures and Improvements.

C. The cost of all pumping equipment (including pump, motor, control panel, station meter, and piping associated with pumping operations) should be reclassified to Accounts 323 through 328 in accordance with the account descriptions in the Uniform System of Accounts. Refer to page W-13 for new equipment installed in 2000. It is possible that some or all of this equipment is included in the \$18,475 addition to Account 325 on page W-8.

D. If any water treatment equipment was installed, this cost should be reclassified to Account 332.

E. The actual or estimated original cost of all property retired as a result of construction should be removed from the plant accounts. It is possible that some or all of this equipment is included in the \$2,000 retirement in Account 325 on page W-8.

2. Wis. Admin. Code § PSC 185.76 requires periodic testing of customer

FINANCIAL SECTION FOOTNOTES

meters to ensure their accuracy. Meters 1 inch or smaller shall be tested at least every 10 years, meters 1½ to 2 inches every 4 years, meters 3-4 inches every 2 years and meters over 4 inches every year. In reviewing your annual reports we determined that not all of your water meters have been tested at the appropriate frequency, the larger meters in particular. If these meters become inaccurate, considerable revenues are lost. During 2001 we advise your utility to test its meters in compliance with § PSC 185.76. If you have questions in regard to this matter, please contact Bruce Schmidt of our staff at (608) 266-5726.

3. Please provide an explanation of how the utility arrived at the number reported on line 1 of Account 463, Public Fire Protection Service on page W-4.

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

Sincerely,

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

PJL:tlm:w:\compl\Analytical Reviews\2000 analytical review letters\6580.doc

Reply received 10/8/01:

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

From: DenisP@schenckcpa.com [mailto:DenisP@schenckcpa.com]
Sent: Monday, October 08, 2001 8:19 AM
To: leegep@psc.state.wi.us
Subject: Winneconne 2000 Analytical Review

Mr. Leege,
Mr Carroll Vizecky of the Village has communicated with J. Luckow regarding question #1 of the 9/11/01 letter. Proposed adjustments will be made to the 2001 report.

With respect to #2, the Village is currently in an extensive water meter replacement program. This will eventually result in the replacement of all meters of the Utility. Testing has been temporarily reduced to accomplish the meter replacement program.

The calculation for public fire protection service was as follows:

\$59397*8.5/12=		\$42073
\$82472*3.5/12=		\$24054
Fd-1 Rates	=	\$30934

FINANCIAL SECTION FOOTNOTES

Total Reported \$97061

Please contact us if there are any further questions. Thank you.

Paul G. Denis

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	272,753	1
Total Sales of Water	272,753	
Other Operating Revenues		
Forfeited Discounts (470)	3,032	2
Other Water Revenues (474)	9,763	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	12,795	
Total Operating Revenues	285,548	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	118,107	5
General Operating Expenses (680-690)	51,742	6
Total Operation and Maintenance Expenses	169,849	
Other Operating Expenses		
Depreciation Expense (403)	43,196	7
Amortization Expense (404)	0	8
Taxes (408)	43,498	9
Total Other Operating Expenses	86,694	
Total Operating Expenses	256,543	
NET OPERATING INCOME	29,005	

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	970	62,742	143,210	4
Commercial	76	7,633	15,234	5
Industrial	10	3,076	5,797	6
Total Metered Sales to General Customers (461)	1,056	73,451	164,241	
Private Fire Protection Service (462)	2		2,354	7
Public Fire Protection Service (463)			97,061	8
Other Sales to Public Authorities (464)	18	5,000	9,097	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,076	78,451	272,753	

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)	97,061	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)	97,061	
Forfeited Discounts (470):		
Customer late payment charges	3,032	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	3,032	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,445	7
Other (specify):		
ACTIVATION FEES	4,900	8
ANTENNA RENTAL	2,400	9
BULK WATER SALES	1,018	10
Total Other Water Revenues (474)	9,763	
Amortization of Construction Grants (475):		
NONE		11
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)	48,596	1
Purchased Water (610)	0	2
Fuel or Power Purchased for Pumping (620)	9,188	3
Chemicals (630)	14,276	4
Supplies and Expenses (640)	2,644	5
Repairs of Water Plant (650)	42,077	6
Transportation Expenses (660)	1,326	7
Total Plant Operation and Maintenance Expenses	118,107	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	36,489	8
Office Supplies and Expenses (681)	2,067	9
Outside Services Employed (682)	6,097	10
Insurance Expense (684)	2,896	11
Employees Pensions and Benefits (686)	0	12
Regulatory Commission Expenses (688)	1,006	13
Miscellaneous General Expenses (689)	3,187	14
Uncollectible Accounts (690)	0	15
Total General Operating Expenses	51,742	
 Total Operation and Maintenance Expenses	169,849	

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		38,598	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		452	2
Net property tax equivalent		38,146	
Social Security		5,141	3
PSC Remainder Assessment		211	4
Other (specify): NONE			5
Total tax expense		<u>43,498</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			Winnebago				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.258300				3
County tax rate	mills		6.727600				4
Local tax rate	mills		9.974900				5
School tax rate	mills		11.399300				6
Voc. school tax rate	mills		2.372900				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		30.733000				10
Less: state credit	mills		1.901900				11
Net tax rate	mills		28.831100				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.974900				14
Combined School Tax Rate	mills		13.772200				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		23.747100				17
Total Tax Rate	mills		30.733000				18
Ratio of Local and School Tax to Total	dec.		0.772691				19
Total tax net of state credit	mills		28.831100				20
Net Local and School Tax Rate	mills		22.277520				21
Utility Plant, Jan. 1	\$	1,952,378	1,952,378				22
Materials & Supplies	\$	7,405	7,405				23
Subtotal	\$	1,959,783	1,959,783				24
Less: Plant Outside Limits	\$	225	225				25
Taxable Assets	\$	1,959,558	1,959,558				26
Assessment Ratio	dec.		0.774212				27
Assessed Value	\$	1,517,113	1,517,113				28
Net Local & School Rate	mills		22.277520				29
Tax Equiv. Computed for Current Year	\$	33,798	33,798				30
Tax Equivalent per 1994 PSC Report	\$	38,598					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	38,598					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)	177		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	177	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	1,165		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)	28,659	480,154	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	29,824	480,154	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	80,551		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	43,745	18,475	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	13,252		20
Total Pumping Plant	137,548	18,475	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	77,962		23
Total Water Treatment Plant	77,962	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	2,750		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)			177	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	177	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			1,165	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)			508,813	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	509,978	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			80,551	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	2,000		60,220	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			13,252	20
Total Pumping Plant	2,000	0	154,023	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			77,962	23
Total Water Treatment Plant	0	0	77,962	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			2,750	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)	436,437		26
Transmission and Distribution Mains (343)	869,191	31,168	27
Fire Mains (344)	0		28
Services (345)	198,543	1,000	29
Meters (346)	54,632	6,210	30
Hydrants (348)	94,567	4,000	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,656,120	42,378	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	721		35
Computer Equipment (372.1)	12,029		36
Transportation Equipment (373)	6,627		37
Other General Equipment (379)	31,370		38
Other Tangible Property (390)	0		39
Total General Plant	50,747	0	
Total utility plant in service directly assignable	1,952,378	541,007	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,952,378	541,007	

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)			436,437 26
Transmission and Distribution Mains (343)	11,750		888,609 27
Fire Mains (344)			0 28
Services (345)			199,543 29
Meters (346)	1,020		59,822 30
Hydrants (348)	700		97,867 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	13,470	0	1,685,028
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			721 35
Computer Equipment (372.1)			12,029 36
Transportation Equipment (373)			6,627 37
Other General Equipment (379)			31,370 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	50,747
Total utility plant in service directly assignable	15,470	0	2,477,915
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	15,470	0	2,477,915

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			6,490	6,490	1
February			6,085	6,085	2
March			6,506	6,506	3
April			6,591	6,591	4
May			8,092	8,092	5
June			7,205	7,205	6
July			7,515	7,515	7
August			7,330	7,330	8
September			6,474	6,474	9
October			6,812	6,812	10
November			5,897	5,897	11
December			6,042	6,042	12
Total for year	0	0	81,039	81,039	
Less: Measured or estimated water used in main flushing and water treatment during year				2,468	13
Less: Other utility use				280	14
Other utility use explanation:					15
Street sweeping water and water main breaks					
Water pumped into distribution system				78,291	16
Less: Water sold				78,451	17
Losses and unaccounted for				(160)	18
Percent unaccounted for to the nearest whole percent (%)				-0%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
N/A					
Maximum gallons pumped by all methods in any one day during reporting year				386	21
Date of maximum: 7/15/2000					22
Cause of maximum:					23
Normal consumption					
Minimum gallons pumped by all methods in any one day during reporting year				115	24
Date of minimum: 5/16/2000					25
Total KWH used for pumping for the year				134,611	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)	
202 SOUTH 3RD STREET	1	530	10	306,000	Yes	1
410 MEADOW LANE	2	369	12	504,000	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 1	BOOSTER 2	DEEP WELL 1	1
Location	202 SOUTH 3RD STREET	410 MEADOW LANE	202 SOUTH 3RD STREET	2
Purpose	B	B	P	3
Destination	D	D	T	4
Pump Manufacturer	CRANE	LAYNE - NW	GOULDS	5
Year Installed	2000	1972	2000	6
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	500	500	500	8
Pump Motor or Standby Engine Mfr	ONAN	G.E.	U.S. MOTOR	10
Year Installed	2000	1972	2000	11
Type	DIESEL	ELECTRIC	ELECTRIC	12
Horsepower	80	15	16	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	DEEP WELL 2			14
Location	410 MEADOW LANE			15
Purpose	P			16
Destination	T			17
Pump Manufacturer	LAYNE			18
Year Installed	1972			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	190			21
Pump Motor or Standby Engine Mfr	G.E.			23
Year Installed	1972			24
Type	ELECTRIC			25
Horsepower	15			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#1	#1A	#2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	R	3
Year constructed	1945	1945	1972	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	0	128	0	6
Total capacity in gallons	77,000	60,000	100,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER		OTHER	9
Points of application (wellhouse, central facilities, booster station, other)	OTHER		OTHER	10
Filters, type (gravity, pressure, other, none)	NONE		NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.5832		704.0000	12
Is a corrosion control chemical used (yes, no)?	Y		Y	13
Is water fluoridated (yes, no)?	N		N	14

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	#2A		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1983		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	139		6
Total capacity in gallons	500,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)			9
Points of application (wellhouse, central facilities, booster station, other)			10
Filters, type (gravity, pressure, other, none)			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			12
Is a corrosion control chemical used (yes, no)?			13
Is water fluoridated (yes, no)?			14
			15
			16
			17
			18
			19
			20
			21
			22
			23
			24
			25

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	103	0	0	0	103	1
M	D	4.000	6,112	0	0	0	6,112	2
M	D	6.000	50,242	0	235	0	50,007	3
P	D	6.000	6,086	0	0	0	6,086	4
M	D	8.000	14,325	0	0	0	14,325	5
P	D	8.000	10,341	0	0	0	10,341	6
M	D	10.000	2,235	0	0	0	2,235	7
P	D	10.000	3,810	284	0	0	4,094	8
M	D	12.000	90	0	0	0	90	9
P	D	12.000	2,890	0	0	0	2,890	10
Total Within Municipality			96,234	284	235	0	96,283	
Total Utility			96,234	284	235	0	96,283	

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	693	0	0	0	693	1	1
M	1.000	273	1	0	0	274		2
M	1.250	7	0	0	0	7		3
M	1.500	17	0	0	0	17		4
M	2.000	11	0	0	0	11		5
M	3.000	1	0	0	0	1		6
M	4.000	3	0	0	0	3		7
M	6.000	1	1	0	0	2		8
M	8.000	2	0	0	0	2		9
Total Utility		1,008	2	0	0	1,010	1	

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	1,015	42	29	0	1,028	23	1
0.750	23	0	13	0	10	0	2
1.000	10	5	0	0	15	0	3
1.250	2	0	0	0	2	0	4
1.500	9	2	0	0	11	0	5
2.000	3	1	0	0	4	0	6
3.000	2	0	0	0	2	0	7
4.000	2	0	0	0	2	0	8
Total:	1,066	50	42	0	1,074	23	

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	959	48	4	8	0	9	1,028	1
0.750	1	7	1	1	0	0	10	2
1.000	1	11	2	1	0	0	15	3
1.250	0	1	0	1	0	0	2	4
1.500	0	7	2	2	0	0	11	5
2.000	0	2	0	2	0	0	4	6
3.000	0	0	0	2	0	0	2	7
4.000	0	0	1	1	0	0	2	8
Total:	961	76	10	18	0	9	1,074	

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	0		0	1
Within Municipality	133	2	1		134	2
Total Fire Hydrants	133	2	1	0	134	
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:	134
Number of distribution system valves end of year:	305
Number of distribution valves operated during year:	143

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Supplies and Expenses (640)

The the 1999 expenses included various lab tests not required in 2000.

Repairs of Water Plant (650)

Cleaning, sandblasting, disinfecting and painting of the 60,000 gallon elevated storage tank was performed.

Outside Services Employed (682)

Includes additional professional services required during the year.

Water Utility Plant in Service (Page W-08)

Wells and Springs (314)

Wellhouse #1 Facility Upgrade project was completed approximately 6/1/00.

Water Mains (Page W-15)

All water main additions for 2000 were paid for by the Utility.

Water mains retired were replaced with a different size.

Water Services (Page W-16)

All water services additions for 2000 were paid for by the Utility.

Hydrants and Distribution System Valves (Page W-18)

It is expected that at least one-half of valves will be tested in 2001.
