



3015 (02-09-04)

ANNUAL REPORT

OF

Name: CLYMAN UTILITY COMMISSION

Principal Office: 912 MAIN STREET
P.O. BOX 129
CYLAMN, WI 53016

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: CLYMAN UTILITY COMMISSION

Utility Address: 912 MAIN STREET
P.O. BOX 129
CLYMAN, WI 53016

When was utility organized? 1/1/1920

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: JANE A DORNFELD
Title: CLERK TREASURER

Office Address:

912 MAIN STREET
P.O. BOX 129
CLYMAN, WI 53016

Telephone: (920) 696 - 3444

Fax Number: (920) 696 - 3709

E-mail Address:

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

Name: VIRCHOW, KRAUSE & CO, LLP
Title:

Office Address: VIRCHOW, KRAUSE & CO, LLP
4600 AMERICAN PARKWAY
P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address: kthompson@virchowkrause.com

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

Name: NONE
Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: VIRCHOW,KRAUSE & CO, LLP

Title:

Office Address: VIRCHOW,KRAUSE & CO, LLP

4600 AMERICAN PARKWAY

P.O. BOX 7398

MADISON, WI 53707-7398

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address: cpa@virchowkrause.com

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

Period covered by most recent audit: 2000

Names and titles of utility management including manager or superintendent:

Name: TIMOTHY DORNFELD

Title: SUPERINTENDENT

Office Address:

633 TERRITORIAL ROAD

P.O. BOX 129

CLYMAN, WI 53016

Telephone: (920) 696 - 3413

Fax Number: (920) 696 - 3709

E-mail Address:

Name of utility commission/committee: CLYMAN UTILITY COMMISSION

Names of members of utility commission/committee:

LAUREL FINGER, TRUSTEE

RICHARD GREINERT, TRUSTEE

MARVIN MOLG, TRUSTEE

ARMOND SCHMIDT, PRESIDENT

JEFFREY WAGNER, TRUSTEE

Is sewer service rendered by the utility? YES

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?YES

Date of Ordinance: 2/26/1962

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)	180,496	153,798	1
Operating Expenses:			
Operation and Maintenance Expense (401)	51,502	53,312	2
Depreciation Expense (403)	25,592	22,256	3
Amortization Expense (404)	0	0	4
Taxes (408)	27,698	26,215	5
Total Operating Expenses	104,792	101,783	
Net Operating Income	75,704	52,015	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	75,704	52,015	
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)	6,054	5,712	9
Miscellaneous Nonoperating Income (421)	(4,824)	12,035	10
Total Other Income	1,230	17,747	
Total Income	76,934	69,762	
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	76,934	69,762	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	31,032	32,412	13
Amortization of Debt Discount and Expense (428)	2,098	2,188	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	3,060	2,191	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	36,190	36,791	
Net Income	40,744	32,971	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	168,794	135,823	19
Balance Transferred from Income (433)	40,744	32,971	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)	209,538	168,794	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INVESTMENT INCOME	6,054	4
Total (Acct. 419):	6,054	
Miscellaneous Nonoperating Income (421):		
SEWER UTILITY INCOME	(4,824)	5
Total (Acct. 421):	(4,824)	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	180,496	0	0	0	180,496	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	180,496	0	0	0	180,496	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,134,317	1,130,622	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	256,264	232,688	2
Net Utility Plant	878,053	897,934	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	390,928	387,741	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	224,923	215,138	4
Net Nonutility Property	166,005	172,603	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	90,861	85,893	7
Total Other Property and Investments	256,866	258,496	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	2,233	592	8
Temporary Cash Investments (132)	64,979	45,470	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	5,420	4,890	11
Other Accounts Receivable (143)	4,900	7,689	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	3,259	3,259	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	12,396	420	17
Total Current and Accrued Assets	93,187	62,320	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	14,710	16,808	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	14,710	16,808	
Total Assets and Other Debits	1,242,816	1,235,558	

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)	191,702	191,702	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	209,538	168,794	23
Total Proprietary Capital	401,240	360,496	
LONG-TERM DEBT			
Bonds (221)	495,000	525,000	24
Advances from Municipality (223)	45,902	53,298	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	540,902	578,298	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	6,700	4,108	28
Payables to Municipality (233)	3,342	6,270	29
Customer Deposits (235)			30
Taxes Accrued (236)	26,260	24,811	31
Interest Accrued (237)	13,148	13,834	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	49,450	49,023	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	251,224	247,741	38
Total Liabilities and Other Credits	1,242,816	1,235,558	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,134,317	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	1,134,317	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	256,264	0	0	0	9
Total Accumulated Provision	256,264	0	0	0	
Net Utility Plant	878,053	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	232,688				232,688	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	25,592				25,592	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	457				457	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	26,049	0	0	0	26,049	13
Debits during year						14
Book cost of plant retired	2,473				2,473	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	2,473	0	0	0	2,473	19
Balance End of Year	256,264	0	0	0	256,264	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	387,741	5,187	2,000	390,928	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	387,741	5,187	2,000	390,928	
Less accum. prov. depr. & amort. (122)	215,138	11,785	2,000	224,923	3
Net Nonutility Property	172,603	(6,598)	0	166,005	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	3,259	3,259
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	<u>3,259</u>	<u>3,259</u>

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1994 REVENUE BONDS	2,098	428	14,710	1
Total			14,710	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)
Balance first of year	191,702 1
Changes during year (explain):	2
Balance end of year	191,702

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)	
1994 REVENUE BONDS	02/01/1994	08/01/2012	5.00%	495,000	1
Total Bonds (Account 221):				495,000	

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)					
1997 PROMISSARY NOTE	10/20/1997	10/20/2006	6.00%	45,902	1
Total for Account 223				45,902	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	24,811	1
Accruals:		
Charged water department expense	27,698	2
Charged electric department expense		3
Charged sewer department expense	189	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>27,887</u>	
Taxes paid during year:		
County, state and local taxes	24,811	6
Social Security taxes	1,429	7
PSC Remainder Assessment	198	8
Other (explain):		
NONE		9
Total payments and other debits	<u>26,438</u>	
Balance end of year	<u><u>26,260</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)					
1994 BONDS	13,176	31,032	31,626	12,582	1
Subtotal	13,176	31,032	31,626	12,582	
Advances from Municipality (223)					
1997 PROMISSARY NOTE	658	3,060	3,152	566	2
Subtotal	658	3,060	3,152	566	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	13,834	34,092	34,778	13,148	

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	122,285	0	0	125,456	0	247,741	1
Add credits during year:							
For Services	1,741			1,742		3,483	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	124,026	0	0	127,198	0	251,224	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
RESERVE ACCOUNT	90,861	3
Total (Acct. 125):	90,861	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	5,420	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	5,420	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	4,900	9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	4,900	
Receivables from Municipality (145):		
NONE		12
Total (Acct. 145):	0	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)
Payables to Municipality (233):	
MISCELLANEOUS CHARGES PAID BY MUNICIPALITY	3,342 16
Total (Acct. 233):	3,342
Other Deferred Credits (253):	
NONE	17
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,132,469	0	0	0	1,132,469	1
Materials and Supplies	3,259	0	0	0	3,259	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	244,476	0	0	0	244,476	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	123,155	0	0	0	123,155	6
Other (specify):					0	7
Average Net Rate Base	768,097	0	0	0	768,097	
Net Operating Income	75,704	0	0	0	75,704	8
Net Operating Income as a percent of Average Net Rate Base	9.86%	N/A	N/A	N/A	9.86%	

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	191,702	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	189,166	3
Other (Specify):		4
Total Average Proprietary Capital	380,868	
Net Income		
Net Income	40,744	5
Percent Return on Proprietary Capital	10.70%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Contributions in Aid of Construction (Account 271) (Page F-17)

The contributions relate to 1999 additions of service laterals.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

May 16, 2001

Ms. Jane A. Dornfeld, Clerk Treasurer
Clyman Utility Commission
912 Main Street
P.O. Box 129
Clyman, WI 53016-0129

2000 Analytical Review DWCCA-1210-PJL

Dear Ms. Dornfeld:

The Public Service Commission (Commission) 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 our 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. As directed in the head notes of the Water Operation & Maintenance Expenses schedule on page W-5, please provide an explanation of any expense account which changed by \$2,000 and 30% when compared to the previous year and follow this procedure in the future.
2. Wis. Admin. Code § PSC 185.76 requires periodic testing of customer meters to ensure their accuracy. In reviewing the annual reports we determined that not all of your water meters have been tested at the appropriate frequency. 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.

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. If it is convenient for you to respond by e-mail, please 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

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*****8

Response received 6/8/01.

FINANCIAL SECTION FOOTNOTES

This is in response to the letter dated May 16, 2001 to the Clyman Utility Commission regarding the 2000 Analytical Review. The following issues have been addressed in the same order as the letter:

1. The expense accounts on the Water Operations & Maintenance Expenses schedule on page W-5 that have changed by over \$2,000 and 30% include:
 - a. Account 620 - Power Purchased for Pumping: Current year includes increased costs for purchased power compared to prior year.
 - b. Account 650 - Repairs to Water Plant: Prior year included an unusually high number of water main breaks.
2. We concur.

If you have any further questions please contact me at (608) 240-2315.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	178,930	1
Total Sales of Water	178,930	
Other Operating Revenues		
Forfeited Discounts (470)	357	2
Other Water Revenues (474)	1,209	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	1,566	
Total Operating Revenues	180,496	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	33,937	5
General Operating Expenses (680-690)	17,565	6
Total Operation and Maintenance Expenses	51,502	
Other Operating Expenses		
Depreciation Expense (403)	25,592	7
Amortization Expense (404)		8
Taxes (408)	27,698	9
Total Other Operating Expenses	53,290	
Total Operating Expenses	104,792	
NET OPERATING INCOME	75,704	

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	145	6,699	20,378	4
Commercial	11	1,109	2,824	5
Industrial	1	90,350	98,268	6
Total Metered Sales to General Customers (461)	157	98,158	121,470	
Private Fire Protection Service (462)	1		1,704	7
Public Fire Protection Service (463)	1		55,112	8
Other Sales to Public Authorities (464)	5	132	644	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
 Total Sales of Water	 164	 98,290	 178,930	

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)	55,112	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)	55,112	
Forfeited Discounts (470):		
Customer late payment charges	357	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	357	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	286	7
Other (specify):		
MISCELLANEOUS	923	8
Total Other Water Revenues (474)	1,209	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	12,249	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	11,138	3
Chemicals (630)		4
Supplies and Expenses (640)	8,610	5
Repairs of Water Plant (650)	1,091	6
Transportation Expenses (660)	849	7
Total Plant Operation and Maintenance Expenses	33,937	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	6,364	8
Office Supplies and Expenses (681)	1,385	9
Outside Services Employed (682)	4,517	10
Insurance Expense (684)	3,744	11
Employees Pensions and Benefits (686)	1,555	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)		14
Uncollectible Accounts (690)		15
Total General Operating Expenses	17,565	
 Total Operation and Maintenance Expenses	51,502	

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		26,260	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		189	2
Net property tax equivalent		26,071	
Social Security		1,429	3
PSC Remainder Assessment		198	4
Other (specify): NONE			5
Total tax expense		<u>27,698</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			Dodge				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.236100				3
County tax rate	mills		7.806800				4
Local tax rate	mills		9.943300				5
School tax rate	mills		17.608000				6
Voc. school tax rate	mills		1.824900				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		37.419100				10
Less: state credit	mills		2.599300				11
Net tax rate	mills		34.819800				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.943300				14
Combined School Tax Rate	mills		19.432900				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		29.376200				17
Total Tax Rate	mills		37.419100				18
Ratio of Local and School Tax to Total	dec.		0.785059				19
Total tax net of state credit	mills		34.819800				20
Net Local and School Tax Rate	mills		27.335596				21
Utility Plant, Jan. 1	\$	1,130,622	1,130,622				22
Materials & Supplies	\$	3,259	3,259				23
Subtotal	\$	1,133,881	1,133,881				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,133,881	1,133,881				26
Assessment Ratio	dec.		0.847239				27
Assessed Value	\$	960,668	960,668				28
Net Local & School Rate	mills		27.335596				29
Tax Equiv. Computed for Current Year	\$	26,260	26,260				30
Tax Equivalent per 1994 PSC Report	\$	24,811					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	26,260					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	1,358		4
Structures and Improvements (311)	3,528		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	71,891		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	76,777	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	8,289		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	67,369		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	3,885		20
Total Pumping Plant	79,543	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	1,910		23
Total Water Treatment Plant	1,910	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	16,145		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)			1,358	4
Structures and Improvements (311)			3,528	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			71,891	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	76,777	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			8,289	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			67,369	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			3,885	20
Total Pumping Plant	0	0	79,543	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			1,910	23
Total Water Treatment Plant	0	0	1,910	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			16,145	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)	371,291		26
Transmission and Distribution Mains (343)	434,967		27
Fire Mains (344)	0		28
Services (345)	44,694		29
Meters (346)	16,336	664	30
Hydrants (348)	46,872	1,554	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	930,305	2,218	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	15,000		34
Office Furniture and Equipment (372)	1,140		35
Computer Equipment (372.1)	3,882	3,950	36
Transportation Equipment (373)	17,198		37
Other General Equipment (379)	4,867		38
Other Tangible Property (390)	0		39
Total General Plant	42,087	3,950	
Total utility plant in service directly assignable	1,130,622	6,168	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,130,622	6,168	

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)			371,291 26
Transmission and Distribution Mains (343)			434,967 27
Fire Mains (344)			0 28
Services (345)			44,694 29
Meters (346)	84		16,916 30
Hydrants (348)	389		48,037 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	473	0	932,050
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			15,000 34
Office Furniture and Equipment (372)			1,140 35
Computer Equipment (372.1)	2,000		5,832 36
Transportation Equipment (373)			17,198 37
Other General Equipment (379)			4,867 38
Other Tangible Property (390)			0 39
Total General Plant	2,000	0	44,037
Total utility plant in service directly assignable	2,473	0	1,134,317
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	2,473	0	1,134,317

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			1,942	1,942	1
February			2,205	2,205	2
March			2,120	2,120	3
April			2,010	2,010	4
May			2,130	2,130	5
June			2,083	2,083	6
July			11,104	11,104	7
August			26,175	26,175	8
September			22,986	22,986	9
October			22,594	22,594	10
November			8,322	8,322	11
December			4,510	4,510	12
Total for year	0	0	108,181	108,181	
Less: Measured or estimated water used in main flushing and water treatment during year				200	13
Less: Other utility use				750	14
Other utility use explanation:					15
TOWER OVERFLOW					
Water pumped into distribution system				107,231	16
Less: Water sold				98,290	17
Losses and unaccounted for				8,941	18
Percent unaccounted for to the nearest whole percent (%)				8%	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				904	21
Date of maximum: 8/11/2000					22
Cause of maximum:					23
CANNING FACTORY OPERATION					
Minimum gallons pumped by all methods in any one day during reporting year				1	24
Date of minimum: 1/11/2000					25
Total KWH used for pumping for the year				180,981	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)	
SOUTH WELL	2	233	16	576,000	Yes	1
NORTH WELL	3	623	18	1,044,000	Yes	2
WEST WELL	4	653	24	1,224,000	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)	
Identification	2	3	4	1
Location	SOUTH	NORTH	WEST	2
Purpose	S	P	P	3
Destination	D	D	D	4
Pump Manufacturer	FAIRBANKS	AURORA NEWMAN WESTINGHOUSE		5
Year Installed	1990	1985	1986	6
Type	CENTRIFUGAL	VERTICAL TURBINE	CENTRIFUGAL	7
Actual Capacity (gpm)	550	750	980	8
Pump Motor or Standby Engine Mfr	BLANK	BLANK	BLANK	9
Year Installed	1990	1958	1984	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	50	50	100	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	5	6		14
Location	BLANK	BLANK		15
Purpose	S	S		16
Destination	D	D		17
Pump Manufacturer	INTERNATIONAL	CONTINENTAL		18
Year Installed	1957	1991		19
Type	VERTICAL TURBINE	CENTRIFUGAL		20
Actual Capacity (gpm)	300	700		21
Pump Motor or Standby Engine Mfr	BLANK	BLANK		22
Year Installed	1997	1997		23
Type	NATURAL GAS	NATURAL GAS		24
Horsepower	50	75		25

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1994		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	112		6
Total capacity in gallons	250,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER		9
Points of application (wellhouse, central facilities, booster station, other)	OTHER		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)?	N		13
Is water fluoridated (yes, no)?	N		14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	1,463	0	0	0	1,463	1
M	D	6.000	12,106	0	0	0	12,106	2
M	D	8.000	5,067	0	0	0	5,067	3
M	D	10.000	3,153	0	0	0	3,153	4
Total Within Municipality			21,789	0	0	0	21,789	
Total Utility			21,789	0	0	0	21,789	

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	123	0	0	0	123		1
M	1.000	50	0	0	0	50	15	2
M	1.250	3	0	0	0	3		3
M	2.000	2	0	0	0	2		4
M	4.000	2	0	0	0	2		5
M	6.000	1	0	0	0	1		6
M	10.000	1	0	0	0	1		7
M	12.000	3	0	0	0	3	3	8
Total Utility		185	0	0	0	185	18	

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)	
0.750	157	12	6	0	163	37	1
1.000	2	0	0	0	2	0	2
1.500	5	0	0	0	5	0	3
2.000	4	0	0	0	4	0	4
4.000	1	0	0	0	1	0	5
6.000	2	0	0	0	2	0	6
8.000	1	0	0	0	1	0	7
Total:	172	12	6	0	178	37	

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)	
0.750	140	8	1	3	0	11	163	1
1.000	0	1	0	0	0	1	2	2
1.500	0	2	1	1	0	1	5	3
2.000	0	0	2	1	0	1	4	4
4.000	0	0	0	0	0	1	1	5
6.000	0	0	1	0	0	1	2	6
8.000	0	0	1	0	0	0	1	7
Total:	140	11	6	5	0	16	178	

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	42	1	1		42	2
Total Fire Hydrants	42	1	1	0	42	
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:	21
Number of distribution system valves end of year:	74
Number of distribution valves operated during year:	37

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Per Review:

a/c 620, change is due to increased cost for power.

a/c 650, prior year included unusually high number of water main breaks.

PJL
