



3015 (02-09-04)

ANNUAL REPORT

OF

Name: CRANDON WATER & SEWER UTILITY

Principal Office: 601 W WASHINGTON ST
CRANDON, WI 54520

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: CRANDON WATER & SEWER UTILITY

Utility Address: 601 W WASHINGTON ST
CRANDON, WI 54520

When was utility organized? 1/1/1941

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: BRUCE M JOHNSON

Title: WATER & SEWER SUPERINTENDENT

Office Address:

P.O. BOX 176
CRANDON, WI 54520

Telephone: (715) 478 - 2836

Fax Number:

E-mail Address:

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

Name: PAUL DENIS

Title: SHAREHOLDER

Office Address: SCHENCK & ASSOCIATES SC

2200 RIVERSIDE DRIVE
P.O. BOX 23819
GREEN BAY, WI 54305

Telephone: (920) 455 - 4117

Fax Number: (920) 436 - 7808

E-mail Address: Denisp@Schenckcpa.com

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

Name: MR ALLAN STRANZ

Title: COMMISSIONER

Office Address:

P.O. BOX 176
CRANDON, WI 54520

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 DENIS

Title: SHAREHOLDER

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

Telephone: (920) 455 - 4117

Fax Number: (920) 436 - 7808

E-mail Address: Denisp@Schenckcpa.com

Date of most recent audit report: 3/20/2001

Period covered by most recent audit: CALENDAR YEAR 2000

Names and titles of utility management including manager or superintendent:

Name: MR BRUCE M JOHNSON

Title: WATER & SEWER SUPERINTENDENT

Office Address: -

P.O. BOX 176
CRANDON, WI 54409

Telephone: (715) 478 - 2836

Fax Number:

E-mail Address:

Name of utility commission/committee: COMMISSIONERS

Names of members of utility commission/committee:

- MR WILLIAM FANNIN, COMMISSIONER
- MR RON SMITH, COMMISSIONER
- MR ALLAN STRANZ, COMMISSIONER

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)	179,403	175,888	1
Operating Expenses:			
Operation and Maintenance Expense (401)	108,035	86,353	2
Depreciation Expense (403)	33,449	29,047	3
Amortization Expense (404)	0	0	4
Taxes (408)	32,035	29,188	5
Total Operating Expenses	173,519	144,588	
Net Operating Income	5,884	31,300	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	5,884	31,300	
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)	22,031	11,360	9
Miscellaneous Nonoperating Income (421)	66,166	26,869	10
Total Other Income	88,197	38,229	
Total Income	94,081	69,529	
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	94,081	69,529	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	39,945	41,807	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	2,128	3,331	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	42,073	45,138	
Net Income	52,008	24,391	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(122,685)	(116,785)	19
Balance Transferred from Income (433)	52,008	24,391	20
Miscellaneous Credits to Surplus (434)	1,097,284	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	30,291	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)	1,026,607	(122,685)	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST FROM TEMPORARY INVESTMENTS	22,031	4
Total (Acct. 419):	22,031	
Miscellaneous Nonoperating Income (421):		
NON-REGULATED SEWER DEPT INCOME	8,415	5
SEWER AMORTIZATION OF CAPITAL GRANT	57,751	6
Total (Acct. 421):	66,166	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
PRIOR PERIOD ADJUSTMENT	8	9
SEWER CUMULATIVE EFFECT ADJUSTMENT-DEBITED TO ACCOUNT 271	1,097,276	10
Total (Acct. 434):	1,097,284	
Miscellaneous Debits to Surplus (435):		
NONE		11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		13
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	179,403	0	0	0	179,403	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	179,403	0	0	0	179,403	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,442,419	1,428,504	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	470,044	437,018	2
Net Utility Plant	972,375	991,486	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	4,628,329	4,610,017	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	1,526,250	1,406,428	4
Net Nonutility Property	3,102,079	3,203,589	
Investment in Municipality (123)	0	0	5
Other Investments (124)	8,458	0	6
Special Funds (125)	255,730	196,492	7
Total Other Property and Investments	3,366,267	3,400,081	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	202,119	179,402	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	28,351	25,690	11
Other Accounts Receivable (143)	73,969	77,344	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	83,296	107,066	14
Materials and Supplies (150)	11,999	10,781	15
Prepayments (165)	4,383	0	16
Other Current and Accrued Assets (170)		3,013	17
Total Current and Accrued Assets	404,117	403,296	
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	4,742,759	4,794,863	

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)	9,635	9,635	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,026,607	(122,685)	23
Total Proprietary Capital	1,036,242	(113,050)	
LONG-TERM DEBT			
Bonds (221)	1,276,569	0	24
Advances from Municipality (223)	18,624	37,248	25
Other long-Term Debt (224)	0	1,337,621	26
Total Long-Term Debt	1,295,193	1,374,869	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	32,227	4,651	28
Payables to Municipality (233)	9,247	7,243	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	6,553	6,866	32
Other Current and Accrued Liabilities (238)	882	682	33
Total Current and Accrued Liabilities	48,909	19,442	
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)	2,362,415	3,513,602	38
Total Liabilities and Other Credits	4,742,759	4,794,863	

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)	1,432,226	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)	10,193				6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,442,419	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	470,044	0	0	0	9
Total Accumulated Provision	470,044	0	0	0	
Net Utility Plant	972,375	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	437,018				437,018	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	33,449				33,449	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,797				1,797	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	35,246	0	0	0	35,246	13
Debits during year						14
Book cost of plant retired	2,220				2,220	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	2,220	0	0	0	2,220	19
Balance End of Year	470,044	0	0	0	470,044	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	4,610,017	4,643		4,614,660	1
Other (specify):					
WORK IN PROGRESS	0	13,669		13,669	2
Total Nonutility Property (121)	4,610,017	18,312	0	4,628,329	
Less accum. prov. depr. & amort. (122)	1,406,428	119,822		1,526,250	3
Net Nonutility Property	3,203,589	(101,510)	0	3,102,079	

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	10,111	9,149
Sewer utility	1,888	1,632
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	11,999	10,781

**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)				
NONE				1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE				2
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	9,635	1
Changes during year (explain):		2
Balance end of year	9,635	

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)	
CLEAN WATER FUND	07/05/1996	07/05/2006	3.08%	1,276,569	1
Total Bonds (Account 221):				1,276,569	

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)					
GENERAL OBLIGATION NOTES	09/08/1992	12/31/2001	6.00%	18,624	1
Total for Account 223				18,624	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	32,035	2
Charged electric department expense		3
Charged sewer department expense	653	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>32,688</u>	
Taxes paid during year:		
County, state and local taxes	28,755	6
Social Security taxes	3,720	7
PSC Remainder Assessment	213	8
Other (explain):		
NONE		9
Total payments and other debits	<u>32,688</u>	
Balance end of year	<u><u>0</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)					
CLEAN WATER FUND	0	39,945	33,392	6,553	1
Subtotal	0	39,945	33,392	6,553	
Advances from Municipality (223)					
GENERAL OBLIGATION NOTES	0	2,128	2,128	0	2
Subtotal	0	2,128	2,128	0	
Other long-Term Debt (224)					
CLEAN WATER FUND	6,866		6,866	0	3
Subtotal	6,866	0	6,866	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	6,866	42,073	42,386	6,553	

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	931,009	0	0	2,582,593	0	3,513,602	1
Add credits during year:							
For Services	2,000			1,840		3,840	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
CUMULATIVE ADJUSTMENT-CREDITED TO ACCOUNT 434				1,097,276		1,097,276	5
CURRENT YEAR AMORTIZATION				57,751		57,751	6
Balance End of Year	933,009	0	0	1,429,406	0	2,362,415	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	374,186			1,024,270		1,398,456	7

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS	8,458	2
Total (Acct. 124):	8,458	
Special Funds (125):		
BOND & INTEREST FUND INVESTMENTS	32,518	3
DEPRECIATION FUND	104,618	4
WELL REPLACEMENT FUND	44,553	5
SEWER REPLACEMENT FUND	74,041	6
Total (Acct. 125):	255,730	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	28,351	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	28,351	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	73,969	12
Merchandising, jobbing and contract work		13
Other (specify):		
NONE		14
Total (Acct. 143):	73,969	
Receivables from Municipality (145):		
2000 TAX ROLL	66,628	15
HYDRANT RENTAL	15,618	16
SUNDRY	1,050	17
Total (Acct. 145):	83,296	
Prepayments (165):		
PREPAID INSURANCE	4,383	18
Total (Acct. 165):	4,383	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
Extraordinary Property Losses (182):		
NONE		19
Total (Acct. 182):		0
Other Deferred Debits (183):		
NONE		20
Total (Acct. 183):		0
Payables to Municipality (233):		
2000 PROPERTY TAX EQUIVALENT	9,247	21
Total (Acct. 233):	9,247	
Other Deferred Credits (253):		
NONE		22
Total (Acct. 253):		0

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,430,365	0	0	0	1,430,365	1
Materials and Supplies	9,630	0	0	0	9,630	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	453,531	0	0	0	453,531	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	932,009	0	0	0	932,009	6
Other (specify):					0	7
Average Net Rate Base	54,455	0	0	0	54,455	
Net Operating Income	5,884	0	0	0	5,884	8
Net Operating Income as a percent of Average Net Rate Base	10.81%	N/A	N/A	N/A	10.81%	

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	9,635	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	451,961	3
Other (Specify):		4
Total Average Proprietary Capital	461,596	
Net Income		
Net Income	52,008	5
Percent Return on Proprietary Capital	11.27%	

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

Balance Sheet (Page F-05)

Acct 124 - Special assessments were reclassified from account 143.

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

Water utility adopted use of benchmark depreciation rates effective January 1, 2000.

Notes Payable & Miscellaneous Long-Term Debt (Page F-14)

Revenue bonds were reclassified to account 221 from account 224.

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

Amortization of sewer utility construction grant was recorded for current and prior years.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

August 17, 2001

Mr. Bruce M. Johnson, Water & Sewer Superintendent
Crandon Water and Sewer Utility
P.O. Box 176
Crandon, WI 54520-0176

2000 Analytical Review DWCCA-1400-ELE

Dear Mr. Johnson:

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. On Page W-4, \$2,517 is reported in Account 474 and described as "miscellaneous." Grouped items greater than \$2,000 should be explained fully. Please furnish a brief explanation for the \$2,517 and follow this procedure in the future.

2. Item 1 of our 1999 analytical review was never responded to. It stated as follows:

Notes to our 1998 analytical review pursuant to a telephone conversation with Wayne Link, CPA, indicate that dollars were to be reclassified from Account 343, Transmission and Distribution Mains, to Account 345 Services, Water Utility Plant in Service schedule, on the 1999 report, for prior year projects misclassified. We noted that this adjustment does not appear to have been made. Please furnish an explanation.

It appears that Accounts 345 and 343 were not adjusted in the 2000 annual report either. Please provide the adjusting journal entries to reclassify 1998 mains dollars to Account 345, or otherwise explain this matter.

3. On Page W-15, we noted that the main function, column (b), for all mains is listed as "S" for supply. We assume most of the mains reported on page W-15 are transmission or distribution mains. Please provide a corrected copy of page W-15.

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) 266-3768. 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 engele@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

FINANCIAL SECTION FOOTNOTES

response received from Paul Denis, Schenck & Assoc. 8/30/01 ele:

1. sales of material and service work. Will explain > \$2,000 in future.
 2. Will transfer \$220,000 from a/c 343 to a/c 345 in 2001.
 3. In 2001: 12" of 6" supply main, 20' of 8" and 550' of 10" transmission main. Remainder is distribution main.
-

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	172,624	1
Total Sales of Water	172,624	
Other Operating Revenues		
Forfeited Discounts (470)	1,808	2
Other Water Revenues (474)	4,971	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	6,779	
Total Operating Revenues	179,403	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	58,632	5
General Operating Expenses (680-690)	49,403	6
Total Operation and Maintenance Expenses	108,035	
Other Operating Expenses		
Depreciation Expense (403)	33,449	7
Amortization Expense (404)		8
Taxes (408)	32,035	9
Total Other Operating Expenses	65,484	
Total Operating Expenses	173,519	
NET OPERATING INCOME	5,884	

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	1	20	47	2
Industrial				3
Total Unmetered Sales to General Customers (460)	1	20	47	
Metered Sales to General Customers (461)				
Residential	614	25,278	66,608	4
Commercial	129	19,420	33,446	5
Industrial	5	1,148	1,972	6
Total Metered Sales to General Customers (461)	748	45,846	102,026	
Private Fire Protection Service (462)	4		944	7
Public Fire Protection Service (463)	1		63,521	8
Other Sales to Public Authorities (464)	18	2,917	6,086	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	772	48,783	172,624	

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)	63,371	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)	150	3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	63,521	
Forfeited Discounts (470):		
Customer late payment charges	1,808	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,808	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	2,454	7
Other (specify):		
MISCELLANEOUS	2,517	8
Total Other Water Revenues (474)	4,971	
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)	38,866	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	5,914	3
Chemicals (630)		4
Supplies and Expenses (640)	6,788	5
Repairs of Water Plant (650)	3,863	6
Transportation Expenses (660)	3,201	7
Total Plant Operation and Maintenance Expenses	58,632	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	9,062	8
Office Supplies and Expenses (681)	1,386	9
Outside Services Employed (682)	4,585	10
Insurance Expense (684)	6,842	11
Employees Pensions and Benefits (686)	26,805	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	723	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	49,403	
Total Operation and Maintenance Expenses	108,035	

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		28,755	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		653	2
Net property tax equivalent		28,102	
Social Security		3,720	3
PSC Remainder Assessment		213	4
Other (specify): NONE			5
Total tax expense		<u>32,035</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			Forest				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.195238				3
County tax rate	mills		3.275496				4
Local tax rate	mills		9.372296				5
School tax rate	mills		9.643199				6
Voc. school tax rate	mills		1.447187				7
Other tax rate - Local	mills		0.292857				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		24.226273				10
Less: state credit	mills		1.436526				11
Net tax rate	mills		22.789747				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.372296				14
Combined School Tax Rate	mills		11.090386				15
Other Tax Rate - Local	mills		0.292857				16
Total Local & School Tax	mills		20.755539				17
Total Tax Rate	mills		24.226273				18
Ratio of Local and School Tax to Total	dec.		0.856737				19
Total tax net of state credit	mills		22.789747				20
Net Local and School Tax Rate	mills		19.524814				21
Utility Plant, Jan. 1	\$	1,428,504	1,428,504				22
Materials & Supplies	\$	9,149	9,149				23
Subtotal	\$	1,437,653	1,437,653				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,437,653	1,437,653				26
Assessment Ratio	dec.		1.024392				27
Assessed Value	\$	1,472,720	1,472,720				28
Net Local & School Rate	mills		19.524814				29
Tax Equiv. Computed for Current Year	\$	28,755	28,755				30
Tax Equivalent per 1994 PSC Report	\$	33,180					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	28,755					32 33
Tax equiv. for current year (see note 6)	\$	28,755					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)	124		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)	59,835		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	59,959	0	
PUMPING PLANT			
Land and Land Rights (320)	2,896		12
Structures and Improvements (321)	93,901		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	12,420		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	83,730		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	7,970		20
Total Pumping Plant	200,917	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	875		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)			124 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)			59,835 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	59,959
PUMPING PLANT			
Land and Land Rights (320)			2,896 12
Structures and Improvements (321)			93,901 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			12,420 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			83,730 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			7,970 20
Total Pumping Plant	0	0	200,917
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			875 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)	160,722		26
Transmission and Distribution Mains (343)	674,082		27
Fire Mains (344)	6,242		28
Services (345)	124,959	1,145	29
Meters (346)	65,271	2,349	30
Hydrants (348)	73,952		31
Other Transmission and Distribution Plant (349)	106		32
Total Transmission and Distribution Plant	1,106,209	3,494	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	6,892		34
Office Furniture and Equipment (372)	2,646		35
Computer Equipment (372.1)	1,598		36
Transportation Equipment (373)	17,346	2,448	37
Other General Equipment (379)	32,937		38
Other Tangible Property (390)	0		39
Total General Plant	61,419	2,448	
Total utility plant in service directly assignable	1,428,504	5,942	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,428,504	5,942	

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)			160,722 26
Transmission and Distribution Mains (343)			674,082 27
Fire Mains (344)			6,242 28
Services (345)			126,104 29
Meters (346)	2,220		65,400 30
Hydrants (348)			73,952 31
Other Transmission and Distribution Plant (349)			106 32
Total Transmission and Distribution Plant	2,220	0	1,107,483
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			6,892 34
Office Furniture and Equipment (372)			2,646 35
Computer Equipment (372.1)			1,598 36
Transportation Equipment (373)			19,794 37
Other General Equipment (379)			32,937 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	63,867
Total utility plant in service directly assignable	2,220	0	1,432,226
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	2,220	0	1,432,226

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			5,326	5,326	1
February			4,423	4,423	2
March			4,436	4,436	3
April			4,327	4,327	4
May			4,693	4,693	5
June			4,399	4,399	6
July			4,694	4,694	7
August			4,864	4,864	8
September			5,122	5,122	9
October			4,624	4,624	10
November			4,949	4,949	11
December			6,507	6,507	12
Total for year	0	0	58,364	58,364	
Less: Measured or estimated water used in main flushing and water treatment during year				1,417	13
Less: Other utility use				2,597	14
Other utility use explanation:					15
Main breaks and fire protection					
Water pumped into distribution system				54,350	16
Less: Water sold				48,783	17
Losses and unaccounted for				5,567	18
Percent unaccounted for to the nearest whole percent (%)				10%	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				310	21
Date of maximum: 1/23/2000					22
Cause of maximum:					23
Main break					
Minimum gallons pumped by all methods in any one day during reporting year				20	24
Date of minimum: 10/28/2000					25
Total KWH used for pumping for the year				88,601	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)	
WELL 1969	NO. 3	80	48	100,000	Yes	1
WELL 1983	NO. 4	80	42	150,000	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	NO. 3	NO.4		1
Location	CRANDON	CRANDON		2
Purpose	B	P		3
Destination	R	R		4
Pump Manufacturer	US	US		5
Year Installed	1969	1985		6
Type	CENTRIFUGAL	CENTRIFUGAL		7
Actual Capacity (gpm)	300	500		8
Pump Motor or Standby Engine Mfr	INTERNATIONAL	INTERNATIONAL		10
Year Installed	1969	1985		11
Type	NATURAL GAS	ELECTRIC		12
Horsepower	25	40		13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	NO. 2	NO. 3		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R		3
Year constructed	1941	1992		4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	139	139		6
Total capacity in gallons	55,000	200,000		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	S	4.000	1,118	0	0	0	1,118	1
M	S	6.000	55,653	0	0	0	55,653	2
P	S	6.000	2,090	0	0	0	2,090	3
M	S	8.000	23,792	0	0	0	23,792	4
P	S	8.000	2,722	0	0	0	2,722	5
P	S	10.000	1,950	0	0	0	1,950	6
M	S	12.000	3,765	0	0	0	3,765	7
P	S	12.000	1,800	0	0	0	1,800	8
Total Within Municipality			92,890	0	0	0	92,890	
Total Utility			92,890	0	0	0	92,890	

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	795	3	0	0	798		1
M	1.000	20	1	0	0	21		2
M	1.500	22	0	0	0	22		3
M	2.000	16	0	0	0	16		4
M	3.000	5	0	0	0	5		5
P	4.000	2	0	0	0	2		6
M	4.000	1	0	0	0	1		7
Total Utility		861	4	0	0	865	0	

METERS

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

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	807	38	35	0	810	0	1
1.000	21	1	0	0	22	0	2
1.500	23	0	1	0	22	0	3
2.000	18	0	1	0	17	0	4
3.000	5	0	0	0	5	0	5
Total:	874	39	37	0	876	0	

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	691	104	4	11	0	0	810	1
1.000	1	17	1	3	0	0	22	2
1.500	1	19	0	2	0	0	22	3
2.000	0	11	2	4	0	0	17	4
3.000	0	1	0	4	0	0	5	5
Total:	693	152	7	24	0	0	876	

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	126				126	2
Total Fire Hydrants	126	0	0	0	126	
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:	60
Number of distribution system valves end of year:	233
Number of distribution valves operated during year:	85

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 686: The increase is due to the utility retiring their unfunded pension liability with the Wisconsin Retirement System.

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

The municipality has authorized the lower tax equivalent.

Water Services (Page W-16)

The new services were financed \$500 by the new customers.

Meters (Page W-17)

The Utility did not test any meters during the year. They replace old meters instead of testing them.

Hydrants and Distribution System Valves (Page W-18)

The Utility plans on testing more hydrants and distribution valves next year.
