



3015 (02-09-04)

ANNUAL REPORT

OF

Name: WOODVILLE WATER AND SEWER UTILITY

Principal Office: 102 SO. MAIN STREET
WOODVILLE, WI 54028

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: WOODVILLE WATER AND SEWER UTILITY

Utility Address: 102 SO. MAIN STREET
WOODVILLE, WI 54028

When was utility organized? 1/1/1923

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: CHERYL A. SLIND

Title: VILLAGE CLERK-TREASURER

Office Address:

102 S. MAIN STREET
WOODVILLE, WI 54028

Telephone: (715) 698 - 2355

Fax Number: (715) 698 - 2697

E-mail Address:

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

Name: THOMAS G. KORTAS CPA

Title:

Office Address: TRACEY & THOLE, S.C.

502 SECOND ST.
HUDSON, WI 54016

Telephone: (715) 386 - 2391

Fax Number: (715) 386 - 0535

E-mail Address:

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

Name: RICK HUSTON

Title: WATER AND SEWER COMMITTEE CHAIRMAN

Office Address:

102 SO. MAIN STREET
WOODVILLE, WI 54028

Telephone: (715) 698 - 2355

Fax Number: (715) 698 - 2697

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: THOMAS G. KORTAS CPA

Title:

Office Address: TRACEY & THOLE, S.C.
502 SECOND ST.
HUDSON, WI 54016

Telephone: (715) 386 - 2391

Fax Number: (715) 386 - 0535

E-mail Address:

Date of most recent audit report: 3/8/2000

Period covered by most recent audit: 1999

Names and titles of utility management including manager or superintendent:

Name: LENNY ERICKSON

Title: SUPERINTENDENT

Office Address:
102 SO. MAIN STREET
WOODVILLE, WI 54028

Telephone: (715) 698 - 2355

Fax Number: (715) 698 - 2697

E-mail Address:

Name of utility commission/committee: Water and Sewer Committee

Names of members of utility commission/committee:

MR DON FREELAND
MR RICK HUSTON, CHAIRMAN

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?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)	252,673	245,615	1
Operating Expenses:			
Operation and Maintenance Expense (401)	109,450	107,401	2
Depreciation Expense (403)	67,950	64,268	3
Amortization Expense (404)	0	0	4
Taxes (408)	25,714	26,052	5
Total Operating Expenses	203,114	197,721	
Net Operating Income	49,559	47,894	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	49,559	47,894	
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)	25,300	20,937	9
Miscellaneous Nonoperating Income (421)	22,452	19,820	10
Total Other Income	47,752	40,757	
Total Income	97,311	88,651	
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	97,311	88,651	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	23,076	22,874	13
Amortization of Debt Discount and Expense (428)	1,500	1,374	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	24,576	24,248	
Net Income	72,735	64,403	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	525,325	460,922	19
Balance Transferred from Income (433)	72,735	64,403	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)	598,060	525,325	

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 INCOME	25,300	4
Total (Acct. 419):	25,300	
Miscellaneous Nonoperating Income (421):		
REIMBURSEMENT OF INTEREST EXPENSE BY TID #3	22,452	5
Total (Acct. 421):	22,452	
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):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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	147,009	0	105,664	0	252,673	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.)	809				809	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	146,200	0	105,664	0	251,864	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	3,111,400	2,865,758	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	789,659	726,794	2
Net Utility Plant	2,321,741	2,138,964	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	559,284	366,831	5
Other Investments (124)	12,782	12,782	6
Special Funds (125)	140,567	135,747	7
Total Other Property and Investments	712,633	515,360	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	418,040	378,843	8
Temporary Cash Investments (132)	9,253	9,005	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	43,456	28,473	11
Other Accounts Receivable (143)	212	534	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	425	306	14
Materials and Supplies (150)	2,736	2,677	15
Prepayments (165)	1,254	1,802	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	475,376	421,640	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	24,806	15,755	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	24,806	15,755	
Total Assets and Other Debits	3,534,556	3,091,719	

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)	514,961	460,584	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	598,060	525,325	23
Total Proprietary Capital	1,113,021	985,909	
LONG-TERM DEBT			
Bonds (221)	385,000	395,000	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	170,000	0	26
Total Long-Term Debt	555,000	395,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	2,905	17,103	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	21,357	22,159	31
Interest Accrued (237)	2,596	1,871	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	26,858	41,133	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	404,531	234,531	36
Total Deferred Credits	404,531	234,531	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,435,146	1,435,146	38
Total Liabilities and Other Credits	3,534,556	3,091,719	

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)	1,499,122	1,582,181	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)		30,097			6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,499,122	1,612,278	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	213,216	576,443	0	0	9
Total Accumulated Provision	213,216	576,443	0	0	
Net Utility Plant	1,285,906	1,035,835	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)	Sewer (c)	(d)	(e)	Total (f)	
Balance first of year	188,520	538,274			726,794	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	27,022	40,928			67,950	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	591	(591)			0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	1,832	1,831			3,663	10
Other credits (specify):						11
					0	12
Total credits	29,445	42,168	0	0	71,613	13
Debits during year						14
Book cost of plant retired	4,749	3,999			8,748	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	4,749	3,999	0	0	8,748	19
Balance End of Year	213,216	576,443	0	0	789,659	20
Composite Depreciation Rate?	Yes	Yes				21
If yes, what is the rate?	1.92%	2.80%				22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0 1
Other					0	0 2
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	2,736	2,677 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	<u>2,736</u>	<u>2,677</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)				
\$415,000 Water & Sewer Mortgage Revenue Bonds	1,500	428	24,806	1
Total			24,806	
Unamortized premium on debt (251)				
NONE	0	0	0	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	460,584	1
Changes during year (explain):		
WATER AND SEWER PLANT ADDITIONS FINANCED BY TID #3	54,377	2
Balance end of year	<u>514,961</u>	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
Water & Sewer Mortgage Revenue Bonds	11/01/1995	12/01/2017	5.00%	385,000	1
Total Bonds (Account 221):				385,000	

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)	
Other Long-Term Debt (224)					
WATER & SEWER BOND ANTICIPATION NOTES	12/01/2000	12/01/2005	5.40%	170,000	1
Total for Account 224				170,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	22,159	1
Accruals:		
Charged water department expense	23,294	2
Charged electric department expense		3
Charged sewer department expense	2,420	4
Other (explain):		
NONE		5
Total Accruals and other credits	25,714	
Taxes paid during year:		
County, state and local taxes	22,159	6
Social Security taxes	3,981	7
PSC Remainder Assessment	376	8
Other (explain):		
NONE		9
Total payments and other debits	26,516	
Balance end of year	21,357	

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)					
Water and Sewer Mortgage Revenue Bonds	1,871	22,413	22,453	1,831	1
Subtotal	1,871	22,413	22,453	1,831	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
WATER AND SEWER BOND ANTICIPATION NOTES	0	663	(102)	765	3
Subtotal	0	663	(102)	765	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	1,871	23,076	22,351	2,596	

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	771,377	0	0	663,769	0	1,435,146	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	771,377	0	0	663,769	0	1,435,146	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	445,156			390,553		835,709	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):		
ADVANCE TO TID #3	559,284	1
Total (Acct. 123):	559,284	
Other Investments (124):		
DEFERRED SPECIAL ASSESSMENTS - WATER	2,436	2
DEFERRED SPECIAL ASSESSMENTS - SEWER	10,346	3
Total (Acct. 124):	12,782	
Special Funds (125):		
SEWER REPLACEMENT FUND	41,151	4
DEBT SERVICE FUND	47,374	5
DEBT SERVICE RESERVE FUND	52,042	6
Total (Acct. 125):	140,567	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	20,028	8
Electric		9
Sewer (Regulated)	23,428	10
Other (specify):		
NONE		11
Total (Acct. 142):	43,456	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
MISCELLANEOUS	212	14
Total (Acct. 143):	212	
Receivables from Municipality (145):		
2000 TAX ROLL ITEMS	425	15
Total (Acct. 145):	425	
Prepayments (165):		
PREPAID INSURANCE	1,254	16
Total (Acct. 165):	1,254	
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):	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)
Other Deferred Debits (183):		
NONE		18
Total (Acct. 183):		0
Payables to Municipality (233):		
NONE		19
Total (Acct. 233):		0
Other Deferred Credits (253):		
DEFERRED SPECIAL ASSESSMENTS - WATER	2,436	20
DEFERRED SPECIAL ASSESSMENTS - SEWER	10,346	21
DEFERRED TID #3 CONTRIBUTION (DEFERRED UNTIL PAYMENT RECEIVED)	391,749	22
Total (Acct. 253):	404,531	

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	1,459,185	0	1,514,345	0	2,973,530	1
Materials and Supplies	2,706	0	0	0	2,706	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	200,868	0	557,358	0	758,226	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	771,377	0	663,769	0	1,435,146	6
Other (specify):						
NONE					0	7
Average Net Rate Base	489,646	0	293,218	0	782,864	
Net Operating Income	46,173	0	3,386	0	49,559	8
Net Operating Income as a percent of Average Net Rate Base						
	9.43%	N/A	1.15%	N/A	6.33%	

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	487,772	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	561,692	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	1,049,464	
Net Income		
Net Income	72,735	5
Percent Return on Proprietary Capital	6.93%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

NONE

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

Interest Accrued (Acct. 237) (Page F-16)

(\$102) reported in column (d) represents accrued interest (December 1, 2000, the date of the Notes, to December 5, 2000, the closing date of the Notes).

Identification and Ownership - Contacts (Page iv)

December 7, 2001

Ms. Cheryl A. Slind, Village Clerk-Treasurer
Woodville Water and Sewer Utility
102 South Main Street
Woodville, WI 54028-9544

2000 Analytical Review DWCCA-6790-PJL

Dear Ms. Slind:

The Public Service Commission staff has completed its analytical review of your 2000 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. Our review did not identify any such issues. You did a good job completing your annual report. We are closing the review of your 2000 annual report.

Thank you for your efforts in preparing your 2000 annual report. If you have any questions, please feel free to contact me at (608) 267-9198.

Sincerely,

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

PJL:dwh:w:\compl\Analytical Reviews\2000 analytical review letters\no prob
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WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	145,736	1
Total Sales of Water	<u>145,736</u>	
Other Operating Revenues		
Forfeited Discounts (470)	464	2
Other Water Revenues (474)	809	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	<u>1,273</u>	
Total Operating Revenues	<u>147,009</u>	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	31,204	5
General Operating Expenses (680-690)	19,316	6
Total Operation and Maintenance Expenses	<u>50,520</u>	
Other Operating Expenses		
Depreciation Expense (403)	27,022	7
Amortization Expense (404)		8
Taxes (408)	23,294	9
Total Other Operating Expenses	<u>50,316</u>	
Total Operating Expenses	<u>100,836</u>	
NET OPERATING INCOME	<u><u>46,173</u></u>	

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	326	15,594	57,348	4
Commercial	49	4,458	12,965	5
Industrial	19	4,327	9,187	6
Total Metered Sales to General Customers (461)	394	24,379	79,500	
Private Fire Protection Service (462)	4		3,054	7
Public Fire Protection Service (463)	1		56,555	8
Other Sales to Public Authorities (464)	9	2,756	6,627	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
 Total Sales of Water	 408	 27,135	 145,736	

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)	56,385	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)	170	3
Other (specify): NONE		4
Total Public Fire Protection Service (463)	56,555	
Forfeited Discounts (470):		
Customer late payment charges	464	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	464	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	809	7
Other (specify): NONE		8
Total Other Water Revenues (474)	809	
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)	17,389	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	4,618	3
Chemicals (630)	687	4
Supplies and Expenses (640)	3,421	5
Repairs of Water Plant (650)	4,089	6
Transportation Expenses (660)	1,000	7
Total Plant Operation and Maintenance Expenses	31,204	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	7,351	8
Office Supplies and Expenses (681)	1,324	9
Outside Services Employed (682)	2,150	10
Insurance Expense (684)	1,426	11
Employees Pensions and Benefits (686)	6,870	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	195	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	19,316	
 Total Operation and Maintenance Expenses	 50,520	

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		21,357	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		174	2
Net property tax equivalent		21,183	
Social Security		1,893	3
PSC Remainder Assessment		218	4
Other (specify): NONE			5
Total tax expense		<u>23,294</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			Saint Croix				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.207855				3
County tax rate	mills		3.608832				4
Local tax rate	mills		5.943390				5
School tax rate	mills		9.353475				6
Voc. school tax rate	mills		1.416821				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		20.530373				10
Less: state credit	mills		1.381838				11
Net tax rate	mills		19.148535				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.943390				14
Combined School Tax Rate	mills		10.770296				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		16.713686				17
Total Tax Rate	mills		20.530373				18
Ratio of Local and School Tax to Total	dec.		0.814096				19
Total tax net of state credit	mills		19.148535				20
Net Local and School Tax Rate	mills		15.588738				21
Utility Plant, Jan. 1	\$	1,419,248	1,419,248				22
Materials & Supplies	\$	2,677	2,677				23
Subtotal	\$	1,421,925	1,421,925				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,421,925	1,421,925				26
Assessment Ratio	dec.		0.963500				27
Assessed Value	\$	1,370,025	1,370,025				28
Net Local & School Rate	mills		15.588738				29
Tax Equiv. Computed for Current Year	\$	21,357	21,357				30
Tax Equivalent per 1994 PSC Report	\$	15,487					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	21,357					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)	450		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)	33,605		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	3,929		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	37,984	0	
PUMPING PLANT			
Land and Land Rights (320)	450		12
Structures and Improvements (321)	29,793		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	6,547		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	48,635		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	85,425	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	3,645		23
Total Water Treatment Plant	3,645	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	20,100		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)			450 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)			33,605 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			3,929 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	37,984
PUMPING PLANT			
Land and Land Rights (320)			450 12
Structures and Improvements (321)			29,793 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			6,547 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			48,635 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	85,425
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			3,645 23
Total Water Treatment Plant	0	0	3,645
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			20,100 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)	328,576		26
Transmission and Distribution Mains (343)	622,747	50,000	27
Fire Mains (344)	0		28
Services (345)	126,581	8,194	29
Meters (346)	23,135	1,496	30
Hydrants (348)	98,806	5,424	31
Other Transmission and Distribution Plant (349)	41		32
Total Transmission and Distribution Plant	1,219,986	65,114	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	2,065	250	35
Computer Equipment (372.1)	4,442		36
Transportation Equipment (373)	56,473	19,259	37
Other General Equipment (379)	9,228		38
Other Tangible Property (390)	0		39
Total General Plant	72,208	19,509	
Total utility plant in service directly assignable	1,419,248	84,623	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,419,248	84,623	

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)			328,576 26
Transmission and Distribution Mains (343)			672,747 27
Fire Mains (344)			0 28
Services (345)			134,775 29
Meters (346)	750		23,881 30
Hydrants (348)			104,230 31
Other Transmission and Distribution Plant (349)			41 32
Total Transmission and Distribution Plant	750	0	1,284,350
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			2,315 35
Computer Equipment (372.1)			4,442 36
Transportation Equipment (373)	3,999		71,733 37
Other General Equipment (379)			9,228 38
Other Tangible Property (390)			0 39
Total General Plant	3,999	0	87,718
Total utility plant in service directly assignable	4,749	0	1,499,122
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	4,749	0	1,499,122

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			2,485	2,485	1
February			2,417	2,417	2
March			2,484	2,484	3
April			2,620	2,620	4
May			2,846	2,846	5
June			2,143	2,143	6
July			2,919	2,919	7
August			2,963	2,963	8
September			2,737	2,737	9
October			2,848	2,848	10
November			2,632	2,632	11
December			2,567	2,567	12
Total for year	0	0	31,661	31,661	
Less: Measured or estimated water used in main flushing and water treatment during year				650	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				31,011	16
Less: Water sold				27,135	17
Losses and unaccounted for				3,876	18
Percent unaccounted for to the nearest whole percent (%)				12%	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				210	21
Date of maximum: 10/6/2000					22
Cause of maximum:					23
Flushing hydrants and mains					
Minimum gallons pumped by all methods in any one day during reporting year				60	24
Date of minimum: 6/4/2000					25
Total KWH used for pumping for the year				67,437	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 #1 - STANDBY	No. 1	214	8	288,000	Yes	1
WELL #2 - ACTIVE	No. 2	440	16	792,000	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. 1	NO. 2		1
Location	WELL #1	WELL #2		2
Purpose	S	P		3
Destination	D	D		4
Pump Manufacturer	CROWN	PEERLESS		5
Year Installed	1991	1977		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	200	550		8
Pump Motor or Standby Engine Mfr	U.S.	U.S.		10
Year Installed	1923	1977		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	20	75		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. 1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1998		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	120		6
Total capacity in gallons	150,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.2000		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	Y		14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	450	0	0	0	450	1
M	D	3.000	346	0	0	0	346	2
M	D	4.000	1,165	0	0	0	1,165	3
M	D	6.000	14,898	0	0	0	14,898	4
M	D	8.000	19,359	0	0	0	19,359	5
M	D	12.000	4,477	1,433	0	0	5,910	6
Total Within Municipality			40,695	1,433	0	0	42,128	
Total Utility			40,695	1,433	0	0	42,128	

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	335	0	0	0	335	39	1
M	1.000	75	0	0	0	75	30	2
M	1.500	4	0	0	0	4		3
M	2.000	1	0	0	0	1		4
M	6.000	15	4	0	0	19	13	5
M	8.000	5	1	0	0	6	1	6
Total Utility		435	5	0	0	440	83	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	393	0	0	9	402	60	1
1.000	18	0	0	0	18	2	2
1.500	3	0	0	0	3	1	3
2.000	9	0	0	1	10	0	4
3.000	1	1	1	0	1	1	5
Total:	424	1	1	10	434	64	

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	329	37	9	2	0	25	402	1
1.000	0	7	6	3	0	2	18	2
1.500	0	2	1	0	0	0	3	3
2.000	0	4	3	3	0	0	10	4
3.000	0	0	0	1	0	0	1	5
Total:	329	50	19	9	0	27	434	

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	83	2			85	2
Total Fire Hydrants	83	2	0	0	85	
Flushing Hydrants						
	5				5	3
Total Flushing Hydrants	5	0	0	0	5	

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:	85
Number of distribution system valves end of year:	93
Number of distribution valves operated during year:	79

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service (Page W-08)

Transportation equipment (373) - water share of maintenance truck and tractor.

Water Mains (Page W-15)

Water main additions financed by utility and TID #3.

Water Services (Page W-16)

Water service additions financed by TID #3.

Meters (Page W-17)

Adjustments in column (e) are corrections to previously reported meter counts because of inventory corrections.

Hydrants and Distribution System Valves (Page W-18)

Hydrant additions financed by TID #3.

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sewage Operating Revenues		
Sewage Operating Revenues (621-626)	105,108	1
Total Sewage Operating Revenues	105,108	
Other Operating Revenues		
Forfeited Discounts (631)	556	2
Servicing of Customers Laterals (632)	0	3
Sale of Fertilizer (633)	0	4
Rent from Sewerage Properties (634)	0	5
Miscellaneous Operating Revenues (635)	0	6
Amortization of Construction Grants (636)	0	7
Total Other Operating Revenues	556	
Total Operating Revenues	105,664	
Operation and Maintenance Expenses		
Operation Expenses (820-829)	36,299	8
Maintenance Expenses (831-834)	1,741	9
Customer Accounting & Collection Expenses (840-843)	7,617	10
Administrative and General Expenses (850-857)	13,273	11
Total Operation and Maintenance Expenses	58,930	
Other Operating Expenses		
Depreciation Expense (403)	40,928	12
Amortization Expense (404)		13
Taxes (408)	2,420	14
Total Other Operating Expenses	43,348	
Total Operating Expenses	102,278	
NET OPERATING INCOME	3,386	

SEWAGE OPERATING REVENUES

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
Operating Revenues				
Sewage Operating Revenues				
Flat Rate Service to General Customers (621)				
Residential Revenues	1	52	206	1
Commercial Revenues				2
Industrial Revenues				3
Revenues from Public Authorities				4
Total Flat Rate Service to General Customers (621)	1	52	206	
Measured Service to General Customers (622)				
Residential Revenues	326	15,594	67,187	5
Commercial Revenues	50	4,619	16,762	6
Industrial Revenues	18	3,812	11,781	7
Revenues from Public Authorities	9	2,756	9,172	8
Total Measured Service to General Customers (622)	403	26,781	104,902	
Service to Public Authorities (623)				9
Service to Other Systems (624)				10
Other Sewerage Service (625)				11
Interdepartmental Service (626)				12
Total Sewage Operating Revenues	404	26,833	105,108	

HIGH STRENGTH CONTRIBUTORS

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
NONE				

OTHER OPERATING REVENUES (SEWER)

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 \$2,000 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)	
Customers Forfeited Discounts (631):		
Customer late payment charges	556	1
Other (specify):		
NONE		2
Total Customers Forfeited Discounts (631)	556	
Servicing of Customers Laterals (632):		
NONE		3
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		
NONE		4
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
NONE		5
Total Rent from Sewerage Property (634)	0	
Miscellaneous Operating Revenues (635):		
NONE		6
Total Miscellaneous Operating Revenues (635)	0	
Amortization of Construction Grants (636):		
NONE		7
Total Amortization of Construction Grants (636)	0	

SEWER 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)	
OPERATION EXPENSES		
Supervision and Labor (820)	19,955	1
Power and Fuel for Pumping (821)	7,785	2
Power and Fuel for Aeration Equipment (822)		3
Chlorine (823)		4
Phosphorous Removal Chemicals (824)		5
Sludge Conditioning Chemicals (825)		6
Other Chemicals for Sewage Treatment (826)		7
Other Operating Supplies and Expenses (827)	7,559	8
Transportation Expenses (828)	1,000	9
Rents (829)		10
Total Operation Expenses	36,299	
MAINTENANCE EXPENSES		
Maintenance of Sewage Collection System (831)	183	11
Maintenance of Collection System Pumping Equipment (832)	1,445	12
Maintenance of Treatment and Disposal Plant Equipment (833)		13
Maintenance of General Plant Structures and Equipment (834)	113	14
Total Maintenance Expenses	1,741	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES		
Billing, Collecting and Accounting (840)	7,617	15
Flat Rate Inspections (841)		16
Meter Reading (842)		17
Uncollectible Accounts (843)		18
Total Customer Accounting & Collection Expenses	7,617	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (850)		19
Office Supplies and Expenses (851)	1,144	20
Outside Services Employed (852)	2,150	21
Insurance Expense (853)	1,630	22
Employees Pensions and Benefits (854)	7,540	23

SEWER 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)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Regulatory Commission Expenses (855)		24
Miscellaneous General Expenses (856)	809	25
Rents (857)		26
Total Administrative and General Expenses	13,273	
Total Operation and Maintenance Expenses	58,930	

TAXES (ACCT. 408 - SEWER)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Social Security		2,088	1
Local and School Tax Equivalent on Meters Charged by Water Department		174	2
PSC Remainder Assessment		158	3
Other (specify): NONE			4
Total tax expense		<u>2,420</u>	

SEWER 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, 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	
COLLECTION SYSTEM			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Service Connections, Traps, and Accessories (312)	97,154	3,414	6
Collecting Mains and Accessories (313)	478,792	70,404	7
Interceptor Mains and Accessories (314)	0		8
Force Mains (315)	14,968	46,343	9
Other Collecting System Equipment (316)	0		10
Total Collection System	590,914	120,161	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	0		12
Receiving Wells (322)	27,649		13
Electric Pumping Equipment (323)	67,796		14
Other Power Pumping Equipment (324)	22,776		15
Miscellaneous Pumping Equipment (325)	0		16
Total Collection System Pumping Installations	118,221	0	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	73,755		17
Structures and Improvements (331)	70,446		18
Preliminary Treatment Equipment (332)	29,027		19
Primary Treatment Equipment (333)	30,381		20
Secondary Treatment Equipment (334)	219,473		21
Advanced Treatment Equipment (335)	0		22
Chlorination Equipment (336)	0		23
Sludge Treatment and Disposal Equipment (337)	75,070		24
Plant Site Piping (338)	107,743		25
Flow Metering and Monitoring Equipment (339)	38,218		26
Outfall Sewer Pipes (340)	13,112		27

SEWER 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
COLLECTION SYSTEM			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Service Connections, Traps, and Accessories (312)			100,568 6
Collecting Mains and Accessories (313)			549,196 7
Interceptor Mains and Accessories (314)			0 8
Force Mains (315)			61,311 9
Other Collecting System Equipment (316)			0 10
Total Collection System	0	0	711,075
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)			0 11
Structures and Improvements (321)			0 12
Receiving Wells (322)			27,649 13
Electric Pumping Equipment (323)			67,796 14
Other Power Pumping Equipment (324)			22,776 15
Miscellaneous Pumping Equipment (325)			0 16
Total Collection System Pumping Installations	0	0	118,221
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)			73,755 17
Structures and Improvements (331)			70,446 18
Preliminary Treatment Equipment (332)			29,027 19
Primary Treatment Equipment (333)			30,381 20
Secondary Treatment Equipment (334)			219,473 21
Advanced Treatment Equipment (335)			0 22
Chlorination Equipment (336)			0 23
Sludge Treatment and Disposal Equipment (337)			75,070 24
Plant Site Piping (338)			107,743 25
Flow Metering and Monitoring Equipment (339)			38,218 26
Outfall Sewer Pipes (340)			13,112 27

SEWER 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, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)	0		28
Total Treatment and Disposal Plant	657,225	0	
GENERAL PLANT			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	0		30
Office Furniture and Equipment (372)	3,613	250	31
Computer Equipment (372.1)	3,195		32
Transportation Equipment (373)	58,573	19,259	33
Other General Equipment (379)	14,769		34
Other Tangible Property (390)	0		35
Total General Plant	80,150	19,509	
Total utility plant in service directly assignable	1,446,510	139,670	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	1,446,510	139,670	

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)			0 28
Total Treatment and Disposal Plant	0	0	657,225
GENERAL PLANT			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)			3,863 31
Computer Equipment (372.1)			3,195 32
Transportation Equipment (373)	3,999		73,833 33
Other General Equipment (379)			14,769 34
Other Tangible Property (390)			0 35
Total General Plant	3,999	0	95,660
Total utility plant in service directly assignable	3,999	0	1,582,181
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	3,999	0	1,582,181

SEWER 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 disconnected 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 diameter; pipe materials do not need to be specified.

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)	
Sewer	4.000	407	0	0	0	407	27	1
Sewer	5.000	5	0	0	0	5		2
Sewer	6.000	11	6	0	0	17	13	3
Total Utility		423	6	0	0	429	40	

SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), 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						
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	
4.000	1,475	0	0	0	1,475	1
6.000	3,764	3,551	0	0	7,315	2
8.000	41,978	2,675	0	0	44,653	3
Total Utility	47,217	6,226	0	0	53,443	

SEWER OPERATING SECTION FOOTNOTES

Sewer Utility Plant in Service (Page S-07)

Transportation equipment (373) - sewer share of maintenance truck and tractor.

Sewer Services (Page S-09)

Sewer service additions financed by TID #3.

Sewer Mains (Page S-10)

Sewer main additions financed by TID #3.
