



3014 (02-09-04)

ANNUAL REPORT

OF

Name: LADYSMITH MUNICIPAL WATER UTILITY

Principal Office: 120 MINER AVENUE WEST
P.O. BOX 431
LADYSMITH, WI 54848-0431

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: LADYSMITH MUNICIPAL WATER UTILITY

Utility Address: 120 MINER AVENUE WEST
P.O. BOX 431
LADYSMITH, WI 54848-0431

When was utility organized? 1/1/1904

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR JOEL P. DUTENHOEFER

Title: COMPTROLLER

Office Address:

120 MINER AVENUE WEST
P.O. BOX 431
LADYSMITH, WI 54848-0431

Telephone: (715) 532 - 2600

Fax Number: (715) 532 - 2620

E-mail Address: joeld@centurytel.net

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

Name: MR STEPHEN C. OTTO CPA

Title: FIELD AUDITOR

Office Address: TRACEY AND THOLE, S.C., C.P.A.'S
502 SECOND STREET
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: MR DAN GUDIS

Title: COUNCIL PRESIDENT

Office Address:

120 MINER AVENUE EAST
P.O. BOX 431
LADYSMITH, WI 54848-0431

Telephone: (715) 532 - 2600

Fax Number: (715) 532 - 2620

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: MR STEPHEN C. OTTO CPA

Title: FIELD AUDITOR

Office Address: TRACEY AND THOLE, S.C., C.P.A.'S
502 SECOND STREET
HUDSON, WI 54016

Telephone: (715) 386 - 2391

Fax Number: (715) 386 - 0535

E-mail Address:

Date of most recent audit report: 3/9/2001

Period covered by most recent audit: 1/1/00-12/31/00

Names and titles of utility management including manager or superintendent:

Name: MR WILLIAM R. CHRISTIANSON

Title: PUBLIC WORKS DIRECTOR

Office Address:

120 MINER AVENUE WEST
P.O. BOX 431
LADYSMITH, WI 54848-0431

Telephone: (715) 532 - 2600

Fax Number: (715) 532 - 2620

E-mail Address: joeld@centurytel.net

Name of utility commission/committee: CITY COUNCIL

Names of members of utility commission/committee:

- MR KEN BROWN
- MR DAN GUDIS
- MRS ROBIN HEDERER
- MRS WINNIE LEE
- MR JOHN POHLMAN
- MRS PATRICIA REYNOLDS
- MR STAN SCHMIT

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:

P.O. BOX

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:

NONE

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	466,282	455,569	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	266,415	278,466	2
Depreciation Expense (403)	71,333	68,984	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	84,667	83,769	5
Total Operating Expenses	422,415	431,219	
Net Operating Income	43,867	24,350	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	43,867	24,350	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	52,177	36,206	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	52,177	36,206	
Total Income	96,044	60,556	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	96,044	60,556	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	0	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	0	0	
Net Income	96,044	60,556	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	870,792	810,236	20
Balance Transferred from Income (433)	96,044	60,556	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	966,836	870,792	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
 2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON OPERATING INVESTMENTS	15,643	5
INTEREST ON REPLACEMENT FUND INVESTMENTS	36,534	6
Total (Acct. 419):	52,177	
Miscellaneous Nonoperating Income (421):		
NONE		7
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		10
Total (Acct. 434):	0	
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				0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0				0	2
Payroll	0				0	3
Materials	0				0	4
Taxes	0				0	5
Other (list by major classes):						
NONE	0				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	466,282	0	0	0	466,282	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0				0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE	0				0	6
Revenues subject to Wisconsin Remainder Assessment	466,282	0	0	0	466,282	

DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	105,624		105,624	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	400		400	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant	150		150	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	106,174	0	106,174	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	3,716,979	3,540,779	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,157,626	1,112,643	2
Net Utility Plant	2,559,353	2,428,136	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	632,879	524,113	7
Total Other Property and Investments	632,879	524,113	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	349,632	291,732	8
Temporary Cash Investments (132)	0	0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	105,409	98,201	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	191	903	14
Materials and Supplies (150)	21,104	20,148	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0	0	17
Total Current and Accrued Assets	476,336	410,984	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	27,552	34,440	20
Total Deferred Debits	27,552	34,440	
Total Assets and Other Debits	3,696,120	3,397,673	

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)	716,085	671,919	21
Appropriated Earned Surplus (215)	0	0	22
Unappropriated Earned Surplus (216)	966,836	870,792	23
Total Proprietary Capital	1,682,921	1,542,711	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	0	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	21,261	2,864	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)	0	0	33
Total Current and Accrued Liabilities	21,261	2,864	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	1,323	1,323	36
Total Deferred Credits	1,323	1,323	
OPERATING RESERVES			
Property Insurance Reserve (261)	0	0	37
Injuries and Damages Reserve (262)	0	0	38
Pensions and Benefits Reserve (263)	0	0	39
Miscellaneous Operating Reserves (265)	0	0	40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,990,615	1,850,775	41
Total Liabilities and Other Credits	3,696,120	3,397,673	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	3,631,748	0	0	0	1
Utility Plant Purchased or Sold (102)	0				2
Utility Plant in Process of Reclassification (103)	0				3
Utility Plant Leased to Others (104)	0				4
Property Held for Future Use (105)	0				5
Completed Construction not Classified (106)	0				6
Construction Work in Progress (107)	85,231				7
Utility Plant Acquisition Adjustments (108)	0				8
Other Utility Plant Adjustments (109)	0				9
Total Utility Plant	3,716,979	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,157,626	0	0	0	10
Total Accumulated Provision	1,157,626	0	0	0	
Net Utility Plant	2,559,353	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	1,112,643				1,112,643	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	71,333				71,333	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	3,348				3,348	6
Accruals charged other						7
accounts (specify):						8
NONE	0				0	9
Salvage	12,615				12,615	10
Other credits (specify):						11
NONE	0				0	12
Total credits	87,296	0	0	0	87,296	13
Debits during year						14
Book cost of plant retired	41,380				41,380	15
Cost of removal	933				933	16
Other debits (specify):						17
NONE	0				0	18
Total debits	42,313	0	0	0	42,313	19
Balance End of Year	1,157,626	0	0	0	1,157,626	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.10%					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	0 2
Collection of accounts previously written off: Utility Customers	0 3
Collection of accounts previously written off: Others	0 4
Total Additions	0
Deductions:	
Accounts written off during the year: Utility Customers	0 5
Accounts written off during the year: Others	0 6
Total accounts written off	0
Balance end of year	0

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	21,104	20,148
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	21,104	20,148

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	0	N/A	0	1
Total			0	
Unamortized premium on debt (251)				
NONE	0	N/A	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	671,919	1
Changes during year (explain):		
CAPITAL PAID IN RELATED TO WELL SEARCH (TID#5)	39,349	2
CAPITAL PAID IN TID #6 ENGINEERING FOREST IND. BUSINESS PARK	4,817	3
Balance end of year	<u>716,085</u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
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NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
------------------------------------------------------------	------------------------------	------------------------------------	------------------------------	---------------------------------------------

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	84,667	2
Charged electric department expense		3
Charged sewer department expense	1,140	4
Other (explain):		
CHARGED TO PLANT ACCOUNTS	31	5
CHARGED TO ACCUMULATED DEPRECIATION	11	6
Total Accruals and other credits	85,849	
Taxes paid during year:		
County, state and local taxes	77,164	7
Social Security taxes	8,122	8
PSC Remainder Assessment	563	9
Other (explain):		
NONE	0	10
Total payments and other debits	85,849	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	0	0	0	0	

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	1,850,775	0	0	0	0	1,850,775	1
Add credits during year:							
For Services	18,402					18,402	2
For Mains	102,406					102,406	3
Other (specify):							
FOR HYDRANTS	19,032					19,032	4
Deduct charges (specify):							
NONE	0					0	5
Balance End of Year	1,990,615	0	0	0	0	1,990,615	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	128,293					128,293	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
PLANT REPLACEMENT FUND	632,879	3
Total (Acct. 125):	632,879	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	105,409	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	105,409	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
DELINQUENT UTILITY BILLINGS PLACED ON 2000 TAX ROLL	191	12
Total (Acct. 145):	191	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
TOWER PAINTING COSTS (PSC AUTHORIZED 3/23/99)	16,952	15

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):		
WELL #6 REHABILITATION COSTS (PSC AUTHORIZED 3/23/99)	10,600	16
Total (Acct. 183):	27,552	
Payables to Municipality (233):		
NONE		17
Total (Acct. 233):	0	
Other Deferred Credits (253):		
CUSTOMER CONTRIBUTION HELD UNTIL EXTENSION TAKES PLACE	1,323	18
Total (Acct. 253):	1,323	

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	3,565,731	0	0	0	3,565,731	1
Materials and Supplies	20,626	0	0	0	20,626	2
Other (specify):						
NONE	0				0	3
Less Average:						
Reserve for Depreciation	1,135,134	0	0	0	1,135,134	4
Customer Advances for Construction	0				0	5
Contributions in Aid of Construction	1,920,695	0	0	0	1,920,695	6
Other (specify):						
NONE	0				0	7
Average Net Rate Base	530,528	0	0	0	530,528	
Net Operating Income	43,867	0	0	0	43,867	8
Net Operating Income as a percent of Average Net Rate Base						
	8.27%	N/A	N/A	N/A	8.27%	

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	694,002	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	918,814	3
Other (Specify):		
NONE	0	4
Total Average Proprietary Capital	1,612,816	
Net Income		
Net Income	96,044	5
 Percent Return on Proprietary Capital	 5.96%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

During 2000, the utility had a construction project in the Menasha Avenue Area which consisted of:
1958' of 8" DI Main; 128' of 6" DI Main; 5 Hydrants; and 34 1" Services.

The utility also had a west-side project which consisted of 1175' of 8" DI Main; 3 Hydrants:
and 7 1" Services.

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

Identification and Ownership - Contacts (Page iv)

November 28, 2001

Mr. Joel P. Dutenhoefer, Comptroller
Ladysmith Municipal Water Utility
120 Miner Avenue West
P.O. Box 431
Ladysmith, WI 54848-0431

2000 Analytical Review DWCCA-2940-ELE

Dear Mr. Dutenhoefer:

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) 266-3768.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE:dwh:w:\compl\Analytical Reviews\2000 analytical review letters\no prob
CEM.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	460,816	1
Total Sales of Water	460,816	
Other Operating Revenues		
Forfeited Discounts (470)	1,431	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	4,035	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	5,466	
Total Operating Revenues	466,282	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	10,491	8
Pumping Expenses (620-625)	34,941	9
Water Treatment Expenses (630-635)	23,387	10
Transmission and Distribution Expenses (640-655)	52,181	11
Customer Accounts Expenses (901-904)	5,309	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	140,106	14
Total Operation and Maintenance Expenses	266,415	
Other Operating Expenses		
Depreciation Expense (403)	71,333	15
Amortization Expense (404-407)	0	16
Taxes (408)	84,667	17
Total Other Operating Expenses	156,000	
Total Operating Expenses	422,415	
NET OPERATING INCOME	43,867	

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	0	0	0	1
Commercial	0	0	0	2
Industrial	0	0	0	3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	1,220	56,677	153,714	4
Commercial	207	37,556	71,980	5
Industrial	24	25,811	33,281	6
Total Metered Sales to General Customers (461)	1,451	120,044	258,975	
Private Fire Protection Service (462)	25		32,206	7
Public Fire Protection Service (463)	1		139,913	8
Other Sales to Public Authorities (464)	44	19,299	29,722	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0	0	0	12
Total Sales of Water	1,521	139,343	460,816	

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)	139,913	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	139,913	
Forfeited Discounts (470):		
Customer late payment charges	1,431	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,431	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	3,398	10
Other (specify):		
MISCELLANEOUS	637	11
Total Other Water Revenues (474)	4,035	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)	10,491	4
Total Source of Supply Expenses	10,491	
 PUMPING EXPENSES		
Operation Labor (620)	12,706	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	16,535	7
Operation Supplies and Expenses (623)	1,962	8
Maintenance of Pumping Plant (625)	3,738	9
Total Pumping Expenses	34,941	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	1,517	10
Chemicals (631)	18,868	11
Operation Supplies and Expenses (632)	3,002	12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	23,387	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	10,848	14
Operation Supplies and Expenses (641)	2,770	15
Maintenance of Distribution Reservoirs and Standpipes (650)	6,111	16
Maintenance of Mains (651)	10,882	17
Maintenance of Services (652)	7,344	18
Maintenance of Meters (653)	5,189	19
Maintenance of Hydrants (654)	1,480	20
Maintenance of Other Plant (655)	7,557	21
Total Transmission and Distribution Expenses	52,181	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	2,527	22
Accounting and Collecting Labor (902)		23
Supplies and Expenses (903)	2,782	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	5,309	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	37,349	27
Office Supplies and Expenses (921)	3,009	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	5,234	30
Property Insurance (924)	783	31
Injuries and Damages (925)	7,461	32
Employee Pensions and Benefits (926)	68,063	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	9,317	35
Transportation Expenses (933)	8,890	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	140,106	
Total Operation and Maintenance Expenses	266,415	

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	N/A	77,164	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	PER PSC PRESCRIBED METHOD	1,140	2
Net property tax equivalent		76,024	
Social Security	DIRECT BASED ON PAYROLL	8,080	3
PSC Remainder Assessment	N/A	563	4
Other (specify): NONE	N/A	0	5
Total tax expense		<u>84,667</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			Rusk				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.268312				3
County tax rate	mills		7.299017				4
Local tax rate	mills		8.400456				5
School tax rate	mills		15.239571				6
Voc. school tax rate	mills		1.828922				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		33.036278				10
Less: state credit	mills		2.707147				11
Net tax rate	mills		30.329131				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.400456				14
Combined School Tax Rate	mills		17.068493				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		25.468949				17
Total Tax Rate	mills		33.036278				18
Ratio of Local and School Tax to Total	dec.		0.770939				19
Total tax net of state credit	mills		30.329131				20
Net Local and School Tax Rate	mills		23.381904				21
Utility Plant, Jan. 1	\$	3,540,779	3,540,779				22
Materials & Supplies	\$	20,148	20,148				23
Subtotal	\$	3,560,927	3,560,927				24
Less: Plant Outside Limits	\$	169,436	169,436				25
Taxable Assets	\$	3,391,491	3,391,491				26
Assessment Ratio	dec.		0.745398				27
Assessed Value	\$	2,528,011	2,528,011				28
Net Local & School Rate	mills		23.381904				29
Tax Equiv. Computed for Current Year	\$	59,110	59,110				30
Tax Equivalent per 1994 PSC Report	\$	77,164					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	77,164					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	8,002		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)	189,004		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	3,930		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	200,936	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	41,294		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	68,915		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	110,209	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	12,770		23
Total Water Treatment Plant	12,770	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	1,500		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)			8,002 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)			189,004 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			3,930 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	200,936
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			41,294 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			68,915 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	110,209
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			12,770 23
Total Water Treatment Plant	0	0	12,770
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			1,500 24
Structures and Improvements (341)			0 25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	395,160		26
Transmission and Distribution Mains (343)	1,894,573	102,406	27
Fire Mains (344)	0		28
Services (345)	263,201	19,262	29
Meters (346)	130,836	5,543	30
Hydrants (348)	217,518	20,605	31
Other Transmission and Distribution Plant (349)	1,101		32
Total Transmission and Distribution Plant	2,903,889	147,816	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	13,022		34
Office Furniture and Equipment (391)	6,269		35
Computer Equipment (391.1)	11,561		36
Transportation Equipment (392)	88,024	24,709	37
Stores Equipment (393)	343		38
Tools, Shop and Garage Equipment (394)	18,152		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	106,396		41
Communication Equipment (397)	700	889	42
SCADA Equipment (397.1)	23,784		43
Miscellaneous Equipment (398)	3,659		44
Other Tangible Property (399)	0		45
Total General Plant	271,910	25,598	
Total utility plant in service directly assignable	3,499,714	173,414	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	3,499,714	173,414	

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)			395,160 26
Transmission and Distribution Mains (343)	5,928		1,991,051 27
Fire Mains (344)			0 28
Services (345)	3,834		278,629 29
Meters (346)	987		135,392 30
Hydrants (348)	3,480		234,643 31
Other Transmission and Distribution Plant (349)			1,101 32
Total Transmission and Distribution Plant	14,229	0	3,037,476
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			13,022 34
Office Furniture and Equipment (391)			6,269 35
Computer Equipment (391.1)			11,561 36
Transportation Equipment (392)	27,151		85,582 37
Stores Equipment (393)			343 38
Tools, Shop and Garage Equipment (394)			18,152 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			106,396 41
Communication Equipment (397)			1,589 42
SCADA Equipment (397.1)			23,784 43
Miscellaneous Equipment (398)			3,659 44
Other Tangible Property (399)			0 45
Total General Plant	27,151	0	270,357
Total utility plant in service directly assignable	41,380	0	3,631,748
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	41,380	0	3,631,748

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			13,924	13,924	1
February			13,056	13,056	2
March			13,127	13,127	3
April			12,158	12,158	4
May			12,882	12,882	5
June			12,681	12,681	6
July			13,342	13,342	7
August			13,390	13,390	8
September			13,660	13,660	9
October			13,643	13,643	10
November			12,945	12,945	11
December			13,369	13,369	12
Total for year	0	0	158,177	158,177	
Less: Measured or estimated water used in main flushing and water treatment during year				2,271	13
Less: Other utility use				221	14
Other utility use explanation:					15
Main Leak 135 Tower Flushing 86					
Water pumped into distribution system				155,685	16
Less: Water sold				139,343	17
Losses and unaccounted for				16,342	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
Not Applicable					
Maximum gallons pumped by all methods in any one day during reporting year				751	21
Date of maximum: 9/8/2000					22
Cause of maximum:					23
Chlorination					
Minimum gallons pumped by all methods in any one day during reporting year				343	24
Date of minimum: 10/21/2000					25
Total KWH used for pumping for the year				215,111	26
If water is purchased: Vendor Name: N / A					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)	
E. 14TH STREET S.	WELL #2	76	16	43,386	Yes	1
E. 14TH STREET S.	WELL #3	104	16	64,575	Yes	2
WORDEN AVENUE E.	WELL #4	97	16	0	No	3
E. 3RD STREET N.	WELL #5	88	16	282,244	Yes	4
BARNETT ROAD	WELL #6	77	16	43,156	Yes	5

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	WELL #2	WELL #3	WELL #4	1
Location	E. 14TH STREET S.	E. 14TH STREET S.	E. WORDEN AVENUE	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1945	1937	1949	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	250	500	380	8
Pump Motor or Standby Engine Mfr	U.S.	U.S.	U.S.	10
Year Installed	1945	1937	1949	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	60	60	60	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #5	WELL #6		14
Location	E. 3RD STREET N.	BARNETT ROAD		15
Purpose	P	P		16
Destination	D	D		17
Pump Manufacturer	LAYNE	LAYNE		18
Year Installed	1959	1985		19
Type	VERTICAL TURBINE	VERTICAL TURBINE		20
Actual Capacity (gpm)	800	130		21
Pump Motor or Standby Engine Mfr	U.S.	U.S.		23
Year Installed	1959	1985		24
Type	ELECTRIC	ELECTRIC		25
Horsepower	60	15		26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#1	#2		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET		3
Year constructed	1914	1980		4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		5
Elevation difference in feet (See Headnote 3.)	144	119		6
Total capacity in gallons	100,000	500,000		7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID			9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE			10
Filters, type (gravity, pressure, other, none)	NONE			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.5990			12
Is a corrosion control chemical used (yes, no)?	Y			13
Is water fluoridated (yes, no)?	Y			14

WATER MAINS

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

								Number of Feet	
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)		
M	D	0.750	206	0	0	0	206	1	
M	D	1.250	11	0	0	0	11	2	
P	D	1.500	210	0	0	0	210	3	
M	D	2.000	210	0	0	0	210	4	
M	D	2.500	6,588	0	0	0	6,588	5	
M	D	3.000	180	0	0	0	180	6	
M	D	4.000	24,939	0	0	0	24,939	7	
A	D	6.000	3,320	0	1,936	(1,384)	0	8	
M	D	6.000	71,363	128	40	0	71,451	9	
M	S	6.000	430	0	0	0	430	10	
P	D	6.000	1,234	0	0	1,384	2,618	11	
M	D	8.000	24,495	3,133	0	0	27,628	12	
M	S	8.000	150	0	0	0	150	13	
P	D	8.000	1,080	0	0	0	1,080	14	
M	D	10.000	23,706	0	0	0	23,706	15	
M	S	10.000	60	0	0	0	60	16	
P	D	10.000	4,291	0	0	0	4,291	17	
M	D	12.000	8,988	0	0	0	8,988	18	
P	D	12.000	5,272	0	0	0	5,272	19	
Total Within Municipality			176,733	3,261	1,976	0	178,018		
M	D	4.000	600	0	0	0	600	20	
M	D	10.000	9,100	0	0	0	9,100	21	
P	D	12.000	300	0	0	0	300	22	
Total Outside of Municipality			10,000	0	0	0	10,000		
Total Utility			186,733	3,261	1,976	0	188,018		

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	1,158	0	19	0	1,139	109	1
M	1.000	232	46	10	0	268	27	2
M	1.500	13	1	0	0	14		3
M	2.000	44	1	0	0	45	1	4
M	3.000	4	0	0	0	4	1	5
M	4.000	6	0	0	0	6		6
P	4.000	1	0	0	0	1		7
M	8.000	6	1	0	0	7		8
P	12.000	1	0	0	0	1		9
Total Utility		1,465	49	29	0	1,485	138	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,469	42	16	0	1,495	140	1
1.000	74	7	5	0	76	10	2
1.500	15	4	0	0	19	12	3
2.000	43	2	0	0	45	13	4
3.000	6	0	0	0	6	0	5
4.000	2	0	0	0	2	0	6
Total:	1,609	55	21	0	1,643	175	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,233	138	11	15	0	98	1,495	1
1.000	5	47	8	8	0	8	76	2
1.500	0	10	4	5	0	0	19	3
2.000	0	19	7	15	0	4	45	4
3.000	0	3	0	2	0	1	6	5
4.000	0	0	0	2	0	0	2	6
Total:	1,238	217	30	47	0	111	1,643	

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	13				13	1
Within Municipality	237	9	4	0	242	2
Total Fire Hydrants	250	9	4	0	255	
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:	255
Number of distribution system valves end of year:	464
Number of distribution valves operated during year:	242

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

A/C #605 Maintenance of Water Source Plant:

Decrease is a result of major repairs and rehabilitation to Well #5 amounting to \$19,247 that was incurred in the prior year (1999).

A/C #632 Operation Supplies and Expenses:

Decrease is the result of additional testing costs amounting to \$5,180 that were incurred in the prior year (1999).

Water Utility Plant in Service (Page W-08)

A/C #392 Transportation Equipment:

Added a 2000 Ford F250 pick-up and removed a 1995 truck purchased in 1996.

A/C #397 Communications Equipment:

Added a radio to the new truck.

Water Mains (Page W-15)

Adjustments as reported in column g are required in order to reclassify 1995 removals that should have been reported as asbestos instead of plastic.

Main additions are assessed to property owners based on frontage footage. The City's general fund purchases all of the assessments from the utility.

Water Services (Page W-16)

There were 4 services installed by property owners or developers. The cost of these services were estimated based on their nature and comparable cost of services installed by the utility.

Services installed by contractors were assessed to property owners based on actual costs. New services installed by the utility crew were financed by the application of Cz-1.
