



3015 (02-09-04)

ANNUAL REPORT

OF

Name: PEPIN MUNICIPAL WATER UTILITY

Principal Office: P.O. BOX 277
PEPIN, WI 54759

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: PEPIN MUNICIPAL WATER UTILITY

Utility Address: P.O. BOX 277
PEPIN, WI 54759

When was utility organized? 1/1/1942

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS MARY FAYERWEATHER

Title: CLERK

Office Address:

P.O. BOX 277
PEPIN, WI 54759

Telephone: (715) 442 - 2461

Fax Number: (715) 442 - 2461

E-mail Address: vofpepin@cannon.net

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

Name: ERIC M DAVIDSON CPA

Title:

Office Address:

WJ BAUMAN ASSOCIATES, LTD
P.O. BOX 1225
EAU CLAIRE, WI 54702

Telephone: (715) 834 - 2001

Fax Number: (715) 834 - 2001

E-mail Address: ericdavidson@wjbcpa.com

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: W.J. BAUMAN ASSOCIATES, LTD.

Title:

Office Address: W.J. BAUMAN ASSOCIATES, LTD.

1128 OAKRIDGE DRIVE

P.O. BOX 1225

EAU CLAIRE, WI 54702

Telephone: (715) 834 - 2001

Fax Number: (715) 834 - 2774

E-mail Address: ericdavidson@wjbcpa.com

Date of most recent audit report: 3/7/2001

Period covered by most recent audit: YEAR ENDED DECEMBER 31, 2000

Names and titles of utility management including manager or superintendent:

Name: MR JACK MCDONOUGH

Title: UTILITY SUPERINTENDENT

Office Address:

P.O. BOX 161

PEPIN, WI 54759

Telephone: (715) 442 - 2461

Fax Number: (715) 442 - 2461

E-mail Address:

Name: MS MARY FAYERWEATHER

Title: UTILITY CLERK

Office Address:

P.O. BOX 161

PEPIN, WI 54759

Telephone: (715) 442 - 2461

Fax Number: (715) 442 - 2461

E-mail Address: vofpepin@cannon.net

Name of utility commission/committee: VILLAGE BOARD

Names of members of utility commission/committee:

MS TOM ALLEN, TRUSTEE

MR CLAUDE ANDREWS, JR, TRUSTEE

MR TED JOHNSON, TRUSTEE

MR BILL MOUNTIN, TRUSTEE

MR MIKE OLSON, TRUSTEE

MR VERN SEIFERT, PRESIDENT

MS ALICE THOMPSON, TRUSTEE

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:

IDENTIFICATION AND OWNERSHIP

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:

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)	67,511	64,199	1
Operating Expenses:			
Operation and Maintenance Expense (401)	58,292	62,131	2
Depreciation Expense (403)	9,909	8,417	3
Amortization Expense (404)	0	0	4
Taxes (408)	9,413	9,134	5
Total Operating Expenses	77,614	79,682	
Net Operating Income	(10,103)	(15,483)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(10,103)	(15,483)	
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)	3,909	5,643	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	3,909	5,643	
Total Income	(6,194)	(9,840)	
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	(6,194)	(9,840)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	13
Amortization of Debt Discount and Expense (428)			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	0	0	
Net Income	(6,194)	(9,840)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	133,246	140,524	19
Balance Transferred from Income (433)	(6,194)	(9,840)	20
Miscellaneous Credits to Surplus (434)	0	2,562	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)	127,052	133,246	

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):		
BANK OF ALMA - INTEREST INCOME	3,909	4
Total (Acct. 419):	3,909	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	67,511	0	0	0	67,511	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	67,511	0	0	0	67,511	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	472,905	319,645	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	179,210	169,042	2
Net Utility Plant	293,695	150,603	
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)	0	0	7
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	9,150	32,998	8
Temporary Cash Investments (132)	22,255	102,137	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	11,340	11,902	11
Other Accounts Receivable (143)	6,733	3,427	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	76,708	743	14
Materials and Supplies (150)	4,300	4,150	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	70	1,660	17
Total Current and Accrued Assets	130,556	157,017	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	424,251	307,620	

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)	32,015	32,014	21
Appropriated Earned Surplus (215)		0	22
Unappropriated Earned Surplus (216)	127,052	133,246	23
Total Proprietary Capital	159,067	165,260	
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)	625	5,043	28
Payables to Municipality (233)	119,757	12,728	29
Customer Deposits (235)		0	30
Taxes Accrued (236)	7,409	7,409	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	127,791	25,180	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	137,393	117,180	38
Total Liabilities and Other Credits	424,251	307,620	

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)	472,905	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	472,905	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	179,210	0	0	0	9
Total Accumulated Provision	179,210	0	0	0	
Net Utility Plant	293,695	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	169,042				169,042	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	9,909				9,909	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	582				582	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	10,491	0	0	0	10,491	13
Debits during year						14
Book cost of plant retired	303				303	15
Cost of removal	20				20	16
Other debits (specify):						17
					0	18
Total debits	323	0	0	0	323	19
Balance End of Year	179,210	0	0	0	179,210	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	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					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	4,300	4,150 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	4,300	4,150

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	32,014	1
Changes during year (explain):		
ROUNDING ADJUSTMENT	1	2
Balance end of year	<u><u>32,015</u></u>	

BONDS (ACCT. 221)

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

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

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

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

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	7,409	1
Accruals:		
Charged water department expense	9,413	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>9,413</u>	
Taxes paid during year:		
County, state and local taxes	7,080	6
Social Security taxes	2,249	7
PSC Remainder Assessment	84	8
Other (explain):		
NONE		9
Total payments and other debits	<u>9,413</u>	
Balance end of year	<u><u>7,409</u></u>	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
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	117,180	0	0	0	0	117,180	1
Add credits during year:							
For Services	13,165					13,165	2
For Mains	7,048					7,048	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	137,393	0	0	0	0	137,393	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	11,340	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	11,340	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	6,388	9
Merchandising, jobbing and contract work		10
Other (specify):		
CREDIT RECEIVABLE FOR RETURNED METERS	345	11
Total (Acct. 143):	6,733	
Receivables from Municipality (145):		
PROCEEDS FROM INSURANCE SETTLEMENT FOR STOLEN VALVE	396	12
UNPAID PORTION OF PUBLIC FIRE PROTECTION CHARGE -1999	347	13
NET TRANSFERS TO GENERAL FUND	72,000	14
PUBLIC FIRE PROTECTION CHARGE - 2000	3,965	15
Total (Acct. 145):	76,708	
Prepayments (165):		
NONE		16
Total (Acct. 165):	0	
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):		
WAGES, PAYROLL TAXES, BENEFITS, INSURANCE	40,386	19
DUE TO TIF DISTRICT FOR PLANT EXPENDITURES	79,371	20
Total (Acct. 233):		119,757
Other Deferred Credits (253):		
NONE		21
Total (Acct. 253):		0

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	396,275	0	0	0	396,275	1
Materials and Supplies	4,225	0	0	0	4,225	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	174,126	0	0	0	174,126	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	127,286	0	0	0	127,286	6
Other (specify):					0	7
Average Net Rate Base	99,088	0	0	0	99,088	
Net Operating Income	(10,103)	0	0	0	(10,103)	8
Net Operating Income as a percent of Average Net Rate Base	-10.20%	N/A	N/A	N/A	-10.20%	

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	32,014	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	130,149	3
Other (Specify):		4
Total Average Proprietary Capital	162,163	
Net Income		
Net Income	(6,194)	5
Percent Return on Proprietary Capital	-3.82%	

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 THE YEAR, THE UTILITY CONSTRUCTED NEW PLANT TO SERVE THE CHARLAND ESTATES ADDITION, WHICH WAS JOINTLY FINANCED BY THE UTILITY AND THE DEVELOPER. THE UTILITY ALSO BEGAN CONSTRUCTION ON EXTENDING SERVICE TO AN INDUSTRIAL PARK THAT THE MUNICIPALITY IS DEVELOPING. THIS IS BEING FINANCED BY THE A TAX INCREMENTAL FINANCING DISTRICT. THERE WAS ONLY ONE NEW SERVICE AS A RESULT OF THESE NEW EXTENSIONS. THE UTILITY EXPECTS MORE SERVICES TO COME ONLINE AS THE UNDERLYING PROPERTIES ARE SOLD AND USERS HOOK UP TO THE UTILITY'S SYSTEM.

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

Balance Sheet End-of-Year Account Balances (Page F-18)

Per review:

A/c 145, The "NET TRANSFER TO GENERAL FUND" is the net of \$82,000 in transfers out to general fund bank accounts, net of repayments of \$10,000 from the general fund. No interest was charged to the general fund by the Water Utility on these advances. The advances will be repaid in 2001 when the District receives grant money from the DNR for the harbor project for which these funds were advanced.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

August 17, 2001

Ms. Mary Fayerweather, Clerk
Pepin Municipal Water Utility
P.O. Box 277
Pepin, WI 54759-0277

2000 Analytical Review DWCCA-4600-PJL

Dear Ms. Fayerweather:

The Public Service Commission staff is in the process of completing an analytical review of your utility's 2000 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that this review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. During our review, we noted that in Account 145, Receivables from Municipality on page F-18, you reported \$347 described as a prior year cost. Please note that in the future, Account 145 should only contain amounts that are subject to current settlement. Amounts that will be repaid, but over a longer period of time, should be reclassified to Account 123, Investment in Municipality.
2. Please provide more detail regarding the \$72,000 reported as "NET TRANSFERS TO GENERAL FUND" in Account 145 on page F-18.
3. During our review, we noted that water treatment expense is reported in the Operation and Maintenance Expense schedule. However, the Water Treatment Plant section of the Reservoirs, Standpipes & Water Treatment schedule is not completed. Please furnish this information.
4. Please state the reason for the high average cost of services, as indicated below.

Additions to Account 345, Services, on page W-8, line 29, column C	\$30,782
Number of units added on page W-16, column D	3
Average cost per unit	\$10,261

5. During our review, we noted that according to our calculations, the amount the utility reports for public fire protection service billed per Rate Schedule F-1 in Account 463 on the Other Revenues (Water) schedule, page W-4, differs from our calculation by \$1,808 (see enclosed worksheet). Please provide an explanation of how the utility arrived at the number reported on line 1 of Account 463, Public Fire Protection Service on page W-4.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not

FINANCIAL SECTION FOOTNOTES

be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is leegep@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

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

PJL:tlm:w:\compl\Analytical Reviews\2000 analytical review letters\4600.doc

Enclosure

Response received 8/23/01:

#1, will comply.

#2, The "NET TRANSFER TO GENERAL FUND" is the net of \$82,000 in transfers out to general fund bank accounts, net of repayments of \$10,000 from the general fund. No interest was charged to the general fund by the Water Utility on these advances. The advances will be repaid in 2001 when the District receives grant money from the DNR for the harbor project for which these fund were advanced.

#3,

#4, Per inquiry of the Utility, there were only 3 services added during the year. These costs were for a development in which the Utility is constructing the necessary water and sewer infrastructure. Additionally, a new recreation facility was (one of the 3 services added) added near the harbor on Lake Pepin and the costs to put this service in place were higher than normal due to the excavating involved (part of the service had to be dug under a set of railroad tracks).

#5, The number of hydrants used over the base amount of \$40 was 10, the end of the year amount in service (50) less the base amount of (40). \$6,580 was used as the additional footage over the base amount of 34,306 (40,886 - 34,306) times \$.53 per foot added. See attached excel file (the same one as in #4 above), tab AC 463 for calculations. The Utility will use the worksheet that the PSC used to figure these amounts in the future. Please advise if adjustments are necessary for the 2000 reported amount.

The following reply sent 8/27/01:

Thank you for your response to our letter of August 17, 2001, concerning the analytical review of your 2000 annual report. Your answer has been helpful in providing information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. However, we feel the following items need further clarification before we can complete this analytical review. The items are numbered from our previous letter.

3) Please complete the Water Treatment Plant portion of page W-14 in the future. If you have difficulty doing so, please call me for assistance.

5) Please adjust your 2001 Public Fire Protection Service charge to account for the \$1,808 overcharge in 2000. Please follow our procedure for

FINANCIAL SECTION FOOTNOTES

~~For the \$1,000 overcharge in 2000. Please follow our procedure for calculating the charge in the future.~~

Thank you for your efforts in preparing your 2000 annual report. We are closing the review of your 2000 annual report. If you have any questions, please feel free to contact me at (608) 267-9198 or by e-mail at leegep@psc.state.wi.us

Pete Leege
Financial Specialist
Division of Water, Compliance and Consumer Affairs
Public Service Commission of Wisconsin
610 North Whitney Way
PO Box 7854
Madison, WI 53707-7854
Phone: (608) 267-9198
leegep@psc.state.wi.us
Fax: (608) 266-3957

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	65,407	1
Total Sales of Water	65,407	
Other Operating Revenues		
Forfeited Discounts (470)	210	2
Other Water Revenues (474)	1,894	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	2,104	
Total Operating Revenues	67,511	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	29,344	5
General Operating Expenses (680-690)	28,948	6
Total Operation and Maintenance Expenses	58,292	
Other Operating Expenses		
Depreciation Expense (403)	9,909	7
Amortization Expense (404)	0	8
Taxes (408)	9,413	9
Total Other Operating Expenses	19,322	
Total Operating Expenses	77,614	
NET OPERATING INCOME	(10,103)	

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	2	3	43	3
Total Unmetered Sales to General Customers (460)	2	3	43	
Metered Sales to General Customers (461)				
Residential	351	15,661	29,872	4
Commercial	67	10,566	11,202	5
Industrial	3	291	380	6
Total Metered Sales to General Customers (461)	421	26,518	41,454	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		19,159	8
Other Sales to Public Authorities (464)	21	4,029	4,751	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	445	30,550	65,407	

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)	19,159	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)	19,159	
Forfeited Discounts (470):		
Customer late payment charges	210	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	210	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	611	7
Other (specify):		
RECONNECTION FEES AND FEES FOR REPAIRS DONE ON CUSTOMER OWNED PROPERTY	1,283	8
Total Other Water Revenues (474)	1,894	
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)	16,105	1
Purchased Water (610)	0	2
Fuel or Power Purchased for Pumping (620)	4,278	3
Chemicals (630)	3,959	4
Supplies and Expenses (640)	2,974	5
Repairs of Water Plant (650)	576	6
Transportation Expenses (660)	1,452	7
Total Plant Operation and Maintenance Expenses	29,344	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	13,198	8
Office Supplies and Expenses (681)	1,882	9
Outside Services Employed (682)	3,787	10
Insurance Expense (684)	3,528	11
Employees Pensions and Benefits (686)	6,115	12
Regulatory Commission Expenses (688)	0	13
Miscellaneous General Expenses (689)	438	14
Uncollectible Accounts (690)	0	15
Total General Operating Expenses	28,948	
Total Operation and Maintenance Expenses	58,292	

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		7,409	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		329	2
Net property tax equivalent		7,080	
Social Security		2,249	3
PSC Remainder Assessment		84	4
Other (specify): NONE			5
Total tax expense		9,413	

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			Pepin				1
SUMMARY OF TAX RATES							2
State tax rate	mills		2.246634				3
County tax rate	mills		8.458319				4
Local tax rate	mills		4.231801				5
School tax rate	mills		15.395947				6
Voc. school tax rate	mills		1.966696				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		32.299397				10
Less: state credit	mills		2.132504				11
Net tax rate	mills		30.166893				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		4.231801				14
Combined School Tax Rate	mills		17.362643				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.594444				17
Total Tax Rate	mills		32.299397				18
Ratio of Local and School Tax to Total	dec.		0.668571				19
Total tax net of state credit	mills		30.166893				20
Net Local and School Tax Rate	mills		20.168713				21
Utility Plant, Jan. 1	\$	319,644	319,644				22
Materials & Supplies	\$	4,150	4,150				23
Subtotal	\$	323,794	323,794				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	323,794	323,794				26
Assessment Ratio	dec.		0.890213				27
Assessed Value	\$	288,246	288,246				28
Net Local & School Rate	mills		20.168713				29
Tax Equiv. Computed for Current Year	\$	5,814	5,814				30
Tax Equivalent per 1994 PSC Report	\$	7,409					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	7,409					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)	215		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)	10,111		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	10,326	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	5,130		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	10,141		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	2,014		20
Total Pumping Plant	17,285	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	150		24
Structures and Improvements (341)	4,058		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)			215 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)			10,111 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	10,326
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			5,130 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			10,141 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			2,014 20
Total Pumping Plant	0	0	17,285
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			150 24
Structures and Improvements (341)			4,058 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)	0		26
Transmission and Distribution Mains (343)	156,794	90,572	27
Fire Mains (344)	0		28
Services (345)	55,254	30,782	29
Meters (346)	28,740	1,021	30
Hydrants (348)	15,769	23,688	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	260,765	146,063	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	1,057		35
Computer Equipment (372.1)	4,819		36
Transportation Equipment (373)	23,977	7,500	37
Other General Equipment (379)	1,416		38
Other Tangible Property (390)	0		39
Total General Plant	31,269	7,500	
Total utility plant in service directly assignable	319,645	153,563	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	319,645	153,563	

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)			0 26
Transmission and Distribution Mains (343)			247,366 27
Fire Mains (344)			0 28
Services (345)			86,036 29
Meters (346)	303		29,458 30
Hydrants (348)			39,457 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	303	0	406,525
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			1,057 35
Computer Equipment (372.1)			4,819 36
Transportation Equipment (373)			31,477 37
Other General Equipment (379)			1,416 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	38,769
Total utility plant in service directly assignable	303	0	472,905
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	303	0	472,905

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			2,684	2,684	1
February			2,531	2,531	2
March			2,656	2,656	3
April			2,835	2,835	4
May			3,614	3,614	5
June			3,544	3,544	6
July			3,604	3,604	7
August			3,159	3,159	8
September			3,059	3,059	9
October			2,928	2,928	10
November			2,446	2,446	11
December			2,560	2,560	12
Total for year	0	0	35,620	35,620	
Less: Measured or estimated water used in main flushing and water treatment during year					13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				35,620	16
Less: Water sold				30,550	17
Losses and unaccounted for				5,070	18
Percent unaccounted for to the nearest whole percent (%)				14%	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				224	21
Date of maximum: 6/29/2000					22
Cause of maximum:					23
WATER MAIN LEAK.					
Minimum gallons pumped by all methods in any one day during reporting year				43	24
Date of minimum: 9/9/2000					25
Total KWH used for pumping for the year				47,306	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)	
8TH & DUNN	#1	168	10	21,600	Yes	1
VILLAGE PARK	#2	1,245	12	47,500	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	#1	#2	1
Location	8TH & DUNN	VILLAGE PARK	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	FAIRBANKS	V.S.	5
Year Installed	1941	1965	6
Type	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	150	375	8
Pump Motor or Standby Engine Mfr	EBM	LAYNE	10
Year Installed	1941	1965	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	15	40	13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		3
Year constructed	1941		4
Primary material (earthen, steel, concrete, other)	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	170		6
Total capacity in gallons	80,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)			9
Points of application (wellhouse, central facilities, booster station, other)			10
Filters, type (gravity, pressure, other, none)			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			12
Is a corrosion control chemical used (yes, no)?			13
Is water fluoridated (yes, no)?			14
			15
			16
			17
			18
			19
			20
			21
			22
			23
			24
			25

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	2,935	0	0	0	2,935	1
M	D	6.000	30,146	0	0	0	30,146	2
P	D	6.000	0	280			280	3
M	D	8.000	5,000	0	0	0	5,000	4
P	D	10.000	0	5,460			5,460	5
Total Within Municipality			38,081	5,740	0	0	43,821	
Total Utility			38,081	5,740	0	0	43,821	

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	360	1	0	0	361		1
M	1.000	6	0	0	0	6		2
A	1.250	1	0	0	0	1		3
M	1.500	6	2	0	0	8		4
M	2.000	6	0	0	0	6		5
M	6.000	1	0	0	0	1		6
Total Utility		380	3	0	0	383	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (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	376	8	24	0	360	39	1
1.000	7	0	0	0	7	1	2
1.250	1	0	0	0	1	0	3
1.500	6	2	0	0	8	0	4
2.000	4	0	0	0	4	0	5
3.000	2	0	0	0	2	0	6
6.000	1	0	0	0	1	0	7
Total:	397	10	24	0	383	40	

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	299	41	3	9	4	4	360	1
1.000	0	4	0	2	0	1	7	2
1.250	0	0	0	1	0	0	1	3
1.500	2	3	0	3	0	0	8	4
2.000	0	0	0	4	0	0	4	5
3.000	0	2	0	0	0	0	2	6
6.000	0	0	0	0	1	0	1	7
Total:	301	50	3	19	5	5	383	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0	0			0	1
Within Municipality	42	9	1		50	2
Total Fire Hydrants	42	9	1	0	50	
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:	50
Number of distribution system valves end of year:	89
Number of distribution valves operated during year:	89

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

ACCOUNT 600 - THIS ACCOUNT IS DOWN BY \$2,329 DUE TO A REALLOCATION OF WAGES OF ONE EMPLOYEE. THIS INDIVIDUAL'S ALLOCATION WAS REDUCED BY 3% OF GROSS WAGES.

ACCOUNT 640 - THIS IS DOWN BY \$7,105 DUE TO EXISTENCE OF EXTENSIVE WATER TESTING INCLUDED IN 1999 TOTALS. CURRENT YEAR AMOUNT IS MORE IN LINE WITH TYPICAL EXPENSES.

ACCOUNT 680 - THIS ACCOUNT IS UP BY \$4,060 DUE TO AN INCREASE IN THE SALARY OF ONE EMPLOYEE FROM THE PRIOR YEAR AND THE FACT THAT FOR MOST OF 1999, THE ALLOCATION OF WAGES TO THE WATER UTILITY WAS 25% OF GROSS WAGES OF TWC EMPLOYEES. FOR ALL 2000, THE UTILITY ESTIMATES THIS AT 30% OF THE GROSS WAGES OF THESE TWO EMPLOYEES.

Water Utility Plant in Service (Page W-08)

ACCOUNT 343, 345, AND 348 - \$19,888 OF THE ADDITIONS WERE FINANCED BY THE PROPERTY DEVELOPERS. THE REMAINDER WILL BE FINANCED BY A TAX INCREMENTAL FINANCING DISTRICT (\$59,483) AND GENERAL UTILITY OPERATIONS (\$65,671). THE UTILITY EXPECTS USERS TO HOOK-UP FOR SERVICE IN 2001.

Water Mains (Page W-15)

SEE PAGE W-8 DESCRIPTION OF HOW ADDITIONS WERE FINANCED.

Water Services (Page W-16)

THE .75" SERVICE WAS PART OF THE PROJECT NOTED AT W-8 AND FINANCED BY THE DEVELOPER. ONE OF THE 1.5" SERVICES WAS FINANCED BY THE MUNICIPALITY AS IT IS PART OF A WATERFRONT PROJECT AND THE SERVICE IS OWNED BY THE MUNICIPALITY. THE OTHER SERVICE WAS FINANCED BY THE PROPERTY OWNER.

Hydrants and Distribution System Valves (Page W-18)

VERY OLD HYDRANT WITH A MINIMAL BOOK COST. THE COSTS ASSOCIATED WITH THIS WILL BE REMOVED NEXT YEAR.
