



3015 (02-09-04)

ANNUAL REPORT

OF

Name: ELK MOUND WATER AND SEWER UTILITY

Principal Office: 202 E MENOMONIE STREET
P.O. BOX 188
ELK MOUND, WI 54739

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.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Balance Sheet	F-05
Net Utility Plant	F-06
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110)	F-07
Net Nonutility Property (Accts. 121 & 122)	F-08
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-09
Materials and Supplies	F-10
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-11
Capital Paid in by Municipality (Acct. 200)	F-12
Bonds (Acct. 221)	F-13
Notes Payable & Miscellaneous Long-Term Debt	F-14
Taxes Accrued (Acct. 236)	F-15
Interest Accrued (Acct. 237)	F-16
Contributions in Aid of Construction (Account 271)	F-17
Balance Sheet End-of-Year Account Balances	F-18
Return on Rate Base Computation	F-19
Return on Proprietary Capital Computation	F-20
Important Changes During the Year	F-21
Financial Section Footnotes	F-22
WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19
SEWER OPERATING SECTION	
Sewer Operating Revenues & Expenses	S-01

TABLE OF CONTENTS

Schedule Name	Page
SEWER OPERATING SECTION	
Sewage Operating Revenues	S-02
High Strength Contributors	S-03
Other Operating Revenues (Sewer)	S-04
Sewer Operation & Maintenance Expenses	S-05
Taxes (Acct. 408 - Sewer)	S-06
Sewer Utility Plant in Service	S-07
Sewer Services	S-09
Sewer Mains	S-10
Sewer Operating Section Footnotes	S-11

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: ELK MOUND WATER AND SEWER UTILITY

Utility Address: 202 E MENOMONIE STREET

P.O. BOX 188

ELK MOUND, WI 54739

When was utility organized? 12/8/1966

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MRS PATRICIA HAHN

Title: VILLAGE CLERK-TREASURER

Office Address:

202 E MENOMONIE

P.O. BOX 188

ELK MOUND, WI 54739

Telephone: (715) 879 - 5011

Fax Number: (715) 879 - 5011

E-mail Address:

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

Name: VIRCHOW, KRAUSE AND COMPANY, LLP

Title:

Office Address: VIRCHOW, KRAUSE AND COMPANY, LLP

205 EAST GRAND AVENUE

EAU CLAIRE, WI 54701

Telephone: (715) 833 - 1717

Fax Number: (715) 836 - 7877

E-mail Address:

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

Name: MR DON MILLER

Title: PRESIDENT

Office Address:

202 E MENOMONIE

P.O. BOX 188

ELK MOUND, WI 54739

Telephone: (715) 879 - 5011

Fax Number: (715) 879 - 5011

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: VIRCHOW, KRAUSE AND COMPANY

Title:

Office Address: VIRCHOW, KRAUSE AND COMPANY
205 EAST GRAND AVENUE
EAU CLAIRE, WI 54701

Telephone: (715) 833 - 1717

Fax Number: (715) 836 - 7877

E-mail Address:

Date of most recent audit report: 1/24/2001

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

Names and titles of utility management including manager or superintendent:

Name: MR TERRANCE STAMM

Title: DIRECTOR OF PUBLIC WORKS

Office Address:

202 E MENOMONIE
P.O. BOX 188
ELK MOUND, WI 54739

Telephone: (715) 879 - 5011

Fax Number: (715) 879 - 5011

E-mail Address:

Name of utility commission/committee: ELK MOUND WATER AND SEWER UTILITY COMMISSION

Names of members of utility commission/committee:

- MR CHARLES BEST, TRUSTEE
- MR DON MILLER, PRESIDENT
- MRS LYNETTE RHODES, TRUSTEE
- MR THOMAS SPAGNOLETTI, TRUSTEE

Is sewer service rendered by the utility? YES

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? NO

Date of Ordinance: 9/6/1966

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: NONE

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)	204,028	206,838	1
Operating Expenses:			
Operation and Maintenance Expense (401)	151,347	135,096	2
Depreciation Expense (403)	64,239	62,267	3
Amortization Expense (404)	0	0	4
Taxes (408)	15,408	15,234	5
Total Operating Expenses	230,994	212,597	
Net Operating Income	(26,966)	(5,759)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(26,966)	(5,759)	
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)	12,402	7,958	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	12,402	7,958	
Total Income	(14,564)	2,199	
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	(14,564)	2,199	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	23,941	25,507	13
Amortization of Debt Discount and Expense (428)	1,230	1,230	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	25,171	26,737	
Net Income	(39,735)	(24,538)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	43,109	72,322	19
Balance Transferred from Income (433)	(39,735)	(24,538)	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	4,675	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)	3,374	43,109	

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):		
LOCAL BANK INTEREST	12,402	4
Total (Acct. 419):	12,402	
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	98,258	0	105,770	0	204,028	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.)	551				551	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	97,707	0	105,770	0	203,477	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,326,222	2,199,752	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	628,677	565,360	2
Net Utility Plant	1,697,545	1,634,392	
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)	149,206	171,232	7
Total Other Property and Investments	149,206	171,232	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	40,564	13,048	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	15,654	16,259	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	11,250	19,060	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	67,468	48,367	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	8,650	9,880	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	8,650	9,880	
Total Assets and Other Debits	1,922,869	1,863,871	

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)	12,000	12,000	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	3,374	43,109	23
Total Proprietary Capital	15,374	55,109	
LONG-TERM DEBT			
Bonds (221)	446,334	475,727	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	28,793	31,152	26
Total Long-Term Debt	475,127	506,879	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	2,422	917	28
Payables to Municipality (233)	5,654	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	4,993	5,374	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	13,069	6,291	
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)	1,419,299	1,295,592	38
Total Liabilities and Other Credits	1,922,869	1,863,871	

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)	716,400	1,609,822	0	0	1
Utility Plant Purchased or Sold (391)	0	0			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	716,400	1,609,822	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	303,276	325,401	0	0	9
Total Accumulated Provision	303,276	325,401	0	0	
Net Utility Plant	413,124	1,284,421	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Sewer (c)	(d)	(e)	Total (f)	
Balance first of year	282,286	283,074			565,360	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	21,068	43,171			64,239	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	844	(844)			0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	21,912	42,327	0	0	64,239	13
Debits during year						14
Book cost of plant retired	922	0			922	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	922	0	0	0	922	19
Balance End of Year	303,276	325,401	0	0	628,677	20
Composite Depreciation Rate?	No	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		0 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	0	0

**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)				
MORTGAGE REVENUE BOND DISCOUNT	1,230	428	8,650	1
Total			<u><u>8,650</u></u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u><u>0</u></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	12,000	1
Changes during year (explain):		2
Balance end of year	12,000	

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)	
1995 SEWAGE REV BONDS	06/14/1995	06/14/2015	3.42%	281,334	1
1996 REVENUE BONDS	04/01/1996	04/01/2008	7.75%	165,000	2
Total Bonds (Account 221):				446,334	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
STATE TRUST FUND LOAN	03/15/1994	03/15/2009	6.00%	28,793	1
Total for Account 224				28,793	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	12,516	2
Charged electric department expense		3
Charged sewer department expense	2,577	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>15,093</u>	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	14,963	7
PSC Remainder Assessment	130	8
Other (explain):		
NONE		9
Total payments and other debits	<u>15,093</u>	
Balance end of year	<u><u>0</u></u>	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
96 REVENUE BONDS	2,286	12,904	13,094	2,096	1
Subtotal	2,286	12,904	13,094	2,096	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
STATE TRUST FUND LOANS	1,490	1,761	1,874	1,377	3
CLEAN WATER FUND LOANS	1,598	9,276	9,354	1,520	4
Subtotal	3,088	11,037	11,228	2,897	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	5,374	23,941	24,322	4,993	

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	204,127	0	0	1,091,465	0	1,295,592	1
Add credits during year:							
For Services	8,912			17,564		26,476	2
For Mains	24,202			20,520		44,722	3
Other (specify):							
HYDRANTS	4,790					4,790	4
STRUCTURES AND IMPROVEMENTS				20,000		20,000	5
ELECTRIC PUMPING EQUIPMENT				27,719		27,719	6
Deduct charges (specify):							
NONE						0	7
Balance End of Year	242,031	0	0	1,177,268	0	1,419,299	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	8

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):		
DAIN BOND RESERVE	22,516	3
DEPRECIATION FUND	25,994	4
SINKING FUND 5/94 NOTE	27,357	5
CLEAN WATER REDEMPTION	24,111	6
POOLED INVESTMENTS	49,228	7
Total (Acct. 125):	149,206	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	5,916	9
Electric		10
Sewer (Regulated)	9,738	11
Other (specify):		
NONE		12
Total (Acct. 142):	15,654	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
NONE		15
Total (Acct. 143):	0	
Receivables from Municipality (145):		
SPECIAL ASSESSMENTS	11,250	16
Total (Acct. 145):	11,250	
Prepayments (165):		
NONE		17
Total (Acct. 165):	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)	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		19
Total (Acct. 183):	0	
Payables to Municipality (233):		
DUE TO GENERAL FUND	5,654	20
Total (Acct. 233):	5,654	
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	696,066	0	1,566,920	0	2,262,986	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	292,781	0	304,237	0	597,018	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	223,079	0	1,134,366	0	1,357,445	6
Other (specify):					0	7
Average Net Rate Base	180,206	0	128,317	0	308,523	
Net Operating Income	3,522	0	(30,488)	0	(26,966)	8
Net Operating Income as a percent of Average Net Rate Base	1.95%	N/A	-23.76%	N/A	-8.74%	

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	12,000	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	23,241	3
Other (Specify):		4
Total Average Proprietary Capital	35,241	
Net Income		
Net Income	(39,735)	5
Percent Return on Proprietary Capital	-112.75%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

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

Per review response:

Page F-18, Account 233 - this amount represents year end wages and benefits the utility owed the general fund

Signature Page (Page ii)

ACCOUNTANTS' COMPILATION REPORT

To the Village Board
Village of Elk Mound
Elk Mound, Wisconsin

We have compiled the accompanying PSC Report of the Elk Mound Water and Sewer Utility, enterprise funds of the Village of Elk Mound, as of December 31, 2000 and 1999, in accordance with Statement on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation was limited to presenting, in the form prescribed by the Wisconsin Public Service Commission, information that is the representation of management. We have not audited or reviewed the financial statements referred to above and, do not express an opinion or any other form of assurance on them.

These financial statements are presented in accordance with the requirements of the Wisconsin Public Service Commission which differ from generally accepted accounting principles. Accordingly, these financial statements are not designed for those who are not informed about such differences.

VIRCHOW, KRAUSE & COMPANY, LLP

Eau Claire, Wisconsin
January 24, 2001

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

November 26, 2001

Mrs. Patricia Hahn, Village Clerk-Treasurer
Elk Mound Municipal Water and Sewer Utility
P.O. Box 188
Elk Mound, WI 54739-0188

2000 Analytical Review DWCCA-1810-PJL

Dear Mrs. Hahn:

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. As directed in the head notes of the Balance Sheet End-of-Year Account Balances schedule on page F-18, please provide a more detailed description of the \$5,654 reported in Account 233 and follow this procedure in the future. Please also note that anytime there is not enough room for the explanation on the Particulars line, a schedule footnote should be added to provide further room for explanation.
2. As directed in the head notes of the Sewer Operation & Maintenance Expenses schedule on page S-5, please provide an explanation of the change in Account 831, Maintenance of Sewage Collection System when compared to the previous year and follow this procedure in the future.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 60 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 peter.leege@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

FINANCIAL SECTION FOOTNOTES

PJL:dwh:w:\compl\Analytical Reviews\2000 analytical review letters\1810.doc

-----Original Message-----

From: John McLaughlin [mailto:jmclaughlin@virchowkrause.com]
Sent: Thursday, December 13, 2001 3:16 PM
To: leegep@psc.state.wi.us
Cc: ELKmound@ecol.net
Subject: 2000 Elk Mound Municipal Water & Sewer Utility Analytical review

Peter,

In reponse to the 2000 PSC analytical review of the Village of Elk Mound annual report:

1. Page F-18, Account 233 - this amount represents year end wages and benefits the utility owed the general fund
2. Page S-5, Account 831 - this account increased by \$3,978 due to sewer cleaning and root removal.

John H. McLaughlin, CPA
Virchow, Krause & Company, LLP
PO Box 1148
Eau Claire, WI 54702-1148

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	97,240	1
Total Sales of Water	97,240	
Other Operating Revenues		
Forfeited Discounts (470)	467	2
Other Water Revenues (474)	551	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	1,018	
Total Operating Revenues	98,258	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	34,977	5
General Operating Expenses (680-690)	25,860	6
Total Operation and Maintenance Expenses	60,837	
Other Operating Expenses		
Depreciation Expense (403)	21,068	7
Amortization Expense (404)		8
Taxes (408)	12,831	9
Total Other Operating Expenses	33,899	
Total Operating Expenses	94,736	
NET OPERATING INCOME	3,522	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	217	10,439	47,097	4
Commercial	26	3,128	11,432	5
Industrial				6
Total Metered Sales to General Customers (461)	243	13,567	58,529	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		30,983	8
Other Sales to Public Authorities (464)	8	2,273	7,728	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	252	15,840	97,240	

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)	30,983	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)	30,983	
Forfeited Discounts (470):		
Customer late payment charges	467	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	467	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	551	7
Other (specify):		
NONE		8
Total Other Water Revenues (474)	551	
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)	19,910	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	4,903	3
Chemicals (630)	731	4
Supplies and Expenses (640)	4,098	5
Repairs of Water Plant (650)	5,335	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	34,977	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	7,201	8
Office Supplies and Expenses (681)	2,646	9
Outside Services Employed (682)	3,851	10
Insurance Expense (684)	3,142	11
Employees Pensions and Benefits (686)	8,895	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	125	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	25,860	
Total Operation and Maintenance Expenses	60,837	

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		10,750	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		248	2
Net property tax equivalent		10,502	
Social Security		2,199	3
PSC Remainder Assessment		130	4
Other (specify): NONE			5
Total tax expense		12,831	

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			Dunn				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.192932				3
County tax rate	mills		7.924471				4
Local tax rate	mills		7.372221				5
School tax rate	mills		10.330113				6
Voc. school tax rate	mills		1.686522				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		27.506259				10
Less: state credit	mills		1.770026				11
Net tax rate	mills		25.736233				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.372221				14
Combined School Tax Rate	mills		12.016635				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.388856				17
Total Tax Rate	mills		27.506259				18
Ratio of Local and School Tax to Total	dec.		0.704889				19
Total tax net of state credit	mills		25.736233				20
Net Local and School Tax Rate	mills		18.141184				21
Utility Plant, Jan. 1	\$	675,734	675,734				22
Materials & Supplies	\$	0	0				23
Subtotal	\$	675,734	675,734				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	675,734	675,734				26
Assessment Ratio	dec.		1.000684				27
Assessed Value	\$	676,196	676,196				28
Net Local & School Rate	mills		18.141184				29
Tax Equiv. Computed for Current Year	\$	12,267	12,267				30
Tax Equivalent per 1994 PSC Report	\$	13,751					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	10,750					32 33
Tax equiv. for current year (see note 6)	\$	10,750					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)	0		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)	26,446	930	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	26,446	930	
PUMPING PLANT			
Land and Land Rights (320)	1,088		12
Structures and Improvements (321)	26,367		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	73,942		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	101,397	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	1,875		21
Structures and Improvements (331)	55,751		22
Water Treatment Equipment (332)	114,331		23
Total Water Treatment Plant	171,957	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	7,718		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)			0	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)	233		27,143	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	233	0	27,143	
PUMPING PLANT				
Land and Land Rights (320)			1,088	12
Structures and Improvements (321)			26,367	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			73,942	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	101,397	
WATER TREATMENT PLANT				
Land and Land Rights (330)			1,875	21
Structures and Improvements (331)			55,751	22
Water Treatment Equipment (332)			114,331	23
Total Water Treatment Plant	0	0	171,957	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			7,718	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	22,529		26
Transmission and Distribution Mains (343)	223,916	24,202	27
Fire Mains (344)	0		28
Services (345)	59,300	8,912	29
Meters (346)	27,105	2,755	30
Hydrants (348)	29,453	4,790	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	370,021	40,659	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	32		35
Computer Equipment (372.1)	3,388		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	2,492		38
Other Tangible Property (390)	0		39
Total General Plant	5,912	0	
Total utility plant in service directly assignable	675,733	41,589	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	675,733	41,589	

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)			22,529 26
Transmission and Distribution Mains (343)			248,118 27
Fire Mains (344)			0 28
Services (345)			68,212 29
Meters (346)	689		29,171 30
Hydrants (348)			34,243 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	689	0	409,991
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			32 35
Computer Equipment (372.1)			3,388 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			2,492 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	5,912
Total utility plant in service directly assignable	922	0	716,400
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	922	0	716,400

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			1,417	1,417	1
February			1,532	1,532	2
March			1,389	1,389	3
April			1,516	1,516	4
May			1,586	1,586	5
June			1,347	1,347	6
July			1,564	1,564	7
August			1,659	1,659	8
September			1,549	1,549	9
October			1,667	1,667	10
November			1,346	1,346	11
December			1,413	1,413	12
Total for year	0	0	17,985	17,985	
Less: Measured or estimated water used in main flushing and water treatment during year				220	13
Less: Other utility use				213	14
Other utility use explanation:					15
Cleaning sewer main, testing meters, non-billable Fire Department use.					
Water pumped into distribution system				17,552	16
Less: Water sold				15,840	17
Losses and unaccounted for				1,712	18
Percent unaccounted for to the nearest whole percent (%)				10%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				168	21
Date of maximum: 2/19/2000					22
Cause of maximum:					23
Water lateral break					
Minimum gallons pumped by all methods in any one day during reporting year				32	24
Date of minimum: 1/14/2000					25
Total KWH used for pumping for the year				46,706	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)	
305 AQUA LANE	WELL 1	280	10	252	Yes	1
206 AQUA LANE	WELL 2	357	10	518	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	WELL 1	WELL 2	1
Location	AQUA LANE	AQUQ LANE	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	GRUNDFOS	BYRON JACKSON	5
Year Installed	1984	1995	6
Type	SUBMERSIBLE	SUBMERSIBLE	7
Actual Capacity (gpm)	175	380	8
Pump Motor or Standby Engine Mfr	FRANKLIN	GE	10
Year Installed	1984	1982	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	15	25	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	1969		4
Primary material (earthen, steel, concrete, other)	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	127		6
Total capacity in gallons	80,000		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)	OTHER		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.4320		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	Y		14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	646	0	0	0	646	1
M	D	3.000	0	0	0	0	0	2
M	D	6.000	20,404	1,200	0	0	21,604	3
M	D	8.000	4,253	0	0	0	4,253	4
Total Within Municipality			25,303	1,200	0	0	26,503	
Total Utility			25,303	1,200	0	0	26,503	

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	225	0	0	0	225	18	1
M	1.000	29	7	0	0	36	9	2
M	1.250	1	0	0	0	1		3
M	1.500	7	8	0	0	15	8	4
M	2.000	2	0	0	0	2		5
M	3.000	3	0	0	0	3	1	6
M	4.000	4	0	0	0	4		7
M	6.000	1	0	0	0	1		8
Total Utility		272	15	0	0	287	36	

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	262	12	19	0	255	15	1
0.750	2	0	0	0	2	1	2
1.000	5	2	0	0	7	4	3
1.500	3	0	0	1	4	2	4
2.000	9	3	3	0	9	5	5
3.000	4	0	0	0	4	4	6
Total:	285	17	22	1	281	31	

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	216	18		2	0	19	255	1
0.750	0	1	0	0	0	1	2	2
1.000	0	3	0	1	0	3	7	3
1.500	0	1	0	1	1	1	4	4
2.000	0	3	0	3	0	3	9	5
3.000	0	0	0	3	1	0	4	6
Total:	216	26	0	10	2	27	281	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	38	2			40	2
Total Fire Hydrants	38	2	0	0	40	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

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:	38
Number of distribution system valves end of year:	91
Number of distribution valves operated during year:	46

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Administrative and General Salaries (680) and Employees Pensions and Benefits (686) had different allocation method from prior year.

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

On November 16, 1998 the municipality authorized the lower tax rate.

Water Mains (Page W-15)

Additions to Water Mains were financed through developer contribution.

Water Services (Page W-16)

All services added were financed by customer and recorded at actual cost.

Meters (Page W-17)

To adjust accounts to actual per physical count.

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sewage Operating Revenues		
Sewage Operating Revenues (621-626)	105,123	1
Total Sewage Operating Revenues	105,123	
Other Operating Revenues		
Forfeited Discounts (631)	647	2
Servicing of Customers Laterals (632)	0	3
Sale of Fertilizer (633)	0	4
Rent from Sewerage Properties (634)	0	5
Miscellaneous Operating Revenues (635)	0	6
Amortization of Construction Grants (636)	0	7
Total Other Operating Revenues	647	
Total Operating Revenues	105,770	
Operation and Maintenance Expenses		
Operation Expenses (820-829)	45,615	8
Maintenance Expenses (831-834)	16,733	9
Customer Accounting & Collection Expenses (840-843)	8,070	10
Administrative and General Expenses (850-857)	20,092	11
Total Operation and Maintenance Expenses	90,510	
Other Operating Expenses		
Depreciation Expense (403)	43,171	12
Amortization Expense (404)		13
Taxes (408)	2,577	14
Total Other Operating Expenses	45,748	
Total Operating Expenses	136,258	
NET OPERATING INCOME	(30,488)	

SEWAGE OPERATING REVENUES

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
Operating Revenues				
Sewage Operating Revenues				
Flat Rate Service to General Customers (621)				
Residential Revenues				1
Commercial Revenues				2
Industrial Revenues				3
Revenues from Public Authorities				4
Total Flat Rate Service to General Customers (621)	0	0	0	
Measured Service to General Customers (622)				
Residential Revenues	216	10,414	76,435	5
Commercial Revenues	26	3,128	17,743	6
Industrial Revenues				7
Revenues from Public Authorities	6	1,903	9,545	8
Total Measured Service to General Customers (622)	248	15,445	103,723	
Service to Public Authorities (623)	1	100	1,400	9
Service to Other Systems (624)				10
Other Sewerage Service (625)				11
Interdepartmental Service (626)				12
Total Sewage Operating Revenues	249	15,545	105,123	

HIGH STRENGTH CONTRIBUTORS

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

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

OTHER OPERATING REVENUES (SEWER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$2,000 and all other lesser amounts grouped as Miscellaneous.
 3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Customers Forfeited Discounts (631):		
Customer late payment charges	647	1
Other (specify):		
NONE		2
Total Customers Forfeited Discounts (631)	647	
Servicing of Customers Laterals (632):		
NONE		3
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		
NONE		4
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
NONE		5
Total Rent from Sewerage Property (634)	0	
Miscellaneous Operating Revenues (635):		
NONE		6
Total Miscellaneous Operating Revenues (635)	0	
Amortization of Construction Grants (636):		
NONE		7
Total Amortization of Construction Grants (636)	0	

SEWER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
OPERATION EXPENSES		
Supervision and Labor (820)	22,389	1
Power and Fuel for Pumping (821)	6,289	2
Power and Fuel for Aeration Equipment (822)		3
Chlorine (823)		4
Phosphorous Removal Chemicals (824)		5
Sludge Conditioning Chemicals (825)	629	6
Other Chemicals for Sewage Treatment (826)		7
Other Operating Supplies and Expenses (827)	16,308	8
Transportation Expenses (828)		9
Rents (829)		10
Total Operation Expenses	45,615	
MAINTENANCE EXPENSES		
Maintenance of Sewage Collection System (831)	10,525	11
Maintenance of Collection System Pumping Equipment (832)		12
Maintenance of Treatment and Disposal Plant Equipment (833)	6,138	13
Maintenance of General Plant Structures and Equipment (834)	70	14
Total Maintenance Expenses	16,733	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES		
Billing, Collecting and Accounting (840)	7,193	15
Flat Rate Inspections (841)		16
Meter Reading (842)	877	17
Uncollectible Accounts (843)		18
Total Customer Accounting & Collection Expenses	8,070	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (850)		19
Office Supplies and Expenses (851)	2,697	20
Outside Services Employed (852)	4,482	21
Insurance Expense (853)	3,142	22
Employees Pensions and Benefits (854)	8,895	23

SEWER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Regulatory Commission Expenses (855)		24
Miscellaneous General Expenses (856)	876	25
Rents (857)		26
Total Administrative and General Expenses	20,092	
 Total Operation and Maintenance Expenses	 90,510	

TAXES (ACCT. 408 - SEWER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Social Security		2,199	1
Local and School Tax Equivalent on Meters Charged by Water Department		248	2
PSC Remainder Assessment		130	3
Other (specify): NONE			4
Total tax expense		<u><u>2,577</u></u>	

SEWER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
COLLECTION SYSTEM			
Land and Land Rights (310)	2,046		4
Structures and Improvements (311)	0		5
Service Connections, Traps, and Accessories (312)	42,691	17,564	6
Collecting Mains and Accessories (313)	248,475	20,520	7
Interceptor Mains and Accessories (314)	5,305		8
Force Mains (315)	5,781	7,919	9
Other Collecting System Equipment (316)	1,385		10
Total Collection System	305,683	46,003	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	53		11
Structures and Improvements (321)	0	20,000	12
Receiving Wells (322)	1,965		13
Electric Pumping Equipment (323)	4,241	19,800	14
Other Power Pumping Equipment (324)	20,000		15
Miscellaneous Pumping Equipment (325)	0		16
Total Collection System Pumping Installations	26,259	39,800	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	23,029		17
Structures and Improvements (331)	648,966		18
Preliminary Treatment Equipment (332)	0		19
Primary Treatment Equipment (333)	0		20
Secondary Treatment Equipment (334)	275,800		21
Advanced Treatment Equipment (335)	0		22
Chlorination Equipment (336)	29,400		23
Sludge Treatment and Disposal Equipment (337)	16,800		24
Plant Site Piping (338)	93,900		25
Flow Metering and Monitoring Equipment (339)	76,029		26
Outfall Sewer Pipes (340)	0		27

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
COLLECTION SYSTEM			
Land and Land Rights (310)			2,046 4
Structures and Improvements (311)			0 5
Service Connections, Traps, and Accessories (312)			60,255 6
Collecting Mains and Accessories (313)			268,995 7
Interceptor Mains and Accessories (314)			5,305 8
Force Mains (315)			13,700 9
Other Collecting System Equipment (316)			1,385 10
Total Collection System	0	0	351,686
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)			53 11
Structures and Improvements (321)			20,000 12
Receiving Wells (322)			1,965 13
Electric Pumping Equipment (323)			24,041 14
Other Power Pumping Equipment (324)			20,000 15
Miscellaneous Pumping Equipment (325)			0 16
Total Collection System Pumping Installations	0	0	66,059
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)			23,029 17
Structures and Improvements (331)			648,966 18
Preliminary Treatment Equipment (332)			0 19
Primary Treatment Equipment (333)			0 20
Secondary Treatment Equipment (334)			275,800 21
Advanced Treatment Equipment (335)			0 22
Chlorination Equipment (336)			29,400 23
Sludge Treatment and Disposal Equipment (337)			16,800 24
Plant Site Piping (338)			93,900 25
Flow Metering and Monitoring Equipment (339)			76,029 26
Outfall Sewer Pipes (340)			0 27

SEWER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)	4,107		28
Total Treatment and Disposal Plant	1,168,031	0	
GENERAL PLANT			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	0		30
Office Furniture and Equipment (372)	32		31
Computer Equipment (372.1)	4,594		32
Transportation Equipment (373)	0		33
Other General Equipment (379)	19,420		34
Other Tangible Property (390)	0		35
Total General Plant	24,046	0	
Total utility plant in service directly assignable	1,524,019	85,803	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	1,524,019	85,803	

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)			4,107 28
Total Treatment and Disposal Plant	0	0	1,168,031
GENERAL PLANT			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)			32 31
Computer Equipment (372.1)			4,594 32
Transportation Equipment (373)			0 33
Other General Equipment (379)			19,420 34
Other Tangible Property (390)			0 35
Total General Plant	0	0	24,046
Total utility plant in service directly assignable	0	0	1,609,822
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	0	0	1,609,822

SEWER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily disconnected or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by diameter; pipe materials do not need to be specified.

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
Sewer	4.000	265	7	0	0	272	27	1
Sewer	6.000	15	8	0	0	23	10	2
Total Utility		280	15	0	0	295	37	

SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet						
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	
4.000	889	625	0	0	1,514	1
8.000	25,101	1,087	0	0	26,188	2
Total Utility	25,990	1,712	0	0	27,702	

SEWER OPERATING SECTION FOOTNOTES

Sewer Operation & Maintenance Expenses (Page S-05)

Per review response:

age S-5, Account 831 - this account increased by \$3,978 due to sewer cleaning and root removal.

Sewer Utility Plant in Service (Page S-07)

Additions to Structures and Improvements (321), Service Connections, Traps, and Accessories (313), Electric Pumping Equipment (323), and Collecting Mains and Accessories (313) were for new subdivision financed by developer.

Sewer Services (Page S-09)

All additions to Sewer Services were financed by customer and recorded at actual cost.

Sewer Mains (Page S-10)

Additions to sewer mains were financed by developer.
