



3015 (02-09-04)

ANNUAL REPORT

OF

Name: VILLAGE OF MOUNT CALVARY WATER AND SEWER UTILITY FUNI

Principal Office: P.O. BOX 205
MOUNT CALVARY, WI 53057

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: VILLAGE OF MOUNT CALVARY WATER AND SEWER UTILITY FUND

Utility Address: P.O. BOX 205
MOUNT CALVARY, WI 53057

When was utility organized? 1/1/1972

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: JAMES FAHRBACH

Title: SEWER & WATER UTILITY CLERK-TREASURER

Office Address:

P.O. BOX 205
MOUNT CALVARY, WI 53057

Telephone: (920) 753 - 4671

Fax Number:

E-mail Address:

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

Name: GREG STEWART

Title: CPA

Office Address: HUBERTY & ASSOCIATES

145 SOUTH MARR STREET
FOND DU LAC, WI 54935

Telephone: (920) 923 - 8400

Fax Number: (920) 923 - 8410

E-mail Address: grstewart@hubertyandassociates.com

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

Name: DELMAR PETRIE

Title: VILLAGE PRESIDENT

Office Address:

P.O. BOX 205
MOUNT CALVARY, WI 53057

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: GREG STEWART

Title: CPA

Office Address: HUBERTY & ASSOCIATES
145 SOUTH MARR STREET
FOND DU LAC, WI 54935

Telephone: (920) 923 - 8400

Fax Number: (920) 923 - 8410

E-mail Address: grstewart@hubertyandassociates.com

Date of most recent audit report: 3/6/2001

Period covered by most recent audit: 01/01/00 TO 12/31/00

Names and titles of utility management including manager or superintendent:

Name: JAMES FAHRBACH

Title: CLERK - TREASURER

Office Address:
VILLAGE OF MOUNT CALVARY
P.O. BOX 205
MT CALVARY, WI 53057

Telephone: (920) 753 - 4671

Fax Number: () -

E-mail Address:

Name of utility commission/committee:

Names of members of utility commission/committee:

- JOE ABLER
- JAMES FAHRBACH
- DELMER FLESCH
- DELMAR PETRIE
- CATHERINE SEIBEL
- KENNETH SEIBEL
- JAMES WAGNER

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?YES

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? YES

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name: MIDWEST CONTRACT OPERATIONS, INC. (MCO)
P.O. BOX 418
MENASHA, WI 54952-0148

Contact Person: JARROD BISCHEL

Title:

Telephone: (920) 741 - 4299

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates: 1/1/2000 12/31/2000

Provide a brief description of the nature of Contract Operations being provided:

MCO shall operate the water & wastewater departments; managing its employees in performing operations; achieve compliance with environmental and regulatory laws applicable to the systems; and report to the Village regularly on the status of such activity

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	52,631	52,218	1
Operating Expenses:			
Operation and Maintenance Expense (401)	40,257	37,891	2
Depreciation Expense (403)	15,148	14,065	3
Amortization Expense (404)	0	0	4
Taxes (408)	9,138	9,115	5
Total Operating Expenses	64,543	61,071	
Net Operating Income	(11,912)	(8,853)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(11,912)	(8,853)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	25,736	15,968	9
Miscellaneous Nonoperating Income (421)	58,973	35,829	10
Total Other Income	84,709	51,797	
Total Income	72,797	42,944	
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	72,797	42,944	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	934	2,095	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	934	2,095	
Net Income	71,863	40,849	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	558,599	508,846	19
Balance Transferred from Income (433)	71,863	40,849	20
Miscellaneous Credits to Surplus (434)	8,904	8,904	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)	639,366	558,599	

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):		
MONEY MARKET CHECKING, SAVINGS AND VARIOUS STATE & FEDERAL FUNDS	25,736	4
Total (Acct. 419):	25,736	
Miscellaneous Nonoperating Income (421):		
NON REGULATED SEWER INCOME	52,059	5
INSURANCE PROCEEDS	6,914	6
Total (Acct. 421):	58,973	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
PROPERT TAX EQUIVALENT FORGIVEN	8,904	9
Total (Acct. 434):	8,904	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	52,631	0	0	0	52,631	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:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	52,631	0	0	0	52,631	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	658,173	657,698	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	245,929	232,337	2
Net Utility Plant	412,244	425,361	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	2,806,697	2,808,743	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	430,651	362,320	4
Net Nonutility Property	2,376,046	2,446,423	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	2,376,046	2,446,423	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	116,435	90,098	8
Temporary Cash Investments (132)	385,837	319,733	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	13,162	13,338	11
Other Accounts Receivable (143)	47,416	44,446	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	310	310	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	300		17
Total Current and Accrued Assets	562,840	467,305	
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	3,351,130	3,339,089	

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)	42,690	42,690	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	639,366	558,599	23
Total Proprietary Capital	682,056	601,289	
LONG-TERM DEBT			
Bonds (221)	1,069,708	1,145,096	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	1,069,708	1,145,096	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	9,721	3,080	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	230	186	31
Interest Accrued (237)	319	342	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	10,270	3,608	
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)	1,589,096	1,589,096	38
Total Liabilities and Other Credits	3,351,130	3,339,089	

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)	658,173	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	658,173	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	245,929	0	0	0	9
Total Accumulated Provision	245,929	0	0	0	
Net Utility Plant	412,244	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	232,337				232,337	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	15,148				15,148	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	397				397	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	15,545	0	0	0	15,545	13
Debits during year						14
Book cost of plant retired	1,953				1,953	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	1,953	0	0	0	1,953	19
Balance End of Year	245,929	0	0	0	245,929	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.24%					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	2,808,743	4,869	6,915	2,806,697	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	2,808,743	4,869	6,915	2,806,697	
Less accum. prov. depr. & amort. (122)	362,320	75,246	6,915	430,651	3
Net Nonutility Property	2,446,423	(70,377)	0	2,376,046	

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

Particulars (a)	Amount (b)	
Balance first of year	310	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>310</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)				
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	42,690	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>42,690</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)	
CLEAN WATER FUND BONDS	08/10/1994	05/01/2014	0.18%	1,069,708	1
Total Bonds (Account 221):				1,069,708	

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	186	1
Accruals:		
Charged water department expense	9,138	2
Charged electric department expense		3
Charged sewer department expense	381	4
Other (explain):		
NONE		5
Total Accruals and other credits	9,519	
Taxes paid during year:		
County, state and local taxes	0	6
Social Security taxes	508	7
PSC Remainder Assessment	63	8
Other (explain):		
PROPERTY TAX EQUIVALENT	8,904	9
Total payments and other debits	9,475	
Balance end of year	230	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
CLEAN WATER FUND BONDS	342	934	957	319	1
Subtotal	342	934	957	319	
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	342	934	957	319	

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	281,304	0	0	1,307,792	0	1,589,096	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	281,304	0	0	1,307,792	0	1,589,096	
Amount of federal and state grants in aid received for utility construction included in End of Year totals				770,841		770,841	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	13,162	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	13,162	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	47,416	9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	47,416	
Receivables from Municipality (145):		
NONE		12
Total (Acct. 145):	0	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	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)
<hr/>	
Payables to Municipality (233):	
NONE	16
Total (Acct. 233):	0
<hr/>	
Other Deferred Credits (253):	
NONE	17
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	657,935	0	0	0	657,935	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	239,133	0	0	0	239,133	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	281,304	0	0	0	281,304	6
Other (specify):						
NONE					0	7
Average Net Rate Base	137,498	0	0	0	137,498	
Net Operating Income	(11,912)	0	0	0	(11,912)	8
Net Operating Income as a percent of Average Net Rate Base						
	-8.66%	N/A	N/A	N/A	-8.66%	

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	42,690	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	598,982	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	641,672	
Net Income		
Net Income	71,863	5
 Percent Return on Proprietary Capital	11.20%	

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

Income Statement Account Details (Page F-02)

Per review, insurance proceeds in a/c 421 were for lighting damage to monitoring equipment. 7/27/01 ele

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

June 12, 2001

Mr. James Fahrbach, Clerk Treasurer
Village of Mt. Calvary Municipal Water & Sewer
P.O. Box 205
Mount Calvary, WI 53057-0205

2000 Analytical Review DWCCA-3910-ELE

Dear Mr. Fahrbach:

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 1999 analytical review we wrote your utility regarding the cost of the 16 meters reported on the 1999 Meters schedule, page W-17. In the response dated May 22, 2000, it was indicated that 24 meters were actually added and that the meter schedule would be adjusted in 2000. However, 22 additions and 18 retirements are reported, but no adjustments. Please furnish an explanation.
2. On the Income Statement Account Details schedule, Page F-2, \$6,914 is reported in Account 421, Miscellaneous Nonoperating Income, described as "insurance proceeds." Please furnish a more detailed explanation of this amount.
3. We are enclosing our calculation of the Public Fire Protection Service charge. The difference between our calculation and the amount reported in Account 463, Other Operating Revenues (Water) schedule, page W-4, is \$667. Please use our method of calculation 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) 266-3766. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is engele@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

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

FINANCIAL SECTION FOOTNOTES

Response received 7/26/01 from Greg Feucht, Huberty & Assoc.

1. Send corrections to meter schedule to reflect unit adjustments.
2. \$ were for insurance repairs to equipment. In future, credit expenses.
3. Our calculation will be used in future.

ele

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	52,022	1
Total Sales of Water	52,022	
Other Operating Revenues		
Forfeited Discounts (470)	0	2
Other Water Revenues (474)	609	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	609	
Total Operating Revenues	52,631	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	13,651	5
General Operating Expenses (680-690)	26,606	6
Total Operation and Maintenance Expenses	40,257	
Other Operating Expenses		
Depreciation Expense (403)	15,148	7
Amortization Expense (404)		8
Taxes (408)	9,138	9
Total Other Operating Expenses	24,286	
Total Operating Expenses	64,543	
NET OPERATING INCOME	(11,912)	

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	194	8,387	20,241	4
Commercial	31	8,632	13,441	5
Industrial				6
Total Metered Sales to General Customers (461)	225	17,019	33,682	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		17,298	8
Other Sales to Public Authorities (464)	4	80	1,042	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	230	17,099	52,022	

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)	17,298	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)	17,298	
Forfeited Discounts (470):		
Customer late payment charges		5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	609	7
Other (specify):		
NONE		8
Total Other Water Revenues (474)	609	
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)	2,210	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	7,337	3
Chemicals (630)	457	4
Supplies and Expenses (640)	816	5
Repairs of Water Plant (650)	2,831	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	13,651	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	2,530	8
Office Supplies and Expenses (681)	182	9
Outside Services Employed (682)	21,582	10
Insurance Expense (684)	1,921	11
Employees Pensions and Benefits (686)		12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	391	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	26,606	
Total Operation and Maintenance Expenses	40,257	

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		8,904	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		106	2
Net property tax equivalent		8,798	
Social Security		277	3
PSC Remainder Assessment		63	4
Other (specify): NONE			5
Total tax expense		9,138	

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			Fond du Lac				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.230717				3
County tax rate	mills		5.374373				4
Local tax rate	mills		0.761834				5
School tax rate	mills		9.667000				6
Voc. school tax rate	mills		1.783634				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		17.817558				10
Less: state credit	mills		1.453746				11
Net tax rate	mills		16.363812				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		0.761834				14
Combined School Tax Rate	mills		11.450634				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		12.212468				17
Total Tax Rate	mills		17.817558				18
Ratio of Local and School Tax to Total	dec.		0.685418				19
Total tax net of state credit	mills		16.363812				20
Net Local and School Tax Rate	mills		11.216045				21
Utility Plant, Jan. 1	\$	657,698	657,698				22
Materials & Supplies	\$	0	0				23
Subtotal	\$	657,698	657,698				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	657,698	657,698				26
Assessment Ratio	dec.		0.866862				27
Assessed Value	\$	570,133	570,133				28
Net Local & School Rate	mills		11.216045				29
Tax Equiv. Computed for Current Year	\$	6,395	6,395				30
Tax Equivalent per 1994 PSC Report	\$	8,904					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	8,904					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)	500		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	500	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	7,505		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	3,566		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	129,786		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	140,857	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	65,288		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	32,288		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	2,500	473	20
Total Pumping Plant	100,076	473	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	5,512		23
Total Water Treatment Plant	5,512	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	1,969		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)			500	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	500	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			7,505	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			3,566	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			129,786	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	140,857	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			65,288	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			32,288	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			2,973	20
Total Pumping Plant	0	0	100,549	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			5,512	23
Total Water Treatment Plant	0	0	5,512	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			1,969	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)	54,116		26
Transmission and Distribution Mains (343)	259,892		27
Fire Mains (344)	0		28
Services (345)	35,064		29
Meters (346)	23,322	1,682	30
Hydrants (348)	25,288		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	399,651	1,682	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	7,682		37
Other General Equipment (379)	3,420	273	38
Other Tangible Property (390)	0		39
Total General Plant	11,102	273	
Total utility plant in service directly assignable	657,698	2,428	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	657,698	2,428	

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)			54,116 26
Transmission and Distribution Mains (343)			259,892 27
Fire Mains (344)			0 28
Services (345)			35,064 29
Meters (346)	1,953		23,051 30
Hydrants (348)			25,288 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	1,953	0	399,380
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			7,682 37
Other General Equipment (379)			3,693 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	11,375
Total utility plant in service directly assignable	1,953	0	658,173
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	1,953	0	658,173

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			1,498	1,498	1
February			1,450	1,450	2
March			1,393	1,393	3
April			1,502	1,502	4
May			1,474	1,474	5
June			1,196	1,196	6
July			1,217	1,217	7
August			1,321	1,321	8
September			1,571	1,571	9
October			1,643	1,643	10
November			1,382	1,382	11
December			1,318	1,318	12
Total for year	0	0	16,965	16,965	
Less: Measured or estimated water used in main flushing and water treatment during year				200	13
Less: Other utility use				220	14
Other utility use explanation:					15
FIRE PRACTICE	200				
PRELUBE	12				
METER TESTING	8				
Water pumped into distribution system				16,545	16
Less: Water sold				17,099	17
Losses and unaccounted for				(554)	18
Percent unaccounted for to the nearest whole percent (%)				-3%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
N/A					
Maximum gallons pumped by all methods in any one day during reporting year				179	21
Date of maximum:	10/13/2000				22
Cause of maximum:	HYDRANT FLUSHING				23
Minimum gallons pumped by all methods in any one day during reporting year				17	24
Date of minimum:	10/1/2000				25
Total KWH used for pumping for the year				85,123	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)	
#1 DIX ROAD	BF809	308	17	1,008	Yes	1
#2 DIX ROAD	WELL #2	298	15	650	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	DIX ROAD	DIX ROAD	2
Purpose	P	P	3
Destination	R	R	4
Pump Manufacturer	LAYNE	AMERICAN TURBINE	5
Year Installed	1972	1986	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	700	450	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	US ELECTRIC	9 10
Year Installed	1972	1986	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	50	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 23
Year Installed			24
Type			25
Horsepower			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)	S		3
Year constructed	1972		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	74		6
Total capacity in gallons	100,000		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)	GRAVITY		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	N		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)	
A	D	6.000	19,973	0	0	0	19,973	1
P	D	6.000	2,787	0	0	0	2,787	2
A	D	8.000	2,324	0	0	0	2,324	3
A	D	10.000	4,242	0	0	0	4,242	4
Total Within Municipality			29,326	0	0	0	29,326	
Total Utility			29,326	0	0	0	29,326	

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	181	0	0	0	181		1
M	1.000	38	0	0	0	38	32	2
Total Utility		219	0	0	0	219	32	

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	213	18	22	8	217	20	1
0.750	2	0	0	0	2	0	2
1.000	1	0	0	0	1	0	3
1.250	1	0	0	0	1	0	4
2.000	1	0	0	0	1	0	5
3.000	2	0	0	0	2	0	6
4.000	1	0	0	0	1	0	7
Total:	221	18	22	8	225	20	

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	191	23	0	3	0	0	217	1
0.750	0	2	0	0	0	0	2	2
1.000	0	0	0	0	0	1	1	3
1.250	0	0	0	1	0	0	1	4
2.000	0	1	0	0	0	0	1	5
3.000	0	2	0	0	0	0	2	6
4.000	0	1	0	0	0	0	1	7
Total:	191	29	0	4	0	1	225	

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	2				2	1
Within Municipality	64				64	2
Total Fire Hydrants	66	0	0	0	66	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	66
Number of distribution system valves end of year:	85
Number of distribution valves operated during year:	85

WATER OPERATING SECTION FOOTNOTES

Sources of Water Supply - Statistics (Page W-10)

LINE 18 - LOSSES AND UNACCOUNTED FOR

DURING THE YEAR A TEST TAKEN AT THE PUMP HOUSE INDICATED THAT THE METER WAS INCORRECTLY REPORTING THE GALLONS PUMPED. THE METER IS UNDERSTATING THE ACTUAL GALLONS PUMPED.

Meters (Page W-17)

per review, schedule corrected to reflect 18 adds, 22 retires, 8 adj.
7/27/01 ele

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sewage Operating Revenues		
Sewage Operating Revenues (621-626)	180,528	1
Total Sewage Operating Revenues	180,528	
Other Operating Revenues		
Forfeited Discounts (631)	0	2
Servicing of Customers Lateral (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	0	
Total Operating Revenues	180,528	
Operation and Maintenance Expenses		
Operation Expenses (820-829)	14,912	8
Maintenance Expenses (831-834)	2,213	9
Customer Accounting & Collection Expenses (840-843)	2,500	10
Administrative and General Expenses (850-857)	32,820	11
Total Operation and Maintenance Expenses	52,445	
Other Operating Expenses		
Depreciation Expense (403)	75,643	12
Amortization Expense (404)		13
Taxes (408)	381	14
Total Other Operating Expenses	76,024	
Total Operating Expenses	128,469	
NET OPERATING INCOME	52,059	

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	194	8,387	75,612	1
Commercial Revenues	31	8,632	104,227	2
Industrial Revenues				3
Revenues from Public Authorities				4
Total Flat Rate Service to General Customers (621)	225	17,019	179,839	
Measured Service to General Customers (622)				
Residential Revenues				5
Commercial Revenues				6
Industrial Revenues				7
Revenues from Public Authorities				8
Total Measured Service to General Customers (622)	0	0	0	
Service to Public Authorities (623)	4	80	689	9
Service to Other Systems (624)				10
Other Sewerage Service (625)				11
Interdepartmental Service (626)				12
Total Sewage Operating Revenues	229	17,099	180,528	

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)
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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.

Particulars (a)	Amount (b)	
Customers Forfeited Discounts (631):		
Customer late payment charges	1	1
Other (specify):		
NONE		2
Total Customers Forfeited Discounts (631)	0	
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)		1
Power and Fuel for Pumping (821)	12,145	2
Power and Fuel for Aeration Equipment (822)	2,469	3
Chlorine (823)		4
Phosphorous Removal Chemicals (824)		5
Sludge Conditioning Chemicals (825)		6
Other Chemicals for Sewage Treatment (826)		7
Other Operating Supplies and Expenses (827)	298	8
Transportation Expenses (828)		9
Rents (829)		10
Total Operation Expenses	14,912	
MAINTENANCE EXPENSES		
Maintenance of Sewage Collection System (831)	1,727	11
Maintenance of Collection System Pumping Equipment (832)		12
Maintenance of Treatment and Disposal Plant Equipment (833)	486	13
Maintenance of General Plant Structures and Equipment (834)		14
Total Maintenance Expenses	2,213	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES		
Billing, Collecting and Accounting (840)	1,250	15
Flat Rate Inspections (841)		16
Meter Reading (842)	1,250	17
Uncollectible Accounts (843)		18
Total Customer Accounting & Collection Expenses	2,500	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (850)		19
Office Supplies and Expenses (851)	589	20
Outside Services Employed (852)	29,298	21
Insurance Expense (853)	1,922	22
Employees Pensions and Benefits (854)		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)	385	24
Miscellaneous General Expenses (856)	626	25
Rents (857)		26
Total Administrative and General Expenses	32,820	
Total Operation and Maintenance Expenses	52,445	

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		275	1
Local and School Tax Equivalent on Meters Charged by Water Department		106	2
PSC Remainder Assessment			3
Other (specify): NONE			4
Total tax expense		381	

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 other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
COLLECTION SYSTEM			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Service Connections, Traps, and Accessories (312)	34,589		6
Collecting Mains and Accessories (313)	42,670		7
Interceptor Mains and Accessories (314)	434,833		8
Force Mains (315)	0		9
Other Collecting System Equipment (316)	0		10
Total Collection System	512,092	0	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	0		12
Receiving Wells (322)	0		13
Electric Pumping Equipment (323)	0		14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	0		16
Total Collection System Pumping Installations	0	0	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	11,483		17
Structures and Improvements (331)	1,102,372		18
Preliminary Treatment Equipment (332)	0		19
Primary Treatment Equipment (333)	1,138,724		20
Secondary Treatment Equipment (334)	0		21
Advanced Treatment Equipment (335)	0		22
Chlorination Equipment (336)	0		23
Sludge Treatment and Disposal Equipment (337)	0		24
Plant Site Piping (338)	0		25
Flow Metering and Monitoring Equipment (339)	10,670	4,869	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)			0 4
Structures and Improvements (311)			0 5
Service Connections, Traps, and Accessories (312)			34,589 6
Collecting Mains and Accessories (313)			42,670 7
Interceptor Mains and Accessories (314)			434,833 8
Force Mains (315)			0 9
Other Collecting System Equipment (316)			0 10
Total Collection System	0	0	512,092
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)			0 11
Structures and Improvements (321)			0 12
Receiving Wells (322)			0 13
Electric Pumping Equipment (323)			0 14
Other Power Pumping Equipment (324)			0 15
Miscellaneous Pumping Equipment (325)			0 16
Total Collection System Pumping Installations	0	0	0
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)			11,483 17
Structures and Improvements (331)			1,102,372 18
Preliminary Treatment Equipment (332)			0 19
Primary Treatment Equipment (333)			1,138,724 20
Secondary Treatment Equipment (334)			0 21
Advanced Treatment Equipment (335)			0 22
Chlorination Equipment (336)			0 23
Sludge Treatment and Disposal Equipment (337)			0 24
Plant Site Piping (338)			0 25
Flow Metering and Monitoring Equipment (339)	6,915		8,624 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 other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)	24,788		28
Total Treatment and Disposal Plant	2,288,037	4,869	
GENERAL PLANT			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	0		30
Office Furniture and Equipment (372)	933		31
Computer Equipment (372.1)	0		32
Transportation Equipment (373)	7,681		33
Other General Equipment (379)	0		34
Other Tangible Property (390)	0		35
Total General Plant	8,614	0	
Total utility plant in service directly assignable	2,808,743	4,869	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	2,808,743	4,869	

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)			24,788 28
Total Treatment and Disposal Plant	6,915	0	2,285,991
GENERAL PLANT			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)			933 31
Computer Equipment (372.1)			0 32
Transportation Equipment (373)			7,681 33
Other General Equipment (379)			0 34
Other Tangible Property (390)			0 35
Total General Plant	0	0	8,614
Total utility plant in service directly assignable	6,915	0	2,806,697
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	6,915	0	2,806,697

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)
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NONE

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)
NONE					

SEWER OPERATING SECTION FOOTNOTES

NONE