



3015 (02-09-04)

ANNUAL REPORT

OF

Name: HAWKINS MUNICIPAL WATER AND SEWER UTILITY

Principal Office: 509 MAIN STREET
P.O. BOX 108
HAWKINS, WI 54530

For the Year Ended: DECEMBER 31, 1999

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: HAWKINS MUNICIPAL WATER AND SEWER UTILITY

Utility Address: 509 MAIN STREET
P.O. BOX 108
HAWKINS, WI 54530

When was utility organized? 1/1/1941

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS JANICE KRINGS
Title: CLERK-TREASURER

Office Address:

509 MAIN STREET
P.O. BOX 108
HAWKINS, WI 54530

Telephone: (715) 585 - 6322

Fax Number: (715) 585 - 2373

E-mail Address:

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

Name: MR JOHN HENRY MCLAUGHLIN
Title: ACCOUNTANT

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

Telephone: (715) 832 - 2499 EXT 20

Fax Number: (715) 836 - 7877

E-mail Address:

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

Name: MR GLENN STRAND
Title: PRESIDENT

Office Address:

509 MAIN STREET
P.O. BOX 108
HAWKINS, WI 54530

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: VIRCHOW, KRAUSE & COMPANY, LLP

Title:

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

Telephone: (715) 832 - 2499

Fax Number: (715) 836 - 7877

E-mail Address:

Date of most recent audit report: 3/1/2000

Period covered by most recent audit: DECEMBER 31, 1999

Names and titles of utility management including manager or superintendent:

Name: MR DAVE HETTINGER

Title: SUPERINTENDENT

Office Address:

509 MAIN STREET
P.O. BOX 108
HAWKINS, WI 54530

Telephone: (715) 585 - 6322

Fax Number: (715) 585 - 2373

E-mail Address:

Name: MS JANICE KRINGS

Title: CLERK-TREASURER

Office Address:

509 MAIN STREET
P.O. BOX 108
HAWKINS, WI 54530

Telephone: (715) 585 - 6322

Fax Number: (715) 585 - 2373

E-mail Address:

Name of utility commission/committee: VILLAGE BOARD

Names of members of utility commission/committee:

- MR CLIFF BAKER, TRUSTEE
 - MR ELGIN ERICKSON, TRUSTEE
 - MR GLENN STRAND, PRESIDENT
 - MR JAMES UHREN, TRUSTEE
 - MR ROBERT UHREN, 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. § 66.077 of the Wisconsin Statutes? YES

Date of Ordinance: 7/1/1958

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

IDENTIFICATION AND OWNERSHIP

of water or sewer treatment plant)? NO

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

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	97,839	87,716	1
Operating Expenses:			
Operation and Maintenance Expense (401)	46,891	32,483	2
Depreciation Expense (403)	41,597	41,340	3
Amortization Expense (404)	0	0	4
Taxes (408)	9,603	9,714	5
Total Operating Expenses	98,091	83,537	
Net Operating Income	(252)	4,179	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(252)	4,179	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	3,036	2,940	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	3,036	2,940	
Total Income	2,784	7,119	
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	2,784	7,119	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	5,937	5,838	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)		13,144	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	5,937	(7,306)	
Net Income	(3,153)	14,425	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	357,103	342,678	19
Balance Transferred from Income (433)	(3,153)	14,425	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	353,950	357,103	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
 2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST INCOME	3,036	4
Total (Acct. 419):	3,036	
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	34,542	0	63,297	0	97,839	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.)	540				540	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	34,002	0	63,297	0	97,299	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,705,179	1,697,614	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	481,176	439,742	2
Net Utility Plant	1,224,003	1,257,872	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	502	502	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	502	502	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	68,249	58,477	7
Total Other Property and Investments	68,751	58,979	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	28,467	38,843	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	29,486	18,312	11
Other Accounts Receivable (143)	0	237	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	247	203	14
Materials and Supplies (150)	1,128	1,518	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	2,152	2,152	17
Total Current and Accrued Assets	61,480	61,265	
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	1,354,234	1,378,116	

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)	227,005	226,855	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	353,950	357,103	23
Total Proprietary Capital	580,955	583,958	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	99,750	111,077	26
Total Long-Term Debt	99,750	111,077	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	10,512	3,032	28
Payables to Municipality (233)	0	3,727	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	3,960	4,410	32
Other Current and Accrued Liabilities (238)	2,414	2,407	33
Total Current and Accrued Liabilities	16,886	13,576	
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)	656,643	669,505	38
Total Liabilities and Other Credits	1,354,234	1,378,116	

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)	448,712	1,256,467	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	448,712	1,256,467	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	114,105	367,071	0	0	9
Total Accumulated Provision	114,105	367,071	0	0	
Net Utility Plant	334,607	889,396	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	105,080	334,662			439,742	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	8,186	33,411			41,597	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	423	(423)			0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
Prior period adjustment	416				416	12
Total credits	9,025	32,988	0	0	42,013	13
Debits during year						14
Book cost of plant retired	0	163			163	15
Cost of removal					0	16
Other debits (specify):						17
Prior period adjustment		416			416	18
Total debits	0	579	0	0	579	19
Balance End of Year	114,105	367,071	0	0	481,176	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):					
LAND FOR RETIRED PUMPHOUSE	502			502	2
Total Nonutility Property (121)	502	0	0	502	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	502	0	0	502	

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
Other					0	0
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	687	991
Sewer utility	441	527
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	1,128	1,518

**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	226,855	1
Changes during year (explain):		
LABOR FOR SERVICE INSTALLATION	150	2
Balance end of year	<u>227,005</u>	

BONDS (ACCT. 221)

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

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

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
PRIOR YEAR GENERAL OBLIGATIONS	03/08/1988	03/08/1998	6.00%	0	1
Total for Account 223				0	
Other Long-Term Debt (224)					
General Obligation Notes	04/23/1997	03/15/2006	5.75%	99,750	2
Total for Account 224				99,750	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	8,824	2
Charged electric department expense		3
Charged sewer department expense	163	4
Other (explain):		
NONE		5
Total Accruals and other credits	8,987	
Taxes paid during year:		
County, state and local taxes	8,722	6
Social Security taxes	155	7
PSC Remainder Assessment	110	8
Other (explain):		
NONE		9
Total payments and other debits	8,987	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
ACTIVITY OVER ONE YEAR	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
GENERAL OBLIGATION NOTES	4,410	5,937	6,387	3,960	3
Subtotal	4,410	5,937	6,387	3,960	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	4,410	5,937	6,387	3,960	

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	163,800	0	0	505,705	0	669,505	1
Add credits during year:							
For Services	282					282	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
AMORTIZATION OF GRANT				13,144		13,144	5
Balance End of Year	164,082	0	0	492,561	0	656,643	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
CONSTRUCTION ACCOUNT	68,249	3
Total (Acct. 125):	68,249	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	5,593	5
Electric		6
Sewer (Regulated)	13,050	7
Other (specify):		
DUE FROM MUNI	10,843	8
Total (Acct. 142):	29,486	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
DELINQUENT UTILITY CHARGES	247	12
Total (Acct. 145):	247	
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	448,496	0	1,252,900	0	1,701,396	1
Materials and Supplies	839	0	484	0	1,323	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	109,592	0	350,866	0	460,458	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	163,941	0	499,133	0	663,074	6
Other (specify):					0	7
Average Net Rate Base	175,802	0	403,385	0	579,187	
Net Operating Income	(2,560)	0	2,308	0	(252)	8
Net Operating Income as a percent of Average Net Rate Base	-1.46%	N/A	0.57%	N/A	-0.04%	

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	226,930	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	355,526	3
Other (Specify):		4
Total Average Proprietary Capital	582,456	
Net Income		
Net Income	(3,153)	5
Percent Return on Proprietary Capital	-0.54%	

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

Signature Page (Page ii)

ACCOUNTANTS' COMPILATION REPORT

To the Village Board
Village of Hawkins
Hawkins, Wisconsin

We have compiled the accompanying Annual Report to the Public Service Commission of Hawkins Water & Sewer Utility, an enterprise fund of the Village of Hawkins as of December 31, 1999 and for the 12 months then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is 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 Annual Report and, accordingly, do not express an opinion or any other form of assurance on the Report.

The Annual Report is presented in accordance with the requirements of the Wisconsin Public Service Commission which differ from generally accepted accounting principles. Accordingly, the Annual Report is not designed for those who are not informed about such matters.

VIRCHOW, KRAUSE & COMPANY, LLP

Eau Claire, Wisconsin
March 1, 2000

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

September 13 2000

Mr. Janice Krings, Clerk Treasurer
Hawkins Municipal Water and Sewer Utility
509 Main Street
P.O. Box 108
Hawkins, WI 54530-0108

1999 Analytical Review DWCCA-2490-ELE

Dear Mr. Krings:

The Public Service Commission has completed their analytical review of your 1999 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. Our review did not identify any such issues. We are closing the review of your 1999 annual report.

Thank you for your efforts in preparing your 1999 annual report. If you have any questions, please feel free to contact me at (608) 266-3768.

Sincerely,

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

ELE:tlm:w:\compl\Analytical Reviews\1999 analytical review letters\no prob
CEM.doc

cc: Mr. Glenn Strand, President

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	33,828	1
Total Sales of Water	33,828	
Other Operating Revenues		
Forfeited Discounts (470)	39	2
Other Water Revenues (474)	675	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	714	
Total Operating Revenues	34,542	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	15,438	5
General Operating Expenses (680-690)	4,743	6
Total Operation and Maintenance Expenses	20,181	
Other Operating Expenses		
Depreciation Expense (403)	8,186	7
Amortization Expense (404)		8
Taxes (408)	8,735	9
Total Other Operating Expenses	16,921	
Total Operating Expenses	37,102	
NET OPERATING INCOME	(2,560)	

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	158	5,403	15,540	4
Commercial	14	501	1,336	5
Industrial	1	3,083	3,769	6
Total Metered Sales to General Customers (461)	173	8,987	20,645	
Private Fire Protection Service (462)	1		464	7
Public Fire Protection Service (463)	1		11,082	8
Other Sales to Public Authorities (464)	7	540	1,637	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	182	9,527	33,828	

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)	11,082	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)	11,082	
Forfeited Discounts (470):		
Customer late payment charges	39	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	39	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	540	7
Other (specify):		
HOOK UP FEES	135	8
Total Other Water Revenues (474)	675	
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)	1,885	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	2,396	3
Chemicals (630)	0	4
Supplies and Expenses (640)	5,530	5
Repairs of Water Plant (650)	5,586	6
Transportation Expenses (660)	41	7
Total Plant Operation and Maintenance Expenses	15,438	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	22	8
Office Supplies and Expenses (681)	131	9
Outside Services Employed (682)	2,281	10
Insurance Expense (684)	1,004	11
Employees Pensions and Benefits (686)	394	12
Regulatory Commission Expenses (688)	759	13
Miscellaneous General Expenses (689)	152	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	4,743	
Total Operation and Maintenance Expenses	20,181	

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		8,722	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		163	2
Net property tax equivalent		8,559	
Social Security		129	3
PSC Remainder Assessment		47	4
Other (specify): NONE			5
Total tax expense		8,735	

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 § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Rusk				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.233100				3
County tax rate	mills		6.913000				4
Local tax rate	mills		2.225400				5
School tax rate	mills		16.273200				6
Voc. school tax rate	mills		1.680100				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		27.324800				10
Less: state credit	mills		2.731000				11
Net tax rate	mills		24.593800				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		2.225400				14
Combined School Tax Rate	mills		17.953300				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.178700				17
Total Tax Rate	mills		27.324800				18
Ratio of Local and School Tax to Total	dec.		0.738476				19
Total tax net of state credit	mills		24.593800				20
Net Local and School Tax Rate	mills		18.161923				21
Utility Plant, Jan. 1	\$	448,029	448,029				22
Materials & Supplies	\$	991	991				23
Subtotal	\$	449,020	449,020				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	449,020	449,020				26
Assessment Ratio	dec.		0.858200				27
Assessed Value	\$	385,349	385,349				28
Net Local & School Rate	mills		18.161923				29
Tax Equiv. Computed for Current Year	\$	6,999	6,999				30
Tax Equivalent per 1994 PSC Report	\$	8,722					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	8,722					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)	250		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)	54,827		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	55,077	0	
PUMPING PLANT			
Land and Land Rights (320)	250		12
Structures and Improvements (321)	27,552		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	18,743		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	5,204		20
Total Pumping Plant	51,749	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		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)			250 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)			54,827 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	55,077
PUMPING PLANT			
Land and Land Rights (320)			250 12
Structures and Improvements (321)			27,552 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			18,743 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			5,204 20
Total Pumping Plant	0	0	51,749
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 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)	10,336		26
Transmission and Distribution Mains (343)	228,147		27
Fire Mains (344)	0		28
Services (345)	36,521	432	29
Meters (346)	16,827		30
Hydrants (348)	48,292		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	340,123	432	
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)	439		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	892		38
Other Tangible Property (390)	0		39
Total General Plant	1,331	0	
Total utility plant in service directly assignable	448,280	432	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	448,280	432	

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)			10,336 26
Transmission and Distribution Mains (343)			228,147 27
Fire Mains (344)			0 28
Services (345)			36,953 29
Meters (346)			16,827 30
Hydrants (348)			48,292 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	340,555
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)			439 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			892 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	1,331
Total utility plant in service directly assignable	0	0	448,712
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	448,712

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			1,096	1,096	1
February			974	974	2
March			1,060	1,060	3
April			1,013	1,013	4
May			951	951	5
June			929	929	6
July			1,101	1,101	7
August			979	979	8
September			970	970	9
October			898	898	10
November			901	901	11
December			1,047	1,047	12
Total for year	0	0	11,919	11,919	
Less: Measured or estimated water used in main flushing and water treatment during year				135	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				11,784	16
Less: Water sold				9,527	17
Losses and unaccounted for				2,257	18
Percent unaccounted for to the nearest whole percent (%)				19%	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				88,000	21
Date of maximum: 7/19/1999					22
Cause of maximum:					23
Water tower went dry due to cable in village that controls automatic operation of pumps being cut during a construction project.					
Minimum gallons pumped by all methods in any one day during reporting year				0	24
Date of minimum: 5/14/1999					25
Total KWH used for pumping for the year				24,634	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)	
ELLICKSON & HAMSTEAD	#1	120	10	35,000	Yes	1
SOUTH ST & COUNTY M	#2	91	12	35,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#2		1
Location	ELLICKSON & HAMSTEAD SOUNTH ST. & COUNTY M			2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	F-M	LAYNE NORTHWEST		5
Year Installed	1934	1979		6
Type	CENTRIFUGAL	CENTRIFUGAL		7
Actual Capacity (gpm)	150	60		8
Pump Motor or Standby Engine Mfr	F-M	LAYNE NORTHWEST		10
Year Installed	1959	1979		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	20	8		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)	ET		3
Year constructed	1934		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	121		6
Total capacity in gallons	50,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		12
Is a corrosion control chemical used (yes, no)?	N		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	4.000	300	0	0	0	300	1
M	D	4.000	200	0	0	0	200	2
A	D	6.000	4,930	0	0	0	4,930	3
M	D	6.000	20,473	0	0	0	20,473	4
P	D	6.000	5,373	0	0	0	5,373	5
M	D	8.000	70	0	0	0	70	6
Total Within Municipality			31,346	0	0	0	31,346	
Total Utility			31,346	0	0	0	31,346	

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	168	0	0	0	168	16	1
M	1.000	30	1	0	0	31		2
M	1.500	1	0	0	2	3		3
M	2.000	1	0	0	0	1		4
M	4.000	1	0	0	0	1		5
M	6.000	1	0	0	0	1		6
Total Utility		202	1	0	2	205	16	

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 (o).

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	190	0	0	(3)	187	5	1
1.000	2	0	0	0	2	0	2
1.500	4	0	0	0	4	1	3
2.000	0	0	0	0	0	0	4
3.000	1	0	0	0	1	1	5
6.000	1	0	0	0	1	1	6
Total:	198	0	0	(3)	195	8	

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	165	14	0	1	0	7	187	1
1.000	0	0	0	1	0	1	2	2
1.500	0	0	2	2	0	0	4	3
2.000	0	0	0	0	0	0	0	4
3.000	0	0	0	1	0	0	1	5
6.000	0	0	1	0	0	0	1	6
Total:	165	14	3	5	0	8	195	

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	44				44	2
Total Fire Hydrants	44	0	0	0	44	
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:	44
Number of distribution system valves end of year:	95
Number of distribution valves operated during year:	60

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Supplies and Expenses (640) - water testing.

Repairs of Water Plant (650) - repairs to motor for water plant.

Water Services (Page W-16)

Adjustment to physical count.

Meters (Page W-17)

To adjust meter count to actual count.

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sewage Operating Revenues		
Sewage Operating Revenues (621-626)	49,932	1
Total Sewage Operating Revenues	49,932	
Other Operating Revenues		
Forfeited Discounts (631)	116	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)	105	6
Amortization of Construction Grants (636)	13,144	7
Total Other Operating Revenues	13,365	
Total Operating Revenues	63,297	
Operation and Maintenance Expenses		
Operation Expenses (820-829)	18,582	8
Maintenance Expenses (831-834)	1,155	9
Customer Accounting & Collection Expenses (840-843)	495	10
Administrative and General Expenses (850-857)	6,478	11
Total Operation and Maintenance Expenses	26,710	
Other Operating Expenses		
Depreciation Expense (403)	33,411	12
Amortization Expense (404)		13
Taxes (408)	868	14
Total Other Operating Expenses	34,279	
Total Operating Expenses	60,989	
NET OPERATING INCOME	2,308	

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	157	5,024	34,115	5
Commercial Revenues	14	394	2,483	6
Industrial Revenues	1	2,569	10,174	7
Revenues from Public Authorities				8
Total Measured Service to General Customers (622)	172	7,987	46,772	
Service to Public Authorities (623)	7	511	3,160	9
Service to Other Systems (624)				10
Other Sewerage Service (625)				11
Interdepartmental Service (626)				12
Total Sewage Operating Revenues	179	8,498	49,932	

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.
 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	116	1
Other (specify):		
NONE		2
Total Customers Forfeited Discounts (631)	116	
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):		
SEWER CLEANING	105	6
Total Miscellaneous Operating Revenues (635)	105	
Amortization of Construction Grants (636):		
AMORTIZATION OF DNR GRANT	13,144	7
Total Amortization of Construction Grants (636)	13,144	

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)	8,705	1
Power and Fuel for Pumping (821)	4,705	2
Power and Fuel for Aeration Equipment (822)		3
Chlorine (823)		4
Phosphorous Removal Chemicals (824)		5
Sludge Conditioning Chemicals (825)		6
Other Chemicals for Sewage Treatment (826)	496	7
Other Operating Supplies and Expenses (827)	4,617	8
Transportation Expenses (828)	59	9
Rents (829)		10
Total Operation Expenses	18,582	
MAINTENANCE EXPENSES		
Maintenance of Sewage Collection System (831)	60	11
Maintenance of Collection System Pumping Equipment (832)	537	12
Maintenance of Treatment and Disposal Plant Equipment (833)	558	13
Maintenance of General Plant Structures and Equipment (834)		14
Total Maintenance Expenses	1,155	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES		
Billing, Collecting and Accounting (840)	495	15
Flat Rate Inspections (841)		16
Meter Reading (842)		17
Uncollectible Accounts (843)		18
Total Customer Accounting & Collection Expenses	495	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (850)	450	19
Office Supplies and Expenses (851)	393	20
Outside Services Employed (852)	2,300	21
Insurance Expense (853)	1,021	22
Employees Pensions and Benefits (854)	1,573	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)	741	25
Rents (857)		26
Total Administrative and General Expenses	6,478	
 Total Operation and Maintenance Expenses	 26,710	

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		642	1
Local and School Tax Equivalent on Meters Charged by Water Department		163	2
PSC Remainder Assessment		63	3
Other (specify): NONE			4
Total tax expense		868	

SEWER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
COLLECTION SYSTEM			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Service Connections, Traps, and Accessories (312)	42,234		6
Collecting Mains and Accessories (313)	401,315		7
Interceptor Mains and Accessories (314)	0		8
Force Mains (315)	69,287		9
Other Collecting System Equipment (316)	0		10
Total Collection System	512,836	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)	114,669	7,296	14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	0		16
Total Collection System Pumping Installations	114,669	7,296	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	150		17
Structures and Improvements (331)	121,583		18
Preliminary Treatment Equipment (332)	52,052		19
Primary Treatment Equipment (333)	201,314		20
Secondary Treatment Equipment (334)	130,132		21
Advanced Treatment Equipment (335)	0		22
Chlorination Equipment (336)	0		23
Sludge Treatment and Disposal Equipment (337)	0		24
Plant Site Piping (338)	37,493		25
Flow Metering and Monitoring Equipment (339)	6,124		26
Outfall Sewer Pipes (340)	22,687		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)			42,234 6
Collecting Mains and Accessories (313)			401,315 7
Interceptor Mains and Accessories (314)			0 8
Force Mains (315)			69,287 9
Other Collecting System Equipment (316)			0 10
Total Collection System	0	0	512,836
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)	163		121,802 14
Other Power Pumping Equipment (324)			0 15
Miscellaneous Pumping Equipment (325)			0 16
Total Collection System Pumping Installations	163	0	121,802
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)			150 17
Structures and Improvements (331)			121,583 18
Preliminary Treatment Equipment (332)			52,052 19
Primary Treatment Equipment (333)			201,314 20
Secondary Treatment Equipment (334)			130,132 21
Advanced Treatment Equipment (335)			0 22
Chlorination Equipment (336)			0 23
Sludge Treatment and Disposal Equipment (337)			0 24
Plant Site Piping (338)			37,493 25
Flow Metering and Monitoring Equipment (339)			6,124 26
Outfall Sewer Pipes (340)			22,687 27

SEWER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)	0		28
Total Treatment and Disposal Plant	571,535	0	
GENERAL PLANT			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	44,313		30
Office Furniture and Equipment (372)	0		31
Computer Equipment (372.1)	439		32
Transportation Equipment (373)	0		33
Other General Equipment (379)	5,542		34
Other Tangible Property (390)	0		35
Total General Plant	50,294	0	
Total utility plant in service directly assignable	1,249,334	7,296	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	1,249,334	7,296	

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)			0 28
Total Treatment and Disposal Plant	0	0	571,535
GENERAL PLANT			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			44,313 30
Office Furniture and Equipment (372)			0 31
Computer Equipment (372.1)			439 32
Transportation Equipment (373)			0 33
Other General Equipment (379)			5,542 34
Other Tangible Property (390)			0 35
Total General Plant	0	0	50,294
Total utility plant in service directly assignable	163	0	1,256,467
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	163	0	1,256,467

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	174	0	0	0	174		1
Sewer	6.000	12	0	0	0	12		2
Total Utility		186	0	0	0	186	0	

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)	
6.000	1,618	0	0	0	1,618	1
8.000	19,024	0	0	0	19,024	2
10.000	5,523	0	0	0	5,523	3
12.000	1,740	0	0	0	1,740	4
Total Utility	27,905	0	0	0	27,905	

SEWER OPERATING SECTION FOOTNOTES

NONE