



3015 (02-09-04)

ANNUAL REPORT

OF

Name: STRUM MUNICIPAL UTILITIES

Principal Office: 202 5TH AVENUE SOUTH
P.O. BOX 25
STRUM, WI 54770

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: STRUM MUNICIPAL UTILITIES

Utility Address: 202 5TH AVENUE SOUTH
P.O. BOX 25
STRUM, WI 54770

When was utility organized? 2/15/1953

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS CAROLYN BOEHNE

Title: CLERK-TREASURER

Office Address:

202 5TH AVENUE SOUTH
P.O. BOX 25
STRUM, WI 54770

Telephone: (715) 695 - 3601

Fax Number: (715) 695 - 3510

E-mail Address: STRUMVC@WIN.BRIGHT.NET

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

Name: WIPFLI ULLRICH BERTELSON LLP

Title:

Office Address: WIPFLI ULLRICH BERTELSON LLP

3703 OAKWOOD HILLS PKWY
P.O. BOX 690
EAU CLAIRE, WI 54702-0690

Telephone: (715) 832 - 3407

Fax Number: (715) 832 - 0475

E-mail Address: rganschow@wipfli.com

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

Name: MS RUBY SPANGBERG

Title: VILLAGE PRESIDENT

Office Address:

202 5TH AVENUE SOUTH
P.O. BOX 25
STRUM, WI 54770

Telephone: (715) 695 - 3601

Fax Number: (715) 695 - 3510

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: WIPFLI ULLRICH BERTELSON LLP

Title:

Office Address: WIPFLI ULLRICH BERTELSON LLP

3703 OAKWOOD HILLS PKWY

P.O. BOX 690

EAU CLAIRE, WI 54702-0690

Telephone: (715) 832 - 3407

Fax Number: (715) 832 - 0475

E-mail Address: rganschow@wipfli.com

Date of most recent audit report: 1/26/2000

Period covered by most recent audit: JANUARY 1, 1999 TO DECEMBER 31, 1999

Names and titles of utility management including manager or superintendent:

Name: MR DAVID BERGE

Title: SUPERINTENDENT

Office Address:

202 5TH AVENUE

P.O. BOX 25

STRUM, WI 54770

Telephone: (715) 695 - 3601

Fax Number: (715) 695 - 3510

E-mail Address:

Name: MS RUBY SPANGBERG

Title: VILLAGE PRESIDENT

Office Address:

202 5TH AVENUE SOUTH

P.O. BOX 25

STRUM, WI 54770

Telephone: (715) 695 - 3601

Fax Number: (715) 695 - 3510

E-mail Address:

Name of utility commission/committee: Village Board

Names of members of utility commission/committee:

MR DAN KENSMOE

MR JEFF KOXLIEN

MR DAVID KUNES

MRS DELORES MITCHELL

MR ROGER STALHEIM

MR THOMAS WAGENER

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: 2/11/1952

Are any of the utility administrative or operational functions under contract or agreement with an

IDENTIFICATION AND OWNERSHIP

outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

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

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	211,270	210,449	1
Operating Expenses:			
Operation and Maintenance Expense (401)	134,642	137,224	2
Depreciation Expense (403)	62,384	62,147	3
Amortization Expense (404)	0	0	4
Taxes (408)	19,417	19,544	5
Total Operating Expenses	216,443	218,915	
Net Operating Income	(5,173)	(8,466)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(5,173)	(8,466)	
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)	7,209	9,789	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	7,209	9,789	
Total Income	2,036	1,323	
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	2,036	1,323	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	23,065	27,968	13
Amortization of Debt Discount and Expense (428)	497	1,015	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	23,562	28,983	
Net Income	(21,526)	(27,660)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(8,131)	19,529	19
Balance Transferred from Income (433)	(21,526)	(27,660)	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)	(29,657)	(8,131)	

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 ON BANK ACCOUNTS AND SPECIAL ASSESSMENTS	7,209	4
Total (Acct. 419):	7,209	
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):						
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	88,863	0	122,407	0	211,270	1
Less: interdepartmental sales	0	0	0	0	0	2
Less: interdepartmental rents	0	0	0		0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	1,176				1,176	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0	0	0	0	0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE	0	0	0	0	0	6
Revenues subject to Wisconsin Remainder Assessment	87,687	0	122,407	0	210,094	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,381,888	2,367,694	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	784,832	723,688	2
Net Utility Plant	1,597,056	1,644,006	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	131,140	156,371	6
Special Funds (125)	0	0	7
Total Other Property and Investments	131,140	156,371	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	0	0	8
Temporary Cash Investments (132)	29,310	33,832	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	64,710	58,183	11
Other Accounts Receivable (143)	0	6,525	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	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)	0		17
Total Current and Accrued Assets	94,020	98,540	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	496	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	51,459	58,809	20
Total Deferred Debits	51,459	59,305	
Total Assets and Other Debits	1,873,675	1,958,222	

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)	39,373	39,373	21
Appropriated Earned Surplus (215)	0		22
Unappropriated Earned Surplus (216)	(29,657)	(8,131)	23
Total Proprietary Capital	9,716	31,242	
LONG-TERM DEBT			
Bonds (221)	0	23,000	24
Advances from Municipality (223)	277,400	257,323	25
Other long-Term Debt (224)	395,671	465,314	26
Total Long-Term Debt	673,071	745,637	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	19,391	18,379	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	2,936	4,578	32
Other Current and Accrued Liabilities (238)	0	0	33
Total Current and Accrued Liabilities	22,327	22,957	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)	0	0	37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,168,561	1,158,386	38
Total Liabilities and Other Credits	1,873,675	1,958,222	

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)	892,025	1,489,863	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	892,025	1,489,863	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	265,949	518,883	0	0	9
Total Accumulated Provision	265,949	518,883	0	0	
Net Utility Plant	626,076	970,980	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	249,532	474,156			723,688	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	17,069	45,315			62,384	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	588	(588)			0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	17,657	44,727	0	0	62,384	13
Debits during year						14
Book cost of plant retired	1,240	0			1,240	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	1,240	0	0	0	1,240	19
Balance End of Year	265,949	518,883	0	0	784,832	20
Composite Depreciation Rate?	Yes	Yes				21
If yes, what is the rate?	2.00%	3.02%				22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

Particulars (a)	Amount (b)
Balance first of year	0 1
Additions:	
Provision for uncollectibles during year	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
Total Additions	<u>0</u>
Deductions:	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
Total accounts written off	<u>0</u>
Balance end of year	<u><u>0</u></u>

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0 1
Other					0	0 2
Total Electric Utility					0	0

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

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
G.O. Refunding bonds	497	428	0	1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE	0	0	0	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	39,373	1
Changes during year (explain):		
NONE		2
Balance end of year	39,373	

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)					
Advance from General Fund - Sewer	12/31/1999	12/31/2000	0.00%	165,714	1
Advance from General Fund - Water	12/31/1999	12/31/2000	0.00%	111,686	2
Total for Account 223				277,400	
Other Long-Term Debt (224)					
G.O. Note	07/15/1994	07/15/2001	7.07%	20,000	3
G.O. Refunding Note	09/15/1997	12/01/2003	5.09%	355,000	4
G.O. Note	09/06/1995	03/15/2000	5.25%	20,671	5
Total for Account 224				395,671	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	17,598	2
Charged electric department expense	0	3
Charged sewer department expense	1,819	4
Other (explain):		
NONE	0	5
Total Accruals and other credits	19,417	
Taxes paid during year:		
County, state and local taxes	16,570	6
Social Security taxes	2,583	7
PSC Remainder Assessment	264	8
Other (explain):		
NONE	0	9
Total payments and other debits	19,417	
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)					
1993 \$227,000 Sewer refunding bonds	352	252	604	0	1
Subtotal	352	252	604	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
9/6/95 G.O. Note	1,720	1,258	2,116	862	3
7/15/94 G.O. Note	825	1,542	1,817	550	4
9/15/97 G.O. Refunding notes	1,681	20,013	20,170	1,524	5
Subtotal	4,226	22,813	24,103	2,936	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	4,578	23,065	24,707	2,936	

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	321,002	0	0	837,384	0	1,158,386	1
Add credits during year:							
For Services	6,032			4,143		10,175	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	327,034	0	0	841,527	0	1,168,561	
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):		
SPECIAL ASSESSMENTS	131,140	2
Total (Acct. 124):	131,140	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	17,952	5
Electric		6
Sewer (Regulated)	38,096	7
Other (specify):		
DUE FROM TOWN OF UNITY	8,662	8
Total (Acct. 142):	64,710	
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):		
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):		
WATER TOWER PAINTING COSTS 2/5/97	51,459	15
Total (Acct. 183):	51,459	

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	890,266	0	1,484,524	0	2,374,790	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						
NONE	0	0	0	0	0	3
Less Average:						
Reserve for Depreciation	257,740	0	496,519	0	754,259	4
Customer Advances for Construction	0	0	0	0	0	5
Contributions in Aid of Construction	324,018	0	839,455	0	1,163,473	6
Other (specify):						
NONE	0	0	0	0	0	7
Average Net Rate Base	308,508	0	148,550	0	457,058	
Net Operating Income	2,574	0	(7,747)	0	(5,173)	8
Net Operating Income as a percent of Average Net Rate Base						
	0.83%	N/A	-5.22%	N/A	-1.13%	

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	39,373	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(18,894)	3
Other (Specify):		
NONE	0	4
Total Average Proprietary Capital	20,479	
Net Income		
Net Income	(21,526)	5
 Percent Return on Proprietary Capital	 -105.11%	

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

Notes Payable & Miscellaneous Long-Term Debt (Page F-14)

Page F-14 The Village has chosen not to charge the utilities interest on the amount owed to them.

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

a/c #183 The Village is amortizing the costs of painting the water tower per PSC Order DWCCA-5770-DBS dated 2/5/97.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

November 24, 2000

Ms. Carolyn Boehne, Clerk Treasurer
Strum Municipal Utilities
202 5th Avenue South
P.O. Box 25
Strum, WI 54770-0025

1999 Analytical Review DWCCA-5770-PJL

Dear Ms. Boehne:

The Public Service Commission (Commission) is in the process of completing an analytical review of your utility's 1999 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 our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. As directed in the head notes of the Water Services schedule on page W-16, please provide an explanation of how any services reported as added during the year were financed and follow this procedure in the future.
2. Please provide an explanation of the \$6,032 reported for contributions in aid of construction for water services in column (b) of Account 271 on page F-17.
3. Please provide an explanation of the difference between the 472 water services in use (column g minus column h of page W-16) and the 399 metered customers reported in column b of page W-2.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. If it is convenient for you to respond by e-mail, please do so. My e-mail address is leegep@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

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

PJL:tlm:w:\compl\Analytical Reviews\1999 analytical review letters\5770.doc

cc: Ms. Ruby Spangberg, Village President

FINANCIAL SECTION FOOTNOTES

THE FOLLOWING EMAIL WAS RECEIVED 12/21/00

Memorandum

To: Mr. Peter J. Leege, Financial Specialist

Copy: Ms. Tina Nelson, Clerk-Treasurer

From: Rob Ganschow, Manager

Date: November 30, 2000

Re: 1999 Analytical Review (DWCCA-5770-PJL)

Dear Mr. Leege:

This memo is in response to your letter to the Strum Municipal Utilities dated November 24, 2000. I hope the following answers will satisfy your needs and result in closure of your analytical review for 1999, except for the question regarding the services.

1. The one service that was added during the year was installed by the property owner. The cost that was recorded for that service was obtained directly from the property owner.

2. The \$6,032 that was added to contributions in aid of construction for water services consists of the following:

a. \$2,900 for the service that was previously missed and adjusted for in the current year (the original addition of services was assessed to property owners) see the existing note to the Water Services schedule for the explanation of the adjustment.

b. \$3,132 for the service that was installed by the property owner during the current year (the total cost of the water and sewer service was divided 2/3 for water and 1/3 for sewer, upon discussions with the utility superintendent).

3. I have researched the difference between the water services in use and the metered customers and have not been able to come up with a good solution at this point. I do know that the difference goes back to at least the 1996 report. I currently have the utility staff looking into their records to determine why the large variance exists. When I hear back from them, I will forward a response to you.

\\Ec-Apps\Gansch-R\Data\12777\PSC Response.Doc

Review closed.

PJL

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	87,261	1
Total Sales of Water	87,261	
Other Operating Revenues		
Forfeited Discounts (470)	404	2
Other Water Revenues (474)	1,198	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	1,602	
Total Operating Revenues	88,863	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	38,826	5
General Operating Expenses (680-690)	12,796	6
Total Operation and Maintenance Expenses	51,622	
Other Operating Expenses		
Depreciation Expense (403)	17,069	7
Amortization Expense (404)		8
Taxes (408)	17,598	9
Total Other Operating Expenses	34,667	
Total Operating Expenses	86,289	
NET OPERATING INCOME	2,574	

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	4	240	389	1
Commercial	1	24	81	2
Industrial				3
Total Unmetered Sales to General Customers (460)	5	264	470	
Metered Sales to General Customers (461)				
Residential	354	16,139	39,646	4
Commercial	45	6,364	10,801	5
Industrial				6
Total Metered Sales to General Customers (461)	399	22,503	50,447	
Private Fire Protection Service (462)				
Public Fire Protection Service (463)	1		34,647	8
Other Sales to Public Authorities (464)				
Sales to Irrigation Customers (465)	9	2,863	1,697	9
Sales for Resale (466)				
Interdepartmental Sales (467)		0	0	11
Total Sales of Water				
	414	25,630	87,261	

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)	34,647	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)	34,647	
Forfeited Discounts (470):		
Customer late payment charges	404	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	404	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,176	7
Other (specify):		
SALE OF MATERIALS	22	8
Total Other Water Revenues (474)	1,198	
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)	10,055	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	5,530	3
Chemicals (630)	6,587	4
Supplies and Expenses (640)	2,761	5
Repairs of Water Plant (650)	13,656	6
Transportation Expenses (660)	237	7
Total Plant Operation and Maintenance Expenses	38,826	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	5,709	8
Office Supplies and Expenses (681)	491	9
Outside Services Employed (682)	2,246	10
Insurance Expense (684)	2,350	11
Employees Pensions and Benefits (686)	2,000	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)		14
Uncollectible Accounts (690)		15
Total General Operating Expenses	12,796	
 Total Operation and Maintenance Expenses	51,622	

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		16,570	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		264	2
Net property tax equivalent		16,306	
Social Security		1,189	3
PSC Remainder Assessment		103	4
Other (specify): NONE			5
Total tax expense		<u>17,598</u>	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(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			Trempealeau				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.249936				3
County tax rate	mills		8.162677				4
Local tax rate	mills		4.387165				5
School tax rate	mills		15.684681				6
Voc. school tax rate	mills		2.184827				7
Other tax rate - Local	mills		1.870971				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		32.540257				10
Less: state credit	mills		2.462162				11
Net tax rate	mills		30.078095				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		4.387165				14
Combined School Tax Rate	mills		17.869508				15
Other Tax Rate - Local	mills		1.870971				16
Total Local & School Tax	mills		24.127644				17
Total Tax Rate	mills		32.540257				18
Ratio of Local and School Tax to Total	dec.		0.741471				19
Total tax net of state credit	mills		30.078095				20
Net Local and School Tax Rate	mills		22.302023				21
Utility Plant, Jan. 1	\$	888,508	888,508				22
Materials & Supplies	\$	0	0				23
Subtotal	\$	888,508	888,508				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	888,508	888,508				26
Assessment Ratio	dec.		0.800198				27
Assessed Value	\$	710,982	710,982				28
Net Local & School Rate	mills		22.302023				29
Tax Equiv. Computed for Current Year	\$	15,856	15,856				30
Tax Equivalent per 1994 PSC Report	\$	16,570					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	16,570					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)	735		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)	31,058		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	31,793	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	30,201		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	36,312		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	6,597		20
Total Pumping Plant	73,110	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	1,446		23
Total Water Treatment Plant	1,446	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	6,706		24
Structures and Improvements (341)	2,755		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)			735	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)			31,058	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	31,793	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			30,201	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			36,312	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			6,597	20
Total Pumping Plant	0	0	73,110	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			1,446	23
Total Water Treatment Plant	0	0	1,446	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			6,706	24
Structures and Improvements (341)			2,755	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)	199,013	1,625	26
Transmission and Distribution Mains (343)	393,669		27
Fire Mains (344)	0		28
Services (345)	76,314	3,132	29
Meters (346)	29,538		30
Hydrants (348)	67,141		31
Other Transmission and Distribution Plant (349)	4,248		32
Total Transmission and Distribution Plant	779,384	4,757	
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)	0		37
Other General Equipment (379)	2,775		38
Other Tangible Property (390)	0		39
Total General Plant	2,775	0	
Total utility plant in service directly assignable	888,508	4,757	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	888,508	4,757	

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)	1,000		199,638 26
Transmission and Distribution Mains (343)			393,669 27
Fire Mains (344)			0 28
Services (345)			79,446 29
Meters (346)	240		29,298 30
Hydrants (348)			67,141 31
Other Transmission and Distribution Plant (349)			4,248 32
Total Transmission and Distribution Plant	1,240	0	782,901
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)			0 37
Other General Equipment (379)			2,775 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	2,775
Total utility plant in service directly assignable	1,240	0	892,025
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	1,240	0	892,025

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			2,241	2,241	1
February			2,345	2,345	2
March			2,309	2,309	3
April			2,518	2,518	4
May			2,658	2,658	5
June			3,147	3,147	6
July			3,085	3,085	7
August			3,137	3,137	8
September			3,319	3,319	9
October			2,568	2,568	10
November			2,311	2,311	11
December			2,339	2,339	12
Total for year	0	0	31,977	31,977	
Less: Measured or estimated water used in main flushing and water treatment during year				2,541	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				29,436	16
Less: Water sold				25,630	17
Losses and unaccounted for				3,806	18
Percent unaccounted for to the nearest whole percent (%)				13%	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				203	21
Date of maximum: 11/18/1999					22
Cause of maximum:					23
Water tower overflowed					
Minimum gallons pumped by all methods in any one day during reporting year				30	24
Date of minimum: 11/27/1999					25
Total KWH used for pumping for the year				75,689	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)	
MAPLE STREET	1	108	12	66,240	Yes	1
MAPLE STREET	2	118	10	172,800	Yes	2
WALNUT STREET	3	65	10	46,080	No	3

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 WELL	#2 WELL	#3 WELL	1
Location	317 MAPLE STREET	321 MAPLE STREET	409 WALNUT STREET	2
Purpose	P	P	S	3
Destination	D	D	D	4
Pump Manufacturer	GRUNDFOS	GRUNDFOS	GRUNDFOS	5
Year Installed	1987	1995	1995	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	42	83	23	8
Pump Motor or Standby Engine Mfr	FRANKLIN	FRANKLIN	FRANKLIN	9 10
Year Installed	1995	1995	1995	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	6	8	3	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	OVERHEAD UNIT	UNDERGROUND UNIT	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	3
Year constructed	1976	1952	4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	133	0	6
Total capacity in gallons	150,000	90,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)		OTHER	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.)		0.0604	12
Is a corrosion control chemical used (yes, no)?		Y	13
Is water fluoridated (yes, no)?		Y	14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
A	D	3.000	1,510	0	0	0	1,510	1
P	D	4.000	220	0	0	0	220	2
A	D	6.000	26,895	0	0	0	26,895	3
M	D	8.000	4,203	0	0	0	4,203	4
M	D	10.000	4,562	0	0	0	4,562	5
M	D	12.000	52	0	0	0	52	6
Total Within Municipality			37,442	0	0	0	37,442	
Total Utility			37,442	0	0	0	37,442	

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	424	1	0	1	426	8	1
M	1.000	41	0	0	0	41		2
M	1.250	5	0	0	0	5		3
M	1.500	5	0	0	0	5		4
M	2.000	2	0	0	0	2		5
M	6.000	1	0	0	0	1		6
Total Utility		478	1	0	1	480	8	

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	457	0	6	0	451	0	1
0.750	1	0	0	0	1	0	2
1.000	2	0	0	1	3	0	3
1.250	3	0	0	1	4	0	4
1.500	6	0	0	0	6	0	5
2.000	3	0	0	0	3	0	6
Total:	472	0	6	2	468	0	

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	400	34	0	7	0	10	451	1
0.750	0	0	0	0	0	1	1	2
1.000	0	2	0	0	0	1	3	3
1.250	0	2	0	0	0	2	4	4
1.500	0	4	0	2	0	0	6	5
2.000	0	3	0	0	0	0	3	6
Total:	400	45	0	9	0	14	468	

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	3				3	1
Within Municipality	51				51	2
Total Fire Hydrants	54	0	0	0	54	
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:	41
Number of distribution system valves end of year:	75
Number of distribution valves operated during year:	23

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

a/c #650 The Village cleaned the water tower and repaired several pumps in 1999.

a/c #682 The Village paid an outside company for "pigging" the water lines in 1998.

Water Services (Page W-16)

The adjustment is for a service that was installed two years ago during a large project and was missed.

Per review response, the service added during the year was contributed by the property owner.

Meters (Page W-17)

The adjustment for the 1" and 1-1/4" meter resulted from completing a more thorough inventory in 1999.

Hydrants and Distribution System Valves (Page W-18)

The Utility Superintendant was advised that the required amount of valves were not operated during the year.

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sewage Operating Revenues		
Sewage Operating Revenues (621-626)	118,408	1
Total Sewage Operating Revenues	118,408	
Other Operating Revenues		
Forfeited Discounts (631)	820	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)	3,179	6
Amortization of Construction Grants (636)	0	7
Total Other Operating Revenues	3,999	
Total Operating Revenues	122,407	
Operation and Maintenance Expenses		
Operation Expenses (820-829)	23,449	8
Maintenance Expenses (831-834)	10,498	9
Customer Accounting & Collection Expenses (840-843)	1,420	10
Administrative and General Expenses (850-857)	47,653	11
Total Operation and Maintenance Expenses	83,020	
Other Operating Expenses		
Depreciation Expense (403)	45,315	12
Amortization Expense (404)	0	13
Taxes (408)	1,819	14
Total Other Operating Expenses	47,134	
Total Operating Expenses	130,154	
NET OPERATING INCOME	(7,747)	

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	6	240	1,306	1
Commercial Revenues				2
Industrial Revenues				3
Revenues from Public Authorities				4
Total Flat Rate Service to General Customers (621)	6	240	1,306	
Measured Service to General Customers (622)				
Residential Revenues	354	16,139	83,147	5
Commercial Revenues	45	6,364	23,406	6
Industrial Revenues				7
Revenues from Public Authorities	2	2,491	9,123	8
Total Measured Service to General Customers (622)	401	24,994	115,676	
Service to Public Authorities (623)	8	372	1,426	9
Service to Other Systems (624)				10
Other Sewerage Service (625)				11
Interdepartmental Service (626)				12
Total Sewage Operating Revenues	415	25,606	118,408	

HIGH STRENGTH CONTRIBUTORS

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

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

OTHER OPERATING REVENUES (SEWER)

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

Particulars (a)	Amount (b)	
Customers Forfeited Discounts (631):		
Customer late payment charges	820	1
Other (specify):		
NONE		2
Total Customers Forfeited Discounts (631)	820	
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):		
ANNUAL MUNICIPAL SANITARY CHARGE	3,000	6
SALE OF SUPPLIES	179	7
Total Miscellaneous Operating Revenues (635)	3,179	
Amortization of Construction Grants (636):		
NONE		8
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)	12,473	1
Power and Fuel for Pumping (821)	6,851	2
Power and Fuel for Aeration Equipment (822)		3
Chlorine (823)	865	4
Phosphorous Removal Chemicals (824)		5
Sludge Conditioning Chemicals (825)		6
Other Chemicals for Sewage Treatment (826)		7
Other Operating Supplies and Expenses (827)	3,020	8
Transportation Expenses (828)	240	9
Rents (829)		10
Total Operation Expenses	23,449	
MAINTENANCE EXPENSES		
Maintenance of Sewage Collection System (831)	8,826	11
Maintenance of Collection System Pumping Equipment (832)		12
Maintenance of Treatment and Disposal Plant Equipment (833)	1,672	13
Maintenance of General Plant Structures and Equipment (834)		14
Total Maintenance Expenses	10,498	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES		
Billing, Collecting and Accounting (840)		15
Flat Rate Inspections (841)		16
Meter Reading (842)	1,420	17
Uncollectible Accounts (843)		18
Total Customer Accounting & Collection Expenses	1,420	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (850)	5,709	19
Office Supplies and Expenses (851)	458	20
Outside Services Employed (852)	33,795	21
Insurance Expense (853)	5,371	22
Employees Pensions and Benefits (854)	2,320	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)	25
Rents (857)	26
Total Administrative and General Expenses	47,653
Total Operation and Maintenance Expenses	83,020

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		1,394	1
Local and School Tax Equivalent on Meters Charged by Water Department		264	2
PSC Remainder Assessment		161	3
Other (specify): NONE			4
Total tax expense		<u>1,819</u>	

SEWER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
COLLECTION SYSTEM			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Service Connections, Traps, and Accessories (312)	42,021	1,543	6
Collecting Mains and Accessories (313)	422,285	890	7
Interceptor Mains and Accessories (314)	0		8
Force Mains (315)	0		9
Other Collecting System Equipment (316)	0		10
Total Collection System	464,306	2,433	
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)	2,820		14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	0		16
Total Collection System Pumping Installations	2,820	0	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	3,480		17
Structures and Improvements (331)	401,373	1,957	18
Preliminary Treatment Equipment (332)	35,839	5,832	19
Primary Treatment Equipment (333)	16,149		20
Secondary Treatment Equipment (334)	283,308		21
Advanced Treatment Equipment (335)	0		22
Chlorination Equipment (336)	34,456		23
Sludge Treatment and Disposal Equipment (337)	178,977		24
Plant Site Piping (338)	0		25
Flow Metering and Monitoring Equipment (339)	7,821		26
Outfall Sewer Pipes (340)	799		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)			43,564 6
Collecting Mains and Accessories (313)			423,175 7
Interceptor Mains and Accessories (314)			0 8
Force Mains (315)			0 9
Other Collecting System Equipment (316)			0 10
Total Collection System	0	0	466,739
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)			2,820 14
Other Power Pumping Equipment (324)			0 15
Miscellaneous Pumping Equipment (325)			0 16
Total Collection System Pumping Installations	0	0	2,820
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)			3,480 17
Structures and Improvements (331)			403,330 18
Preliminary Treatment Equipment (332)			41,671 19
Primary Treatment Equipment (333)			16,149 20
Secondary Treatment Equipment (334)			283,308 21
Advanced Treatment Equipment (335)			0 22
Chlorination Equipment (336)			34,456 23
Sludge Treatment and Disposal Equipment (337)			178,977 24
Plant Site Piping (338)			0 25
Flow Metering and Monitoring Equipment (339)			7,821 26
Outfall Sewer Pipes (340)			799 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	962,202	7,789	
GENERAL PLANT			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	0		30
Office Furniture and Equipment (372)	223		31
Computer Equipment (372.1)	0		32
Transportation Equipment (373)	0		33
Other General Equipment (379)	49,635	455	34
Other Tangible Property (390)	0		35
Total General Plant	49,858	455	
Total utility plant in service directly assignable	1,479,186	10,677	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	1,479,186	10,677	

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	969,991
GENERAL PLANT			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)			223 31
Computer Equipment (372.1)			0 32
Transportation Equipment (373)			0 33
Other General Equipment (379)			50,090 34
Other Tangible Property (390)			0 35
Total General Plant	0	0	50,313
Total utility plant in service directly assignable	0	0	1,489,863
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	0	0	1,489,863

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	463	1	0	1	465	8	1
Sewer	8.000	1	0	0	0	1		2
Total Utility		464	1	0	1	466	8	

SEWER MAINS

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

Number of Feet						
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	
4.000	846	0	0	0	846	1
8.000	32,521	0	0	0	32,521	2
Total Utility	33,367	0	0	0	33,367	

SEWER OPERATING SECTION FOOTNOTES

Sewer Operation & Maintenance Expenses (Page S-05)

a/c #831 The Village had several sanitary manholes sealed in 1999.

a/c #833 The Village had several repairs to the sludge pumps in 1999.

a/c #856 In 1998 the Village paid for the cost of clean up for a customer's residence due to sewage backing up into the house.

Sewer Utility Plant in Service (Page S-07)

a/c #313 The Village put in a couple new manholes in 1999.

Sewer Services (Page S-09)

The adjustment is for a service installed two years ago during a large project and was missed.
