



3015 (02-09-04)

ANNUAL REPORT

OF

Name: CURTISS WATER & SEWER UTILITY

Principal Office: P.O. BOX 97
CURTISS, WI 54422

For the Year Ended: DECEMBER 31, 2000

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CURTISS WATER & SEWER UTILITY

Utility Address: P.O. BOX 97
CURTISS, WI 54422

When was utility organized? 8/12/1976

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS DEBORAH KRAUTER

Title: VILLAGE CLERK

Office Address:

P.O. BOX 97
CURTISS, WI 54422

Telephone: (715) 223 - 6226

Fax Number:

E-mail Address:

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

Name: MR ROBERT SCHUETTPELZ CPA

Title: MANAGER

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP

401 FIFTH STREET, SUITE 339
WAUSAU, WI 54403

Telephone: (715) 842 - 3324 EXT

Fax Number: (715) 842 - 8146

E-mail Address: rschuettpelz@virchowkrause.com

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: MR ROBERT SCHUETTPELZ CPA

Title: MANAGER

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP
401 FIFTH STREET, SUITE 339
WAUSAU, WI 54403

Telephone: (715) 842 - 3324

Fax Number: (715) 842 - 8146

E-mail Address: rschuettpelz@virchowkrause.com

Date of most recent audit report: 12/31/2000

Period covered by most recent audit: JANUARY 1, 2000 THROUGH DECEMBER 31, 20

Names and titles of utility management including manager or superintendent:

Name: MR PETER JOHNSON

Title: SUPERINTENDENT

Office Address:

P.O. BOX 97
CURTISS, WI 54422

Telephone: (715) 223 - 6226

Fax Number:

E-mail Address:

Name of utility commission/committee:

Names of members of utility commission/committee:

- MR ANDREW BACHA
- MR ARIAN HAMM
- MR PETER JOHNSON, SUPERINTENDENT
- MS DEBORAH KRAUTER, VILLAGE CLERK
- MR ART MARCOTT
- MR ARLN THOMPSON, TRUSTEE
- MR NICK WIRTALA, ASST. SUPERINTENDENT

Is sewer service rendered by the utility? YES

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

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

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)	84,245	60,044	1
Operating Expenses:			
Operation and Maintenance Expense (401)	38,153	30,741	2
Depreciation Expense (403)	33,359	10,913	3
Amortization Expense (404)	0	0	4
Taxes (408)	10,506	11,048	5
Total Operating Expenses	82,018	52,702	
Net Operating Income	2,227	7,342	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	2,227	7,342	
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)	2,545	1,014	9
Miscellaneous Nonoperating Income (421)	10,506	39,056	10
Total Other Income	13,051	40,070	
Total Income	15,278	47,412	
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	15,278	47,412	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	14,225	9,020	13
Amortization of Debt Discount and Expense (428)	64	64	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	14,289	9,084	
Net Income	989	38,328	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(120,880)	(150,834)	19
Balance Transferred from Income (433)	989	38,328	20
Miscellaneous Credits to Surplus (434)	9,623	9,590	21
Miscellaneous Debits to Surplus--Debit (435)	42,931	0	22
Appropriations of Surplus--Debit (436)	11,095	17,964	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	(164,294)	(120,880)	

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	2,545	4
Total (Acct. 419):	2,545	
Miscellaneous Nonoperating Income (421):		
NON-REGULATED SEWER DEPT INCOME	10,506	5
Total (Acct. 421):	10,506	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
	0	7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
TAX EQUIVALENT RETURNED BY VILLAGE	9,623	8
Total (Acct. 434):	9,623	
Miscellaneous Debits to Surplus (435):		
LOSS ON PLANT REMOVAL	42,931	9
Total (Acct. 435)--Debit:	42,931	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	11,095	10
Total (Acct. 436)--Debit:	11,095	
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	84,245	0	0	0	84,245	1	
Less: interdepartmental sales	0		0	0	0	2	
Less: interdepartmental rents					0	3	
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4	
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5	
Other Increases or (Decreases) to Operating Revenues - Specify:							
NONE						0	6
Revenues subject to Wisconsin Remainder Assessment	84,245	0	0	0	84,245		

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,127,257	522,830	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	125,681	182,544	2
Net Utility Plant	2,001,576	340,286	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	765,078	723,227	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	248,294	233,142	4
Net Nonutility Property	516,784	490,085	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	42,313	25,689	7
Total Other Property and Investments	559,097	515,774	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	62,209	46,685	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	3,555	2,530	11
Other Accounts Receivable (143)	12,453	9,728	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	18,611	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	78,217	77,554	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	891	954	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	891	954	
Total Assets and Other Debits	2,639,781	934,568	

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)	0	0	21
Appropriated Earned Surplus (215)	29,059	17,964	22
Unappropriated Earned Surplus (216)	(164,294)	(120,880)	23
Total Proprietary Capital	(135,235)	(102,916)	
LONG-TERM DEBT			
Bonds (221)	296,000	174,000	24
Advances from Municipality (223)	14,486	55,956	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	310,486	229,956	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	6,118	4,089	28
Payables to Municipality (233)	52,713	5,165	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	3,654	725	32
Other Current and Accrued Liabilities (238)	3,147	2,499	33
Total Current and Accrued Liabilities	65,632	12,478	
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)	2,398,898	795,050	38
Total Liabilities and Other Credits	2,639,781	934,568	

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)	2,127,257	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	2,127,257	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	125,681	0	0	0	9
Total Accumulated Provision	125,681	0	0	0	
Net Utility Plant	2,001,576	0	0	0	

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

Depreciation Accruals (Credits) during the year:

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	182,544				182,544	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	33,359				33,359	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	290				290	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
Loss on plant retired	42,931				42,931	12
Total credits	76,580	0	0	0	76,580	13
Debits during year						14
Book cost of plant retired	133,443				133,443	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	133,443	0	0	0	133,443	19
Balance End of Year	125,681	0	0	0	125,681	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.65%					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	712,652	41,851		754,503	1
Other (specify):					
Other Non-Utility Property	10,575			10,575	2
Total Nonutility Property (121)	723,227	41,851	0	765,078	
Less accum. prov. depr. & amort. (122)	233,142	15,152		248,294	3
Net Nonutility Property	490,085	26,699	0	516,784	

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)				
Unamortized debt discount-sewer	30	428	485	1
Unamortized debt discount-water	34	428	406	2
Total			891	
Unamortized premium on debt (251)				
NONE				3
Total			0	

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	0 1
Changes during year (explain):	2
Balance end of year	<u>0</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)	
MORTGAGE REVENUE BOND-WATER	11/01/1977	01/01/2016	5.00%	77,000	1
MORTGAGE REVENUE BOND-SEWER	11/01/1977	01/01/2016	5.00%	89,000	2
MORTGAGE REVENUE BONDS-WATER	01/20/2000	01/01/2023	4.50%	130,000	3
Total Bonds (Account 221):				296,000	

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)					
Payable to Village/ No repayment schedule	12/31/1975	12/31/2002	0.00%	14,486	1
Total for Account 223				14,486	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	10,506	2
Charged electric department expense		3
Charged sewer department expense	1,319	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>11,825</u>	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	2,113	7
PSC Remainder Assessment	89	8
Other (explain):		
Tax Equivalent forgiven by Village	9,623	9
Total payments and other debits	<u>11,825</u>	
Balance end of year	<u><u>0</u></u>	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
BONDS	725	14,225	11,296	3,654	1
Subtotal	725	14,225	11,296	3,654	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	725	14,225	11,296	3,654	

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	350,501	0	0	444,549	0	795,050	1
Add credits during year:							
For Services	0			41,851		41,851	2
For Mains	832,994					832,994	3
Other (specify):							
WATER TOWER, TREATMENT PLANT	729,003					729,003	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	1,912,498	0	0	486,400	0	2,398,898	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	1,660,790			41,851		1,702,641	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):		
BOND RESERVE	42,313	3
Total (Acct. 125):	42,313	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	3,555	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	3,555	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	4,291	9
Merchandising, jobbing and contract work		10
Other (specify):		
OTHER ACCOUNTS RECEIVABLE-SEWER	5,785	11
ACCOUNTS RECEIVABLE-REFUSE COLLECTION	2,377	12
Total (Acct. 143):	12,453	
Receivables from Municipality (145):		
NONE		13
Total (Acct. 145):	0	
Prepayments (165):		
NONE		14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		16
Total (Acct. 183):	0	
Payables to Municipality (233):		
REFUSE COLLECTIONS DUE TO VILLAGE	7,394	17
DUE TO CAPITAL PROJECT FUND-CONSTRUCTION COSTS	45,319	18
Total (Acct. 233):	52,713	
Other Deferred Credits (253):		
NONE		19
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	1,275,647	0	0	0	1,275,647	1	
Materials and Supplies	0	0	0	0	0	2	
Other (specify):						0	3
Less Average:							
Reserve for Depreciation	154,112	0	0	0	154,112	4	
Customer Advances for Construction					0	5	
Contributions in Aid of Construction	1,131,499	0	0	0	1,131,499	6	
Other (specify):						0	7
Average Net Rate Base	(9,964)	0	0	0	(9,964)		
Net Operating Income	2,227	0	0	0	2,227	8	
Net Operating Income as a percent of Average Net Rate Base	N/A	N/A	N/A	N/A	N/A	N/A	

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	0	1
Appropriated Earned Surplus	23,511	2
Unappropriated Earned Surplus	(142,587)	3
Other (Specify):		4
Total Average Proprietary Capital	(119,076)	
Net Income		
Net Income	989	5
Percent Return on Proprietary Capital	N/A	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

CONSTRUCTED A NEW WATER SYSTEM CONSISTING OF WATER TOWER, TREATMENT PLANT AND NEW WELL (#5). FUNDED BY REVENUE BONDS OF 130,000; UTILITY PAID 45,319; REMAINING FUNDS FROM A CDBG AND USDA GRANT.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

NEW REVENUE BOND ISSUED 1/2000 - \$130,000.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

NEW RATE STUDY APPROVED BY PSC IN THE FALL OF 2000 - RATES EFFECTIVE FIRST QUARTER 2001.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

TO: Peter Leege, Financial Specialist, PSCW
FROM: Laura Geurink
CC: Deb Krauter, Village Clerk of Curtiss
DATE: September 13, 2002
RE: 2000 & 2001 PSC Analytical Review

This letter is in response to the letter dated July 23, 2002 regarding the 2000 and 2001 analytical review for the Curtiss Municipal Water and Sewer Utility. The issues addressed were as follows:

1. In response to the 2000 analytical review:

" There are 82 services reported on W-16 and 82 customers on W-2, of which 65 belong to metered customers. There are 15 unmetered customers, which are in a trailer park so they do have services to each of their trailers.

" Noted that uncollectible accounts can be recorded on page F-4.

" Adjustment was not made during 2001, as we were not aware of it. It appears the flushing hydrants were used in the calculation and they should not have been. We will adjust for it in the 2002 report.

September 18, 2001

Ms. Deborah Krauter, Village Clerk
Curtiss Municipal Water & Sewer Utility
P.O. Box 97
Curtiss, WI 54422-0097

2000 Analytical Review DWCCA-1505-PJL

Dear Ms. Krauter:

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

1. During our review, we noted 82 Services reported in use on the Water Services schedule, but only 65 customers are reported on page W-2. Please provide the number of services which are not in use, and report them in the "not in use" column of the Water Services schedule in the future, or otherwise explain why there are significantly more services than customers.

2. During our review, we noted that while there is \$298 reported in Account 690, Uncollectible Accounts on page W-5, the same amount was not deducted from the Revenues Subject to Wisconsin Remainder Assessment on line 5 of page F-4. Please note that in the future uncollectible accounts can be

FINANCIAL SECTION FOOTNOTES

deducted on page F-4.

3. During our review, we noted that according to our calculations, the amount the utility reports for public fire protection service billed per rate schedule F-1 in Account 463 on the Other Revenues (Water) schedule, page W-4, differs from our calculation by \$2,304 (see enclosed worksheet). Please adjust your 2001 Public Fire Protection Service charge to account for the \$2,304 overcharge and follow our procedure for calculating the charge in the future.

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

Sincerely,

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

PJL:tlm:w:\compl\Analytical Reviews\2000 analytical review letters\1505.doc

Enclosure

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	82,611	1
Total Sales of Water	82,611	
Other Operating Revenues		
Forfeited Discounts (470)	1,329	2
Other Water Revenues (474)	305	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	1,634	
Total Operating Revenues	84,245	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	27,367	5
General Operating Expenses (680-690)	10,786	6
Total Operation and Maintenance Expenses	38,153	
Other Operating Expenses		
Depreciation Expense (403)	33,359	7
Amortization Expense (404)		8
Taxes (408)	10,506	9
Total Other Operating Expenses	43,865	
Total Operating Expenses	82,018	
NET OPERATING INCOME	2,227	

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	15	808	3,466	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	15	808	3,466	
Metered Sales to General Customers (461)				
Residential	53	2,422	11,248	4
Commercial	11	707	2,856	5
Industrial	1	19,631	45,397	6
Total Metered Sales to General Customers (461)	65	22,760	59,501	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		19,393	8
Other Sales to Public Authorities (464)	1	14	251	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	82	23,582	82,611	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------	----------------------------------	--	-------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	19,393	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	19,393	
Forfeited Discounts (470):		
Customer late payment charges	1,329	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,329	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	305	7
Other (specify):		
NONE		8
Total Other Water Revenues (474)	305	
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)	12,678	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	11,167	3
Chemicals (630)		4
Supplies and Expenses (640)	912	5
Repairs of Water Plant (650)	2,610	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	27,367	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	7,255	8
Office Supplies and Expenses (681)	370	9
Outside Services Employed (682)	1,197	10
Insurance Expense (684)	1,272	11
Employees Pensions and Benefits (686)		12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	394	14
Uncollectible Accounts (690)	298	15
Total General Operating Expenses	10,786	
Total Operation and Maintenance Expenses	38,153	

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		9,623	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		97	2
Net property tax equivalent		9,526	
Social Security		891	3
PSC Remainder Assessment		89	4
Other (specify): NONE			5
Total tax expense		<u>10,506</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 § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Clark				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.215660				3
County tax rate	mills		8.968390				4
Local tax rate	mills		8.862850				5
School tax rate	mills		10.080590				6
Voc. school tax rate	mills		2.060370				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		30.187860				10
Less: state credit	mills		1.568910				11
Net tax rate	mills		28.618950				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.862850				14
Combined School Tax Rate	mills		12.140960				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.003810				17
Total Tax Rate	mills		30.187860				18
Ratio of Local and School Tax to Total	dec.		0.695770				19
Total tax net of state credit	mills		28.618950				20
Net Local and School Tax Rate	mills		19.912209				21
Utility Plant, Jan. 1	\$	521,129	521,129				22
Materials & Supplies	\$	0	0				23
Subtotal	\$	521,129	521,129				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	521,129	521,129				26
Assessment Ratio	dec.		0.927389				27
Assessed Value	\$	483,289	483,289				28
Net Local & School Rate	mills		19.912209				29
Tax Equiv. Computed for Current Year	\$	9,623	9,623				30
Tax Equivalent per 1994 PSC Report	\$	9,590					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	9,623					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)	551	5,043	4
Structures and Improvements (311)	23,724	158,668	5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	21,609	110,529	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0	291,005	10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	45,884	565,245	
PUMPING PLANT			
Land and Land Rights (320)	866		12
Structures and Improvements (321)	41,189		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	86,500	38,825	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	6,964		20
Total Pumping Plant	135,519	38,825	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0	425,599	22
Water Treatment Equipment (332)	27,225	228,878	23
Total Water Treatment Plant	27,225	654,477	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0	4,526	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)			5,594	4
Structures and Improvements (311)			182,392	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			132,138	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			291,005	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	611,129	
PUMPING PLANT				
Land and Land Rights (320)			866	12
Structures and Improvements (321)			41,189	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	48,296		77,029	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			6,964	20
Total Pumping Plant	48,296	0	126,048	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			425,599	22
Water Treatment Equipment (332)	27,225		228,878	23
Total Water Treatment Plant	27,225	0	654,477	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			4,526	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)	57,922	491,635	26
Transmission and Distribution Mains (343)	103,670	50,354	27
Fire Mains (344)	0		28
Services (345)	23,879		29
Meters (346)	10,494	680	30
Hydrants (348)	15,929	30,921	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	211,894	578,116	
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)	3,515		38
Other Tangible Property (390)	0		39
Total General Plant	3,515	0	
Total utility plant in service directly assignable	424,037	1,836,663	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	424,037	1,836,663	

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)	57,922		491,635 26
Transmission and Distribution Mains (343)			154,024 27
Fire Mains (344)			0 28
Services (345)			23,879 29
Meters (346)			11,174 30
Hydrants (348)			46,850 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	57,922	0	732,088
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)			3,515 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	3,515
Total utility plant in service directly assignable	133,443	0	2,127,257
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	133,443	0	2,127,257

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			2,687	2,687	1
February			2,650	2,650	2
March			2,743	2,743	3
April			2,777	2,777	4
May			3,088	3,088	5
June			2,983	2,983	6
July			2,703	2,703	7
August			2,847	2,847	8
September			2,496	2,496	9
October			2,755	2,755	10
November			2,465	2,465	11
December			2,708	2,708	12
Total for year	0	0	32,902	32,902	
Less: Measured or estimated water used in main flushing and water treatment during year				85	13
Less: Other utility use				5,580	14
Other utility use explanation:					15
Filling of water tower, backwashing, and testing of wells number 4 and 5.					
Water pumped into distribution system				27,237	16
Less: Water sold				23,582	17
Losses and unaccounted for				3,655	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
Public Authority had water leak that resulted in loss of 30 thousand gallons.					
Maximum gallons pumped by all methods in any one day during reporting year				137	21
Date of maximum: 6/30/2000					22
Cause of maximum:					23
Pork plant (main customer) was operating at peak period (full overtime)					
Minimum gallons pumped by all methods in any one day during reporting year				16	24
Date of minimum: 9/2/2000					25
Total KWH used for pumping for the year				169,858	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)	
WELL	1	70	12	22,000	Yes	1
WELL	2	60	12	28,000	Yes	2
WELL	3	80	12	34,000	Yes	3
WELL	4	65	12	26,000	Yes	4
WELL	5	120	18	146,800	Yes	5

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	HIGH SERVICE-1	HIGH SERVICE-2	WELL #5	1
Location	CURTISS	CURTISS	CURTISS	2
Purpose	B	B	P	3
Destination	D	D	T	4
Pump Manufacturer	GOULDS	GOULDS	GOULDS	5
Year Installed	2000	2000	2000	6
Type	OTHER	OTHER	SUBMERSIBLE	7
Actual Capacity (gpm)	190	190	100	8
Pump Motor or Standby Engine Mfr	HITACHI	HITACHI	HITACHI	9 10
Year Installed	2000	2000	2000	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	15	15	5	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL 1,2,3,4			14
Location	CURTISS			15
Purpose	P			16
Destination	T			17
Pump Manufacturer	RED JACKET			18
Year Installed	1996			19
Type	SUBMERSIBLE			20
Actual Capacity (gpm)	30			21
Pump Motor or Standby Engine Mfr	MARATHON ELECTRIC			22 23
Year Installed	1996			24
Type	ELECTRIC			25
Horsepower	2			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	TOWER		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	2000		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	158		6
Total capacity in gallons	150,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	OTHER		10
Filters, type (gravity, pressure, other, none)	PRESSURE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.2736		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)	
M	S	4.000	1,100	0	0	0	1,100	1
M	S	6.000	1,100	0	0	0	1,100	2
P	D	6.000	8,551	0	0	0	8,551	3
P	S	6.000	0	11,445			11,445	4
M	S	8.000	0	1,680			1,680	5
Total Within Municipality			10,751	13,125	0	0	23,876	
Total Utility			10,751	13,125	0	0	23,876	

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	80	0	0	0	80		1
M	1.000	1	0	0	0	1		2
P	4.000	1	0	0	0	1		3
Total Utility		82	0	0	0	82	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (a).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	110	1	0	0	111	30	1
1.500	2	0	0	0	2	1	2
4.000	3	0	0	0	3	1	3
Total:	115	1	0	0	116	32	

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)	
0.750	71	13	0	2	0	25	111	1
1.500	0	1	0	0	0	1	2	2
4.000	0	0	2	0	0	1	3	3
Total:	71	14	2	2	0	27	116	

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	14	4			18	2
Total Fire Hydrants	14	4	0	0	18	
Flushing Hydrants						
	0	8			8	3
Total Flushing Hydrants	0	8	0	0	8	

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:	18
Number of distribution system valves end of year:	24
Number of distribution valves operated during year:	12

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

A/C 620 - Power for Pumping increased in 2000 due to the addition of a new well.

Water Utility Plant in Service (Page W-08)

The water utility constructed a new system during 2000 consisting of a new tower, treatment plant and well. The addition was funded by revenue bonds dated 1/2000 for 130,000; utility paid 45,319; the remainder was funded by a CDBG and USDA grant. The additions and retirements are in accounts:
314,332,311,331,332,325,342

Water Mains (Page W-15)

Main additions were funded by a CDBG and USDA grant obtained by the village.

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sewage Operating Revenues		
Sewage Operating Revenues (621-626)	79,103	1
Total Sewage Operating Revenues	79,103	
Other Operating Revenues		
Forfeited Discounts (631)	0	2
Servicing of Customers Lateral (632)	0	3
Sale of Fertilizer (633)	0	4
Rent from Sewerage Properties (634)	0	5
Miscellaneous Operating Revenues (635)	4,724	6
Amortization of Construction Grants (636)	0	7
Total Other Operating Revenues	4,724	
Total Operating Revenues	83,827	
Operation and Maintenance Expenses		
Operation Expenses (820-829)	28,901	8
Maintenance Expenses (831-834)	14,623	9
Customer Accounting & Collection Expenses (840-843)	331	10
Administrative and General Expenses (850-857)	12,705	11
Total Operation and Maintenance Expenses	56,560	
Other Operating Expenses		
Depreciation Expense (403)	15,442	12
Amortization Expense (404)		13
Taxes (408)	1,319	14
Total Other Operating Expenses	16,761	
Total Operating Expenses	73,321	
NET OPERATING INCOME	10,506	

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	53	2,422	17,702	5
Commercial Revenues	11	707	2,832	6
Industrial Revenues	1	19,631	58,160	7
Revenues from Public Authorities	1	14	409	8
Total Measured Service to General Customers (622)	66	22,774	79,103	
Service to Public Authorities (623)				9
Service to Other Systems (624)				10
Other Sewerage Service (625)				11
Interdepartmental Service (626)				12
Total Sewage Operating Revenues	66	22,774	79,103	

HIGH STRENGTH CONTRIBUTORS

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

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

OTHER OPERATING REVENUES (SEWER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$2,000 and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Customers Forfeited Discounts (631):		
Customer late payment charges	0	1
Other (specify):		
NONE		2
Total Customers Forfeited Discounts (631)	0	
Servicing of Customers Laterals (632):		
NONE		3
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		
NONE		4
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
NONE		5
Total Rent from Sewerage Property (634)	0	
Miscellaneous Operating Revenues (635):		
MISCELLANEOUS REVENUES FROM PORK PLANT	4,724	6
Total Miscellaneous Operating Revenues (635)	4,724	
Amortization of Construction Grants (636):		
NONE		7
Total Amortization of Construction Grants (636)	0	

SEWER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
OPERATION EXPENSES		
Supervision and Labor (820)	7,025	1
Power and Fuel for Pumping (821)	11,663	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)		7
Other Operating Supplies and Expenses (827)	7,999	8
Transportation Expenses (828)	2,214	9
Rents (829)		10
Total Operation Expenses	28,901	
MAINTENANCE EXPENSES		
Maintenance of Sewage Collection System (831)	2,347	11
Maintenance of Collection System Pumping Equipment (832)	3,682	12
Maintenance of Treatment and Disposal Plant Equipment (833)	8,594	13
Maintenance of General Plant Structures and Equipment (834)		14
Total Maintenance Expenses	14,623	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES		
Billing, Collecting and Accounting (840)		15
Flat Rate Inspections (841)		16
Meter Reading (842)		17
Uncollectible Accounts (843)	331	18
Total Customer Accounting & Collection Expenses	331	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (850)	7,255	19
Office Supplies and Expenses (851)	320	20
Outside Services Employed (852)	3,346	21
Insurance Expense (853)	1,272	22
Employees Pensions and Benefits (854)		23

SEWER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Regulatory Commission Expenses (855)		24
Miscellaneous General Expenses (856)	512	25
Rents (857)		26
Total Administrative and General Expenses	12,705	
 Total Operation and Maintenance Expenses	 56,560	

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	WAGE ALLOCATION	1,222	1
Local and School Tax Equivalent on Meters Charged by Water Department		97	2
PSC Remainder Assessment			3
Other (specify): NONE			4
Total tax expense		<u>1,319</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 other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

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

SEWER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

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

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	<u>0</u>	<u>0</u>	<u>0</u>
GENERAL PLANT			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)			0 31
Computer Equipment (372.1)			0 32
Transportation Equipment (373)			0 33
Other General Equipment (379)			0 34
Other Tangible Property (390)			0 35
Total General Plant	<u>0</u>	<u>0</u>	<u>0</u>
Total utility plant in service directly assignable	<u>0</u>	<u>0</u>	<u>0</u>
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

SEWER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)
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NONE

SEWER MAINS

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

Number of Feet					
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)

NONE

SEWER OPERATING SECTION FOOTNOTES

Sewer Operation & Maintenance Expenses (Page N-05)

A/C 833 - T&D repairs increased in 2000.

A/C 843 - during 1999 the utility collected a previously written off account, causing a negative expense in that year.
