



3015 (02-09-04)

ANNUAL REPORT

OF

Name: VILLAGE OF EDGAR - WATER UTILITY

Principal Office: P.O. BOX 67
EDGAR, WI 54426

For the Year Ended: DECEMBER 31, 2000

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

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

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: VILLAGE OF EDGAR - WATER UTILITY

Utility Address: P.O. BOX 67
EDGAR, WI 54426

When was utility organized? 12/31/1939

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR DENNIS WEIX
Title: VILLAGE ADMINISTRATOR

Office Address:
P.O. BOX 67
EDGAR, WI 54426

Telephone:

Fax Number: (715) 352 - 2891

E-mail Address:

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

Name: KRAUSE, HOWARD & COMPANY, S.C.
Title:

Office Address: KRAUSE, HOWARD & COMPANY, S.C.
P.O. BOX 179
WAUSAU, WI 54402-0179

Telephone: (715) 845 - 7306

Fax Number: (715) 848 - 5302

E-mail Address:

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

Name: MR DONALD BEHNKE
Title: CHAIRMAN

Office Address:
P.O. BOX 67
EDGAR, WI 54426

Telephone:

Fax Number: (715) 352 - 2891

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: KRAUSE, HOWARD & COMPANY, S.C.

Title:

Office Address: KRAUSE, HOWARD & COMPANY, S.C.

P.O. BOX 179

WAUSAU, WI 54402-0179

Telephone: (715) 845 - 7306

Fax Number: (715) 848 - 5302

E-mail Address:

Date of most recent audit report: 1/31/2000

Period covered by most recent audit: 01/01/99-12/31/99

Names and titles of utility management including manager or superintendent:

Name: MR ED LEHMAN

Title: SUPERINTENDENT

Office Address:

P.O. BOX 67

EDGAR, WI 54426

Telephone:

Fax Number: (715) 352 - 2891

E-mail Address:

Name of utility commission/committee: WATER AND SEWER COMMITTEE

Names of members of utility commission/committee:

DONALD BEHNKE, CHAIRMAN

MIKE BERGS

RICHARD GUENTHER

AL HUEBSCH

Is sewer service rendered by the utility? NO

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)	168,256	168,528	1
Operating Expenses:			
Operation and Maintenance Expense (401)	85,102	97,071	2
Depreciation Expense (403)	25,905	25,482	3
Amortization Expense (404)	0	0	4
Taxes (408)	30,199	30,264	5
Total Operating Expenses	141,206	152,817	
Net Operating Income	27,050	15,711	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	27,050	15,711	
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)	1,925	4,056	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	1,925	4,056	
Total Income	28,975	19,767	
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	28,975	19,767	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	21,610	24,070	13
Amortization of Debt Discount and Expense (428)	5,213	3,284	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	26,823	27,354	
Net Income	2,152	(7,587)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	201,865	209,452	19
Balance Transferred from Income (433)	2,152	(7,587)	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)	204,017	201,865	

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):		
SAVINGS AND CHECKING	1,925	4
Total (Acct. 419):	1,925	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	168,256	0	0	0	168,256	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:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	168,256	0	0	0	168,256	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,297,649	1,263,930	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	355,028	329,162	2
Net Utility Plant	942,621	934,768	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	79,191	75,662	7
Total Other Property and Investments	79,191	75,662	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	7,966	26,349	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	25,212	26,064	11
Other Accounts Receivable (143)	0	0	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)	6,986	4,750	17
Total Current and Accrued Assets	40,164	57,163	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	35,305	40,518	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	35,305	40,518	
Total Assets and Other Debits	1,097,281	1,108,111	

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)	8,886	8,886	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	204,017	201,865	23
Total Proprietary Capital	212,903	210,751	
LONG-TERM DEBT			
Bonds (221)	485,000	515,000	24
Advances from Municipality (223)	154,465	154,465	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	639,465	669,465	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)		6,852	28
Payables to Municipality (233)	15,620	19,962	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	3,534	3,737	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	19,154	30,551	
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)	225,759	197,344	38
Total Liabilities and Other Credits	1,097,281	1,108,111	

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)	1,297,649	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	1,297,649	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	355,028	0	0	0	9
Total Accumulated Provision	355,028	0	0	0	
Net Utility Plant	942,621	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	329,162				329,162	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	25,905				25,905	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	429				429	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	26,334	0	0	0	26,334	13
Debits during year						14
Book cost of plant retired	468				468	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	468	0	0	0	468	19
Balance End of Year	355,028	0	0	0	355,028	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.09%					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):	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)				
1999 DEBT ISSUE	5,213	428	35,305	1
Total			35,305	
Unamortized premium on debt (251)				
NONE	0	0	0	2
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	8,886	1
Changes during year (explain):		2
Balance end of year	<u><u>8,886</u></u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
WATER REVENUE BONDS	05/01/1999	05/01/2011	4.33%	485,000	1
Total Bonds (Account 221):				485,000	

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)					
PRIOR YEAR FROM GENERAL FUND	01/01/1940	12/31/2999	0.00%	154,465	1
Total for Account 223				154,465	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	30,199	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>30,199</u>	
Taxes paid during year:		
County, state and local taxes	27,030	6
Social Security taxes	2,966	7
PSC Remainder Assessment	203	8
Other (explain):		
NONE		9
Total payments and other debits	<u>30,199</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)					
WATER REVENUE - 1994	3,737	21,610	21,813	3,534	1
Subtotal	3,737	21,610	21,813	3,534	
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	3,737	21,610	21,813	3,534	

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	197,344	0	0	0	0	197,344	1
Add credits during year:							
For Services	7,168					7,168	2
For Mains	18,315					18,315	3
Other (specify):							
HYDRANTS	2,932					2,932	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	225,759	0	0	0	0	225,759	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
1999 DEBT ISSUE	79,191	3
Total (Acct. 125):	79,191	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	25,212	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	25,212	
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):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
<hr/>		
Payables to Municipality (233):		
DUE TO GENERAL FUND	15,620	16
Total (Acct. 233):	15,620	
<hr/>		
Other Deferred Credits (253):		
NONE		17
Total (Acct. 253):		0
<hr/>		

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	1,280,789	0	0	0	1,280,789	1	
Materials and Supplies	0	0	0	0	0	2	
Other (specify):						0	3
Less Average:							
Reserve for Depreciation	342,095	0	0	0	342,095	4	
Customer Advances for Construction					0	5	
Contributions in Aid of Construction	211,551	0	0	0	211,551	6	
Other (specify):						0	7
Average Net Rate Base	727,143	0	0	0	727,143		
Net Operating Income	27,050	0	0	0	27,050	8	
Net Operating Income as a percent of Average Net Rate Base	3.72%	N/A	N/A	N/A	3.72%		

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	8,886	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	202,941	3
Other (Specify):		4
Total Average Proprietary Capital	211,827	
Net Income		
Net Income	2,152	5
Percent Return on Proprietary Capital	1.02%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Income Statement (Page F-01)

INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

Village Board
Village of Edgar
Edgar, Wisconsin

We have compiled the Municipal Utility Annual Report Class D for the calendar year ending December 31, 2000 of the Edgar Municipal Water Utility, included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

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

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

KRAUSE, HOWARD & COMPANY, S.C.
Certified Public Accountants
January 26, 2001

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Commission/Committee (Page iv)

July 5, 2001

Thomas R. Gelhar, Certified Public Accountant
Krause, Howard & Company, S.C.
P.O. Box 179
Wausau, Wisconsin 54402-0179

Dear Mr. Gelhar:

Thank you for your response to our review letter of June 22, 2001, regarding Edgar Municipal Water Utility.

In regards to item 3 of your response, we are enclosing our spreadsheet calculation of Edgar's public fire protection service charge. You will see by enclosure A that the base annual charge according to Edgar's rate schedule F-1 is \$64,565. You will also note that this tariff indicates the public fire protection charge "shall never be less than the base amount." We are also enclosing the 2000 hydrant schedule for Edgar, enclosure B, to reflect the net addition of one hydrant. Enclosure C is the annual report schedule that includes Account 463. An account note to 463 indicates that the amount reported is "usually per rate schedule F-1." In addition, we have enclosed, also labeled C, the 1999 and 1998 Account 463 schedules showing less than the 1997 rate was charged in those years also.

As we indicated in our letter to Edgar Municipal Water Utility, the Statutes only allow back bills for two years. Edgar should adjust their 2001 annual report to collect the undercharges from 1999 and 2000.

Thank you for your attention to this matter. If you have any questions you can contact me at engele@psc.state.wi.us or 608-266-3768.

Sincerely,

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

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cc: Edgar Water Utility
Bruce Manthey, PSC

Enclosures

August 3, 2001

Thomas R. Gelhar, Certified Public Accountant
Krause, Howard & Company, S.C.
P.O. Box 179
Wausau, WI 54402-0179

FINANCIAL SECTION FOOTNOTES

Dear Mr. Gelhar:

Thank you for your response to our letters of June 22, 2001 and July 5, 2001, regarding the 2000 review of the Edgar Water Utility annual report. Your July 10, 2001, response indicates that payment of prior year amounts for Public Fire Protection Service (PFP) undercharges will require Village Board approval, as the amounts would exceed the budget which is not allowable per state statute. Please work with the utility to get the necessary Village Board approval to reflect the water utility undercollection of the PFP amounts in prior years.

If the municipality cannot make a budget transfer in 2001, the PFP for 2002 should be budgeted to include the undercharges, and the payment then made during 2002. The utility must record the dollar undercharge by debiting Account 145, Receivables from the Municipality, and by crediting Account 463, Public Fire Protection Service. Within 30 days, please confirm that this entry has been recorded by the Edgar Water Utility. The adjustment should then be reported on Page W-4, Line 4 of the 2001 report.

Thanks for your cooperation with this matter.

Sincerely,

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

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cc: Edgar Water Utility
Bruce Manthey, PSC

October 9, 2001

Mr. Dennis Weix, Village Administrator
Edgar Municipal Water Utility
P.O. Box 67
Edgar, WI 54426-0067

2000 Analytical Review DWCCA-1750-ELE

Dear Mr. Weix:

As of today's date, we have not received a response to the enclosed correspondence with your accountant, Thomas Gelhar, Krause, Howard & Company. By October 31, 2001, please confirm that the entries have been made to Account 145, Receivables from the Municipality and Account 463, Public Fire Protection Service to adjust for undercharges in prior years.

Thank you for your cooperation with this matter. If you have any questions, please feel free to contact me at (608) 266-3768 or via e-mail at engel@psc.state.wi.us

FINANCIAL SECTION FOOTNOTES

engere@psc.state.wi.us.

Sincerely,

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

ELE:tlm:w:\compl\Analytical Reviews\2000 AR response letters\1750 Edgar 3.dc

Enclosure

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

June 22, 2001

Mr. Dennis Weix, Village Administrator
Edgar Municipal Water Utility
P.O. Box 67
Edgar, WI 54426-0067

2000 Analytical Review DWCCA-1750-ELE

Dear Mr. Weix:

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. On page F-18, Balance Sheet End of Year Account Balances schedule, \$15,620 is reported in Account 233, Payables to Municipality, described as "due to general fund." Please provide more detail to describe this amount due to the general fund.
2. With reference to utility plant in service on page W-8, the \$178,394 reported in Account 313 on line 7 should be in Account 314, Wells and Springs, on line 8. Please confirm that this is correct and also make the change in your copy of the annual report.
3. We are enclosing our copy of the Public Fire Protection Service charge. The difference between our calculation and the amount reported on the Other Operating Revenues (Water) schedule, page W-4, is \$1,831. The calculation was incorrect in 1998 and 1999 also. The utility may back bill customers up to two years for incorrect rates. Please adjust the 2001 Public Fire Protection Service charge to reflect the undercharges for 1999 and 2000 and follow our method of calculation in the future.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-3766. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is engele@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

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

FINANCIAL SECTION FOOTNOTES

Response received from Thomas Gelhar, Krause, Howard & Co. 6/29/01 ele

1. Balance represents various operational and payroll items
 2. The change is okay (check 2001 report when filed)
 3. Says "according to our files" computation is correct. Send F-1 tariff, hydrant schedule showing net additions and our spreadsheet calculation.
- 10/11/01 - instructed utility to book adjustment for PFP in 2001. ele
-

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	166,743	1
Total Sales of Water	166,743	
Other Operating Revenues		
Forfeited Discounts (470)	17	2
Other Water Revenues (474)	1,496	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	1,513	
Total Operating Revenues	168,256	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	49,314	5
General Operating Expenses (680-690)	35,788	6
Total Operation and Maintenance Expenses	85,102	
Other Operating Expenses		
Depreciation Expense (403)	25,905	7
Amortization Expense (404)		8
Taxes (408)	30,199	9
Total Other Operating Expenses	56,104	
Total Operating Expenses	141,206	
NET OPERATING INCOME	27,050	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	400	18,725	62,139	4
Commercial	60	6,594	18,416	5
Industrial	2	10,436	16,896	6
Total Metered Sales to General Customers (461)	462	35,755	97,451	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		62,734	8
Other Sales to Public Authorities (464)	10	2,991	6,558	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	473	38,746	166,743	

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)	62,734	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)	62,734	
Forfeited Discounts (470):		
Customer late payment charges	17	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	17	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,496	7
Other (specify):		
NONE		8
Total Other Water Revenues (474)	1,496	
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)	24,215	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	8,440	3
Chemicals (630)	6,614	4
Supplies and Expenses (640)	4,397	5
Repairs of Water Plant (650)	4,625	6
Transportation Expenses (660)	1,023	7
Total Plant Operation and Maintenance Expenses	49,314	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	14,628	8
Office Supplies and Expenses (681)	2,468	9
Outside Services Employed (682)	2,052	10
Insurance Expense (684)	2,891	11
Employees Pensions and Benefits (686)	13,718	12
Regulatory Commission Expenses (688)	31	13
Miscellaneous General Expenses (689)		14
Uncollectible Accounts (690)		15
Total General Operating Expenses	35,788	
Total Operation and Maintenance Expenses	85,102	

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		27,341	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		311	2
Net property tax equivalent		27,030	
Social Security		2,966	3
PSC Remainder Assessment		203	4
Other (specify): NONE			5
Total tax expense		<u>30,199</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			Marathon				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.264310				3
County tax rate	mills		8.239842				4
Local tax rate	mills		6.811399				5
School tax rate	mills		12.183337				6
Voc. school tax rate	mills		2.525127				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		30.024015				10
Less: state credit	mills		1.862308				11
Net tax rate	mills		28.161707				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.811399				14
Combined School Tax Rate	mills		14.708464				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.519863				17
Total Tax Rate	mills		30.024015				18
Ratio of Local and School Tax to Total	dec.		0.716755				19
Total tax net of state credit	mills		28.161707				20
Net Local and School Tax Rate	mills		20.185044				21
Utility Plant, Jan. 1	\$	1,263,930	1,263,930				22
Materials & Supplies	\$	0	0				23
Subtotal	\$	1,263,930	1,263,930				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,263,930	1,263,930				26
Assessment Ratio	dec.		0.756690				27
Assessed Value	\$	956,403	956,403				28
Net Local & School Rate	mills		20.185044				29
Tax Equiv. Computed for Current Year	\$	19,305	19,305				30
Tax Equivalent per 1994 PSC Report	\$	27,341					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	27,341					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)	17,734		4
Structures and Improvements (311)	14,851		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	178,394		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	110,635		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	321,614	0	
PUMPING PLANT			
Land and Land Rights (320)	800		12
Structures and Improvements (321)	118,930		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	45,640		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	165,370	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	25,172	2,530	23
Total Water Treatment Plant	25,172	2,530	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	2,250		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)			17,734	4
Structures and Improvements (311)			14,851	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			178,394	7
Wells and Springs (314)			0	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			110,635	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	321,614	
PUMPING PLANT				
Land and Land Rights (320)			800	12
Structures and Improvements (321)			118,930	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			45,640	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	165,370	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			27,702	23
Total Water Treatment Plant	0	0	27,702	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			2,250	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)	200,956		26
Transmission and Distribution Mains (343)	396,545	18,315	27
Fire Mains (344)	0		28
Services (345)	67,995	8,243	29
Meters (346)	40,742	647	30
Hydrants (348)	21,974	4,452	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	730,462	31,657	
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)	967		36
Transportation Equipment (373)	7,163		37
Other General Equipment (379)	13,182		38
Other Tangible Property (390)	0		39
Total General Plant	21,312	0	
Total utility plant in service directly assignable	1,263,930	34,187	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,263,930	34,187	

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)			200,956 26
Transmission and Distribution Mains (343)			414,860 27
Fire Mains (344)			0 28
Services (345)			76,238 29
Meters (346)			41,389 30
Hydrants (348)	468		25,958 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	468	0	761,651
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)			967 36
Transportation Equipment (373)			7,163 37
Other General Equipment (379)			13,182 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	21,312
Total utility plant in service directly assignable	468	0	1,297,649
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	468	0	1,297,649

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			3,212	3,212	1
February			3,270	3,270	2
March			3,225	3,225	3
April			3,402	3,402	4
May			3,760	3,760	5
June			3,409	3,409	6
July			3,241	3,241	7
August			3,494	3,494	8
September			3,296	3,296	9
October			3,392	3,392	10
November			3,232	3,232	11
December			3,648	3,648	12
Total for year	0	0	40,581	40,581	
Less: Measured or estimated water used in main flushing and water treatment during year				69	13
Less: Other utility use				8	14
Other utility use explanation:					15
ICE RINK, STREET CLEANING, FIRE PROTECTION					
Water pumped into distribution system				40,504	16
Less: Water sold				38,746	17
Losses and unaccounted for				1,758	18
Percent unaccounted for to the nearest whole percent (%)				4%	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				275	21
Date of maximum: 5/25/2000					22
Cause of maximum:					23
FLUSH MAINS					
Minimum gallons pumped by all methods in any one day during reporting year				0	24
Date of minimum: 1/2/2000					25
Total KWH used for pumping for the year				116,250	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)	
1990	10	400	10	309,600	Yes	1
1992	11	388	10	172,800	Yes	2
1969	7	210	10	144,000	No	3
1980	8	400	10	129,600	No	4
1980	9	335	10	115,200	No	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	10	11	7	1
Location	1990	1992	1969	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	JACUZZI	GOULDS	STANDARD	5
Year Installed	1990	1992	1988	6
Type	SUBMERSIBLE	SUBMERSIBLE	SUBMERSIBLE	7
Actual Capacity (gpm)	215	120	100	8
Pump Motor or Standby Engine Mfr	FRANKLIN	FRANKLIN	FRANKLIN	9 10
Year Installed	1990	1992	1988	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	30	15	15	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	8	9		14
Location	1980	1980		15
Purpose	P	P		16
Destination	D	D		17
Pump Manufacturer	STANDARD	F & W		18
Year Installed	1988	1996		19
Type	SUBMERSIBLE	SUBMERSIBLE		20
Actual Capacity (gpm)	90	80		21
Pump Motor or Standby Engine Mfr	FRANKLIN	FRANKLIN		22 23
Year Installed	1991	1996		24
Type	ELECTRIC	ELECTRIC		25
Horsepower	10	15		26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S		3
Year constructed	1980		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	213		6
Total capacity in gallons	200,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000		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)	
P	D	1.500	875	0	0	0	875	1
P	D	2.000	300	0	0	0	300	2
M	D	6.000	40,163	665	0	0	40,828	3
M	D	8.000	2,254	0	0	0	2,254	4
P	D	8.000	5,100	0	0	0	5,100	5
M	D	10.000	2,725	0	0	0	2,725	6
Total Within Municipality			51,417	665	0	0	52,082	
Total Utility			51,417	665	0	0	52,082	

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	285	0	0	0	285	2	1
M	1.000	134	14	0	0	148	25	2
M	1.250	9	0	0	0	9		3
M	2.000	1	0	0	0	1		4
P	2.000	7	0	0	0	7		5
M	3.000	1	0	0	0	1		6
P	3.000	1	0	0	0	1		7
M	4.000	1	0	0	0	1		8
P	4.000	1	0	0	0	1		9
M	6.000	1	1	0	0	2		10
Total Utility		441	15	0	0	456	27	

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	449	6	0	0	455	30	1
1.000	13	0	0	0	13	0	2
1.500	4	0	0	0	4	4	3
2.000	6	0	0	0	6	6	4
3.000	1	0	0	0	1	1	5
4.000	1	0	0	0	1	0	6
Total:	474	6	0	0	480	41	

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	402	46	0	6	0	1	455	1
1.000	1	10	0	2	0	0	13	2
1.500	0	2	1	1	0	0	4	3
2.000	0	3	1	2	0	0	6	4
3.000	0	1	0	0	0	0	1	5
4.000	0	0	0	0	0	1	1	6
Total:	403	62	2	11	0	2	480	

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	47	2	1		48	2
Total Fire Hydrants	47	2	1	0	48	
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:	48
Number of distribution system valves end of year:	141
Number of distribution valves operated during year:	10

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

LINE 5 AND 6 - LESS WATER TESTING/GOOD SAMPLES.

Water Mains (Page W-15)

LINE 3 - DEVELOPER FINANCED MAINS.

Water Services (Page W-16)

LINE 2 - DEVELOPER FINANCED MAINS. (I think they must mean services instead of mains because there is a contribution in a/c 271 for services. ele)
LINE 10 - UTILITY FINANCED SERVICE.

Hydrants and Distribution System Valves (Page W-18)

LINE 2 - DEVELOPER FINANCED HYDRANT.
UTILITY FINANCED THE HYDRANT REPLACEMENT.
