



3015 (02-09-04)

ANNUAL REPORT

OF

Name: VILLAGE OF POUND WATER AND SEWER UTILITY

Principal Office: P.O. BOX 127
POUND, WI 54161

For the Year Ended: DECEMBER 31, 1999

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

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

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: VILLAGE OF POUND WATER AND SEWER UTILITY

Utility Address: P.O. BOX 127
POUND, WI 54161

When was utility organized? 1/1/1962

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MRS PATRICIA L. SCHUTTE

Title: VILLAGE CLERK

Office Address:

P.O. BOX 127
POUND, WI 54161

Telephone: (920) 897 - 4307

Fax Number:

E-mail Address:

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

Name: RODNEY R. JOHNSON CPA

Title:

Office Address: RODNEY R. JOHNSON, CPA

P.O. BOX 25
POUND, WI 54161

Telephone: (906) 863 - 4457

Fax Number: (906) 863 - 3444

E-mail Address:

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

Name: MS TRISH RYSEWYK

Title: CHAIRMAN

Office Address:

121 COLBURN
POUND, WI 54161

Telephone: (920) 897 - 3980

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: RODNEY R. JOHNSON CPA

Title:

Office Address: RODNEY R. JOHNSON, CPA
P.O. BOX 25
POUND, WI 54161

Telephone: (906) 863 - 4457

Fax Number: (906) 863 - 3444

E-mail Address:

Date of most recent audit report: 9/24/1998

Period covered by most recent audit: 12/31/97

Names and titles of utility management including manager or superintendent:

Name: MR JIM GILBERTSON

Title: SUPERINTENDENT

Office Address:
P.O. BOX 127
POUND, WI 54161

Telephone: (920) 897 - 4307

Fax Number:

E-mail Address:

Name: MR KEVIN F. SCHUTTE

Title: VILLAGE PRESIDENT

Office Address:
P.O. BOX 127
POUND, WI 54161

Telephone: (920) 897 - 4307

Fax Number:

E-mail Address:

Name: MRS PATRICIA L. SCHUTTE

Title: VILLAGE CLERK

Office Address:
P.O. BOX 127
POUND, WI 54161

Telephone: (920) 897 - 4307

Fax Number:

E-mail Address:

Name of utility commission/committee: UTILITY COMMISSION

Names of members of utility commission/committee:

MR BRUCE BRAUN
MRS MARION KINZIGER

IDENTIFICATION AND OWNERSHIP

Names of members of utility commission/committee:

MR RUSSELL MARTENS

Is sewer service provided 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. § 66.077 of the Wisconsin Statutes? NO

Date of Ordinance: [REDACTED]

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:

Firm Name: RODNEY R. JOHNSON, CPA
P.O. BOX 25
POUND, WI 54161

Contact Person: MR RODNEY R. JOHNSON, CPA

Title:

Telephone: (906) 863 - 4457

Fax Number: (906) 863 - 3444

E-mail Address:

Contract/Agreement beginning-ending dates: 1/1/1999 12/31/1999

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

CERTIFIED PUBLIC ACCOUNTANT

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	25,396	26,016	1
Operating Expenses:			
Operation and Maintenance Expense (401)	25,404	17,046	2
Depreciation Expense (403)	4,349	4,340	3
Amortization Expense (404)	0	0	4
Taxes (408)	3,619	3,612	5
Total Operating Expenses	33,372	24,998	
Net Operating Income	(7,976)	1,018	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(7,976)	1,018	
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)	4,498	2,874	9
Miscellaneous Nonoperating Income (421)	131	3,084	10
Total Other Income	4,629	5,958	
Total Income	(3,347)	6,976	
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	(3,347)	6,976	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	13,744	14,683	13
Amortization of Debt Discount and Expense (428)	193	190	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	301	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	13,937	15,174	
Net Income	(17,284)	(8,198)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(77,231)	(69,033)	19
Balance Transferred from Income (433)	(17,284)	(8,198)	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)	(94,515)	(77,231)	

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):		
BANK INTEREST	4,498	4
Total (Acct. 419):	4,498	
Miscellaneous Nonoperating Income (421):		
SEWER DEPARTMENT INCOME	131	5
Total (Acct. 421):	131	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	25,396	0	0	0	25,396	1
Less: interdepartmental sales	0	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	25,396	0	0	0	25,396	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	170,658	169,984	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	92,157	87,669	2
Net Utility Plant	78,501	82,315	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	942,663	923,758	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	248,273	230,962	4
Net Nonutility Property	694,390	692,796	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	150,022	146,639	7
Total Other Property and Investments	844,412	839,435	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	78,816	101,040	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	3,801	3,883	11
Other Accounts Receivable (143)	20,296	20,862	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	2,704	2,704	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	105,617	128,489	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	3,519	3,712	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	3,519	3,712	
Total Assets and Other Debits	1,032,049	1,053,951	

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)	285,135	271,666	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	(94,515)	(77,231)	23
Total Proprietary Capital	190,620	194,435	
LONG-TERM DEBT			
Bonds (221)	171,600	187,000	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	62,497	66,430	26
Total Long-Term Debt	234,097	253,430	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	4,018	2,686	28
Payables to Municipality (233)	50,000	50,000	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	2,179	2,265	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	56,197	54,951	
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)	551,135	551,135	38
Total Liabilities and Other Credits	1,032,049	1,053,951	

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)	170,658	0	0	0	1
Utility Plant Purchased or Sold (391)	0				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	170,658	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	92,157	0	0	0	9
Total Accumulated Provision	92,157	0	0	0	
Net Utility Plant	78,501	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	87,669				87,669	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	4,349				4,349	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	139				139	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	4,488	0	0	0	4,488	13
Debits during year						14
Book cost of plant retired	0				0	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	0	0	0	0	0	19
Balance End of Year	92,157	0	0	0	92,157	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.64%					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	923,758	18,905		942,663	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	923,758	18,905	0	942,663	
Less accum. prov. depr. & amort. (122)	230,962	17,311		248,273	3
Net Nonutility Property	692,796	1,594	0	694,390	

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

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year	0	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	2,704	2,704 6
Total Materials and Supplies	2,704	2,704

**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)				
MORTAGE REVENUE BONDS 1962	62	62	0	1
MORTAGE REVENUE BONDS 1986	3,650	131	3,519	2
Total			3,519	
Unamortized premium on debt (251)				
NONE	0	0	0	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	271,666	1
Changes during year (explain):		
EXPENSES PAID BY VILLAGE	13,469	2
Balance end of year	<u>285,135</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)	
1962 WATER & SEWER	06/01/1962	12/01/1999	5.00%	0	1
1986 SEWER REHAB	11/01/1986	11/01/2026	6.00%	171,600	2
Total Bonds (Account 221):				171,600	

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)	
Other Long-Term Debt (224)					
CLEAN WATER LOAN	02/26/1992	05/01/2011	4.25%	62,497	1
Total for Account 224				62,497	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)
Balance first of year	0 1
Accruals:	
Charged water department expense	0 2
Charged electric department expense	3 3
Charged sewer department expense	4 4
Other (explain):	
NONE	5 5
Total Accruals and other credits	<u>0</u>
Taxes paid during year:	
County, state and local taxes	6 6
Social Security taxes	7 7
PSC Remainder Assessment	8 8
Other (explain):	
NONE	9 9
Total payments and other debits	<u>0</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)					
MORTGAGE REVENUE BONDS 1962	54	596	650	0	1
MORTGAGE REVNUUE BONDS 1986	1,740	10,436	10,440	1,736	2
Subtotal	1,794	11,032	11,090	1,736	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
Clean Water Loan	471	2,712	2,740	443	4
Subtotal	471	2,712	2,740	443	
Notes Payable (231)					
bond agent fees	0			0	5
Subtotal	0	0	0	0	
Total	2,265	13,744	13,830	2,179	

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	41,258	0	0	509,877	0	551,135	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	41,258	0	0	509,877	0	551,135	
Amount of federal and state grants in aid received for utility construction included in End of Year totals				266,501		266,501	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):		
DEPRECIATION FUND REQUIRED BY MORTGAGE REVENUE BONDS	19,002	3
SPECIAL REDEMPTION FUND REQUIRED BY BONDS	59,971	4
WATER TOWER REPAIR FUNDS	71,049	5
Total (Acct. 125):	150,022	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	3,801	7
Electric		8
Sewer (Regulated)		9
Other (specify):		
NONE		10
Total (Acct. 142):	3,801	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	20,296	11
Merchandising, jobbing and contract work		12
Other (specify):		
NONE		13
Total (Acct. 143):	20,296	
Receivables from Municipality (145):		
NONE		14
Total (Acct. 145):	0	
Prepayments (165):		
NONE		15
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		16
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		17
Total (Acct. 183):	0	
Payables to Municipality (233):		
DUE TO VILLAGE	50,000	18
Total (Acct. 233):	50,000	
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	170,321	0	0	0	170,321	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	89,913	0	0	0	89,913	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	41,258	0	0	0	41,258	6
Other (specify):						
NONE					0	7
Average Net Rate Base	39,150	0	0	0	39,150	
Net Operating Income	(7,976)	0	0	0	(7,976)	8
Net Operating Income as a percent of Average Net Rate Base	-20.37%	N/A	N/A	N/A	-20.37%	

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	278,400	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(85,873)	3
Other (Specify):		
NONE	0	4
Total Average Proprietary Capital	192,527	
Net Income		
Net Income	(17,284)	5
Percent Return on Proprietary Capital	-8.98%	

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

Identification and Ownership - Contract Operations (Page iv)

RESPONSE FROM RODNEY JOHNSON CPA CAME BY PHONE CALL ON 7/10/00.

#1, will investigate and call back with that info.(KAB wants this info)

#2, noted.

#3, noted.

#4, was included in a/c 600, salaries & wages (will report correctly in 2000
PJL

Rodney Johnson called on 7/21/00, re: #1, said the reason that a/c 682,
Outside Services Employed changed from \$1,624 in 1998 to \$8,352 in 1999 is
that most of the costs for bookkeeping and their 1998 audit were not
recorded until 1999.

Review closed.

PJL

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

May 11, 2000

Mrs. Patricia L. Schutte, Village Clerk
Village of Pound Water & Sewer Utility
P.O. Box 127
Pound, WI 54161-0127

1999 Analytical Review DWCCA-4800-PJL

Dear Mrs. Schutte:

The Public Service Commission (Commission) is in the process of completing an analytical review of your utility's 1999 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. As directed in the head notes of the Water Operation & Maintenance Expenses schedule on page W-5, please provide an explanation of the change in Account 682, Outside Services Employed when compared to the 1998 annual report.
2. During our review of the Water Operating Revenues - Sales of Water schedule on page W-2, we noted that the utility reported the water sales as unmetered on lines one and two. Based on the fact that those sales have been reported as metered in the past we moved those figures to lines four and five. Please change your records as well or explain why the 1999 report is correct as submitted.
3. During our review of Account 200, Capital Paid In By Municipality on page F-12, we noted that the utility reports \$13,469 described as expenses paid by village. If these are for operating expenses and are not going to be paid back, that amount should be reclassified to Account 216, Unappropriated Earned Surplus. Plant construction expenditures or debt principal paid by the municipality and not subject to repayment should be recorded in Account 200. Please follow this procedure in the future.

Please confirm whether or not an adjustment is necessary. If an adjustment is necessary please submit a copy of an adjusting journal entry to be recorded in the year 2000 to reclassify this amount to Account 216.

4. It is noted that you report no social security taxes on page W-6 with respect to the utility wages and salaries reported on page W-5. Please state which account was charged with this expense.

Social security, unemployment benefit, and other forms of payroll taxes, to the extent applicable to operating payrolls, should be included in Account 408, Taxes. Payroll taxes should not be distributed over the various accounts to which the pay roll was charged. Portions of payroll taxes that

FINANCIAL SECTION FOOTNOTES

are applicable to construction should be distributed directly or through clearing accounts to the appropriate plant accounts. Likewise, any such payroll taxes applicable to non-utility operations should be charged to the appropriate non-utility expense account.

If the payroll tax is paid by the municipality, the utility's share of this expense should be charged to the accounts as discussed above with the offsetting credit being made to Account 233, Payable to Municipality. If the Municipality will not require reimbursement for this expense, then the liability may be written off to Account 216, Unappropriated Earned Surplus.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. If 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:tlk:w:\compl\Analytical Reviews\1999 analytical review letters\4800.doc

cc: Mrs. Trish Rysewyk, Chairman

SEE NEXT FOOTNOTE (ID & OWNERSHIP - CONTRACT OPERATIONS) FOR RESPONSE INFO.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	25,077	1
Total Sales of Water	25,077	
Other Operating Revenues		
Forfeited Discounts (470)	319	2
Other Water Revenues (474)	0	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	319	
Total Operating Revenues	25,396	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	11,880	5
General Operating Expenses (680-690)	13,524	6
Total Operation and Maintenance Expenses	25,404	
Other Operating Expenses		
Depreciation Expense (403)	4,349	7
Amortization Expense (404)		8
Taxes (408)	3,619	9
Total Other Operating Expenses	7,968	
Total Operating Expenses	33,372	
NET OPERATING INCOME	(7,976)	

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	103	4,172	9,456	4
Commercial	31	2,274	5,758	5
Industrial				6
Total Metered Sales to General Customers (461)	134	6,446	15,214	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		9,800	8
Other Sales to Public Authorities (464)	1	16	63	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	136	6,462	25,077	

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	NONE	0	0 1
Total		0	0

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)	9,800	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)	9,800	
Forfeited Discounts (470):		
Customer late payment charges	319	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	319	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		7
Other (specify):		
NONE		8
Total Other Water Revenues (474)	0	
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)	6,058	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	1,212	3
Chemicals (630)		4
Supplies and Expenses (640)	2,733	5
Repairs of Water Plant (650)	1,748	6
Transportation Expenses (660)	129	7
Total Plant Operation and Maintenance Expenses	11,880	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	1,799	8
Office Supplies and Expenses (681)	344	9
Outside Services Employed (682)	8,352	10
Insurance Expense (684)	650	11
Employees Pensions and Benefits (686)	2,379	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)		14
Uncollectible Accounts (690)		15
Total General Operating Expenses	13,524	
 Total Operation and Maintenance Expenses	25,404	

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		3,648	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		71	2
Net property tax equivalent		3,577	
Social Security			3
PSC Remainder Assessment		42	4
Other (specify): NONE			5
Total tax expense		3,619	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Marinette				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.275330				3
County tax rate	mills		7.510650				4
Local tax rate	mills		6.602200				5
School tax rate	mills		11.394490				6
Voc. school tax rate	mills		1.851960				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		27.634630				10
Less: state credit	mills		1.706580				11
Net tax rate	mills		25.928050				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.602200				14
Combined School Tax Rate	mills		13.246450				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.848650				17
Total Tax Rate	mills		27.634630				18
Ratio of Local and School Tax to Total	dec.		0.718253				19
Total tax net of state credit	mills		25.928050				20
Net Local and School Tax Rate	mills		18.622894				21
Utility Plant, Jan. 1	\$	169,651	169,651				22
Materials & Supplies	\$	2,704	2,704				23
Subtotal	\$	172,355	172,355				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	172,355	172,355				26
Assessment Ratio	dec.		0.726413				27
Assessed Value	\$	125,201	125,201				28
Net Local & School Rate	mills		18.622894				29
Tax Equiv. Computed for Current Year	\$	2,332	2,332				30
Tax Equivalent per 1994 PSC Report	\$	3,648					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	3,648					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)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	7,452		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	7,452	0	
PUMPING PLANT			
Land and Land Rights (320)	350		12
Structures and Improvements (321)	7,223		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	41,037		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	48,610	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	820		23
Total Water Treatment Plant	820	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			7,452 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	7,452
PUMPING PLANT			
Land and Land Rights (320)			350 12
Structures and Improvements (321)			7,223 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			41,037 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	48,610
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			820 23
Total Water Treatment Plant	0	0	820
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	20,756		26
Transmission and Distribution Mains (343)	54,472		27
Fire Mains (344)	0		28
Services (345)	15,260		29
Meters (346)	10,495		30
Hydrants (348)	8,646		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	109,629	0	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	62	674	35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	2,300		37
Other General Equipment (379)	1,111		38
Other Tangible Property (390)	0		39
Total General Plant	3,473	674	
Total utility plant in service directly assignable	169,984	674	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	169,984	674	

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)			20,756 26
Transmission and Distribution Mains (343)			54,472 27
Fire Mains (344)			0 28
Services (345)			15,260 29
Meters (346)			10,495 30
Hydrants (348)			8,646 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	109,629
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			736 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			2,300 37
Other General Equipment (379)			1,111 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	4,147
Total utility plant in service directly assignable	0	0	170,658
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	170,658

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			598	598	1
February			513	513	2
March			572	572	3
April			616	616	4
May			608	608	5
June			594	594	6
July			618	618	7
August			610	610	8
September			594	594	9
October			554	554	10
November			564	564	11
December			641	641	12
Total for year	0	0	7,082	7,082	
Less: Measured or estimated water used in main flushing and water treatment during year				62	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				7,020	16
Less: Water sold				6,462	17
Losses and unaccounted for				558	18
Percent unaccounted for to the nearest whole percent (%)				8%	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				49	21
Date of maximum: 4/1/1999					22
Cause of maximum:					23
FLUSHING HYDRANTS					
Minimum gallons pumped by all methods in any one day during reporting year				16	24
Date of minimum: 10/6/1999					25
Total KWH used for pumping for the year				18,411	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	350	12	648,000	Yes	1

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	PUMP			1
Location	WELL			2
Purpose	P			3
Destination	D			4
Pump Manufacturer	LAYNE NW			5
Year Installed	1961			6
Type	VERTICAL TURBINE			7
Actual Capacity (gpm)	450			8
Pump Motor or Standby Engine Mfr	A.C.			9 10
Year Installed	1961			11
Type	ELECTRIC			12
Horsepower	30			13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22 23
Year Installed				24
Type				25
Horsepower				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	NO. 1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1961		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	120		6
Total capacity in gallons	60,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		9
Points of application (wellhouse, central facilities, booster station, other)	OTHER		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.)	575.0000		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	N		14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	6.000	7,914	0	0	0	7,914	1
M	D	8.000	2,917	0	0	0	2,917	2
Total Within Municipality			10,831	0	0	0	10,831	
Total Utility			10,831	0	0	0	10,831	

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	129	0	0	0	129		1
M	1.000	1	0	0	0	1		2
M	1.500	4	0	0	0	4		3
M	2.000	2	0	0	0	2		4
Total Utility		136	0	0	0	136	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	144	0	0	0	144	27	1
1.000	2	0	0	0	2	0	2
1.500	4	0	0	0	4	0	3
2.000	1	0	0	0	1	0	4
Total:	151	0	0	0	151	27	

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	106	22	0	2	14	0	144	1
1.000	0	2	0	0	0	0	2	2
1.500	0	4	0	0	0	0	4	3
2.000	0	1	0	0	0	0	1	4
Total:	106	29	0	2	14	0	151	

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	24				24	2
Total Fire Hydrants	24	0	0	0	24	
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:	24
Number of distribution system valves end of year:	24
Number of distribution valves operated during year:	24

WATER OPERATING SECTION FOOTNOTES

Water Operating Revenues - Sales of Water (Page W-02)

Sales figures moved from unmetered to metered on 5/9/00 per JPL and issue included in review letter.

PJL
