



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: CRANDON WATER & SEWER UTILITY

---

Principal Office: 601 W WASHINGTON ST  
CRANDON, WI 54520

---

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.*



## TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
<b>FINANCIAL SECTION</b>	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Balance Sheet	F-05
Net Utility Plant	F-06
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110)	F-07
Net Nonutility Property (Accts. 121 & 122)	F-08
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-09
Materials and Supplies	F-10
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-11
Capital Paid in by Municipality (Acct. 200)	F-12
Bonds (Acct. 221)	F-13
Notes Payable & Miscellaneous Long-Term Debt	F-14
Taxes Accrued (Acct. 236)	F-15
Interest Accrued (Acct. 237)	F-16
Contributions in Aid of Construction (Account 271)	F-17
Balance Sheet End-of-Year Account Balances	F-18
Return on Rate Base Computation	F-19
Return on Proprietary Capital Computation	F-20
Important Changes During the Year	F-21
Financial Section Footnotes	F-22
<b>WATER OPERATING SECTION</b>	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

**IDENTIFICATION AND OWNERSHIP**

**Exact Utility Name:** CRANDON WATER & SEWER UTILITY

**Utility Address:** 601 W WASHINGTON ST  
CRANDON, WI 54520

**When was utility organized?** 1/1/1941

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

**Utility employee in charge of correspondence concerning this report:**

**Name:** BRUCE M JOHNSON

**Title:** WATER & SEWER SUPERINTENDENT

**Office Address:**

P.O. BOX 176  
CRANDON, WI 54520

**Telephone:** (715) 478 - 2836

**Fax Number:**

**E-mail Address:**

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

**Name:** BRAUN, PREBOSKE & BRETTINGEN, S.C.

**Title:**

**Office Address:** BRAUN, PREBOSKE & BRETTINGEN, S.C.

P.O. BOX 290  
ANTIGO, WI 54409

**Telephone:** (715) 623 - 7696

**Fax Number:** (715) 623 - 5010

**E-mail Address:**

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

**Name:** MR ALLAN STRANZ

**Title:** COMMISSIONER

**Office Address:**

P.O. BOX 176  
CRANDON, WI 54520

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

**IDENTIFICATION AND OWNERSHIP**

---

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

---

**Name:** BRAUN, PREBOSKE & BRETTINGEN, S.C.

**Title:**

**Office Address:** BRAUN, PREBOSKE & BRETTINGEN, S.C.

P.O. BOX 290

ANTIGO, WI 54409

**Telephone:** (715) 623 - 7696

**Fax Number:** (715) 623 - 5010

**E-mail Address:**

**Date of most recent audit report:** 4/26/2000

**Period covered by most recent audit:** DECEMBER 31,1999

---

**Names and titles of utility management including manager or superintendent:**

---

**Name:** MR BRUCE M JOHNSON

**Title:** WATER & SEWER SUPERINTENDENT

**Office Address: -**

P.O. BOX 176

CRANDON, WI 54409

**Telephone:** (715) 478 - 2836

**Fax Number:**

**E-mail Address:**

---

**Name of utility commission/committee:** COMMISSIONERS

---

**Names of members of utility commission/committee:**

MR WILLIAM FANNIN, COMMISSIONER

MR RON SMITH, COMMISSIONER

MR ALLAN STRANZ, COMMISSIONER

---

**Is sewer service rendered by the utility? YES**

**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes? YES**

**Date of Ordinance:** 2/2/1967

**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)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	175,888	179,001	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	86,353	75,002	2
Depreciation Expense (403)	29,047	28,466	3
Amortization Expense (404)	0	0	4
Taxes (408)	29,188	30,746	5
<b>Total Operating Expenses</b>	<b>144,588</b>	<b>134,214</b>	
<b>Net Operating Income</b>	<b>31,300</b>	<b>44,787</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>31,300</b>	<b>44,787</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	11,360	10,832	9
Miscellaneous Nonoperating Income (421)	26,869	14,314	10
<b>Total Other Income</b>	<b>38,229</b>	<b>25,146</b>	
<b>Total Income</b>	<b>69,529</b>	<b>69,933</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>69,529</b>	<b>69,933</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	41,807	47,140	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	3,331	5,070	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
<b>Total Interest Charges</b>	<b>45,138</b>	<b>52,210</b>	
<b>Net Income</b>	<b>24,391</b>	<b>17,723</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	(116,785)	(134,508)	19
Balance Transferred from Income (433)	24,391	17,723	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	30,291	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>(122,685)</b>	<b>(116,785)</b>	

### 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)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		3
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
INTEREST INCOME	11,360	4
<b>Total (Acct. 419):</b>	<b>11,360</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NON REGULATED SEWER DEPT INCOME	26,869	5
<b>Total (Acct. 421):</b>	<b>26,869</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		6
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		7
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		8
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
CORRECT OVERSTATED A/R FROM PRIOR YEARS- WATER	10,854	9
CORRECT OVERSTATED A/R FROM PRIOR YEARS- SEWER	19,437	10
<b>Total (Acct. 435)--Debit:</b>	<b>30,291</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		12
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

**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
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>						
NONE					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

### 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	175,888	0	0	0	175,888	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
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>175,888</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>175,888</b>	

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (100)	1,428,504	1,411,274	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	437,018	412,666	2
<b>Net Utility Plant</b>	<b>991,486</b>	<b>998,608</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	4,610,017	4,602,529	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	1,406,428	1,289,335	4
<b>Net Nonutility Property</b>	<b>3,203,589</b>	<b>3,313,194</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	196,492	153,088	7
<b>Total Other Property and Investments</b>	<b>3,400,081</b>	<b>3,466,282</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	179,402	183,935	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	25,690	49,334	11
Other Accounts Receivable (143)	77,344	76,242	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	107,066	48,990	14
Materials and Supplies (150)	10,781	9,577	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	3,013		17
<b>Total Current and Accrued Assets</b>	<b>403,296</b>	<b>368,078</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
<b>Total Deferred Debits</b>	<b>0</b>	<b>0</b>	
<b>Total Assets and Other Debits</b>	<b>4,794,863</b>	<b>4,832,968</b>	

### BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	9,635	9,635	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	(122,685)	(116,785)	23
<b>Total Proprietary Capital</b>	<b>(113,050)</b>	<b>(107,150)</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	0	0	24
Advances from Municipality (223)	37,248	55,872	25
Other long-Term Debt (224)	1,337,621	1,396,849	26
<b>Total Long-Term Debt</b>	<b>1,374,869</b>	<b>1,452,721</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	27
Accounts Payable (232)	4,651	9,880	28
Payables to Municipality (233)	7,243	6,439	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	6,866	7,171	32
Other Current and Accrued Liabilities (238)	682	703	33
<b>Total Current and Accrued Liabilities</b>	<b>19,442</b>	<b>24,193</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)			37
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	3,513,602	3,463,204	38
<b>Total Liabilities and Other Credits</b>	<b>4,794,863</b>	<b>4,832,968</b>	

### 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)	
<b>Plant Accounts:</b>					
Utility Plant in Service (100)	1,428,504	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
<b>Total Utility Plant</b>	1,428,504	0	0	0	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	437,018	0	0	0	9
<b>Total Accumulated Provision</b>	437,018	0	0	0	
<b>Net Utility Plant</b>	991,486	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)	
<b>Balance first of year</b>	412,666				412,666	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged depreciation expense (403)	29,047				29,047	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	639				639	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	400				400	10
Other credits (specify):						11
					0	12
<b>Total credits</b>	<b>30,086</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>30,086</b>	<b>13</b>
<b>Debits during year</b>						14
Book cost of plant retired	5,734				5,734	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
<b>Total debits</b>	<b>5,734</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,734</b>	<b>19</b>
<b>Balance End of Year</b>	<b>437,018</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>437,018</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	Yes					21
If yes, what is the rate?	1.97%					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	4,577,087	36,864	3,934	4,610,017	1
<b>Other (specify):</b>					
WORK IN PROGRESS	25,442		25,442	0	2
<b>Total Nonutility Property (121)</b>	<b>4,602,529</b>	<b>36,864</b>	<b>29,376</b>	<b>4,610,017</b>	
Less accum. prov. depr. & amort. (122)	1,289,335	121,027	3,934	1,406,428	3
<b>Net Nonutility Property</b>	<b>3,313,194</b>	<b>(84,163)</b>	<b>25,442</b>	<b>3,203,589</b>	

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

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	9,149	8,320 2
Sewer utility	1,632	1,257 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
<b>Total Materials and Supplies</b>	<b>10,781</b>	<b>9,577</b>

**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)		
<b>Unamortized debt discount &amp; expense (181)</b>				
NONE				1
<b>Total</b>			<u>0</u>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<u>0</u>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

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

Particulars (a)	Amount (b)	
Balance first of year	9,635	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<u><u>9,635</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.

---

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>
-------------------------------------	------------------------------	------------------------------------	------------------------------	---------------------------------------------

---

NONE

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
GENERAL OBLIGATION NOTES	09/08/1992	12/31/2001	6.00%	37,248	1
<b>Total for Account 223</b>				<b>37,248</b>	
<b>Other Long-Term Debt (224)</b>					
CLEAN WATER FUND	07/05/1996	07/05/2006	3.08%	1,337,621	2
<b>Total for Account 224</b>				<b>1,337,621</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	29,188	2
Charged electric department expense		3
Charged sewer department expense	4,779	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<u>33,967</u>	
<b>Taxes paid during year:</b>		
County, state and local taxes	26,010	6
Social Security taxes	7,848	7
PSC Remainder Assessment	109	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<u>33,967</u>	
<b>Balance end of year</b>	<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)	
<b>Bonds (221)</b>					
NONE	0			0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
GENERAL OBLIGATION NOTES	0	3,331	3,331	0	2
<b>Subtotal</b>	<b>0</b>	<b>3,331</b>	<b>3,331</b>	<b>0</b>	
<b>Other long-Term Debt (224)</b>					
CLEAN WATER FUND	7,171	41,807	42,112	6,866	3
<b>Subtotal</b>	<b>7,171</b>	<b>41,807</b>	<b>42,112</b>	<b>6,866</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>7,171</b>	<b>45,138</b>	<b>45,443</b>	<b>6,866</b>	

**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	918,448	0	0	2,544,756	0	<b>3,463,204</b>	1
<b>Add credits during year:</b>							
For Services	3,279			3,010		<b>6,289</b>	2
For Mains	9,282			34,827		<b>44,109</b>	3
<b>Other (specify):</b>							
NONE						<b>0</b>	4
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	5
<b>Balance End of Year</b>	<b>931,009</b>	<b>0</b>	<b>0</b>	<b>2,582,593</b>	<b>0</b>	<b>3,513,602</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	374,186			2,179,297		<b>2,553,483</b>	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)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
BOND & INTEREST FUND INVESTMENTS	24,495	3
W & S REDEMPTION	1,699	4
DEPRECIATION FUND	83,278	5
SEWER REPLACEMENT FUND	53,775	6
SEWER DEBT SERVICE FUND	1,084	7
WELL REPLACEMENT FUND	32,161	8
<b>Total (Acct. 125):</b>	<b>196,492</b>	
<b>Notes Receivable (141):</b>		
NONE		9
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	25,690	10
Electric		11
Sewer (Regulated)		12
<b>Other (specify):</b>		
NONE		13
<b>Total (Acct. 142):</b>	<b>25,690</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	65,842	14
Merchandising, jobbing and contract work	11,502	15
<b>Other (specify):</b>		
NONE		16
<b>Total (Acct. 143):</b>	<b>77,344</b>	
<b>Receivables from Municipality (145):</b>		
RECEIVABLES FROM MUNICIPALITY	107,066	17
<b>Total (Acct. 145):</b>	<b>107,066</b>	
<b>Prepayments (165):</b>		
NONE		18
<b>Total (Acct. 165):</b>	<b>0</b>	

### 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)
<b>Extraordinary Property Losses (182):</b>		
NONE		19
<b>Total (Acct. 182):</b>		<b>0</b>
<b>Other Deferred Debits (183):</b>		
NONE		20
<b>Total (Acct. 183):</b>		<b>0</b>
<b>Payables to Municipality (233):</b>		
PAYABLES TO MUNICIPALITY	7,243	21
<b>Total (Acct. 233):</b>	<b>7,243</b>	
<b>Other Deferred Credits (253):</b>		
NONE		22
<b>Total (Acct. 253):</b>		<b>0</b>

### 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)	
<b>Add Average:</b>						
Utility Plant in Service	1,410,240	0	0	0	1,410,240	1
Materials and Supplies	8,734	0	0	0	8,734	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation	424,842	0	0	0	424,842	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	924,728	0	0	0	924,728	6
<b>Other (specify):</b>						
NONE					0	7
<b>Average Net Rate Base</b>	<b>69,404</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>69,404</b>	
Net Operating Income	31,300	0	0	0	31,300	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>45.10%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>45.10%</b>	

## 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)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	9,635	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(119,735)	3
<b>Other (Specify):</b>		
NONE		4
<b>Total Average Proprietary Capital</b>	<b>(110,100)</b>	
<b>Net Income</b>		
Net Income	24,391	5
<b>Percent Return on Proprietary Capital</b>	<b>N/A</b>	

---

## 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 - Contacts (Page iv)

August 9, 2000

Mr. Bruce M. Johnson, Water & Sewer Superintendent  
Crandon Water and Sewer Utility  
P.O. Box 176  
Crandon, WI 54520-0176

1999 Analytical Review DWCCA-1400-ELE

Dear Mr. Johnson:

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. Notes to our 1998 analytical review pursuant to a telephone conversation with Wayne Link, CPA, indicate that dollars were to be reclassified from Account 343, Transmission and Distribution Mains, to Account 345 Services, Water Utility Plant in Service schedule, on the 1999 report, for prior year projects misclassified. We noted that this adjustment does not appear to have been made. Please furnish an explanation. not done in 2000, write again 8/1/01 ele
2. We noted that amounts are reported in Account 145, Receivables from Municipality and Account 233, Payables to Municipality, described as "receivables from municipality" and "payables to municipality." Please furnish explanations for these amounts using other than account titles and follow this procedure in the future. ok in 2000 ele
3. We noted that total Plant Expenses increased more than 30% and \$2,000 from the previous year without explanation in the schedule note on the Water Operation & Maintenance Expenses schedule. Please furnish a brief explanation and follow this procedure in the future. ok in 2000 ele
4. We noted that 861 services are reported in use on the Water Services schedule and only 730 customers are reported on page W-02. We also noted 0 services are reported not in use. Please report the correct number of services not in use or explain why there are significantly more services in use than customers. ok in 2000 (services to meters ratio). 8/01/01 ele
5. We noted that meters were not tested in 1997, 1998 or 1999. A schedule note to the Meters schedule in 1999 indicates that meters were replaced instead of testing. However, meters are to be tested at 10-year intervals, or less, depending on size. Unless all meters have been replaced within the last 10 years, your utility is testing/replacing less than is required by the Wisconsin Administrative Code. Please make every effort to test or replace your meters within intervals established by the Code. 0 tested in

---

**FINANCIAL SECTION FOOTNOTES**

---

2000 8/1/01 ele

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) 266-3768. Please respond within 30 days of this letter. If it is convenient for you to respond by e-mail, please do so. My e-mail address is 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

ELE:tlm:w:\compl\Analytical Reviews\1999 analytical review letters\1400.doc

cc: Mr. Allan Stranz, Commissioner

no response as of 9/22/00: No. 1, if this adjustment is not made on 2000 report and/or services are still significantly higher than customers, call utility until this is resolved. ele

---

**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	170,611	1
<b>Total Sales of Water</b>	<b>170,611</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	1,545	2
Other Water Revenues (474)	3,732	3
Amortization of Construction Grants (475)	0	4
<b>Total Other Operating Revenues</b>	<b>5,277</b>	
<b>Total Operating Revenues</b>	<b>175,888</b>	
<b>Operation and Maintenance Expenses</b>		
Plant Operation and Maintenance Expenses (600-660)	50,848	5
General Operating Expenses (680-690)	35,505	6
<b>Total Operation and Maintenance Expenses</b>	<b>86,353</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	29,047	7
Amortization Expense (404)		8
Taxes (408)	29,188	9
<b>Total Other Operating Expenses</b>	<b>58,235</b>	
<b>Total Operating Expenses</b>	<b>144,588</b>	
<b>NET OPERATING INCOME</b>	<b>31,300</b>	

## 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)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	5	150	274	2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>5</b>	<b>150</b>	<b>274</b>	
Metered Sales to General Customers (461)				
Residential	601	24,932	66,045	4
Commercial	124	17,606	31,456	5
Industrial	5	875	1,630	6
<b>Total Metered Sales to General Customers (461)</b>	<b>730</b>	<b>43,413</b>	<b>99,131</b>	
Private Fire Protection Service (462)	4		944	7
Public Fire Protection Service (463)	1		63,671	8
Other Sales to Public Authorities (464)	15	3,429	6,591	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>755</b>	<b>46,992</b>	<b>170,611</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

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

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)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	63,671	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
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>63,671</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	1,545	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>1,545</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	2,388	7
<b>Other (specify):</b>		
MISC	1,344	8
<b>Total Other Water Revenues (474)</b>	<b>3,732</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		9
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

## 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)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>		
Salaries and Wages (600)	31,728	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	5,596	3
Chemicals (630)		4
Supplies and Expenses (640)	5,830	5
Repairs of Water Plant (650)	4,497	6
Transportation Expenses (660)	3,197	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>50,848</b>	
 <b>GENERAL OPERATING EXPENSES</b>		
Administrative and General Salaries (680)	8,607	8
Office Supplies and Expenses (681)	1,519	9
Outside Services Employed (682)	4,210	10
Insurance Expense (684)	6,436	11
Employees Pensions and Benefits (686)	14,078	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	655	14
Uncollectible Accounts (690)		15
<b>Total General Operating Expenses</b>	<b>35,505</b>	
 <b>Total Operation and Maintenance Expenses</b>	<b>86,353</b>	

**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		26,010	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		603	2
<b>Net property tax equivalent</b>		<b>25,407</b>	
Social Security		3,672	3
PSC Remainder Assessment		109	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>29,188</b>	

### 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			Forest				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.313474				3
County tax rate	mills		5.050776				4
Local tax rate	mills		14.606409				5
School tax rate	mills		14.029789				6
Voc. school tax rate	mills		2.439200				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>36.439648</b>				<b>10</b>
Less: state credit	mills		2.301225				11
<b>Net tax rate</b>	mills		<b>34.138423</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>14.606409</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>16.468989</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>31.075398</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>36.439648</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.852791</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>34.138423</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>29.112934</b>				<b>21</b>
Utility Plant, Jan. 1	\$	1,391,977	1,391,977				22
Materials & Supplies	\$	8,320	8,320				23
<b>Subtotal</b>	\$	<b>1,400,297</b>	<b>1,400,297</b>				<b>24</b>
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>1,400,297</b>	<b>1,400,297</b>				<b>26</b>
Assessment Ratio	dec.		0.638011				27
<b>Assessed Value</b>	\$	<b>893,405</b>	<b>893,405</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>29.112934</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>26,010</b>	<b>26,010</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	33,180					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	26,010					32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>26,010</b>					<b>34</b>

### 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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	124		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)	59,835		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>59,959</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	1,360	1,536	12
Structures and Improvements (321)	91,101	2,800	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	12,420		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	83,730		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	7,970		20
<b>Total Pumping Plant</b>	<b>196,581</b>	<b>4,336</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	875		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)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			124 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)			59,835 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>59,959</b>
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			2,896 12
Structures and Improvements (321)			93,901 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			12,420 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			83,730 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			7,970 20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>200,917</b>
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			875 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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	160,722		<b>26</b>
Transmission and Distribution Mains (343)	656,435	17,647	<b>27</b>
Fire Mains (344)	0	6,242	<b>28</b>
Services (345)	123,859	1,100	<b>29</b>
Meters (346)	64,570	2,501	<b>30</b>
Hydrants (348)	72,592	1,360	<b>31</b>
Other Transmission and Distribution Plant (349)	106		<b>32</b>
<b>Total Transmission and Distribution Plant</b>	<b>1,079,159</b>	<b>28,850</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		<b>33</b>
Structures and Improvements (371)	6,892		<b>34</b>
Office Furniture and Equipment (372)	2,646		<b>35</b>
Computer Equipment (372.1)	4,182		<b>36</b>
Transportation Equipment (373)	9,333	8,763	<b>37</b>
Other General Equipment (379)	33,225	312	<b>38</b>
Other Tangible Property (390)	0		<b>39</b>
<b>Total General Plant</b>	<b>56,278</b>	<b>9,075</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,391,977</b>	<b>42,261</b>	
Common Utility Plant Allocated to Water Department	0		<b>40</b>
<b>Total utility plant in service</b>	<b>1,391,977</b>	<b>42,261</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)			160,722 26
Transmission and Distribution Mains (343)			674,082 27
Fire Mains (344)			6,242 28
Services (345)			124,959 29
Meters (346)	1,800		65,271 30
Hydrants (348)			73,952 31
Other Transmission and Distribution Plant (349)			106 32
<b>Total Transmission and Distribution Plant</b>	<b>1,800</b>	<b>0</b>	<b>1,106,209</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			6,892 34
Office Furniture and Equipment (372)			2,646 35
Computer Equipment (372.1)	2,584		1,598 36
Transportation Equipment (373)	750		17,346 37
Other General Equipment (379)	600		32,937 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>3,934</b>	<b>0</b>	<b>61,419</b>
<b>Total utility plant in service directly assignable</b>	<b>5,734</b>	<b>0</b>	<b>1,428,504</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>5,734</b>	<b>0</b>	<b>1,428,504</b>

## 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			4,989	4,989	1
February			5,025	5,025	2
March			5,576	5,576	3
April			5,422	5,422	4
May			5,775	5,775	5
June			5,968	5,968	6
July			5,617	5,617	7
August			5,580	5,580	8
September			5,628	5,628	9
October			5,221	5,221	10
November			5,326	5,326	11
December			4,939	4,939	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>65,066</b>	<b>65,066</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				1,500	13
Less: Other utility use				1,764	14
Other utility use explanation:					15
BROKEN LINES & RUNNING WATER					
FIRE PROTECTION					
Water pumped into distribution system				61,802	16
Less: Water sold				46,992	17
Losses and unaccounted for				14,810	18
Percent unaccounted for to the nearest whole percent (%)				24%	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				259	21
Date of maximum: 8/31/1999					22
Cause of maximum:					23
MAIN BREAK					
Minimum gallons pumped by all methods in any one day during reporting year				0	24
Date of minimum: 2/10/1999					25
Total KWH used for pumping for the year				87,718	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
WELL 1969	NO. 3	80	48	100,000	Yes	<b>1</b>
WELL 1983	NO. 4	80	42	150,000	Yes	<b>2</b>

## 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	NO. 3	NO.4		1
Location	CRANDON	CRANDON		2
Purpose	B	P		3
Destination	R	R		4
Pump Manufacturer	US	US		5
Year Installed	1969	1985		6
Type	CENTRIFUGAL	CENTRIFUGAL		7
Actual Capacity (gpm)	300	500		8
Pump Motor or Standby Engine Mfr	INTERNATIONAL	INTERNATIONAL		10
Year Installed	1969	1985		11
Type	NATURAL GAS	ELECTRIC		12
Horsepower	25	40		13

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

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	NO. 2	NO. 3		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R		3
Year constructed	1941	1992		4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	139	139		6
Total capacity in gallons	55,000	200,000		7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)				9
Points of application (wellhouse, central facilities, booster station, other)				10
Filters, type (gravity, pressure, other, none)				11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				12
Is a corrosion control chemical used (yes, no)?				13
Is water fluoridated (yes, no)?				14
				15
				16
				17
				18
				19
				20
				21
				22
				23
				24
				25

### WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	S	4.000	1,118	0	0	0	1,118	1
M	S	6.000	55,653	0	0	0	55,653	2
P	S	6.000	1,435	655	0	0	2,090	3
M	S	8.000	23,792	0	0	0	23,792	4
P	S	8.000	2,242	480	0	0	2,722	5
P	S	10.000	1,950	0	0	0	1,950	6
M	S	12.000	3,765	0	0	0	3,765	7
P	S	12.000	1,800	0	0	0	1,800	8
<b>Total Within Municipality</b>			<b>91,755</b>	<b>1,135</b>	<b>0</b>	<b>0</b>	<b>92,890</b>	
<b>Total Utility</b>			<b>91,755</b>	<b>1,135</b>	<b>0</b>	<b>0</b>	<b>92,890</b>	

### 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	652	5	0	138	795		1
M	1.000	29	2	0	(11)	20		2
M	1.250	1	0	0	(1)	0		3
M	1.500	14	1	0	7	22		4
M	2.000	16	0	0	0	16		5
M	3.000	9	0	0	(4)	5		6
M	4.000	1	0	0	0	1		7
P	4.000	1	1	0	0	2		8
<b>Total Utility</b>		<b>723</b>	<b>9</b>	<b>0</b>	<b>129</b>	<b>861</b>	<b>0</b>	

### 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)	
0.625	789	36	36	18	<b>807</b>	0	<b>1</b>
1.000	18	2	0	1	<b>21</b>	0	<b>2</b>
1.500	26	1	0	(4)	<b>23</b>	0	<b>3</b>
2.000	22	0	0	(4)	<b>18</b>	0	<b>4</b>
3.000	3	0	0	2	<b>5</b>	0	<b>5</b>
<b>Total:</b>	<b>858</b>	<b>39</b>	<b>36</b>	<b>13</b>	<b>874</b>	<b>0</b>	

#### Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	676	104	4	11	0	12	<b>807</b>	<b>1</b>
1.000	1	16	1	2	0	1	<b>21</b>	<b>2</b>
1.500	1	19	0	2	0	1	<b>23</b>	<b>3</b>
2.000	0	10	2	4	0	2	<b>18</b>	<b>4</b>
3.000	0	1	0	4	0	0	<b>5</b>	<b>5</b>
<b>Total:</b>	<b>678</b>	<b>150</b>	<b>7</b>	<b>23</b>	<b>0</b>	<b>16</b>	<b>874</b>	

### 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)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	124	2			126	2
<b>Total Fire Hydrants</b>	<b>124</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>126</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**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:	126
Number of distribution system valves end of year:	212
Number of distribution valves operated during year:	130

---

## WATER OPERATING SECTION FOOTNOTES

---

### Property Tax Equivalent (Water) (Page W-07)

MUNICIPALITY HAS AUTHORIZED THE LOWER TAX EQUIVALENT

---

### Water Mains (Page W-15)

655 FEET OF FIRE MAINS PAID FOR OUT OF THE GENERAL FUND 480 FEET OF MAINS WERE PAID FOR BY AN ASSESSMENT TO THE PROPERTY OWNERS THAT IT BENEFITED.

---

### Water Services (Page W-16)

ADDED SERVICES WERE DIRECTLY BILLED TO THE NEW CUSTOMERS THE NET ADJUSTMENTS OF 129 REFLECT A CORRECTION OF PRIOR YEARS QUANTITIES TO REFLECT THE ACTUAL SERVICES AT YEAR END

---

### Meters (Page W-17)

METERS WERE REPLACED DURING THE YEAR INSTEAD OF TESTING THEM. THE ADJUSTMENT TO METERS IS TO CORRECT PRIOR YEARS NUMBERS TO THIS YEARS ACTUAL.

---