



3015 (02-09-04)

ANNUAL REPORT

OF

Name: VILLAGE OF DORCHESTER WATER UTILITY

Principal Office: 228 W. WASHINGTON AVENUE
DORCHESTER, WI 54425

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 DORCHESTER WATER UTILITY

Utility Address: 228 W. WASHINGTON AVENUE
DORCHESTER, WI 54425

When was utility organized? 1/1/1939

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: JUDY ROBIDA
Title: CLERK TREASURER

Office Address:
228 W. WASHINGTON AVENUE
DORCHESTER, WI 54425

Telephone: (715) 654 - 5006
Fax Number: (715) 654 - 5083

E-mail Address:

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

Name: LARRY L SOYK
Title: CPA

Office Address: LARRY SOYK, CPA
116 N 1ST ST
P.O. BOX M
ABBOTSFORD, WI 54405

Telephone: (715) 223 - 4723
Fax Number: (715) 223 - 4723

E-mail Address: SOYKER@PCPROS.NET

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

Name: NONE
Title:

Office Address:

Telephone:
Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: LARRY L SOYK

Title: CPA

Office Address: LARRY SOYK, CPA
116 N 1ST ST
P.O. BOX M
ABBOTSFORD, WI 54405

Telephone: (715) 223 - 4723

Fax Number: (715) 223 - 4723

E-mail Address: SOYKER@PCPROS.NET

Date of most recent audit report: 5/12/1999

Period covered by most recent audit: 1998 CALENDAR YEAR

Names and titles of utility management including manager or superintendent:

Name: SHAWN GIEGER

Title: SUPERINTENDENT

Office Address:
228 W. WASHINGTON AVENUE
DORCHESTER, WI 54425

Telephone: (715) 654 - 5006

Fax Number:

E-mail Address:

Name of utility commission/committee:

Names of members of utility commission/committee:

- JOAN HUNSADER
- JIM MARINA
- BEA SEIDEL

Is sewer service rendered by the utility? NO

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes? NO

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	117,905	93,243	1
Operating Expenses:			
Operation and Maintenance Expense (401)	51,321	34,187	2
Depreciation Expense (403)	20,628	20,192	3
Amortization Expense (404)	0	0	4
Taxes (408)	23,053	23,131	5
Total Operating Expenses	95,002	77,510	
Net Operating Income	22,903	15,733	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	22,903	15,733	
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)	0	25	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	0	25	
Total Income	22,903	15,758	
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	22,903	15,758	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	13,206	13,585	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	13,206	13,585	
Net Income	9,697	2,173	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	290,477	266,278	19
Balance Transferred from Income (433)	9,697	2,173	20
Miscellaneous Credits to Surplus (434)	20,819	22,026	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)	320,993	290,477	

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):		
NONE		4
Total (Acct. 419):	0	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
PROPERTY TAX EQUIVALENT FORGIVENESS	22,026	8
AUDIT ADJUSTMENTS	(1,207)	9
Total (Acct. 434):	20,819	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
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	117,905	0	0	0	117,905	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	117,905	0	0	0	117,905	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,249,297	1,225,467	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	233,248	233,779	2
Net Utility Plant	1,016,049	991,688	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	40,472	20,092	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	18,848	14,130	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	291,288	325,143	14
Materials and Supplies (150)	5,423	6,544	15
Prepayments (165)	2,072	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	358,103	365,909	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	1,374,152	1,357,597	

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)	695,655	662,948	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	320,993	290,477	23
Total Proprietary Capital	1,016,648	953,425	
LONG-TERM DEBT			
Bonds (221)	216,832	271,040	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	216,832	271,040	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	7,805	1,737	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	8,514	10,642	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	16,319	12,379	
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)	124,353	120,753	38
Total Liabilities and Other Credits	1,374,152	1,357,597	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,249,297	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,249,297	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	233,248	0	0	0	9
Total Accumulated Provision	233,248	0	0	0	
Net Utility Plant	1,016,049	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	233,779				233,779	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	20,628				20,628	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	891				891	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	21,519	0	0	0	21,519	13
Debits during year						14
Book cost of plant retired	9,200				9,200	15
Cost of removal	12,850				12,850	16
Other debits (specify):						17
					0	18
Total debits	22,050	0	0	0	22,050	19
Balance End of Year	233,248	0	0	0	233,248	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	1.75%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	5,423	6,544
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	<u>5,423</u>	<u>6,544</u>

**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)				
NONE	0	0	0	1
Total			0	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	662,948	1
Changes during year (explain):		
FOR TID IMPROVEMENTS	32,707	2
Balance end of year	<u>695,655</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)	
Revenue Bonds	04/30/1997	04/30/1999	5.85%	216,832	1
Total Bonds (Account 221):				216,832	

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)
--	------------------------------	------------------------------------	------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	23,052	2
Charged electric department expense		3
Charged sewer department expense	240	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>23,292</u>	
Taxes paid during year:		
County, state and local taxes	22,026	6
Social Security taxes	1,150	7
PSC Remainder Assessment	116	8
Other (explain):		
NONE		9
Total payments and other debits	<u>23,292</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)					
revenue bonds	10,642	13,206	15,334	8,514	1
Subtotal	10,642	13,206	15,334	8,514	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	10,642	13,206	15,334	8,514	

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	120,753	0	0	0	0	120,753	1
Add credits during year:							
For Services						0	2
For Mains	3,600					3,600	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	124,353	0	0	0	0	124,353	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	18,848	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	18,848	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
UNPAID ADVANCES & CHARGES	291,288	12
Total (Acct. 145):	291,288	
Prepayments (165):		
PREPAID CHEMICALS	2,072	13
Total (Acct. 165):	2,072	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

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

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,237,382	0	0	0	1,237,382	1
Materials and Supplies	5,983	0	0	0	5,983	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	233,513	0	0	0	233,513	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	122,553	0	0	0	122,553	6
Other (specify):						
NONE					0	7
Average Net Rate Base	887,299	0	0	0	887,299	
Net Operating Income	22,903	0	0	0	22,903	8
Net Operating Income as a percent of Average Net Rate Base						
	2.58%	N/A	N/A	N/A	2.58%	

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	679,301	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	305,735	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	985,036	
Net Income		
Net Income	9,697	5
Percent Return on Proprietary Capital	0.98%	

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.

THE UTILITY TOOK DOWN AN OLD STANDPIPE DURING THE YEAR AND PAID 12,850 TO HAVE THIS DONE. THIS LEAVES THE UTILITY WITH JUST ONE STANDPIPE.

ONE OF IT THE UTILITIES INDUSTRIAL CUSTOMERS SIGNIFICANTLY INCREASED ITS WATER USAGE. THIS RESULTED IN ADDITIONAL REVENUES, AS WELL AS A HIGHTER CUSTOMER ACCOUNTS RECEIVABLE AT YEAR END.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

August 9, 2000

Ms. Judy Robida, Clerk Treasurer
Village of Dorchester Water Utility
228 West Washington Avenue
P.O. Box 145
Dorchester, WI 54425-0145

1999 Analytical Review DWCCA-1660-ELE

Dear Ms. Robida:

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. We noted \$680 reported in Account 474, Other Water Revenues, described as "insurance proceeds." If the insurance proceeds were for plant that was retired, this amount should be reclassified to Account 110, Accumulated Provision for Depreciation, as salvage. In the future, if the insurance proceeds were a reimbursement for an item originally expensed, the expense account should be credited with the amount of the insurance reimbursement. No adjustment is necessary for the 1999 amount if this was an item that should have been credited to an expense account.
2. We noted \$3,600 reported in Account 271, Contributions in Aid of Construction for mains. The Water Mains schedule note, however, indicates that the mains were financed by the General Fund. A schedule note to the Water Services schedule indicates that nine services were financed by customers at \$400 each. It appears the \$3,600 should be reported as a services contribution in Account 271, rather than a main contribution, and we have adjusted our schedule accordingly. Please adjust your copy.
3. We noted total General Expenses increased over 30% and \$2,000 from the prior year without explanation in the Water Operation & Maintenance Expenses schedule note. Please furnish a brief explanation and follow this procedure in the future.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-3768. 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,

FINANCIAL SECTION FOOTNOTES

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

ELE:tlm:w:\compl\Analytical Reviews\1999 analytical review letters\1660.doc

cc: Ms. Joan Hunsader

9/22/00 no response. Watch for expense explanations if required in 2000.
ele

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	116,177	1
Total Sales of Water	<u>116,177</u>	
Other Operating Revenues		
Forfeited Discounts (470)	205	2
Other Water Revenues (474)	1,523	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	<u>1,728</u>	
Total Operating Revenues	<u>117,905</u>	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	29,806	5
General Operating Expenses (680-690)	21,515	6
Total Operation and Maintenance Expenses	<u>51,321</u>	
Other Operating Expenses		
Depreciation Expense (403)	20,628	7
Amortization Expense (404)		8
Taxes (408)	23,053	9
Total Other Operating Expenses	<u>43,681</u>	
Total Operating Expenses	<u>95,002</u>	
NET OPERATING INCOME	<u><u>22,903</u></u>	

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	40	100	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	1	40	100	
Metered Sales to General Customers (461)				
Residential	290	12,240	34,371	4
Commercial	32	2,497	7,550	5
Industrial	23	13,923	31,553	6
Total Metered Sales to General Customers (461)	345	28,660	73,474	
Private Fire Protection Service (462)	12		6,880	7
Public Fire Protection Service (463)	1		34,425	8
Other Sales to Public Authorities (464)	6	330	1,298	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	365	29,030	116,177	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	34,425	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify): NONE		4
Total Public Fire Protection Service (463)	34,425	
Forfeited Discounts (470):		
Customer late payment charges	205	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	205	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	843	7
Other (specify): INSURANCE PROCEEDS	680	8
Total Other Water Revenues (474)	1,523	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	12,070	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	4,046	3
Chemicals (630)	6,901	4
Supplies and Expenses (640)	1,112	5
Repairs of Water Plant (650)	5,377	6
Transportation Expenses (660)	300	7
Total Plant Operation and Maintenance Expenses	29,806	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	2,956	8
Office Supplies and Expenses (681)	1,304	9
Outside Services Employed (682)	9,573	10
Insurance Expense (684)	2,400	11
Employees Pensions and Benefits (686)	4,082	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	1,200	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	21,515	
 Total Operation and Maintenance Expenses	 51,321	

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		22,026	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		239	2
Net property tax equivalent		21,787	
Social Security		1,150	3
PSC Remainder Assessment		116	4
Other (specify): NONE			5
Total tax expense		<u>23,053</u>	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Clark				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.221395				3
County tax rate	mills		9.564186				4
Local tax rate	mills		6.794418				5
School tax rate	mills		10.741860				6
Voc. school tax rate	mills		2.073488				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		29.395347				10
Less: state credit	mills		0.000000				11
Net tax rate	mills		29.395347				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.794418				14
Combined School Tax Rate	mills		12.815348				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.609766				17
Total Tax Rate	mills		29.395347				18
Ratio of Local and School Tax to Total	dec.		0.667104				19
Total tax net of state credit	mills		29.395347				20
Net Local and School Tax Rate	mills		19.609766				21
Utility Plant, Jan. 1	\$	1,225,467	1,225,467				22
Materials & Supplies	\$	6,544	6,544				23
Subtotal	\$	1,232,011	1,232,011				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,232,011	1,232,011				26
Assessment Ratio	dec.		0.903200				27
Assessed Value	\$	1,112,752	1,112,752				28
Net Local & School Rate	mills		19.609766				29
Tax Equiv. Computed for Current Year	\$	21,821	21,821				30
Tax Equivalent per 1994 PSC Report	\$	22,026					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	22,026					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)	427		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)	18,990		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	70,944		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	90,361	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	14,369		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	14,316		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	932		20
Total Pumping Plant	29,617	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	3,930		23
Total Water Treatment Plant	3,930	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	7,189		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)			427	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)			18,990	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			70,944	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	90,361	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			14,369	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			14,316	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			932	20
Total Pumping Plant	0	0	29,617	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			3,930	23
Total Water Treatment Plant	0	0	3,930	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			7,189	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)	373,419		26
Transmission and Distribution Mains (343)	570,251	12,862	27
Fire Mains (344)	0		28
Services (345)	36,118	2,395	29
Meters (346)	27,027	5,369	30
Hydrants (348)	83,427	9,604	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,097,431	30,230	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	2,091		37
Other General Equipment (379)	2,037	2,800	38
Other Tangible Property (390)	0		39
Total General Plant	4,128	2,800	
Total utility plant in service directly assignable	1,225,467	33,030	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,225,467	33,030	

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)	9,200		364,219 26
Transmission and Distribution Mains (343)			583,113 27
Fire Mains (344)			0 28
Services (345)			38,513 29
Meters (346)			32,396 30
Hydrants (348)			93,031 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	9,200	0	1,118,461
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			2,091 37
Other General Equipment (379)			4,837 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	6,928
Total utility plant in service directly assignable	9,200	0	1,249,297
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	9,200	0	1,249,297

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			2,407	2,407	1
February			2,191	2,191	2
March			2,572	2,572	3
April			2,652	2,652	4
May			4,418	4,418	5
June			5,471	5,471	6
July			5,510	5,510	7
August			3,744	3,744	8
September			3,002	3,002	9
October			2,426	2,426	10
November			2,351	2,351	11
December			2,377	2,377	12
Total for year	0	0	39,121	39,121	
Less: Measured or estimated water used in main flushing and water treatment during year				1,200	13
Less: Other utility use				5,000	14
Other utility use explanation: BREAKS TESTING					15
Water pumped into distribution system				32,921	16
Less: Water sold				29,030	17
Losses and unaccounted for				3,891	18
Percent unaccounted for to the nearest whole percent (%)				12%	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				230	21
Date of maximum: 6/25/1999					22
Cause of maximum: DEMAND					23
Minimum gallons pumped by all methods in any one day during reporting year				1	24
Date of minimum: 4/19/1999					25
Total KWH used for pumping for the year				55,469	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	2	47	30	324,000	Yes	1
WELL #2	3	51	30	168,000	Yes	2

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	2	3	1
Location	BLANK	BLANK	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	BLANK	BLANK	5
Year Installed	1968	1938	6
Type	OTHER	OTHER	7
Actual Capacity (gpm)	200	160	8
Pump Motor or Standby Engine Mfr	BLANK	BLANK	9
Year Installed	1964	1939	10
Type	ELECTRIC	ELECTRIC	11
Horsepower	20	20	12
			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	#4		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1992		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	170		6
Total capacity in gallons	250,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	PRESSURE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0215		12
Is a corrosion control chemical used (yes, no)?	Y		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	4.000	2,881	0	0	0	2,881	1
M	D	6.000	30,886	302	0	0	31,188	2
M	D	8.000	15,178	555	0	0	15,733	3
Total Within Municipality			48,945	857	0	0	49,802	
Total Utility			48,945	857	0	0	49,802	

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	0.625	282	9	0	0	291		1
M	0.750	16	0	0	0	16		2
M	1.000	31	0	0	0	31		3
M	1.250	1	0	0	0	1		4
M	1.500	6	0	0	0	6		5
M	2.000	6	0	0	0	6		6
Total Utility		342	9	0	0	351	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)	
0.625	368	21	0	0	389	10	1
1.000	8	0	0	(1)	7	0	2
1.250	1	0	0	0	1	1	3
1.500	6	1	0	0	7	3	4
2.000	6	1	0	0	7	4	5
4.000	1	0	0	0	1	0	6
Total:	390	23	0	(1)	412	18	

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	300	33	14	6	0	36	389	1
1.000	0	3	2	0	2	0	7	2
1.250	1	0	0	0	0	0	1	3
1.500	3	0	4	0	0	0	7	4
2.000	0	0	4	1	0	2	7	5
4.000	0	0	0	0	1	0	1	6
Total:	304	36	24	7	3	38	412	

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	91	3			94	2
Total Fire Hydrants	91	3	0	0	94	
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:	94
Number of distribution system valves end of year:	94
Number of distribution valves operated during year:	94

WATER OPERATING SECTION FOOTNOTES

Water Mains (Page W-15)

MAINS WERE FINANCED WITH PROCEED FROM GENERAL FUNL

Water Services (Page W-16)

CUSTOMERS PAID \$400 FOR SERVICE INSTALLATION PER PSC RATE SCHEDULE

Meters (Page W-17)

ADJUSTMENTS WERE TO BALANCE TO ENDING INV

Hydrants and Distribution System Valves (Page W-18)

Per an e-mail from Larry Soyk to JPL on 5/11/00, # of hydrants added during 1999 should be 3. Change made on 5/11/00 by PJL.
