



3014 (02-09-04)

ANNUAL REPORT

OF

Name: VILLAGE OF PLOVER MUNICIPAL WATER UTILITY

Principal Office: 300 WATERWAY
PLOVER, WI 54467

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 PLOVER MUNICIPAL WATER UTILITY

Utility Address: 300 WATERWAY
PLOVER, WI 54467

When was utility organized? 11/1/1989

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: DEBBIE SNIADAJEWSKI

Title: VILLAGE TREASURER

Office Address:

2400 POST ROAD
PLOVER, WI 54467

Telephone: (715) 345 - 5251

Fax Number:

E-mail Address:

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

Name: JEFFREY L COHEN CPA

Title: OWNER

Office Address: COHEN & ASSOCIATES, LLC

P.O. BOX 130
PLOVER, WI 54467

Telephone: (715) 344 - 9400

Fax Number: (715) 344 - 9791

E-mail Address: cohen@coredcs.com

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

Name: KEN SCHIBILSKI

Title: VILLAGE PRESIDENT

Office Address:

2400 POST ROAD
PLOVER, WI 54467

Telephone: (715) 345 - 5251

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: JEFFREY L COHEN CPA

Title: OWNER

Office Address: COHEN & ASSOCIATES, LLC
P.O. BOX 130
PLOVER, WI 54467

Telephone: (715) 344 - 9400

Fax Number: (715) 344 - 9791

E-mail Address: cohen@coredcs.com

Date of most recent audit report: 3/3/2000

Period covered by most recent audit: DECEMBER 31, 1999

Names and titles of utility management including manager or superintendent:

Name: DAVE FRITSCH

Title: WATER SYSTEMS MANAGER

Office Address:
300 WATERWAY
PLOVER, WI 54467

Telephone:

Fax Number:

E-mail Address:

Name of utility commission/committee: VILLAGE BOARD UTILITY COMMISSION

Names of members of utility commission/committee:
KEN SCHIBILSKI, VILLAGE PRESIDENT

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: [REDACTED]

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

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

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)	1,455,080	1,466,342	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	387,453	324,863	2
Depreciation Expense (403)	306,021	295,368	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	47,747	44,560	5
Total Operating Expenses	741,221	664,791	
Net Operating Income	713,859	801,551	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	713,859	801,551	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	270,264	326,799	10
Miscellaneous Nonoperating Income (421)	36,520	1,859	11
Total Other Income	306,784	328,658	
Total Income	1,020,643	1,130,209	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	1,020,643	1,130,209	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	808,183	831,209	14
Amortization of Debt Discount and Expense (428)		16,866	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	1,701	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	808,183	849,776	
Net Income	212,460	280,433	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(2,811,724)	(3,092,157)	20
Balance Transferred from Income (433)	212,460	280,433	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	(2,599,264)	(2,811,724)	

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 Income from Nonutility Operations, Account 417.

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	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST INCOME	132,160	5
INTEREST ON SPECIAL ASSESSMENTS	138,104	6
Total (Acct. 419):	270,264	
Miscellaneous Nonoperating Income (421):		
WELL PERMIT FEES	600	7
IMPACT FEES	35,920	8
Total (Acct. 421):	36,520	
Miscellaneous Amortization (425):		
NONE		9
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		10
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		11
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		12
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		13
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		14
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 & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,455,080	0	0	0	1,455,080	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	1,455,080	0	0	0	1,455,080	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	185,603		185,603	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	185,603	0	185,603	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	19,678,158	18,331,306	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,032,995	1,726,974	2
Net Utility Plant	17,645,163	16,604,332	
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)	3,528,665	4,053,137	6
Special Funds (125)	1,246,015	1,246,690	7
Total Other Property and Investments	4,774,680	5,299,827	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	(130,413)	16,431	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	264,522	279,621	11
Other Accounts Receivable (143)	1,928	9,688	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	57,933	87,347	14
Materials and Supplies (150)	26,485	27,850	15
Prepayments (165)	50,239	69,435	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	270,694	490,372	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	782,561	224,501	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	782,561	224,501	
Total Assets and Other Debits	23,473,098	22,619,032	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	0	0	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	(2,599,264)	(2,811,724)	23
Total Proprietary Capital	(2,599,264)	(2,811,724)	
LONG-TERM DEBT			
Bonds (221)	12,050,000	11,425,000	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	12,050,000	11,425,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	48,422	40,406	28
Payables to Municipality (233)	4,822	8,697	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	55,480	61,570	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	108,724	110,673	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	1,798,687	1,798,687	36
Total Deferred Credits	1,798,687	1,798,687	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	12,114,951	12,096,396	41
Total Liabilities and Other Credits	23,473,098	22,619,032	

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 (101)	18,756,584	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	921,574				7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	19,678,158	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	2,032,995	0	0	0	10
Total Accumulated Provision	2,032,995	0	0	0	
Net Utility Plant	17,645,163	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	1,726,974				1,726,974	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	306,021				306,021	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	306,021	0	0	0	306,021	13
Debits during year						14
Book cost of plant retired	0				0	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	0	0	0	0	0	19
Balance End of Year	2,032,995	0	0	0	2,032,995	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0 1
Other					0	0 2
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	26,485	27,850 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	<u>26,485</u>	<u>27,850</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)				
G.O. PROM NOTES	1,815	428	0	1
WATER REVENUE BONDS	27,341	428	782,561	2
Total			782,561	
Unamortized premium on debt (251)				
NONE	0	0	0	3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)
Balance first of year	0 1
Changes during year (explain):	2
Balance end of year	0

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)	
8.75M REVENUE BONDS	06/15/1992	12/01/2013	7.20%	1,675,000	1
9.1M REVENUE BONDS	10/01/1994	12/01/2014	5.30%	2,250,000	2
8.1M REVENUE BONDS	08/24/1999	12/01/2018	5.30%	8,125,000	3
Total Bonds (Account 221):				12,050,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	------------------------------	------------------------------------	------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)
Balance first of year	0 1
Accruals:	
Charged water department expense	2
Charged electric department expense	3
Charged sewer department expense	4
Other (explain):	5
Total Accruals and other credits	<u>0</u>
Taxes paid during year:	
County, state and local taxes	6
Social Security taxes	7
PSC Remainder Assessment	8
Other (explain):	9
Total payments and other debits	<u>0</u>
Balance end of year	<u><u>0</u></u>

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
GO NOTES	2,233		2,233	0	1
REV. BONDS	27,371	309,583	328,450	8,504	2
REV. BONDS A	31,966	363,489	383,594	11,861	3
REV. BONDS-99		135,111	99,996	35,115	4
Subtotal	61,570	808,183	814,273	55,480	
Advances from Municipality (223)					
NONE	0			0	5
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	6
Subtotal	0	0	0	0	
Notes Payable (231)					
BANK CHARGES	0			0	7
Subtotal	0	0	0	0	
Total	61,570	808,183	814,273	55,480	

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	12,096,396	0	0	0	0	12,096,396	1
Add credits during year:							
For Services	6,706					6,706	2
For Mains	11,849					11,849	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	12,114,951	0	0	0	0	12,114,951	
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):		
SPECIAL ASSESSMENTS RECEIVABLE	3,528,665	2
Total (Acct. 124):	3,528,665	
Special Funds (125):		
CASH AND INVESTMENTS	1,246,015	3
Total (Acct. 125):	1,246,015	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	264,522	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	264,522	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
OTHER ACCOUNTS RECEIVABLE	1,928	11
Total (Acct. 143):	1,928	
Receivables from Municipality (145):		
DELINQUENT CUSTOMER CHARGES ON TAX ROLL	52,207	12
RECEIVABLES FROM MUNICIPALITY	5,726	13
Total (Acct. 145):	57,933	
Prepayments (165):		
WATER STUDIES FOR ADDITIONAL WELL AND RESERVOIR NEEDS	50,239	14
Total (Acct. 165):	50,239	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		16
Total (Acct. 183):	0	
Payables to Municipality (233):		
PAYABLES TO MUNICIPALITY	4,822	17
Total (Acct. 233):	4,822	
Other Deferred Credits (253):		
DEFERRED ASSESSMENTS - TOWN OF PLOVER	1,798,687	18
Total (Acct. 253):	1,798,687	

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	18,543,945	0	0	0	18,543,945	1
Materials and Supplies	27,167	0	0	0	27,167	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	1,879,984	0	0	0	1,879,984	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	12,105,673	0	0	0	12,105,673	6
Other (specify):					0	7
Average Net Rate Base	4,585,455	0	0	0	4,585,455	
Net Operating Income	713,859	0	0	0	713,859	8
Net Operating Income as a percent of Average Net Rate Base	15.57%	N/A	N/A	N/A	15.57%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
 2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	0	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(2,705,494)	3
Other (Specify):		4
Total Average Proprietary Capital	(2,705,494)	
Net Income		
Net Income	212,460	5
Percent Return on Proprietary Capital	N/A	

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 - Commission/Committee (Page iv)

January 11, 2001

Mr. Jeffrey L. Cohen, CPA, Owner
Cohen & Associates, LLC
P.O. Box 130
Plover, WI 54467-0130

1999 Analytical Review DWCCA-4737-PJL

Dear Mr. Cohen:

Thank you for your response to our letter of May 5, 2000 concerning the analytical review of the Village of Plover Municipal Water Utility's 1999 annual report. Your answers have been helpful in providing information that will enable us to better provide guidance to you regarding proper utility accounting and the preparation of future annual reports. However, we feel the following items need further clarification before we can complete this analytical review. The items are numbered as in the original letter.

1. Please note that column (h) of the Water Services schedule on page W-16 is titled Utility-Owned Services Not in Use at End of Year and should be used to report the 569 services you indicated were not in use. Please follow this procedure in the future.

3. In the future, please report social security taxes as instructed in the May 5, 2000 letter.

If you have any questions, please feel free to contact me at (608) 267-9198. You may consider the review closed.

Sincerely,

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

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cc: Ms. Debbie Sniadajewski, Village Treasurer

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

December 18, 2000

Ms. Debbie Sniadajewski, Village Treasurer
Village of Plover Municipal Water Utility
2400 Post Road
Plover, WI 54467-2970

1999 Analytical Review DWCCA-4737-PJL

Dear Ms. Sniadajewski:

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. Please provide an explanation of the difference between the 3,642 water services reported as in use at the end of the year on page W-16 and the 3,073 metered general customers reported in column (b) of the Water Operating Revenues - Sales of Water schedule on page W-2.
2. During our review, we noted that it is reported in the footnotes for both pages W-15 and W-16 that the main and service additions reported as added during the year were financed by retained earnings. However, there are contributions in aid of construction for both mains and services reported on page F-18. Please explain.
3. If the employer's share of Social Security taxes on wages and salaries is paid by the utility, Account 408, Taxes, should be charged with the expense. If Social Security taxes are paid by the municipality, the utility's share should be charged to Account 408, Taxes, with the offsetting credit made to Account 233, Payable to Municipality. If the municipality will not require reimbursement for this expense, then the liability may be written off to Account 216. During our review, we noted no Social Security taxes were reported in Account 408 page W-6. Please furnish an explanation. If the utility is participating in an allowable alternative deferred compensation program, please indicate that in your response, and footnote the Account 408 - Taxes schedule to that effect in the future.

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

Sincerely,

FINANCIAL SECTION FOOTNOTES

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

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cc: Mr. Ken Schibilski, Village President

Response letter received 12/28/00.

#1, 569 services are not in use.(write)

#2, Retained earnings comment was in error. Should have said customer contributions.

#3, Social security taxes are charged to Account 926, Employee Pension and Benefits. (write)

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,436,080	1
Total Sales of Water	1,436,080	
Other Operating Revenues		
Forfeited Discounts (470)	14,946	2
Miscellaneous Service Revenues (471)	4,054	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	0	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	19,000	
Total Operating Revenues	1,455,080	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	6,375	8
Pumping Expenses (620-625)	44,899	9
Water Treatment Expenses (630-635)	101,540	10
Transmission and Distribution Expenses (640-655)	54,134	11
Customer Accounts Expenses (901-904)	23,083	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	157,422	14
Total Operation and Maintenance Expenses	387,453	
Other Operating Expenses		
Depreciation Expense (403)	306,021	15
Amortization Expense (404-407)		16
Taxes (408)	47,747	17
Total Other Operating Expenses	353,768	
Total Operating Expenses	741,221	
NET OPERATING INCOME	713,859	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	2,688	177,860	656,456	4
Commercial	360	85,908	270,578	5
Industrial	25	17,265	47,341	6
Total Metered Sales to General Customers (461)	3,073	281,033	974,375	
Private Fire Protection Service (462)	20		14,087	7
Public Fire Protection Service (463)	3,084		440,978	8
Other Sales to Public Authorities (464)	11	2,022	6,640	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
 Total Sales of Water	 6,188	 283,055	 1,436,080	

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)	440,978	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)	440,978	
Forfeited Discounts (470):		
Customer late payment charges	14,946	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	14,946	
Miscellaneous Service Revenues (471):		
MISCELLANEOUS REPAIRS BILLED TO CUSTOMERS	4,054	7
Total Miscellaneous Service Revenues (471)	4,054	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		10
Other (specify): NONE		11
Total Other Water Revenues (474)	0	
Amortization of Construction Grants (475):		
NONE		12
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 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	2,938	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	154	3
Maintenance of Water Source Plant (605)	3,283	4
Total Source of Supply Expenses	6,375	
 PUMPING EXPENSES		
Operation Labor (620)	5,972	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	26,791	7
Operation Supplies and Expenses (623)	513	8
Maintenance of Pumping Plant (625)	11,623	9
Total Pumping Expenses	44,899	
 WATER TREATMENT EXPENSES		
Operation Labor (630)	6,427	10
Chemicals (631)	53,244	11
Operation Supplies and Expenses (632)	29,952	12
Maintenance of Water Treatment Plant (635)	11,917	13
Total Water Treatment Expenses	101,540	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	12,579	14
Operation Supplies and Expenses (641)		15
Maintenance of Distribution Reservoirs and Standpipes (650)	3,090	16
Maintenance of Mains (651)	18,059	17
Maintenance of Services (652)	7,048	18
Maintenance of Meters (653)	3,474	19
Maintenance of Hydrants (654)	9,184	20
Maintenance of Other Plant (655)	700	21
Total Transmission and Distribution Expenses	54,134	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	7,772	22
Accounting and Collecting Labor (902)	11,833	23
Supplies and Expenses (903)	3,478	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	23,083	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	68,321	27
Office Supplies and Expenses (921)	7,079	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	6,919	30
Property Insurance (924)	5,250	31
Injuries and Damages (925)	4,600	32
Employee Pensions and Benefits (926)	49,753	33
Regulatory Commission Expenses (928)	59	34
Miscellaneous General Expenses (930)	443	35
Transportation Expenses (933)	10,131	36
Maintenance of General Plant (935)	4,867	37
Total Administrative and General Expenses	157,422	
 Total Operation and Maintenance Expenses	387,453	

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		45,877	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		45,877	
Social Security			3
PSC Remainder Assessment		1,870	4
Other (specify): NONE			5
Total tax expense		<u>47,747</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			Portage				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.209185				3
County tax rate	mills		4.687201				4
Local tax rate	mills		7.648143				5
School tax rate	mills		8.058304				6
Voc. school tax rate	mills		1.436280				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		22.039113				10
Less: state credit	mills		1.375646				11
Net tax rate	mills		20.663467				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.648143				14
Combined School Tax Rate	mills		9.494584				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.142727				17
Total Tax Rate	mills		22.039113				18
Ratio of Local and School Tax to Total	dec.		0.777832				19
Total tax net of state credit	mills		20.663467				20
Net Local and School Tax Rate	mills		16.072706				21
Utility Plant, Jan. 1	\$	18,331,306	18,331,306				22
Materials & Supplies	\$	27,850	27,850				23
Subtotal	\$	18,359,156	18,359,156				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	18,359,156	18,359,156				26
Assessment Ratio	dec.		0.956000				27
Assessed Value	\$	17,551,353	17,551,353				28
Net Local & School Rate	mills		16.072706				29
Tax Equiv. Computed for Current Year	\$	282,098	282,098				30
Tax Equivalent per 1994 PSC Report	\$	285,767					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	45,877					32 33
Tax equiv. for current year (see note 6)	\$	45,877					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 \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	26,699		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	26,699	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	301,542		4
Structures and Improvements (311)	43,884		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	254,510		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	599,936	0	
PUMPING PLANT			
Land and Land Rights (320)	5,335		12
Structures and Improvements (321)	267,401		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	298,873		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	571,609	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	33,534		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	1,940,035	144,526	23
Total Water Treatment Plant	1,973,569	144,526	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	40,672		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)			26,699	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	26,699	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			301,542	4
Structures and Improvements (311)			43,884	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			254,510	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	599,936	
PUMPING PLANT				
Land and Land Rights (320)			5,335	12
Structures and Improvements (321)			267,401	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			298,873	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	571,609	
WATER TREATMENT PLANT				
Land and Land Rights (330)			33,534	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			2,084,561	23
Total Water Treatment Plant	0	0	2,118,095	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			40,672	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 \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	625,703		26
Transmission and Distribution Mains (343)	13,205,468	142,972	27
Fire Mains (344)	0		28
Services (345)	204,541	20,354	29
Meters (346)	337,491	30,249	30
Hydrants (348)	326,571	10,024	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	14,740,446	203,599	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	11,432	35,912	34
Office Furniture and Equipment (391)	126,881	300	35
Computer Equipment (391.1)	36,849	2,965	36
Transportation Equipment (392)	49,666	25,781	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	19,003	1,226	39
Laboratory Equipment (395)	9,852		40
Power Operated Equipment (396)	6,558		41
Communication Equipment (397)	6,118	6,563	42
SCADA Equipment (397.1)	152,688		43
Miscellaneous Equipment (398)	0	4,406	44
Other Tangible Property (399)	0		45
Total General Plant	419,047	77,153	
Total utility plant in service directly assignable	18,331,306	425,278	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	18,331,306	425,278	

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)			625,703 26
Transmission and Distribution Mains (343)			13,348,440 27
Fire Mains (344)			0 28
Services (345)			224,895 29
Meters (346)			367,740 30
Hydrants (348)			336,595 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	14,944,045
GENERAL PLANT			
Land and Land Rights (389)		11,432	11,432 33
Structures and Improvements (390)		115,449	162,793 34
Office Furniture and Equipment (391)		(90,032)	37,149 35
Computer Equipment (391.1)		(36,849)	2,965 36
Transportation Equipment (392)			75,447 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			20,229 39
Laboratory Equipment (395)			9,852 40
Power Operated Equipment (396)			6,558 41
Communication Equipment (397)			12,681 42
SCADA Equipment (397.1)		(152,688)	0 43
Miscellaneous Equipment (398)		152,688	157,094 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	496,200
Total utility plant in service directly assignable	0	0	18,756,584
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	18,756,584

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			32,754	32,754	1
February			28,797	28,797	2
March			32,274	32,274	3
April			33,315	33,315	4
May			37,805	37,805	5
June			42,185	42,185	6
July			39,325	39,325	7
August			35,419	35,419	8
September			37,136	37,136	9
October			32,305	32,305	10
November			30,172	30,172	11
December			31,119	31,119	12
Total for year	0	0	412,606	412,606	
Less: Measured or estimated water used in main flushing and water treatment during year				19,602	13
Less: Other utility use				9,959	14
Other utility use explanation:					15
FLUSHING HYDRANTS - LEAKS FOUND AND ACCOUNTED FOR.					
Water pumped into distribution system				383,045	16
Less: Water sold				283,055	17
Losses and unaccounted for				99,990	18
Percent unaccounted for to the nearest whole percent (%)				26%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
LOSS DURING CONSTRUCTION PROJECTS IN 1999.					
Maximum gallons pumped by all methods in any one day during reporting year				1,916	21
Date of maximum: 6/21/1999					22
Cause of maximum:					23
SPRINKLING, WASHING, AND NORMAL USE					
Minimum gallons pumped by all methods in any one day during reporting year				804	24
Date of minimum: 11/14/1999					25
Total KWH used for pumping for the year				519,406	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)	
301 BLACK OAK DRIVE	1	112	38	1,944,000	Yes	1
300 WATERWAY	2	122	38	2,563,000	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	WELL 1	WELL 2	1
Location	301 BLACK OAK DRIVE	300 WATERWAY	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	AMERICAN TURBINE	AMERICAN TURBINE	5
Year Installed	1989	1989	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,600	2,000	8
Pump Motor or Standby Engine Mfr	US MOTOR	US MOTOR	10
Year Installed	1989	1989	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	125	150	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	C70619		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1987		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	165		6
Total capacity in gallons	500,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES		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.)	1.0000		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	Y		14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
P	D	4.000	1,293	0	0	0	1,293	1
P	D	6.000	25,839	20	0	0	25,859	2
M	D	8.000	2,298	0	0	0	2,298	3
P	D	8.000	220,949	961	0	0	221,910	4
M	D	12.000	21,698	0	0	0	21,698	5
M	S	12.000	85	0	0	0	85	6
P	D	12.000	80,975	2,460	0	0	83,435	7
M	D	18.000	14,884	0	0	0	14,884	8
M	S	20.000	980	0	0	0	980	9
M	D	24.000	4,356	0	0	0	4,356	10
M	S	24.000	90	0	0	0	90	11
Total Within Municipality			373,447	3,441	0	0	376,888	
Total Utility			373,447	3,441	0	0	376,888	

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	70	0	0	(42)	28		1
M	1.000	1,618	68	0	1,673	3,359		2
M	1.500	75	2	0	37	114		3
M	2.000	57	1	0	65	123		4
M	3.000	1	0	0	0	1		5
P	4.000	16	0	0	(7)	9		6
P	6.000	2	0	0	1	3		7
P	8.000	2	0	0	1	3		8
P	10.000	1	0	0	0	1		9
P	12.000				1	1		10
Total Utility		1,842	71	0	1,729	3,642	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 (o).

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	2,936	0	0	0	2,936	53	1
0.750	134	2	0	0	136	1	2
1.000	246	10	0	0	256	3	3
1.500	39	2	0	0	41	5	4
2.000	31	3	0	0	34	2	5
3.000	2	0	0	0	2	0	6
4.000	0	10			10		7
Total:	3,388	27	0	0	3,415	64	

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	2,527	122	12	4	0	271	2,936	1
0.750	87	36	1	0	0	12	136	2
1.000	74	156	4	3	0	19	256	3
1.500	0	29	0	1	0	11	41	4
2.000	0	16	7	3	0	8	34	5
3.000	0	1	1	0	0	0	2	6
4.000	0	0	0	0	0	10	10	7
Total:	2,688	360	25	11	0	331	3,415	

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	668	55			723	2
Total Fire Hydrants	668	55	0	0	723	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

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:	1,404
Number of distribution system valves end of year:	1,115
Number of distribution valves operated during year:	628

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

INCREASE IN MAINTENANCE OF PUMPING PLANT (625) EXPENSE IS DUE TO MAJOR PUMP REPAIR IN 1999.

INCREASE IN OPERATION SUPPLIES AND EXPENSES (632) IS DUE TO AN INCREASE IN NITRATE TREATMENT SUPPLIES PURCHASED IN 1999.

DECREASE IN MAINTENANCE OF WATER TREATMENT PLANT (635) IS DUE TO REPAIRS IN 1998.

INCREASE IN OPERATION LABOR (640) EXPENSE IS DUE TO ADDITIONAL LABOR IN 1999. VILLAGE HIRED A NEW EMPLOYEE.

INCREASE IN MAINTENANCE OF MAINS (651) IS DUE TO A NORMAL INCREASE IN REPAIRS AND MAINTENANCE.

DECREASE IN MAINTENANCE OF SERVICES (652) IS DUE TO A PRIOR YEAR INCREASE IN REPAIRS.

INCREASE IN MAINTENANCE OF HYDRANTS (654) IS DUE TO A NORMAL INCREASE IN REPAIRS IN 1999.

INCREASE IN ADMINISTRATIVE AND GENERAL SALARIES (920) IS DUE TO ADDITIONAL LABOR IN 1999. VILLAGE HIRED A NEW EMPLOYEE.

INCREASE IN EMPLOYEE PENSIONS AND BENEFITS (926) IS DUE TO ADDITIONAL LABOR IN 1999. VILLAGE HIRED A NEW EMPLOYEE.

INCREASE IN TRANSPORTATION EXPENSES (933) IS DUE TO THE ADDITION OF A NEW VEHICLE IN EARLY 1999.

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

LOWER TAX EQUIVALENT AUTHORIZED PER LAST WATER RATE AGREEMENT

Water Utility Plant in Service (Page W-08)

ADJUSTMENTS IN COLUMN F FOR GENERAL PLANT ASSETS (389-391.1 & 397.1-398) ARE RECLASSIFICATIONS OF BALANCE 1/1/99. TOTALS IN 1998 WERE REPORTED ON WRONG LINE.

Water Mains (Page W-15)

MAINS ADDED DURING 1999 WERE FINANCED BY RETAINED EARNINGS. (actually financed by customer contributions per response to analytical review letter)

Water Services (Page W-16)

SERVICES ADDED DURING 1999 WERE FINANCED BY RETAINED EARNINGS. (actually financed by customer contributions per response to analytical review letter)

AMOUNTS REPORTED IN COLUMN 'F' ARE ADJUSTMENTS UPDATING BALANCE FIRST OF THE YEAR FOR PRIOR YEAR VARIANCES.
