



3015 (02-09-04)

ANNUAL REPORT

OF

Name: VILLAGE OF PRENTICE WATER & SEWER UTILITY

Principal Office: 605 SPRUCE STREET
PRENTICE, WI 54556

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 PRENTICE WATER & SEWER UTILITY

Utility Address: 605 SPRUCE STREET
PRENTICE, WI 54556

When was utility organized? 1/1/1934

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MRS CHERYL HEMPE

Title: VILLAGE CLERK/TREASURER

Office Address:

605 SPRUCE STREET
PRENTICE, WI 54556

Telephone: (715) 428 - 2124

Fax Number: (715) 482 - 2124

E-mail Address: NONE

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

Name: MS LYNN LUTZ

Title: PARTNER

Office Address: LUTZ & BOHL, CPAS

1181 N FOURTH AVE
P.O. BOX 525
PARK FALLS, WI 54552

Telephone: (715) 762 - 4909

Fax Number: (715) 762 - 3359

E-mail Address: lynnlyutz@win.bright.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: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Date of most recent audit report: 3/31/2000

Period covered by most recent audit: 1999

Names and titles of utility management including manager or superintendent:

Name: MR TERRY TEETERS

Title: TREATMENT PLANT OPERATOR

Office Address:

605 SPRUCE STREET
PRENTICE, WI 54556

Telephone: (715) 428 - 2124

Fax Number: (715) 428 - 2124

E-mail Address: none

Name of utility commission/committee:

Names of members of utility commission/committee:

- MR LARRY ADAMS, COMMISSION MEMBER
- MR JERRY HESS, COMMISSION MEMBER
- MR BRUCE JILKA, COMMISSION MEMBER
- MR STANLEY LACH, COMMISSION MEMBER
- MR DOUG SPANGLER, COMMISSION MEMBER
- MR BRAD SWENSON, COMMISSION MEMBER
- MR LEON WEBER, COMMISSION MEMBER

Is sewer service rendered by the utility? YES

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

Date of Ordinance:

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)	228,080	241,705	1
Operating Expenses:			
Operation and Maintenance Expense (401)	115,504	130,996	2
Depreciation Expense (403)	64,660	61,689	3
Amortization Expense (404)	0	0	4
Taxes (408)	16,096	18,562	5
Total Operating Expenses	196,260	211,247	
Net Operating Income	31,820	30,458	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	31,820	30,458	
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)	12,555	7,756	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	12,555	7,756	
Total Income	44,375	38,214	
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	44,375	38,214	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	12,562	15,358	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	12,562	15,358	
Net Income	31,813	22,856	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	309,489	281,510	19
Balance Transferred from Income (433)	31,813	22,856	20
Miscellaneous Credits to Surplus (434)	6,253	5,123	21
Miscellaneous Debits to Surplus--Debit (435)	3,633	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)	343,922	309,489	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
 2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
BANK AND ADVANCE TO MUNICIPAL INTEREST EARNED	12,555	4
Total (Acct. 419):	12,555	
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):		
ADJUSTMENT FOR AUDIT CHANGES TO 1998	6,253	8
Total (Acct. 434):	6,253	
Miscellaneous Debits to Surplus (435):		
PSC MANDATED CHANGE TO NEW COMPOSITE RATE-WATER	3,633	9
Total (Acct. 435)--Debit:	3,633	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	92,029	0	136,051	0	228,080	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.)	115				115	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	91,914	0	136,051	0	227,965	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	3,246,221	3,203,450	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	784,343	716,050	2
Net Utility Plant	2,461,878	2,487,400	
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)	118,284	122,793	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	118,284	122,793	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	89,937	65,911	8
Temporary Cash Investments (132)	94,991	101,480	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	66,935	71,786	11
Other Accounts Receivable (143)	979	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	76,256	51,972	14
Materials and Supplies (150)	22,716	20,426	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)		1,014	17
Total Current and Accrued Assets	351,814	312,589	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	2,647	11,103	20
Total Deferred Debits	2,647	11,103	
Total Assets and Other Debits	2,934,623	2,933,885	

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)	1,241,744	1,199,501	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	343,922	309,489	23
Total Proprietary Capital	1,585,666	1,508,990	
LONG-TERM DEBT			
Bonds (221)	395,978	413,432	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	395,978	413,432	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)		2,396	28
Payables to Municipality (233)	5,579	47,495	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	2,064	2,161	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	7,643	52,052	
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)	945,336	959,411	38
Total Liabilities and Other Credits	2,934,623	2,933,885	

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)	1,167,161	2,071,146	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)	7,114	800			6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,174,275	2,071,946	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	248,541	535,802	0	0	9
Total Accumulated Provision	248,541	535,802	0	0	
Net Utility Plant	925,734	1,536,144	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)	Sewer (c)	(d)	(e)	Total (f)	
Balance first of year	226,034	490,016			716,050	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	19,007	45,653			64,660	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	252	(252)			0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
PSC MANDATED AJE	3,633	385			4,018	12
Total credits	22,892	45,786	0	0	68,678	13
Debits during year						14
Book cost of plant retired	0	0			0	15
Cost of removal					0	16
Other debits (specify):						17
ADJUSTMENT TO BG AUDIT BAL	385				385	18
Total debits	385	0	0	0	385	19
Balance End of Year	248,541	535,802	0	0	784,343	20
Composite Depreciation Rate?	Yes	Yes				21
If yes, what is the rate?	1.67%	2.20%				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	18,554	16,938
Sewer utility	4,162	3,488
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	<u>22,716</u>	<u>20,426</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				1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	1,199,501	1
Changes during year (explain):		
CONSTRUCTION IN NEW SUBDIVISION	42,243	2
Balance end of year	<u><u>1,241,744</u></u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
FIRSTAR BOND ISSUE	12/01/1996	05/01/2016	3.13%	395,978	1
Total Bonds (Account 221):				395,978	

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)
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NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	1,218	2
Charged electric department expense		3
Charged sewer department expense	1,909	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>3,127</u>	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	2,806	7
PSC Remainder Assessment	321	8
Other (explain):		
NONE		9
Total payments and other debits	<u>3,127</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)					
FIRSTAR CLEAN WATER FUND BOND ISSUE	2,161	12,562	12,659	2,064	1
Subtotal	2,161	12,562	12,659	2,064	
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	2,161	12,562	12,659	2,064	

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	204,676	0	0	754,735	0	959,411	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
AMORTIZATION OF GRANT				14,075		14,075	5
Balance End of Year	204,676	0	0	740,660	0	945,336	
Amount of federal and state grants in aid received for utility construction included in End of Year totals				528,702		528,702	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):		
ADVANCE	118,284	1
Total (Acct. 123):	118,284	
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	32,974	5
Electric		6
Sewer (Regulated)	33,961	7
Other (specify):		
NONE		8
Total (Acct. 142):	66,935	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
INTEREST RECEIVABLE	979	11
Total (Acct. 143):	979	
Receivables from Municipality (145):		
DUE FROM OTHER FUNDS	76,256	12
Total (Acct. 145):	76,256	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
DEFERRED REPAIRS	2,647	15
Total (Acct. 183):	2,647	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
<hr/>		
Payables to Municipality (233):		
DUE TO OTHER FUNDS	5,579	16
Total (Acct. 233):	5,579	
<hr/>		
Other Deferred Credits (253):		
NONE		17
Total (Acct. 253):		0
<hr/>		

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,153,225	0	2,063,696	0	3,216,921	1
Materials and Supplies	17,746	0	3,825	0	21,571	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	237,287	0	512,909	0	750,196	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	204,676	0	747,697	0	952,373	6
Other (specify):						
NONE					0	7
Average Net Rate Base	729,008	0	806,915	0	1,535,923	
Net Operating Income	11,563	0	20,257	0	31,820	8
Net Operating Income as a percent of Average Net Rate Base						
	1.59%	N/A	2.51%	N/A	2.07%	

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	1,220,622	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	326,705	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	1,547,327	
Net Income		
Net Income	31,813	5
 Percent Return on Proprietary Capital	 2.06%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

August 31, 2000

Mrs. Cheryl Hempe, Village Clerk Treasurer
Village of Prentice Water & Sewer Utility
605 Spruce Street
Prentice, WI 54556-1125

1999 Analytical Review DWCCA-4840-PJL

Dear Mrs. Hempe:

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. During our review, we noted that in recent years the utility has reported the same amount of remainder assessment for the sewer department as for the water department. Since the remainder assessment is based on operating revenues, the ratio of the remainder assessment should be based on the ratio of each departments percentage of the total revenue. Please follow this procedure in the future.

2. As directed in the head notes of the Other Operating Revenues (Water) schedule on page W-4, please provide more detail regarding the \$4,624 described as misc charges in Account 474, Other Water Revenues.

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,

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

PJL:tlm:w:\compl\Analytical Reviews\1999 analytical review letters\4840.doc

cc: Mr. Larry Adams

THE FOLLOWING RESPONSE RECEIVED BY E-MAIL ON 9/22/00.

FINANCIAL SECTION FOOTNOTES

Dear Peter,

Re: 8/31/00 analytical review letter

#2 Other Operating Revenue - Water includes sales of bulk water, reconnect fees, and other misc revenues

I hope this answers your inquiry.

Sincerely,

Lynn M. Lutz CPA

Review closed.

PJL

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	86,853	1
Total Sales of Water	86,853	
Other Operating Revenues		
Forfeited Discounts (470)	437	2
Other Water Revenues (474)	4,739	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	5,176	
Total Operating Revenues	92,029	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	24,355	5
General Operating Expenses (680-690)	23,084	6
Total Operation and Maintenance Expenses	47,439	
Other Operating Expenses		
Depreciation Expense (403)	19,007	7
Amortization Expense (404)		8
Taxes (408)	14,020	9
Total Other Operating Expenses	33,027	
Total Operating Expenses	80,466	
NET OPERATING INCOME	11,563	

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	169	402	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	1	169	402	
Metered Sales to General Customers (461)				
Residential	261	10,023	22,744	4
Commercial	45	4,648	6,540	5
Industrial	17	17,809	12,634	6
Total Metered Sales to General Customers (461)	323	32,480	41,918	
Private Fire Protection Service (462)	3		1,380	7
Public Fire Protection Service (463)	1		41,648	8
Other Sales to Public Authorities (464)	13	1,130	1,505	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	341	33,779	86,853	

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)	41,648	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)	41,648	
Forfeited Discounts (470):		
Customer late payment charges	437	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	437	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	115	7
Other (specify):		
MISC CHARGES	4,624	8
Total Other Water Revenues (474)	4,739	
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)	8,810	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	4,527	3
Chemicals (630)		4
Supplies and Expenses (640)	8,502	5
Repairs of Water Plant (650)	2,516	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	24,355	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	5,002	8
Office Supplies and Expenses (681)	2,388	9
Outside Services Employed (682)	5,272	10
Insurance Expense (684)	3,120	11
Employees Pensions and Benefits (686)	6,174	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	1,128	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	23,084	
 Total Operation and Maintenance Expenses	 47,439	

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		12,969	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		167	2
Net property tax equivalent		12,802	
Social Security		1,057	3
PSC Remainder Assessment		161	4
Other (specify): NONE			5
Total tax expense		14,020	

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)	1
County name			Price				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.240024				3
County tax rate	mills		8.702080				4
Local tax rate	mills		3.556608				5
School tax rate	mills		8.747037				6
Voc. school tax rate	mills		2.166595				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.412344				10
Less: state credit	mills		1.664485				11
Net tax rate	mills		21.747859				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		3.556608				14
Combined School Tax Rate	mills		10.913632				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		14.470240				17
Total Tax Rate	mills		23.412344				18
Ratio of Local and School Tax to Total	dec.		0.618060				19
Total tax net of state credit	mills		21.747859				20
Net Local and School Tax Rate	mills		13.441488				21
Utility Plant, Jan. 1	\$	1,139,290	1,139,290				22
Materials & Supplies	\$	18,554	18,554				23
Subtotal	\$	1,157,844	1,157,844				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,157,844	1,157,844				26
Assessment Ratio	dec.		0.833300				27
Assessed Value	\$	964,831	964,831				28
Net Local & School Rate	mills		13.441488				29
Tax Equiv. Computed for Current Year	\$	12,969	12,969				30
Tax Equivalent per 1994 PSC Report	\$						31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	12,969					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)	515		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)	32,820		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	33,335	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	50,150		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	16,760		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	4,513		20
Total Pumping Plant	71,423	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	4,699		23
Total Water Treatment Plant	4,699	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	150		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)			515 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)			32,820 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	33,335
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			50,150 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			16,760 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			4,513 20
Total Pumping Plant	0	0	71,423
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			4,699 23
Total Water Treatment Plant	0	0	4,699
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			150 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)	215,743		26
Transmission and Distribution Mains (343)	669,076	27,032	27
Fire Mains (344)	0		28
Services (345)	40,327		29
Meters (346)	29,894	529	30
Hydrants (348)	57,593	310	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,012,783	27,871	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	3,534		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	13,516		38
Other Tangible Property (390)	0		39
Total General Plant	17,050	0	
Total utility plant in service directly assignable	1,139,290	27,871	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,139,290	27,871	

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)			215,743 26
Transmission and Distribution Mains (343)			696,108 27
Fire Mains (344)			0 28
Services (345)			40,327 29
Meters (346)			30,423 30
Hydrants (348)			57,903 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	1,040,654
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			3,534 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			13,516 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	17,050
Total utility plant in service directly assignable	0	0	1,167,161
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	1,167,161

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			3,230	3,230	1
February			2,830	2,830	2
March			3,063	3,063	3
April			3,298	3,298	4
May			3,312	3,312	5
June			3,335	3,335	6
July			3,847	3,847	7
August			3,667	3,667	8
September			3,700	3,700	9
October			3,940	3,940	10
November			3,218	3,218	11
December			3,228	3,228	12
Total for year	0	0	40,668	40,668	
Less: Measured or estimated water used in main flushing and water treatment during year					13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				40,668	16
Less: Water sold				33,779	17
Losses and unaccounted for				6,889	18
Percent unaccounted for to the nearest whole percent (%)				17%	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				244	21
Date of maximum: 8/9/1999					22
Cause of maximum:					23
UNKNOWN					
Minimum gallons pumped by all methods in any one day during reporting year				0	24
Date of minimum: 5/2/1999					25
Total KWH used for pumping for the year				46,449	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)	
BALSAM STREET SHALLOW WELL 2		62	12	50,000	Yes	1
INDUSTRIAL PARK SHALLOW WEL 3		67	16	50,000	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	BALSAM STREET	INDUSTRIAL PARK	2
Purpose	P	P	3
Destination	R	R	4
Pump Manufacturer	LAYNE NW	LAYNE	5
Year Installed	1998	1986	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	500	500	8
Pump Motor or Standby Engine Mfr	LAYNE NW	LAYNE NW	9
Year Installed	1962	1987	10
Type	ELECTRIC	ELECTRIC	11
Horsepower	30	30	12

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1	2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2 3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	4 5
Year constructed	1940	1987	6
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	7 8
Elevation difference in feet (See Headnote 3.)	140	150	9 10
Total capacity in gallons	50,000	200,000	11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	13 14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	15 16 17
Filters, type (gravity, pressure, other, none)	NONE	NONE	18 19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.7200	0.7200	20 21 22
Is a corrosion control chemical used (yes, no)?	N	N	23 24
Is water fluoridated (yes, no)?	N	N	25

WATER MAINS

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

								Number of Feet	
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)		
M	D	4.000	1,294	0	0	0	1,294	1	
M	S	4.000	205	0	0	0	205	2	
M	D	6.000	28,105	0	0	0	28,105	3	
M	S	6.000	1,297	0	0	0	1,297	4	
M	D	8.000	8,969	0	0	0	8,969	5	
M	S	8.000	1,416	0	0	0	1,416	6	
M	S	12.000	29,239	915	0	0	30,154	7	
Total Within Municipality			70,525	915	0	0	71,440		
Total Utility			70,525	915	0	0	71,440		

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	277	0	0	0	277		1
M	1.000	27	0	0	0	27		2
M	1.500	1	0	0	0	1		3
M	2.000	9	0	0	0	9		4
M	3.000	1	0	0	0	1		5
Total Utility		315	0	0	0	315	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	291	9	0	12	312	11	1
1.000	23	0	0	(12)	11	2	2
1.500	2	0	0	(2)	0	0	3
2.000	12	0	0	(2)	10	0	4
3.000	3	0	0	0	3	0	5
Total:	331	9	0	(4)	336	13	

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	256	38	8	10	0	0	312	1
1.000	0	5	5	1	0	0	11	2
1.500	0	0	0	0	0	0	0	3
2.000	5	2	2	1	0	0	10	4
3.000	0	0	2	1	0	0	3	5
Total:	261	45	17	13	0	0	336	

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	6	2			8	1
Within Municipality	82				82	2
Total Fire Hydrants	88	2	0	0	90	
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:	91
Number of distribution system valves end of year:	211
Number of distribution valves operated during year:	205

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service (Page W-08)

New water main additions financed by general fund property sales

Water Mains (Page W-15)

Main extension financed by general fund sale of lots

Meters (Page W-17)

meter number adjustments due to rekeying data into new program and verifying type and size of meters at that time, adjustment due to error over the years

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sewage Operating Revenues		
Sewage Operating Revenues (621-626)	121,402	1
Total Sewage Operating Revenues	121,402	
Other Operating Revenues		
Forfeited Discounts (631)	459	2
Servicing of Customers Laterals (632)	0	3
Sale of Fertilizer (633)	0	4
Rent from Sewerage Properties (634)	0	5
Miscellaneous Operating Revenues (635)	115	6
Amortization of Construction Grants (636)	14,075	7
Total Other Operating Revenues	14,649	
Total Operating Revenues	136,051	
Operation and Maintenance Expenses		
Operation Expenses (820-829)	38,301	8
Maintenance Expenses (831-834)	7,603	9
Customer Accounting & Collection Expenses (840-843)	5,002	10
Administrative and General Expenses (850-857)	17,159	11
Total Operation and Maintenance Expenses	68,065	
Other Operating Expenses		
Depreciation Expense (403)	45,653	12
Amortization Expense (404)		13
Taxes (408)	2,076	14
Total Other Operating Expenses	47,729	
Total Operating Expenses	115,794	
NET OPERATING INCOME	20,257	

SEWAGE OPERATING REVENUES

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
Operating Revenues				
Sewage Operating Revenues				
Flat Rate Service to General Customers (621)				
Residential Revenues	1	169	994	1
Commercial Revenues				2
Industrial Revenues				3
Revenues from Public Authorities				4
Total Flat Rate Service to General Customers (621)	1	169	994	
Measured Service to General Customers (622)				
Residential Revenues	261	12,478	59,979	5
Commercial Revenues	46	3,645	18,684	6
Industrial Revenues	18	9,666	37,210	7
Revenues from Public Authorities	13	897	4,535	8
Total Measured Service to General Customers (622)	338	26,686	120,408	
Service to Public Authorities (623)				9
Service to Other Systems (624)				10
Other Sewerage Service (625)				11
Interdepartmental Service (626)				12
Total Sewage Operating Revenues	339	26,855	121,402	

HIGH STRENGTH CONTRIBUTORS

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
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NONE

OTHER OPERATING REVENUES (SEWER)

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 \$2,000 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)	
Customers Forfeited Discounts (631):		
Customer late payment charges	459	1
Other (specify):		
NONE		2
Total Customers Forfeited Discounts (631)	459	
Servicing of Customers Laterals (632):		
NONE		3
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		
NONE		4
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
NONE		5
Total Rent from Sewerage Property (634)	0	
Miscellaneous Operating Revenues (635):		
MISC CHARGES	115	6
Total Miscellaneous Operating Revenues (635)	115	
Amortization of Construction Grants (636):		
AMORTIZATION OF SEWER GRANT	14,075	7
Total Amortization of Construction Grants (636)	14,075	

SEWER 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)	
OPERATION EXPENSES		
Supervision and Labor (820)	17,866	1
Power and Fuel for Pumping (821)	12,164	2
Power and Fuel for Aeration Equipment (822)		3
Chlorine (823)		4
Phosphorous Removal Chemicals (824)		5
Sludge Conditioning Chemicals (825)		6
Other Chemicals for Sewage Treatment (826)		7
Other Operating Supplies and Expenses (827)	8,271	8
Transportation Expenses (828)		9
Rents (829)		10
Total Operation Expenses	38,301	
MAINTENANCE EXPENSES		
Maintenance of Sewage Collection System (831)		11
Maintenance of Collection System Pumping Equipment (832)		12
Maintenance of Treatment and Disposal Plant Equipment (833)		13
Maintenance of General Plant Structures and Equipment (834)	7,603	14
Total Maintenance Expenses	7,603	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES		
Billing, Collecting and Accounting (840)	3,402	15
Flat Rate Inspections (841)		16
Meter Reading (842)	1,600	17
Uncollectible Accounts (843)		18
Total Customer Accounting & Collection Expenses	5,002	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (850)		19
Office Supplies and Expenses (851)	2,270	20
Outside Services Employed (852)	6,222	21
Insurance Expense (853)	3,143	22
Employees Pensions and Benefits (854)	3,242	23

SEWER 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)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Regulatory Commission Expenses (855)		24
Miscellaneous General Expenses (856)	2,282	25
Rents (857)		26
Total Administrative and General Expenses	17,159	
Total Operation and Maintenance Expenses	68,065	

TAXES (ACCT. 408 - SEWER)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Social Security		1,749	1
Local and School Tax Equivalent on Meters Charged by Water Department		167	2
PSC Remainder Assessment		160	3
Other (specify): NONE			4
Total tax expense		<u><u>2,076</u></u>	

SEWER 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, 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	
COLLECTION SYSTEM			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Service Connections, Traps, and Accessories (312)	4,277		6
Collecting Mains and Accessories (313)	936,770	14,900	7
Interceptor Mains and Accessories (314)	0		8
Force Mains (315)	0		9
Other Collecting System Equipment (316)	28,452		10
Total Collection System	969,499	14,900	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	0		12
Receiving Wells (322)	0		13
Electric Pumping Equipment (323)	96,824		14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	955		16
Total Collection System Pumping Installations	97,779	0	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	25,663		17
Structures and Improvements (331)	107,528		18
Preliminary Treatment Equipment (332)	115,140		19
Primary Treatment Equipment (333)	108,971		20
Secondary Treatment Equipment (334)	471,989		21
Advanced Treatment Equipment (335)	0		22
Chlorination Equipment (336)	0		23
Sludge Treatment and Disposal Equipment (337)	0		24
Plant Site Piping (338)	0		25
Flow Metering and Monitoring Equipment (339)	6,991		26
Outfall Sewer Pipes (340)	0		27

SEWER 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
COLLECTION SYSTEM			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Service Connections, Traps, and Accessories (312)			4,277 6
Collecting Mains and Accessories (313)			951,670 7
Interceptor Mains and Accessories (314)			0 8
Force Mains (315)			0 9
Other Collecting System Equipment (316)			28,452 10
Total Collection System	0	0	984,399
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)			0 11
Structures and Improvements (321)			0 12
Receiving Wells (322)			0 13
Electric Pumping Equipment (323)			96,824 14
Other Power Pumping Equipment (324)			0 15
Miscellaneous Pumping Equipment (325)			955 16
Total Collection System Pumping Installations	0	0	97,779
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)			25,663 17
Structures and Improvements (331)			107,528 18
Preliminary Treatment Equipment (332)			115,140 19
Primary Treatment Equipment (333)			108,971 20
Secondary Treatment Equipment (334)			471,989 21
Advanced Treatment Equipment (335)			0 22
Chlorination Equipment (336)			0 23
Sludge Treatment and Disposal Equipment (337)			0 24
Plant Site Piping (338)			0 25
Flow Metering and Monitoring Equipment (339)			6,991 26
Outfall Sewer Pipes (340)			0 27

SEWER 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, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)	28,010		28
Total Treatment and Disposal Plant	864,292	0	
GENERAL PLANT			
Land and Land Rights (370)	8,000		29
Structures and Improvements (371)	90,639		30
Office Furniture and Equipment (372)	13,715		31
Computer Equipment (372.1)	0		32
Transportation Equipment (373)	0		33
Other General Equipment (379)	12,322		34
Other Tangible Property (390)	0		35
Total General Plant	124,676	0	
Total utility plant in service directly assignable	2,056,246	14,900	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	2,056,246	14,900	

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)			28,010 28
Total Treatment and Disposal Plant	0	0	864,292
GENERAL PLANT			
Land and Land Rights (370)			8,000 29
Structures and Improvements (371)			90,639 30
Office Furniture and Equipment (372)			13,715 31
Computer Equipment (372.1)			0 32
Transportation Equipment (373)			0 33
Other General Equipment (379)			12,322 34
Other Tangible Property (390)			0 35
Total General Plant	0	0	124,676
Total utility plant in service directly assignable	0	0	2,071,146
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	0	0	2,071,146

SEWER 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 disconnected 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 diameter; pipe materials do not need to be specified.

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)	
Sewer	4.000	5	0	0	0	5	0	1
Sewer	6.000	315	0	0	0	315	0	2
Total Utility		320	0	0	0	320	0	

SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), 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						
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	
4.000	3,464	0	0	0	3,464	1
6.000	727	0	0	0	727	2
8.000	49,283	908	0	0	50,191	3
10.000	1,204	0	0	0	1,204	4
Total Utility	54,678	908	0	0	55,586	

SEWER OPERATING SECTION FOOTNOTES

Sewer Utility Plant in Service (Page S-07)

New mains financed by general fund land sales

Sewer Mains (Page S-10)

Main extension financed by general fund sale of lots
