



3015 (02-09-04)

ANNUAL REPORT

OF

Name: TIGERTON MUNICIPAL WATER AND SEWER UTILITY

Principal Office: 221 BIRCH STREET
P.O. BOX 147
TIGERTON, WI 54486-0147

For the Year Ended: DECEMBER 31, 1999

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

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

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

TABLE OF CONTENTS

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

TABLE OF CONTENTS

Schedule Name	Page
NON-REGULATED SEWER OPERATING SECTION	
Sewage Operating Revenues	N-02
High Strength Contributors	N-03
Other Operating Revenues (Sewer)	N-04
Sewer Operation & Maintenance Expenses	N-05
Taxes (Acct. 408 - Sewer)	N-06
Sewer Utility Plant in Service	N-07
Sewer Services	N-09
Sewer Mains	N-10
Sewer Operating Section Footnotes	N-11

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: TIGERTON MUNICIPAL WATER AND SEWER UTILITY

Utility Address: 221 BIRCH STREET
P.O. BOX 147
TIGERTON, WI 54486-0147

When was utility organized? 5/1/1938

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR MIKE THIEL
Title: UTILITY SUPERINTENDENT

Office Address:
221 BIRCH STREET
P.O. BOX 147
TIGERTON, WI 54486-0147

Telephone: (715) 535 - 2666

Fax Number: (715) 535 - 2262

E-mail Address:

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

Name: CLIFTON GUNDERSON LLC
Title:

Office Address: CLIFTON GUNDERSON LLC
201 FRONTENAC AVENUE
P.O. BOX 106
STEVENS POINT, WI 54481

Telephone: (715) 344 - 4984

Fax Number: (715) 344 - 8544

E-mail Address:

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? NO

IDENTIFICATION AND OWNERSHIP

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

Name: CLIFTON GUNDERSON LLC

Title:

Office Address: CLIFTON GUNDERSON LLC
201 FRONTENAC AVENUE
P.O. BOX 106
STEVENS POINT, WI 54481

Telephone: (715) 344 - 4984

Fax Number: (715) 344 - 8544

E-mail Address:

Date of most recent audit report:

Period covered by most recent audit:

Names and titles of utility management including manager or superintendent:

Name: MR. JOHN RETTKOWSKI

Title: UTILITY ASSISTANT

Office Address:
221 BIRCH STREET
P.O. BOX 147
TIGERTON, WI 54486-0147

Telephone: (715) 535 - 2666

Fax Number: (715) 535 - 2262

E-mail Address:

Name: MR. MIKE THEIL

Title: UTILITY SUPERINTENDENT

Office Address:
221 BIRCH STREET
P.O. BOX 147
TIGERTON, WI 54486-0147

Telephone: (715) 535 - 2666

Fax Number: (715) 535 - 2262

E-mail Address:

Name of utility commission/committee: Utility Committee

Names of members of utility commission/committee:

- MR. JACK MAURITZ, BOARD MEMBER
 - MR. JOHN ROCKEY, BOARD MEMBER
 - MR. KEN SAMBS, BOARD 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)	127,624	69,586	1
Operating Expenses:			
Operation and Maintenance Expense (401)	65,972	69,204	2
Depreciation Expense (403)	24,669	23,004	3
Amortization Expense (404)	0	0	4
Taxes (408)	30,789	29,430	5
Total Operating Expenses	121,430	121,638	
Net Operating Income	6,194	(52,052)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	6,194	(52,052)	
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)	12,615	10,699	9
Miscellaneous Nonoperating Income (421)	(23,361)	(319)	10
Total Other Income	(10,746)	10,380	
Total Income	(4,552)	(41,672)	
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	(4,552)	(41,672)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	21,010	24,598	13
Amortization of Debt Discount and Expense (428)	1,445		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	22,455	24,598	
Net Income	(27,007)	(66,270)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(227,361)	(161,091)	19
Balance Transferred from Income (433)	(27,007)	(66,270)	20
Miscellaneous Credits to Surplus (434)	29,430	0	21
Miscellaneous Debits to Surplus--Debit (435)	13,412	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)	(238,350)	(227,361)	

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):		
VARIOUS	12,615	4
Total (Acct. 419):	12,615	
Miscellaneous Nonoperating Income (421):		
NET NON-REGULATED SEWER OPERATING RESULTS	(23,361)	5
Total (Acct. 421):	(23,361)	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
TAX EQUIVALENT FORGIVEN	29,430	8
Total (Acct. 434):	29,430	
Miscellaneous Debits to Surplus (435):		
PRIOR PERIOD ADJUSTMENT	13,412	9
Total (Acct. 435)--Debit:	13,412	
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):					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	127,624	0	0	0	127,624	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	127,624	0	0	0	127,624	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,489,243	1,486,927	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	280,100	254,787	2
Net Utility Plant	1,209,143	1,232,140	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	2,375,230	2,373,530	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	812,303	739,590	4
Net Nonutility Property	1,562,927	1,633,940	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	1,562,927	1,633,940	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	54,759	49,660	8
Temporary Cash Investments (132)	269,790	291,291	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	24,859	43,377	11
Other Accounts Receivable (143)	0	916	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	97,937	83,351	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	447,345	468,595	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	7,481	8,926	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	7,481	8,926	
Total Assets and Other Debits	3,226,896	3,343,601	

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)	588,583	588,583	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	(238,350)	(227,361)	23
Total Proprietary Capital	350,233	361,222	
LONG-TERM DEBT			
Bonds (221)	280,000	315,000	24
Advances from Municipality (223)	238,442	275,301	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	518,442	590,301	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	10,771	61,534	28
Payables to Municipality (233)	275,301	259,248	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	5,174	6,101	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	291,246	326,883	
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)	2,066,975	2,065,195	38
Total Liabilities and Other Credits	3,226,896	3,343,601	

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)	1,489,243	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,489,243	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	280,100	0	0	0	9
Total Accumulated Provision	280,100	0	0	0	
Net Utility Plant	1,209,143	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	254,787				254,787	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	24,669				24,669	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	644				644	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	25,313	0	0	0	25,313	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	280,100	0	0	0	280,100	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	2,373,530	1,700		2,375,230	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	2,373,530	1,700	0	2,375,230	
Less accum. prov. depr. & amort. (122)	739,590	72,713		812,303	3
Net Nonutility Property	1,633,940	(71,013)	0	1,562,927	

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					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility		0 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	0	0

**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)				
Revenue Bonds	1,445	0	7,481	1
Total			7,481	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	588,583	1
Changes during year (explain):		2
Balance end of year	<u>588,583</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)	
Water and Sewer Mortgage Rev Bonds	02/15/1990	04/01/2005	7.00%	280,000	1
Total Bonds (Account 221):				280,000	

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)	
Advances (223)					
Advance from Village	01/01/1996	12/31/2006	0.00%	238,442	1
Total for Account 223				238,442	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	30,789	2
Charged electric department expense		3
Charged sewer department expense	945	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>31,734</u>	
Taxes paid during year:		
County, state and local taxes	29,430	6
Social Security taxes	1,400	7
PSC Remainder Assessment	904	8
Other (explain):		
NONE		9
Total payments and other debits	<u>31,734</u>	
Balance end of year	<u><u>0</u></u>	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
Mortgage Revenue Bonds	6,101	21,010	21,937	5,174	1
Subtotal	6,101	21,010	21,937	5,174	
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	6,101	21,010	21,937	5,174	

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	710,959	0	0	1,354,236	0	2,065,195	1
Add credits during year:							
For Services	1,780					1,780	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	712,739	0	0	1,354,236	0	2,066,975	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	24,859	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	24,859	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
DUE FROM OTHER FUNDS	97,937	12
Total (Acct. 145):	97,937	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Payables to Municipality (233):		
DUE TO THE VILLAGE	275,301	16
Total (Acct. 233):	275,301	
Other Deferred Credits (253):		
NONE		17
Total (Acct. 253):		0

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)		
Add Average:							
Utility Plant in Service	1,488,085	0	0	0	1,488,085	1	
Materials and Supplies	0	0	0	0	0	2	
Other (specify):						0	3
Less Average:							
Reserve for Depreciation	267,443	0	0	0	267,443	4	
Customer Advances for Construction					0	5	
Contributions in Aid of Construction	711,849	0	0	0	711,849	6	
Other (specify):						0	7
Average Net Rate Base	508,793	0	0	0	508,793		
Net Operating Income	6,194	0	0	0	6,194	8	
Net Operating Income as a percent of Average Net Rate Base	1.22%	N/A	N/A	N/A	1.22%		

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	588,583	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(232,855)	3
Other (Specify):		4
Total Average Proprietary Capital	355,728	
Net Income		
Net Income	(27,007)	5
Percent Return on Proprietary Capital	-7.59%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

NONE

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

Notes Payable & Miscellaneous Long-Term Debt (Page F-14)

The advance from the general fund was for continuing operations and the village did not feel it was necessary to charge interest to it's Utility.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

August 31, 2000

Mr. Mike Thiel, Utility Superintendent
Tigerton Municipal Water & Sewer Utility
221 Birch Street
P.O. Box 147
Tigerton, WI 54486-0147

1999 Analytical Review DWCCA-5910-PJL

Dear Mr. Thiel:

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. Our records indicate that the sewer operations of your utility are subject to regulation by the Public Service Commission of Wisconsin. The filed tariffs and other rules and regulations for your sewer department were effective December 28, 1987, in docket 5910-UR-100. With regard to this matter, please provide answers to the following questions.

a. Why has the utility filed its annual reports since 1997 with the sewer operations included as a non utility department?

b. Are the rates for sewer service specified in docket 5910-UR-100 being used to calculate customers' bills? If not, why not?

c. Are other rules and regulations specified in docket 5910-UR-100 being followed? If not, why not?

2. Please provide more detail regarding the \$13,412 described as prior period adjustment in Account 435, Miscellaneous Debits to Surplus on page F-2.

3. During our review of the Services schedule on page W-16, we noted that in the footnotes for that page you explained why there were no dollars recorded on page W-8 for the services reported as added during the year on page W-16. However, there was no reference made as to why there were no dollars retired on page W-8 for the services reported as retired during the year on page W-16. Please explain.

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,

FINANCIAL SECTION FOOTNOTES

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\5910.doc

cc: Mr. Jack Mauritz

RESPONSE FROM CLIFTON GUNDERSON RECEIVED BY MAIL ON 9/25/00.

#1

a), The sewer service has been reported incorrectly due to a misunderstanding as to how to properly report a regulated sewer utility. In the future, we will properly report the sewer operations in the regulated sewer utility section.

b), The village is using the proper sewer rates as specified in docket 5910-UR-100. We tested the use of the proper rates during our audit field work.

c), To the best of our knowledge, the village is following the other rules and regulations of docket 5910-UR-100.

#2, The prior period adjustment in Account 435, Miscellaneous Debits to Surplus on page F-2 relates to an overstatement of accounts receivable as of December 31, 1998.

#3, The disposals of services on page W-16 should have been reported in the adjustments column. The reason for the adjustment is the same as the explanation of the adjustment on page W-17, in the past the village did not have a good way of keeping track of the utility activity, however, in 1999 the village purchased a new software package which allows them to better track the utility information.

Review closed.

PJL

Identification and Ownership (Page iv)

This annual report should be read only in connection with the accompanying accountant's report.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	126,786	1
Total Sales of Water	126,786	
Other Operating Revenues		
Forfeited Discounts (470)	0	2
Other Water Revenues (474)	838	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	838	
Total Operating Revenues	127,624	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	49,889	5
General Operating Expenses (680-690)	16,083	6
Total Operation and Maintenance Expenses	65,972	
Other Operating Expenses		
Depreciation Expense (403)	24,669	7
Amortization Expense (404)		8
Taxes (408)	30,789	9
Total Other Operating Expenses	55,458	
Total Operating Expenses	121,430	
NET OPERATING INCOME	6,194	

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	3	75	731	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	3	75	731	
Metered Sales to General Customers (461)				
Residential	293	11,274	55,371	4
Commercial	31	2,651	10,684	5
Industrial	11	1,118	4,800	6
Total Metered Sales to General Customers (461)	335	15,043	70,855	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	20		45,442	8
Other Sales to Public Authorities (464)	12	2,555	9,758	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	370	17,673	126,786	

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)	45,442	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)	45,442	
Forfeited Discounts (470):		
Customer late payment charges		5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	838	7
Other (specify):		
NONE		8
Total Other Water Revenues (474)	838	
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)	29,426	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	2,760	3
Chemicals (630)	2,190	4
Supplies and Expenses (640)	9,162	5
Repairs of Water Plant (650)	4,621	6
Transportation Expenses (660)	1,730	7
Total Plant Operation and Maintenance Expenses	49,889	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	1,250	8
Office Supplies and Expenses (681)	3,355	9
Outside Services Employed (682)	2,216	10
Insurance Expense (684)	3,900	11
Employees Pensions and Benefits (686)	1,559	12
Regulatory Commission Expenses (688)	312	13
Miscellaneous General Expenses (689)	3,491	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	16,083	
Total Operation and Maintenance Expenses	65,972	

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		29,430	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		245	2
Net property tax equivalent		29,185	
Social Security		700	3
PSC Remainder Assessment		904	4
Other (specify): NONE			5
Total tax expense		<u>30,789</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			Shawano				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.190812				3
County tax rate	mills		5.014140				4
Local tax rate	mills		5.221241				5
School tax rate	mills		11.586555				6
Voc. school tax rate	mills		1.645188				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.657936				10
Less: state credit	mills		0.000000				11
Net tax rate	mills		23.657936				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.221241				14
Combined School Tax Rate	mills		13.231743				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.452984				17
Total Tax Rate	mills		23.657936				18
Ratio of Local and School Tax to Total	dec.		0.779991				19
Total tax net of state credit	mills		23.657936				20
Net Local and School Tax Rate	mills		18.452984				21
Utility Plant, Jan. 1	\$	1,486,928	1,486,928				22
Materials & Supplies	\$	0	0				23
Subtotal	\$	1,486,928	1,486,928				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,486,928	1,486,928				26
Assessment Ratio	dec.		1.048471				27
Assessed Value	\$	1,559,001	1,559,001				28
Net Local & School Rate	mills		18.452984				29
Tax Equiv. Computed for Current Year	\$	28,768	28,768				30
Tax Equivalent per 1994 PSC Report	\$	29,430					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	29,430					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)	24,990		4
Structures and Improvements (311)	13,951		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	120,664		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	159,605	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	78,260		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	67,703		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	145,963	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			24,990 4
Structures and Improvements (311)			13,951 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			120,664 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	159,605
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			78,260 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			67,703 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	145,963
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	19,315		26
Transmission and Distribution Mains (343)	1,034,380		27
Fire Mains (344)	0		28
Services (345)	34,681		29
Meters (346)	25,372	503	30
Hydrants (348)	57,489		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,171,237	503	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	1,305	707	35
Computer Equipment (372.1)	3,068		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	5,749	1,106	38
Other Tangible Property (390)	0		39
Total General Plant	10,122	1,813	
Total utility plant in service directly assignable	1,486,927	2,316	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,486,927	2,316	

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)			19,315 26
Transmission and Distribution Mains (343)			1,034,380 27
Fire Mains (344)			0 28
Services (345)			34,681 29
Meters (346)			25,875 30
Hydrants (348)			57,489 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	1,171,740
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			2,012 35
Computer Equipment (372.1)			3,068 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			6,855 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	11,935
Total utility plant in service directly assignable	0	0	1,489,243
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	1,489,243

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			1,989	1,989	1
February			2,069	2,069	2
March			2,165	2,165	3
April			2,163	2,163	4
May			2,207	2,207	5
June			2,258	2,258	6
July			2,136	2,136	7
August			2,187	2,187	8
September			1,834	1,834	9
October			1,848	1,848	10
November			2,248	2,248	11
December			2,068	2,068	12
Total for year	0	0	25,172	25,172	
Less: Measured or estimated water used in main flushing and water treatment during year				350	13
Less: Other utility use				6,300	14
Other utility use explanation:					15
Freeze Protection-3 main breaks					
Water pumped into distribution system				18,522	16
Less: Water sold				17,673	17
Losses and unaccounted for				849	18
Percent unaccounted for to the nearest whole percent (%)				5%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
NONE					
Maximum gallons pumped by all methods in any one day during reporting year				171	21
Date of maximum: 2/18/1999					22
Cause of maximum:					23
Broken Mains					
Minimum gallons pumped by all methods in any one day during reporting year				30	24
Date of minimum: 9/4/1999					25
Total KWH used for pumping for the year				26,147	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL # 3	3	52	16	396,000	Yes	1
WELL # 4	4	69	16	684,000	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 3	WELL 4	1
Location	SUNRISE STREET	ZION STREET	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	LAYNE NW	LAYNE NW	5
Year Installed	1978	1990	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	275	475	8
Pump Motor or Standby Engine Mfr	JOHN DEERE	JOHN DEERE	10
Year Installed	1986	1990	11
Type	DIESEL	DIESEL	12
Horsepower	38	38	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	WELL # 1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1936		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	120		6
Total capacity in gallons	60,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.7000		12
Is a corrosion control chemical used (yes, no)?	Y		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)	
M	D	2.000	2,025	0	0	0	2,025	1
M	D	3.000	479	0	0	0	479	2
M	D	4.000	199	0	0	0	199	3
M	D	6.000	29,637	0	0	0	29,637	4
M	D	8.000	15,942	0	0	0	15,942	5
Total Within Municipality			48,282	0	0	0	48,282	
Total Utility			48,282	0	0	0	48,282	

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	270	2		10	282		1
M	1.000	30	0	0	0	30		2
M	1.500	2	0	0	0	2		3
M	2.000	4	0	0	0	4		4
M	3.000	2	0	0	0	2		5
M	6.000	1	0	0	0	1		6
Total Utility		309	2	0	10	321	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)	
0.750	396	6	0	(71)	331	52	1
1.000	9	0	0	(1)	8	0	2
1.500	4	0	0	1	5	0	3
2.000	7	0	0	2	9	0	4
Total:	416	6	0	(69)	353	52	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	293	25	6	1	0	6	331	1
1.000	0	4	0	3	1	0	8	2
1.500	0	1	3	1	0	0	5	3
2.000	0	1	1	6	1	0	9	4
Total:	293	31	10	11	2	6	353	

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	73				73	2
Total Fire Hydrants	73	0	0	0	73	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	73
Number of distribution system valves end of year:	87
Number of distribution valves operated during year:	33

WATER OPERATING SECTION FOOTNOTES

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

The increase in water revenues is due a rate increase that went into affect in October of 1998.

Water Operation & Maintenance Expenses (Page W-05)

The increase in salaries and wages and the decrease in employee benefits is due the new computer system and a new system of coding the salaries and wages. In 1999 the majority of the employee benefits are included in the salaries and wages.

Water Services (Page W-16)

The added services were installed in prior years but were not included in this analysis. The services were turned on this year when the property was purchased. The new property owners were charged for those services and the amount was recorded as contributed capital. Thus there are no purchases of services shown in the financial section.

Per letter from auditor receiver on 9/25/00, 10 .75" services moved from column (e) to column (f). PJL

Meters (Page W-17)

The adjustments to meters owned by the Utility is due poor bookkeeping in the past. Per discussion with the Village Clerk and review of the records, this year's numbers appear to be more accurate than in the past. The Village purchased new software in 1999 which will better help them keep track of their Utility information.

Hydrants and Distribution System Valves (Page W-18)

Distribution valves operated during the year with Mike Theil

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sewage Operating Revenues		
Sewage Operating Revenues (621-626)	131,462	1
Total Sewage Operating Revenues	131,462	
Other Operating Revenues		
Forfeited Discounts (631)	0	2
Servicing of Customers Lateral (632)	0	3
Sale of Fertilizer (633)	0	4
Rent from Sewerage Properties (634)	0	5
Miscellaneous Operating Revenues (635)	0	6
Amortization of Construction Grants (636)	0	7
Total Other Operating Revenues	0	
Total Operating Revenues	131,462	
Operation and Maintenance Expenses		
Operation Expenses (820-829)	48,837	8
Maintenance Expenses (831-834)	11,526	9
Customer Accounting & Collection Expenses (840-843)	0	10
Administrative and General Expenses (850-857)	20,158	11
Total Operation and Maintenance Expenses	80,521	
Other Operating Expenses		
Depreciation Expense (403)	73,357	12
Amortization Expense (404)		13
Taxes (408)	945	14
Total Other Operating Expenses	74,302	
Total Operating Expenses	154,823	
NET OPERATING INCOME	(23,361)	

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	13	180	758	1
Commercial Revenues				2
Industrial Revenues				3
Revenues from Public Authorities				4
Total Flat Rate Service to General Customers (621)	13	180	758	
Measured Service to General Customers (622)				
Residential Revenues	293	11,069	83,592	5
Commercial Revenues	31	2,465	21,769	6
Industrial Revenues	11	1,118	7,885	7
Revenues from Public Authorities	12	2,551	17,458	8
Total Measured Service to General Customers (622)	347	17,203	130,704	
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	360	17,383	131,462	

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)
ALL SEWAGE IS DOMESTIC STRENGTH				

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.

Particulars (a)	Amount (b)	
Customers Forfeited Discounts (631):		
Customer late payment charges	1	1
Other (specify):		
		2
Total Customers Forfeited Discounts (631)	0	
Servicing of Customers Laterals (632):		
		3
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		
		4
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
		5
Total Rent from Sewerage Property (634)	0	
Miscellaneous Operating Revenues (635):		
		6
Total Miscellaneous Operating Revenues (635)	0	
Amortization of Construction Grants (636):		
		7
Total Amortization of Construction Grants (636)	0	

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)	29,442	1
Power and Fuel for Pumping (821)	12,376	2
Power and Fuel for Aeration Equipment (822)		3
Chlorine (823)	388	4
Phosphorous Removal Chemicals (824)		5
Sludge Conditioning Chemicals (825)		6
Other Chemicals for Sewage Treatment (826)		7
Other Operating Supplies and Expenses (827)	5,946	8
Transportation Expenses (828)	685	9
Rents (829)		10
Total Operation Expenses	48,837	
MAINTENANCE EXPENSES		
Maintenance of Sewage Collection System (831)	1,805	11
Maintenance of Collection System Pumping Equipment (832)	2,470	12
Maintenance of Treatment and Disposal Plant Equipment (833)	1,570	13
Maintenance of General Plant Structures and Equipment (834)	5,681	14
Total Maintenance Expenses	11,526	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES		
Billing, Collecting and Accounting (840)		15
Flat Rate Inspections (841)		16
Meter Reading (842)		17
Uncollectible Accounts (843)		18
Total Customer Accounting & Collection Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (850)	1,750	19
Office Supplies and Expenses (851)	3,684	20
Outside Services Employed (852)	2,090	21
Insurance Expense (853)	3,900	22
Employees Pensions and Benefits (854)	1,099	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)	7,635	25
Rents (857)		26
Total Administrative and General Expenses	20,158	
 Total Operation and Maintenance Expenses	 80,521	

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		700	1
Local and School Tax Equivalent on Meters Charged by Water Department		245	2
PSC Remainder Assessment		0	3
Other (specify): NONE			4
Total tax expense		945	

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 other than accounts 391.1 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)	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)	13,272		4
Structures and Improvements (311)	38,849		5
Service Connections, Traps, and Accessories (312)	65,030		6
Collecting Mains and Accessories (313)	314,671		7
Interceptor Mains and Accessories (314)	0		8
Force Mains (315)	0		9
Other Collecting System Equipment (316)	0		10
Total Collection System	431,822	0	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	99,090		11
Structures and Improvements (321)	63,965		12
Receiving Wells (322)	202,880		13
Electric Pumping Equipment (323)	0		14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	0		16
Total Collection System Pumping Installations	365,935	0	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	15,000		17
Structures and Improvements (331)	686,442		18
Preliminary Treatment Equipment (332)	54,466		19
Primary Treatment Equipment (333)	235,081		20
Secondary Treatment Equipment (334)	181,897		21
Advanced Treatment Equipment (335)	0		22
Chlorination Equipment (336)	0		23
Sludge Treatment and Disposal Equipment (337)	214,694		24
Plant Site Piping (338)	82,575		25
Flow Metering and Monitoring Equipment (339)	34,330		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)			13,272	4
Structures and Improvements (311)			38,849	5
Service Connections, Traps, and Accessories (312)			65,030	6
Collecting Mains and Accessories (313)			314,671	7
Interceptor Mains and Accessories (314)			0	8
Force Mains (315)			0	9
Other Collecting System Equipment (316)			0	10
Total Collection System	0	0	431,822	
COLLECTION SYSTEM PUMPING INSTALLATIONS				
Land and Land Rights (320)			99,090	11
Structures and Improvements (321)			63,965	12
Receiving Wells (322)			202,880	13
Electric Pumping Equipment (323)			0	14
Other Power Pumping Equipment (324)			0	15
Miscellaneous Pumping Equipment (325)			0	16
Total Collection System Pumping Installations	0	0	365,935	
TREATMENT AND DISPOSAL PLANT				
Land and Land Rights (330)			15,000	17
Structures and Improvements (331)			686,442	18
Preliminary Treatment Equipment (332)			54,466	19
Primary Treatment Equipment (333)			235,081	20
Secondary Treatment Equipment (334)			181,897	21
Advanced Treatment Equipment (335)			0	22
Chlorination Equipment (336)			0	23
Sludge Treatment and Disposal Equipment (337)			214,694	24
Plant Site Piping (338)			82,575	25
Flow Metering and Monitoring Equipment (339)			34,330	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 other than accounts 391.1 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)	
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)	20,910		28
Total Treatment and Disposal Plant	1,525,395	0	
GENERAL PLANT			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	0		30
Office Furniture and Equipment (372)	9,909		31
Computer Equipment (372.1)	3,068		32
Transportation Equipment (373)	0		33
Other General Equipment (379)	37,933	1,700	34
Other Tangible Property (390)	0		35
Total General Plant	50,910	1,700	
Total utility plant in service directly assignable	2,374,062	1,700	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	2,374,062	1,700	

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)			20,910 28
Total Treatment and Disposal Plant	0	0	1,525,395
GENERAL PLANT			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)			9,909 31
Computer Equipment (372.1)			3,068 32
Transportation Equipment (373)			0 33
Other General Equipment (379)			39,633 34
Other Tangible Property (390)			0 35
Total General Plant	0	0	52,610
Total utility plant in service directly assignable	0	0	2,375,762
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	0	0	2,375,762

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	4	0	0	0	4		1
Sewer	6.000	305	0	0	0	305		2
Total Utility		309	0	0	0	309	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	1,911	0	0	0	1,911	1
6.000	1,628	0	0	0	1,628	2
8.000	37,664	0	0	0	37,664	3
Total Utility	41,203	0	0	0	41,203	

SEWER OPERATING SECTION FOOTNOTES

Sewer Operation & Maintenance Expenses (Page N-05)

The increase in salaries and wages and the decrease in employee benefits is due to the Village's new software and a new system for recording salaries and wages. In 1999 the majority of the employee benefits are included in the salaries and wages balance.
