



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, 2002

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: LAURIE ANDRE

Title: VILLAGE CLERK/TREASURER

Office Address:

605 SPRUCE STREET
PRENTICE, WI 54556

Telephone: (715) 428 - 2124

Fax Number: (715) 428 - 2120

E-mail Address: NONE

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

Name: LYNN M. 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: lynnluetz@pctcnet.net

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

Name: LARRY ADAMS

Title: PRESIDENT

Office Address:

605 SPRUCE ST
PRENTICE, WI 54556

Telephone: (715) 428 - 2124

Fax Number: (715) 428 - 2124

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: LYNN M. 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: lynnlutz@pctcnet.net

Date of most recent audit report: 4/30/2003

Period covered by most recent audit: 2002

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: PUBLIC WORKS COMMITTEE

Names of members of utility commission/committee:

- MR LARRY ADAMS, COMMISSION MEMBER
- MR BRIAN CLEVELAND, COMMISSION MEMBER
- MR DOUG KOCH, 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. § 66.0819 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)	204,507	196,431	1
Operating Expenses:			
Operation and Maintenance Expense (401)	145,615	137,924	2
Depreciation Expense (403)	66,824	65,969	3
Amortization Expense (404)	0	0	4
Taxes (408)	20,137	17,977	5
Total Operating Expenses	232,576	221,870	
Net Operating Income	(28,069)	(25,439)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(28,069)	(25,439)	
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)	9,830	14,420	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	9,830	14,420	
Total Income	(18,239)	(11,019)	
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	(18,239)	(11,019)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	10,863	11,437	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	10,863	11,437	
Net Income	(29,102)	(22,456)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	290,482	312,938	19
Balance Transferred from Income (433)	(29,102)	(22,456)	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	261,380	290,482	

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):		
INTEREST ON CASH ACCOUNTS	9,830	4
Total (Acct. 419):	9,830	
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):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
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	83,662	0	120,845	0	204,507	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.)	124				124	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	83,538	0	120,845	0	204,383	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	3,387,935	3,300,935	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	951,377	899,885	2
Net Utility Plant	2,436,558	2,401,050	
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)	110,881	113,497	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	110,881	113,497	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	53,855	70,013	8
Temporary Cash Investments (132)	47,034	51,260	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	51,331	48,463	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	130,189	123,234	14
Materials and Supplies (150)	21,734	21,734	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	304,143	314,704	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	2,851,582	2,829,251	

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	1,241,744	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	261,380	290,482	23
Total Proprietary Capital	1,503,124	1,532,226	
LONG-TERM DEBT			
Bonds (221)	340,271	359,414	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	340,271	359,414	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)			28
Payables to Municipality (233)	92,947	6,863	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	1,793	1,874	32
Other Current and Accrued Liabilities (238)	10,336	11,688	33
Total Current and Accrued Liabilities	105,076	20,425	
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)	903,111	917,186	38
Total Liabilities and Other Credits	2,851,582	2,829,251	

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)	1,262,038	2,117,982	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	801			6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,269,152	2,118,783	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	285,592	665,785	0	0	9
Total Accumulated Provision	285,592	665,785	0	0	
Net Utility Plant	983,560	1,452,998	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	274,113	625,772			899,885	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	20,412	46,412			66,824	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	319	(319)			0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	20,731	46,093	0	0	66,824	13
Debits during year						14
Book cost of plant retired	9,252	6,080			15,332	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	9,252	6,080	0	0	15,332	19
Balance End of Year	285,592	665,785	0	0	951,377	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					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	17,741	17,741
Sewer utility	3,993	3,993
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	21,734	21,734

**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><u>0</u></u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u><u>0</u></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	1,241,744	1
Changes during year (explain):		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%	340,271	1
Total Bonds (Account 221):				340,271	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

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

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	16,818	2
Charged electric department expense	3,318	3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>20,136</u>	
Taxes paid during year:		
County, state and local taxes	15,647	6
Social Security taxes	4,314	7
PSC Remainder Assessment	175	8
Other (explain):		
NONE		9
Total payments and other debits	<u>20,136</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	1,874	10,863	10,944	1,793	1
Subtotal	1,874	10,863	10,944	1,793	
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	1,874	10,863	10,944	1,793	

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	712,510	0	917,186	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
GRANT AMORTIZATION				14,075		14,075	5
Balance End of Year	204,676	0	0	698,435	0	903,111	
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):		
ADVANCE TO MUNICIPALITY	110,881	1
Total (Acct. 123):	110,881	
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	10,866	5
Electric		6
Sewer (Regulated)	31,447	7
Other (specify):		
REFUSE	9,018	8
Total (Acct. 142):	51,331	
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	130,189	12
Total (Acct. 145):	130,189	
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):		
REIMBURSEMENTS DUE MUNICIPALITY	92,947	16
Total (Acct. 233):	92,947	
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	1,241,365	0	2,095,155	0	3,336,520	1
Materials and Supplies	17,741	0	3,993	0	21,734	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	279,852	0	645,778	0	925,630	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	204,676	0	705,472	0	910,148	6
Other (specify):					0	7
Average Net Rate Base	774,578	0	747,898	0	1,522,476	
Net Operating Income	(8,182)	0	(19,887)	0	(28,069)	8
Net Operating Income as a percent of Average Net Rate Base	-1.06%	N/A	-2.66%	N/A	-1.84%	

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	1,241,744	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	275,931	3
Other (Specify):		4
Total Average Proprietary Capital	1,517,675	
Net Income		
Net Income	(29,102)	5
Percent Return on Proprietary Capital	-1.92%	

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)

1/16/04, no response, add to 2003 review.
May 15, 2003

Ms. Laurie Andre, Village Clerk/Treasurer
Village of Prentice Water and Sewer Utility
605 Spruce Street
Prentice, WI 54556-0078

Re: 2002 Analytical Review DWCCA-4840-ELE

Dear Ms. Andre:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2002 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issues:

1. On Page F-18, amounts are reported in Accounts 145 and 233, described as "due from other funds" and "reimbursements due municipality". Please provide more detail, such as a short list, to explain these amounts, and follow this procedure in the future.
2. On Page W-16, it appears that all water services additions were replacements. However, in the future, please explain who paid for the additions in the schedule footnotes, even if it is the utility.
3. For the past three years your reported unaccounted water levels exceed the maximums for your utility's size category. We request that you address this problem and we offer a comprehensive approach in the enclosed Attachment A. The basic idea is to identify the extent of the problem. For example are there really leaks or is it a metering or other problem with accounting for the water flowing through the system? If you have any questions after reviewing the attachment please call Peter Feneht at 608-266-5614 or e-mail him at Peter.Feneht@psc.state.wi.us
4. On Page W-17, five 2-inch meters are reported as residential. A warning embedded in that schedule requests an explanation of residential meters 2-inches and larger; however, none was provided. Please explain these meters and follow that procedure in the future. Please note this was also brought to your attention in the 2001 review.
5. The amount reported for Utility Plant, January 1, on Page W-7, does not agree with the amount reported for net utility plant on Page F-6 of the prior year report. The amount of difference appears to be construction work in progress. In the future, the amount reported for Utility Plant, January 1, should come from Page F-6 of the prior year report.
6. On Page S-5, sewer maintenance expenses increased over \$2,000 and 30

FINANCIAL SECTION FOOTNOTES

percent from the prior year. Please furnish a brief explanation and follow this procedure in the future.

7. We have enclosed our calculation of the Public Fire Protection Service charge. On Page W-4, \$41,648 is reported in Account 463. Our calculation is \$44,416.91. It appears that public fire protection service is being under billed (and has been for several years). In addition, your utility has a tariff, F-2, for suburban fire protection. No revenues are reported on Page W-4 for suburban fire protection (and have not been for several years). Please furnish an explanation of these matters.

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is elaine.engelke@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

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

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Prentice.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	83,511	1
Total Sales of Water	83,511	
Other Operating Revenues		
Forfeited Discounts (470)	27	2
Other Water Revenues (474)	124	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	151	
Total Operating Revenues	83,662	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	26,915	5
General Operating Expenses (680-690)	27,698	6
Total Operation and Maintenance Expenses	54,613	
Other Operating Expenses		
Depreciation Expense (403)	20,412	7
Amortization Expense (404)		8
Taxes (408)	16,819	9
Total Other Operating Expenses	37,231	
Total Operating Expenses	91,844	
NET OPERATING INCOME	(8,182)	

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. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	257	10,909	21,884	4
Commercial	40	2,956	5,842	5
Industrial	12	12,374	11,040	6
Total Metered Sales to General Customers (461)	309	26,239	38,766	
Private Fire Protection Service (462)	3		1,380	7
Public Fire Protection Service (463)	1		41,648	8
Other Sales to Public Authorities (464)	12	1,046	1,717	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
 Total Sales of Water	 325	 27,285	 83,511	

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 or Fd-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	27	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	27	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	124	7
Other (specify): NONE		8
Total Other Water Revenues (474)	124	
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)	11,266	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	5,228	3
Chemicals (630)	4,038	4
Supplies and Expenses (640)	2,784	5
Repairs of Water Plant (650)	3,599	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	26,915	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	7,445	8
Office Supplies and Expenses (681)	608	9
Outside Services Employed (682)	7,077	10
Insurance Expense (684)	2,909	11
Employees Pensions and Benefits (686)	8,121	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	1,538	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	27,698	
Total Operation and Maintenance Expenses	54,613	

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		15,647	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		314	2
Net property tax equivalent		15,333	
Social Security	PER ACTUAL \$ PAYROLL	1,398	3
PSC Remainder Assessment		88	4
Other (specify): NONE			5
Total tax expense		<u>16,819</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 § 66.0811(2). 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			Price				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.194059				3
County tax rate	mills		6.322924				4
Local tax rate	mills		2.638935				5
School tax rate	mills		8.402290				6
Voc. school tax rate	mills		1.878115				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		19.436323				10
Less: state credit	mills		0.993407				11
Net tax rate	mills		18.442916				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		2.638935				14
Combined School Tax Rate	mills		10.280405				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		12.919340				17
Total Tax Rate	mills		19.436323				18
Ratio of Local and School Tax to Total	dec.		0.664701				19
Total tax net of state credit	mills		18.442916				20
Net Local and School Tax Rate	mills		12.259022				21
Utility Plant, Jan. 1	\$	1,220,693	1,220,693				22
Materials & Supplies	\$	17,741	17,741				23
Subtotal	\$	1,238,434	1,238,434				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,238,434	1,238,434				26
Assessment Ratio	dec.		1.030600				27
Assessed Value	\$	1,276,330	1,276,330				28
Net Local & School Rate	mills		12.259022				29
Tax Equiv. Computed for Current Year	\$	15,647	15,647				30
Tax Equivalent per 1994 PSC Report	\$						31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	15,647					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)	748,139	43,492	27
Fire Mains (344)	0		28
Services (345)	40,327	3,705	29
Meters (346)	31,924		30
Hydrants (348)	57,903	3,400	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,094,186	50,597	
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	1,220,693	50,597	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,220,693	50,597	

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)	7,872		783,759 27
Fire Mains (344)			0 28
Services (345)	1,130		42,902 29
Meters (346)			31,924 30
Hydrants (348)	250		61,053 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	9,252	0	1,135,531
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	9,252	0	1,262,038
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	9,252	0	1,262,038

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Sources of Water Supply					
Month	Purchased Water	Surface Water	Ground Water	Total Gallons	
(a)	Gallons	Gallons	Gallons	All Methods	
	(000's)	(000's)	(000's)	(000's)	
(a)	(b)	(c)	(d)	(e)	
January			3,517	3,517	1
February			2,969	2,969	2
March			3,348	3,348	3
April			3,211	3,211	4
May			3,661	3,661	5
June			3,588	3,588	6
July			3,691	3,691	7
August			3,253	3,253	8
September			3,103	3,103	9
October			3,352	3,352	10
November			3,428	3,428	11
December			3,254	3,254	12
Total annual pumpage	0	0	40,375	40,375	
Less: Water sold				27,285	13
Volume pumped but not sold				13,090	14
Volume sold as a percent of volume pumped				68%	15
Volume used for water production, water quality and system maintenance					16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				0	19
Volume pumped but unaccounted for				13,090	20
Percent of water lost				32%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
BROKEN WATER MAIN					
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				352	23
Date of maximum: 2/4/2002					24
Cause of maximum:					25
BROKEN WATER MAIN					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				0	26
Date of minimum: 9/16/2002					27
Total KWH used for pumping for the year				55,809	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

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

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	1,294	0	0	0	1,294	1
M	S	4.000	205	0	0	0	205	2
M	D	6.000	26,955	0	0	0	26,955	3
M	S	6.000	1,297	0	0	0	1,297	4
M	D	8.000	10,119	494	494	0	10,119	5
M	S	8.000	1,416	0	0	0	1,416	6
M	S	12.000	30,154	245	245	0	30,154	7
Total Within Municipality			71,440	739	739	0	71,440	
Total Utility			71,440	739	739	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	2	2	0	27		2
M	1.500	1	0	0	0	1		3
M	2.000	9	1	1	0	9		4
M	3.000	1	0	0	0	1		5
Total Utility		315	3	3	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).
5. Explain all reported adjustments as a schedule footnote.

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	320	0	0	0	320	20	1
1.000	11	0	0	0	11	4	2
1.500	0	0	0	0	0	0	3
2.000	12	0	0	0	12	2	4
3.000	3	0	0	0	3	0	5
Total:	346	0	0	0	346	26	

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	264	39	8	9	0	0	320	1
1.000	0	5	4	2	0	0	11	2
1.500	0	0	0	0	0	0	0	3
2.000	5	2	4	1	0	0	12	4
3.000	0	0	2	1	0	0	3	5
Total:	269	46	18	13	0	0	346	

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	8				8	1
Within Municipality	82	1	1		82	2
Total Fire Hydrants	90	1	1	0	90	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year: 90
 Number of distribution system valves end of year: 90
 Number of distribution valves operated during year: 90

WATER OPERATING SECTION FOOTNOTES

Water Mains (Page W-15)

FINANCING FOR THIS PROJECT WAS CASH FLOW

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sewage Operating Revenues		
Sewage Operating Revenues (621-626)	106,770	1
Total Sewage Operating Revenues	106,770	
Other Operating Revenues		
Forfeited Discounts (631)	0	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)	0	6
Amortization of Construction Grants (636)	14,075	7
Total Other Operating Revenues	14,075	
Total Operating Revenues	120,845	
Operation and Maintenance Expenses		
Operation Expenses (820-829)	54,558	8
Maintenance Expenses (831-834)	11,318	9
Customer Accounting & Collection Expenses (840-843)	7,444	10
Administrative and General Expenses (850-857)	17,682	11
Total Operation and Maintenance Expenses	91,002	
Other Operating Expenses		
Depreciation Expense (403)	46,412	12
Amortization Expense (404)		13
Taxes (408)	3,318	14
Total Other Operating Expenses	49,730	
Total Operating Expenses	140,732	
NET OPERATING INCOME	(19,887)	

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
Commercial Revenues				2
Industrial Revenues				3
Revenues from Public Authorities				4
Total Flat Rate Service to General Customers (621)	0	0	0	
Measured Service to General Customers (622)				
Residential Revenues	257	10,811	63,650	5
Commercial Revenues	40	2,921	16,066	6
Industrial Revenues	12	5,448	22,070	7
Revenues from Public Authorities	12	1,052	4,984	8
Total Measured Service to General Customers (622)	321	20,232	106,770	
Service to Public Authorities (623)				
Service to Other Systems (624)				
Other Sewerage Service (625)				
Interdepartmental Service (626)				
Total Sewage Operating Revenues	321	20,232	106,770	

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	0	1
Other (specify):		
NONE	0	2
Total Customers Forfeited Discounts (631)	0	
Servicing of Customers Laterals (632):		
NONE	0	3
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		
NONE	0	4
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
NONE	0	5
Total Rent from Sewerage Property (634)	0	
Miscellaneous Operating Revenues (635):		
NONE	0	6
Total Miscellaneous Operating Revenues (635)	0	
Amortization of Construction Grants (636):		
AMORTIZATION OF PRIOR YEARS CONSTRUCTION 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)	30,165	1
Power and Fuel for Pumping (821)	15,975	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)	8,418	8
Transportation Expenses (828)		9
Rents (829)		10
Total Operation Expenses	54,558	
MAINTENANCE EXPENSES		
Maintenance of Sewage Collection System (831)	11,318	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)		14
Total Maintenance Expenses	11,318	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES		
Billing, Collecting and Accounting (840)	5,689	15
Flat Rate Inspections (841)		16
Meter Reading (842)	1,755	17
Uncollectible Accounts (843)		18
Total Customer Accounting & Collection Expenses	7,444	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (850)		19
Office Supplies and Expenses (851)	38	20
Outside Services Employed (852)	5,345	21
Insurance Expense (853)	2,982	22
Employees Pensions and Benefits (854)	6,749	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)	2,568	25
Rents (857)		26
Total Administrative and General Expenses	17,682	
 Total Operation and Maintenance Expenses	 91,002	

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	ACTUAL \$ PAYROLL	2,916	1
Local and School Tax Equivalent on Meters Charged by Water Department		314	2
PSC Remainder Assessment		88	3
Other (specify): NONE			4
Total tax expense		<u>3,318</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)	951,670	51,734	7
Interceptor Mains and Accessories (314)	0		8
Force Mains (315)	0		9
Other Collecting System Equipment (316)	28,452		10
Total Collection System	984,399	51,734	
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)	8,173		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)	6,080		997,324	7
Interceptor Mains and Accessories (314)			0	8
Force Mains (315)			0	9
Other Collecting System Equipment (316)			28,452	10
Total Collection System	6,080	0	1,030,053	
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)			8,173	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	865,474	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	2,072,328	51,734	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	2,072,328	51,734	

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	865,474
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	6,080	0	2,117,982
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	6,080	0	2,117,982

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	50,191	760	760	0	50,191	3
10.000	1,204	0	0	0	1,204	4
Total Utility	55,586	760	760	0	55,586	

SEWER OPERATING SECTION FOOTNOTES

Sewer Utility Plant in Service (Page S-07)

FINANCING FOR THIS PROJECT WAS CASH FLOW

Sewer Mains (Page S-10)

FINANCING FOR THIS PROJECT WAS CASH FLOW
