



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, 1998

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:**

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**Utility employee in charge of correspondence concerning this report:**

**Name:** MRS CHERYL HEMPE

**Title:** VILLAGE CLERK/TREASURER

**Office Address:**

605 SPRUCE STREET  
PRENTICE, WI 54556

**Telephone:** (715) 428 - 2124

**Fax Number:** (715) 482 - 124

**E-mail Address:** NONE

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

**Name:** MS LYNN M LUTZ

**Title:** CPA

**Office Address:** LUTZ & BOHL

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

**Telephone:** (715) 762 - 4909

**Fax Number:** (715) 762 - 3359

**E-mail Address:** lynnlynn@ballcom.com

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

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

**Name:** MS LYNN M LUTZ

**Title:** CPA

**Office Address:** LUTZ & BOHL

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

**Telephone:** (715) 762 - 4909

**Fax Number:** (715) 762 - 3359

**E-mail Address:** lynnlynn@ballcom.com

**Date of most recent audit report:** 5/1/1999

**Period covered by most recent audit:** 1998

### IDENTIFICATION AND OWNERSHIP

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**Names and titles of utility management including manager or superintendent:**

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**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

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**Name of utility commission/committee:**

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**Names of members of utility commission/committee:**

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

**Is sewer service rendered by the utility?** YES

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

**Date of Ordinance:**

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

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

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**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)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	241,705	216,311	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	130,996	111,796	2
Depreciation Expense (403)	61,689	60,768	3
Amortization Expense (404)	0	0	4
Taxes (408)	18,562	18,396	5
<b>Total Operating Expenses</b>	<b>211,247</b>	<b>190,960</b>	
<b>Net Operating Income</b>	<b>30,458</b>	<b>25,351</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>30,458</b>	<b>25,351</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	7,756	7,386	9
Miscellaneous Nonoperating Income (421)	0	0	10
<b>Total Other Income</b>	<b>7,756</b>	<b>7,386</b>	
<b>Total Income</b>	<b>38,214</b>	<b>32,737</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>38,214</b>	<b>32,737</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	15,358	14,415	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
<b>Total Interest Charges</b>	<b>15,358</b>	<b>14,415</b>	
<b>Net Income</b>	<b>22,856</b>	<b>18,322</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	281,510	282,919	19
Balance Transferred from Income (433)	22,856	18,322	20
Miscellaneous Credits to Surplus (434)	5,123	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	19,731	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>309,489</b>	<b>281,510</b>	

### 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)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		3
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
BANK INTEREST	7,756	4
<b>Total (Acct. 419):</b>	<b>7,756</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		5
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		6
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		7
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
misc adjustment per prior year audit	5,123	8
<b>Total (Acct. 434):</b>	<b>5,123</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		9
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		10
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		11
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

**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
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>					0	6
<b>Total costs and expenses</b>	0	0	0	0	0	
<b>Net income (or loss)</b>	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	95,725	0	145,980	0	<b>241,705</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents					<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	115				<b>115</b>	<b>4</b>
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					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>95,610</b>	<b>0</b>	<b>145,980</b>	<b>0</b>	<b>241,590</b>	

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (100)	3,203,450	3,123,688	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	716,050	654,586	2
<b>Net Utility Plant</b>	<b>2,487,400</b>	<b>2,469,102</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	122,793	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
<b>Total Other Property and Investments</b>	<b>122,793</b>	<b>0</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	65,911	377,006	8
Temporary Cash Investments (132)	101,480		9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	71,786	57,885	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	51,972	26,839	14
Materials and Supplies (150)	20,426	18,126	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	1,014	970	17
<b>Total Current and Accrued Assets</b>	<b>312,589</b>	<b>480,826</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	11,103	19,562	20
<b>Total Deferred Debits</b>	<b>11,103</b>	<b>19,562</b>	
<b>Total Assets and Other Debits</b>	<b>2,933,885</b>	<b>2,969,490</b>	

**BALANCE SHEET**

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	1,199,501	1,199,501	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	309,489	281,510	<b>23</b>
<b>Total Proprietary Capital</b>	<b>1,508,990</b>	<b>1,481,011</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	413,432	430,357	<b>24</b>
Advances from Municipality (223)	0	0	<b>25</b>
Other long-Term Debt (224)	0	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>413,432</b>	<b>430,357</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	2,396	4,032	<b>28</b>
Payables to Municipality (233)	47,495	103,167	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	0	0	<b>31</b>
Interest Accrued (237)	2,161	2,250	<b>32</b>
Other Current and Accrued Liabilities (238)			<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>52,052</b>	<b>109,449</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	0	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)			<b>37</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	959,411	948,673	<b>38</b>
<b>Total Liabilities and Other Credits</b>	<b>2,933,885</b>	<b>2,969,490</b>	

### 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)	
<b>Plant Accounts:</b>					
Utility Plant in Service (100)	1,139,290	2,056,246	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)	7,114	800			6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
<b>Total Utility Plant</b>	<b>1,146,404</b>	<b>2,057,046</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	226,034	490,016	0	0	9
<b>Total Accumulated Provision</b>	<b>226,034</b>	<b>490,016</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>920,370</b>	<b>1,567,030</b>	<b>0</b>	<b>0</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

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)	
<b>Balance first of year</b>	209,497	445,089			<b>654,586</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	16,558	45,131			<b>61,689</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	204	(204)			<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>16,762</b>	<b>44,927</b>	<b>0</b>	<b>0</b>	<b>61,689</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	225	0			<b>225</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>225</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>225</b>	<b>19</b>
<b>Balance End of Year</b>	<b>226,034</b>	<b>490,016</b>	<b>0</b>	<b>0</b>	<b>716,050</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	Yes	Yes				<b>21</b>
If yes, what is the rate?	1.50%	2.20%				<b>22</b>

**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
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	16,938	14,721
Sewer utility	3,488	3,405
Gas utility		0
Merchandise		0
Other materials & supplies		0
<b>Total Materials and Supplies</b>	<b>20,426</b>	<b>18,126</b>

**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)		
<b>Unamortized debt discount &amp; expense (181)</b>				
NONE				1
<b>Total</b>			<u>0</u>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<u>0</u>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

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

Particulars (a)	Amount (b)	
Balance first of year	1,199,501	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<u><u>1,199,501</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%	413,432	1
<b>Total Bonds (Account 221):</b>				<b>413,432</b>	

### 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
<b>Accruals:</b>		
Charged water department expense	14,789	2
Charged electric department expense		3
Charged sewer department expense	3,774	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>18,563</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes		6
Social Security taxes	4,510	7
PSC Remainder Assessment	455	8
<b>Other (explain):</b>		
PROPERTY TAX EQUIVALENT	13,598	9
<b>Total payments and other debits</b>	<b>18,563</b>	
<b>Balance end of year</b>	<b>0</b>	

### 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)	
<b>Bonds (221)</b>					
FIRSTAR CLEAN WATER FUND BOND ISSUE	2,250	15,358	15,447	2,161	1
<b>Subtotal</b>	<b>2,250</b>	<b>15,358</b>	<b>15,447</b>	<b>2,161</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other long-Term Debt (224)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>2,250</b>	<b>15,358</b>	<b>15,447</b>	<b>2,161</b>	

**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	193,802	0	0	754,871	0	<b>948,673</b>	1
<b>Add credits during year:</b>							
For Services						<b>0</b>	2
For Mains	10,874			13,939		<b>24,813</b>	3
<b>Other (specify):</b>							
NONE						<b>0</b>	4
<b>Deduct charges (specify):</b>							
GRANT AMORTIZATION				14,075		<b>14,075</b>	5
<b>Balance End of Year</b>	<b>204,676</b>	<b>0</b>	<b>0</b>	<b>754,735</b>	<b>0</b>	<b>959,411</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals				542,777		<b>542,777</b>	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)	
<b>Investment in Municipality (123):</b>		
ADVANCE TO MUNICIPALITY	122,793	1
<b>Total (Acct. 123):</b>	<b>122,793</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	21,169	5
Electric		6
Sewer (Regulated)	50,617	7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>71,786</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
RECEIVABLE FROM SPEC REVENUE FUNDS FOR CONSTRUCTION	51,972	12
<b>Total (Acct. 145):</b>	<b>51,972</b>	
<b>Prepayments (165):</b>		
NONE		13
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		14
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
DEFERRED CHARGES	11,103	15
<b>Total (Acct. 183):</b>	<b>11,103</b>	

### 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.

<b>Particulars (a)</b>	<b>Balance End of Year (b)</b>	
<b>Payables to Municipality (233):</b>		
PAYROLL AND OTHER CHARGES PAID BY MUNICIPALITY	47,495	16
<b>Total (Acct. 233):</b>	<b>47,495</b>	
<b>Other Deferred Credits (253):</b>		
NONE		17
<b>Total (Acct. 253):</b>		<b>0</b>

### 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)	
<b>Add Average:</b>						
Utility Plant in Service	1,117,498	0	2,042,114	0	3,159,612	1
Materials and Supplies	15,829	0	3,446	0	19,275	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation	217,765	0	467,552	0	685,317	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	199,239	0	754,803	0	954,042	6
<b>Other (specify):</b>						
NONE					0	7
<b>Average Net Rate Base</b>	<b>716,323</b>	<b>0</b>	<b>823,205</b>	<b>0</b>	<b>1,539,528</b>	
Net Operating Income	16,240	0	14,218	0	30,458	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>						
	<b>2.27%</b>	<b>N/A</b>	<b>1.73%</b>	<b>N/A</b>	<b>1.98%</b>	

## 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)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	1,199,501	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	295,499	3
<b>Other (Specify):</b>		
NONE		4
<b>Total Average Proprietary Capital</b>	<b>1,495,000</b>	
<b>Net Income</b>		
Net Income	22,856	5
 <b>Percent Return on Proprietary Capital</b>	 <b>1.53%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

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1. Acquisitions.

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2. Leaseholder changes.

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3. Extensions of service.

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4. Estimated changes in revenues due to rate changes.

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5. Obligations incurred or assumed, excluding commercial paper.

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6. Formal proceedings with the Public Service Commission.

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7. Any additional matters.

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership - Contacts (Page iv)

August 26, 1999

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

Re: 1998 Analytical Review DWCCA 4840 ELE

Dear Ms. Hempe:

The analytical review letter you received from the Public Service Commission (PSC), dated July 20, 1999, required a response within 30 days. As of today's date, we have not received a response to this letter. A copy of the letter is enclosed.

Please respond to this letter immediately. Failure to respond to an analytical review letter is in violation of Wisconsin Statutes § 196.07. If a response is not received by September 9, 1999, PSC staff will schedule a visit at your utility. The cost of this visit will be assessed to your utility.

If you have questions prior to preparing your response, please feel free to contact Elaine Engelke at (608) 266-3768.

Sincerely,

Clarence E. Mouglin  
Compliance Program Manager  
Division of Water, Compliance, and Consumer Affairs

CEM:tlk:w:\compl\mouglin\1998 AR response letters\4840 no response.doc

Enclosure

cc: Mr. Larry Adams (w/out enclosure)

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**FINANCIAL SECTION FOOTNOTES**

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**Identification and Ownership (Page iv)**

Response received 9/1/99:

Item 1: new rates will be used in 1999.

Item 2: CIAC were from old WDF grant match.

Item 3: expense fluctuations explained.

ele

July 20, 1999

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

1998 Analytical Review DWCCA-4840-ELE

Dear Mrs. Hempe:

The Public Service Commission (PSC) is in the process of completing an analytical review of your utility's 1998 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. The Commission adopted benchmark depreciation ranges during 1996, with the effective date of January 1, 1997. By letter dated February 3, 1997, with regard to analytical review of the 1995 annual report, your utility was provided with a revised composite depreciation rate of 1.67 percent for computing depreciation expense on the average of total depreciable plant accounts. It appears that your utility did not use the authorized composite depreciation rate of 1.67 percent during 1997 and 1998, as indicated below.

For 1997, the authorized 1.67 percent composite depreciation rate times the average of first of year and end of year total depreciable plant investment of \$1,088,208 results in total accruals of \$18,173, whereas only \$16,429 is reported on page F-7, lines 4 and 6. The under accrual is \$1,744.

For 1998, the authorized 1.67 percent composite depreciation rate times the average of first of year and end of year total depreciable plant investment of \$1,116,833 results in total accruals of \$18,651, whereas only \$16,762 is reported on page F-7, lines 4 and 6. The under accrual is \$1,889.

We highly recommend that these under accruals be recorded as adjusting journal entries during 1999 by debiting Account 435, Miscellaneous Debits to Surplus, and crediting Account 110, Accumulated Depreciation. This will more properly reflect exhaustion of service life of plant assets so that retirement losses will not occur in the future. If your utility does not adopt the authorized benchmark depreciation rates, the utility's file at the PSC will be updated to indicate this fact, and this would be a consideration

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## FINANCIAL SECTION FOOTNOTES

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in future rate cases if amortization of retirement losses was requested by your utility. Please state your intentions with regard to this matter.

2. During our review, we noted contributions for water and sewer mains reported in Account 271, Contributions in Aid of Construction, page F-17. The footnotes to the water and sewer main schedules indicate the construction was financed "from working capital". Please confirm customers were special assessed for this project or otherwise explain who contributed the amounts booked to Account 271.

3. During our review, we noted that the total water general operating expenses reported on page W-1 and the total sewer administrative and general expenses reported on S-1, both increased more than 30% from 1997. Please furnish a brief explanation of these increases.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. If 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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cc: Mr. Larry Adams

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	88,679	1
<b>Total Sales of Water</b>	<b>88,679</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	0	2
Other Water Revenues (474)	7,046	3
Amortization of Construction Grants (475)	0	4
<b>Total Other Operating Revenues</b>	<b>7,046</b>	
<b>Total Operating Revenues</b>	<b>95,725</b>	
<b>Operation and Maintenance Expenses</b>		
Plant Operation and Maintenance Expenses (600-660)	26,744	5
General Operating Expenses (680-690)	21,394	6
<b>Total Operation and Maintenance Expenses</b>	<b>48,138</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	16,558	7
Amortization Expense (404)		8
Taxes (408)	14,789	9
<b>Total Other Operating Expenses</b>	<b>31,347</b>	
<b>Total Operating Expenses</b>	<b>79,485</b>	
<b>NET OPERATING INCOME</b>	<b>16,240</b>	

**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)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential	17	698	1,373	1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>17</b>	<b>698</b>	<b>1,373</b>	
Metered Sales to General Customers (461)				
Residential	251	10,536	21,414	4
Commercial	49	4,420	7,379	5
Industrial	15	16,366	13,423	6
<b>Total Metered Sales to General Customers (461)</b>	<b>315</b>	<b>31,322</b>	<b>42,216</b>	
Private Fire Protection Service (462)	6		1,380	7
Public Fire Protection Service (463)	1		41,648	8
Other Sales to Public Authorities (464)	13	1,198	2,062	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>352</b>	<b>33,218</b>	<b>88,679</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name (a)</b>	<b>Point of Delivery (b)</b>	<b>Thousands of Gallons Sold (c)</b>	<b>Revenues (d)</b>
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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)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	41,648	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>41,648</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges		5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	115	7
<b>Other (specify):</b>		
MISC INSTALLATION CHARGES, ETC.	6,931	8
<b>Total Other Water Revenues (474)</b>	<b>7,046</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		9
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

## 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.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>		
Salaries and Wages (600)	9,979	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	4,701	3
Chemicals (630)		4
Supplies and Expenses (640)	5,167	5
Repairs of Water Plant (650)	6,897	6
Transportation Expenses (660)		7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>26,744</b>	
<b>GENERAL OPERATING EXPENSES</b>		
Administrative and General Salaries (680)	4,584	8
Office Supplies and Expenses (681)	3,635	9
Outside Services Employed (682)	5,243	10
Insurance Expense (684)	3,120	11
Employees Pensions and Benefits (686)	4,087	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	725	14
Uncollectible Accounts (690)		15
<b>Total General Operating Expenses</b>	<b>21,394</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>48,138</b>	

**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		13,598	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		150	2
<b>Net property tax equivalent</b>		<b>13,448</b>	
Social Security	PER ACTUAL WAGES	1,114	3
PSC Remainder Assessment		227	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b><u>14,789</u></b>	

### 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			Racine				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.215847				3
County tax rate	mills		7.122675				4
Local tax rate	mills		3.217905				5
School tax rate	mills		9.325751				6
Voc. school tax rate	mills		1.896139				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>21.778317</b>				<b>10</b>
Less: state credit	mills		1.883209				11
<b>Net tax rate</b>	mills		<b>19.895108</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>3.217905</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>11.221890</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>14.439795</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>21.778317</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.663035</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>19.895108</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>13.191161</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>1,095,706</b>	1,095,706				22
Materials & Supplies	\$	<b>16,938</b>	16,938				23
<b>Subtotal</b>	\$	<b>1,112,644</b>	<b>1,112,644</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>1,112,644</b>	<b>1,112,644</b>				<b>26</b>
Assessment Ratio	dec.		0.926500				27
<b>Assessed Value</b>	\$	<b>1,030,865</b>	<b>1,030,865</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>13.191161</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>13,598</b>	<b>13,598</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$						31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>13,598</b>					<b>34</b>

### 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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
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
<b>Total Source of Supply Plant</b>	<b>33,335</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
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)	8,712	8,048	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	4,513		20
<b>Total Pumping Plant</b>	<b>63,375</b>	<b>8,048</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	4,699		23
<b>Total Water Treatment Plant</b>	<b>4,699</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
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)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SOURCE OF SUPPLY PLANT</b>			
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
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>33,335</b>
<b>PUMPING PLANT</b>			
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
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>71,423</b>
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			4,699 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>4,699</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	215,743		<b>26</b>
Transmission and Distribution Mains (343)	642,142	26,934	<b>27</b>
Fire Mains (344)	0		<b>28</b>
Services (345)	38,588	1,739	<b>29</b>
Meters (346)	24,611	5,508	<b>30</b>
Hydrants (348)	56,754	839	<b>31</b>
Other Transmission and Distribution Plant (349)	0		<b>32</b>
<b>Total Transmission and Distribution Plant</b>	<b>977,988</b>	<b>35,020</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		<b>33</b>
Structures and Improvements (371)	3,534		<b>34</b>
Office Furniture and Equipment (372)	0		<b>35</b>
Computer Equipment (372.1)	0		<b>36</b>
Transportation Equipment (373)	0		<b>37</b>
Other General Equipment (379)	12,775	741	<b>38</b>
Other Tangible Property (390)	0		<b>39</b>
<b>Total General Plant</b>	<b>16,309</b>	<b>741</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,095,706</b>	<b>43,809</b>	
Common Utility Plant Allocated to Water Department	0		<b>40</b>
<b>Total utility plant in service</b>	<b>1,095,706</b>	<b>43,809</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)			215,743 26
Transmission and Distribution Mains (343)			669,076 27
Fire Mains (344)			0 28
Services (345)			40,327 29
Meters (346)	225		29,894 30
Hydrants (348)			57,593 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>225</b>	<b>0</b>	<b>1,012,783</b>
<b>GENERAL PLANT</b>			
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
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>17,050</b>
<b>Total utility plant in service directly assignable</b>	<b>225</b>	<b>0</b>	<b>1,139,290</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>225</b>	<b>0</b>	<b>1,139,290</b>

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			3,010	3,010	1
February			3,099	3,099	2
March			3,662	3,662	3
April			2,886	2,886	4
May			3,489	3,489	5
June			3,214	3,214	6
July			3,408	3,408	7
August			3,314	3,314	8
September			3,478	3,478	9
October			3,137	3,137	10
November			2,719	2,719	11
December			2,821	2,821	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>38,237</b>	<b>38,237</b>	
Less: Measured or estimated water used in main flushing and water treatment during year					13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				38,237	16
Less: Water sold				33,218	17
Losses and unaccounted for				5,019	18
Percent unaccounted for to the nearest whole percent (%)				13%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				237	21
Date of maximum: 5/31/1998					22
Cause of maximum:					23
UNKNOWN					
Minimum gallons pumped by all methods in any one day during reporting year				1	24
Date of minimum: 9/21/1998					25
Total KWH used for pumping for the year				210,273	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
BALSAM STREET SHALLOW WELL 2		62	12	50,000	Yes	<b>1</b>
INDUSTRIAL PARK SHALLOW WEL 3		67	16	50,000	Yes	<b>2</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

### PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	2	3	1
Location	BALSAM STREET	INDUSTRIAL PARK	2
Purpose	P	P	3
Destination	R	R	4
Pump Manufacturer	LAYNE NW	LAYNE	5
Year Installed	1998	1986	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	500	500	8
Pump Motor or Standby Engine Mfr	LAYNE NW	LAYNE NW	9
Year Installed	1962	1987	10
Type	ELECTRIC	ELECTRIC	11
Horsepower	30	30	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)
Identification			14
Location			15
Purpose			16
Destination			17
Pump Manufacturer			18
Year Installed			19
Type			20
Actual Capacity (gpm)			21
Pump Motor or Standby Engine Mfr			22
Year Installed			23
Type			24
Horsepower			25

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

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

### WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	1,294	0	0	0	1,294	1
M	S	4.000	205	0	0	0	205	2
M	D	6.000	28,105	0	0	0	28,105	3
M	S	6.000	1,297	0	0	0	1,297	4
M	D	8.000	8,969	0	0	0	8,969	5
M	S	8.000	1,416	0	0	0	1,416	6
M	S	12.000	28,829	410	0	0	29,239	7
<b>Total Within Municipality</b>			<b>70,115</b>	<b>410</b>	<b>0</b>	<b>0</b>	<b>70,525</b>	
<b>Total Utility</b>			<b>70,115</b>	<b>410</b>	<b>0</b>	<b>0</b>	<b>70,525</b>	

### 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	271	6	0	0	277		1
M	1.000	27	0	0	0	27		2
M	1.500	1	0	0	0	1		3
M	2.000	9	0	0	0	9		4
M	3.000	1	0	0	0	1		5
<b>Total Utility</b>		<b>309</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>315</b>	<b>0</b>	

### METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	293	3	5	0	291	29	1
1.000	23	0	0	0	23	1	2
1.500	2	0	0	0	2	0	3
2.000	12	0	0	0	12	7	4
3.000	2	1	0	0	3	0	5
<b>Total:</b>	<b>332</b>	<b>4</b>	<b>5</b>	<b>0</b>	<b>331</b>	<b>37</b>	

#### 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	251	40	0	0	0	0	291	1
1.000	2	9	12	0	0	0	23	2
1.500	0	0	0	2	0	0	2	3
2.000	0	0	0	12	0	0	12	4
3.000	0	0	2	1	0	0	3	5
<b>Total:</b>	<b>253</b>	<b>49</b>	<b>14</b>	<b>15</b>	<b>0</b>	<b>0</b>	<b>331</b>	

### 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)	
<b>Fire Hydrants</b>						
Outside of Municipality	6				6	1
Within Municipality	81	1			82	2
<b>Total Fire Hydrants</b>	<b>87</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>88</b>	
<b>Flushing Hydrants</b>						
	1				1	3
<b>Total Flushing Hydrants</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	

**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:	87
Number of distribution system valves end of year:	211
Number of distribution valves operated during year:	208

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

Utility upgraded the financial software and accounting system. 9/1/99  
response ele

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### Water Mains (Page W-15)

THE WATER MAIN PROJECT IS FINANCED FROM WORKING CAPITAL

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### Water Services (Page W-16)

this construction project was financed out of working capital

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**SEWER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sewage Operating Revenues</b>		
Sewage Operating Revenues (621-626)	130,870	1
<b>Total Sewage Operating Revenues</b>	<b>130,870</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (631)	185	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)	850	6
Amortization of Construction Grants (636)	14,075	7
<b>Total Other Operating Revenues</b>	<b>15,110</b>	
<b>Total Operating Revenues</b>	<b>145,980</b>	
<b>Operation and Maintenance Expenses</b>		
Operation Expenses (820-829)	47,130	8
Maintenance Expenses (831-834)	6,973	9
Customer Accounting & Collection Expenses (840-843)	4,584	10
Administrative and General Expenses (850-857)	24,171	11
<b>Total Operation and Maintenance Expenses</b>	<b>82,858</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	45,131	12
Amortization Expense (404)		13
Taxes (408)	3,773	14
<b>Total Other Operating Expenses</b>	<b>48,904</b>	
<b>Total Operating Expenses</b>	<b>131,762</b>	
<b>NET OPERATING INCOME</b>	<b>14,218</b>	

### 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)	
<b>Operating Revenues</b>				
<b>Sewage Operating Revenues</b>				
Flat Rate Service to General Customers (621)				
Residential Revenues	17	698	4,038	1
Commercial Revenues				2
Industrial Revenues				3
Revenues from Public Authorities				4
<b>Total Flat Rate Service to General Customers (621)</b>	<b>17</b>	<b>698</b>	<b>4,038</b>	
Measured Service to General Customers (622)				
Residential Revenues	251	10,412	59,761	5
Commercial Revenues	49	4,370	20,742	6
Industrial Revenues	15	10,358	40,592	7
Revenues from Public Authorities	13	1,197	5,737	8
<b>Total Measured Service to General Customers (622)</b>	<b>328</b>	<b>26,337</b>	<b>126,832</b>	
Service to Public Authorities (623)				9
Service to Other Systems (624)				10
Other Sewerage Service (625)				11
Interdepartmental Service (626)				12
<b>Total Sewage Operating Revenues</b>	<b>345</b>	<b>27,035</b>	<b>130,870</b>	

### 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)	
<b>Customers Forfeited Discounts (631):</b>		
Customer late payment charges	185	1
<b>Other (specify):</b>		
NONE		2
<b>Total Customers Forfeited Discounts (631)</b>	<b>185</b>	
<b>Servicing of Customers Laterals (632):</b>		
NONE		3
<b>Total Servicing of Customers Laterals (632)</b>	<b>0</b>	
<b>Sale of Fertilizer (633):</b>		
NONE		4
<b>Total Sale of Fertilizer (633)</b>	<b>0</b>	
<b>Rent from Sewerage Property (634):</b>		
NONE		5
<b>Total Rent from Sewerage Property (634)</b>	<b>0</b>	
<b>Miscellaneous Operating Revenues (635):</b>		
MISC SEWER CHARGES	850	6
<b>Total Miscellaneous Operating Revenues (635)</b>	<b>850</b>	
<b>Amortization of Construction Grants (636):</b>		
AMORTIZATION OF GRANT	14,075	7
<b>Total Amortization of Construction Grants (636)</b>	<b>14,075</b>	

## 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)	
<b>OPERATION EXPENSES</b>		
Supervision and Labor (820)	28,671	1
Power and Fuel for Pumping (821)	12,968	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)	5,491	8
Transportation Expenses (828)		9
Rents (829)		10
<b>Total Operation Expenses</b>	<b>47,130</b>	
<b>MAINTENANCE EXPENSES</b>		
Maintenance of Sewage Collection System (831)		11
Maintenance of Collection System Pumping Equipment (832)		12
Maintenance of Treatment and Disposal Plant Equipment (833)		13
Maintenance of General Plant Structures and Equipment (834)	6,973	14
<b>Total Maintenance Expenses</b>	<b>6,973</b>	
<b>CUSTOMER ACCOUNTING &amp; COLLECTION EXPENSES</b>		
Billing, Collecting and Accounting (840)	2,973	15
Flat Rate Inspections (841)		16
Meter Reading (842)	1,611	17
Uncollectible Accounts (843)		18
<b>Total Customer Accounting &amp; Collection Expenses</b>	<b>4,584</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (850)		19
Office Supplies and Expenses (851)	3,127	20
Outside Services Employed (852)	11,547	21
Insurance Expense (853)	3,441	22
Employees Pensions and Benefits (854)	4,087	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)	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Regulatory Commission Expenses (855)		<b>24</b>
Miscellaneous General Expenses (856)	1,969	<b>25</b>
Rents (857)		<b>26</b>
<b>Total Administrative and General Expenses</b>	<b>24,171</b>	
 <b>Total Operation and Maintenance Expenses</b>	<b>82,858</b>	

**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		3,396	1
Local and School Tax Equivalent on Meters Charged by Water Department		150	2
PSC Remainder Assessment		227	3
Other (specify): NONE			4
<b>Total tax expense</b>		<u><u>3,773</u></u>	

### SEWER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>COLLECTION SYSTEM</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Service Connections, Traps, and Accessories (312)	2,250	2,027	6
Collecting Mains and Accessories (313)	910,533	26,237	7
Interceptor Mains and Accessories (314)	0		8
Force Mains (315)	0		9
Other Collecting System Equipment (316)	28,452		10
<b>Total Collection System</b>	<b>941,235</b>	<b>28,264</b>	
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>			
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
<b>Total Collection System Pumping Installations</b>	<b>97,779</b>	<b>0</b>	
<b>TREATMENT AND DISPOSAL PLANT</b>			
Land and Land Rights (330)	25,663		17
Structures and Improvements (331)	107,528		18
Preliminary Treatment Equipment (332)	115,140		19
Primary Treatment Equipment (333)	108,971		20
Secondary Treatment Equipment (334)	471,989		21
Advanced Treatment Equipment (335)	0		22
Chlorination Equipment (336)	0		23
Sludge Treatment and Disposal Equipment (337)	0		24
Plant Site Piping (338)	0		25
Flow Metering and Monitoring Equipment (339)	6,991		26
Outfall Sewer Pipes (340)	0		27

**SEWER UTILITY PLANT IN SERVICE (cont.)**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>COLLECTION SYSTEM</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Service Connections, Traps, and Accessories (312)			4,277 6
Collecting Mains and Accessories (313)			936,770 7
Interceptor Mains and Accessories (314)			0 8
Force Mains (315)			0 9
Other Collecting System Equipment (316)			28,452 10
<b>Total Collection System</b>	<b>0</b>	<b>0</b>	<b>969,499</b>
<b>COLLECTION SYSTEM PUMPING INSTALLATIONS</b>			
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
<b>Total Collection System Pumping Installations</b>	<b>0</b>	<b>0</b>	<b>97,779</b>
<b>TREATMENT AND DISPOSAL PLANT</b>			
Land and Land Rights (330)			25,663 17
Structures and Improvements (331)			107,528 18
Preliminary Treatment Equipment (332)			115,140 19
Primary Treatment Equipment (333)			108,971 20
Secondary Treatment Equipment (334)			471,989 21
Advanced Treatment Equipment (335)			0 22
Chlorination Equipment (336)			0 23
Sludge Treatment and Disposal Equipment (337)			0 24
Plant Site Piping (338)			0 25
Flow Metering and Monitoring Equipment (339)			6,991 26
Outfall Sewer Pipes (340)			0 27

### SEWER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TREATMENT AND DISPOSAL PLANT</b>			
Other Treatment and Disposal Plant Equipment (341)	28,010		28
<b>Total Treatment and Disposal Plant</b>	<b>864,292</b>	<b>0</b>	
<b>GENERAL PLANT</b>			
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
<b>Total General Plant</b>	<b>124,676</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,027,982</b>	<b>28,264</b>	
Common Utility Plant Allocated to Sewer Department	0		36
<b>Total utility plant in service</b>	<b>2,027,982</b>	<b>28,264</b>	

**SEWER UTILITY PLANT IN SERVICE (cont.)**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TREATMENT AND DISPOSAL PLANT</b>			
Other Treatment and Disposal Plant Equipment (341)			28,010 28
<b>Total Treatment and Disposal Plant</b>	<b>0</b>	<b>0</b>	<b>864,292</b>
<b>GENERAL PLANT</b>			
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
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>124,676</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>2,056,246</b>
Common Utility Plant Allocated to Sewer Department			0 36
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>2,056,246</b>

### 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	306	9	0	0	315	0	2
<b>Total Utility</b>		<b>311</b>	<b>9</b>	<b>0</b>	<b>0</b>	<b>320</b>	<b>0</b>	

### 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	48,873	410	0	0	49,283	3
10.000	1,204	0	0	0	1,204	4
<b>Total Utility</b>	<b>54,268</b>	<b>410</b>	<b>0</b>	<b>0</b>	<b>54,678</b>	

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## SEWER OPERATING SECTION FOOTNOTES

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### Sewer Operation & Maintenance Expenses (Page S-05)

One-time outside contract for remediation of a molybdenum problem at the treatment plant. 9/1/99 ele

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### Sewer Utility Plant in Service (Page S-07)

this constructin project is financed from working capital

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### Sewer Services (Page S-09)

this construction project was financed by working capital

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### Sewer Mains (Page S-10)

this project is financed by working capital

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