



3015 (02-09-04)

ANNUAL REPORT

OF

Name: DICKEYVILLE WATER UTILITYPrincipal Office: 130 SECOND STREET
P.O. BOX 219
DICKEYVILLE, WI 53808For the Year Ended: DECEMBER 31, 1999**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**

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

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: DICKEYVILLE WATER UTILITY

Utility Address: 130 SECOND STREET
P.O. BOX 219
DICKEYVILLE, WI 53808

When was utility organized? 1/1/1950

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: ARLENE SCHULTZ
Title: CLERK TREASURER

Office Address:

VILLAGE HALL 130 SECOND STREET
P.O. BOX 219
DICKEYVILLE, WI 53808

Telephone: (608) 568 - 3333

Fax Number: (608) 568 - 3766

E-mail Address:

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

Name: MARK A. KUEPERS
Title: CPA

Office Address: O'CONNOR, BROOKS & CO. LTD.

1415 LOCUST STREET
P.O. BOX 743
DUBUQUE, IA 52004-0743

Telephone: (319) 582 - 7224

Fax Number: (319) 582 - 6118

E-mail Address: MKUEPERS@OCONNORBROOKS.COM

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? NO

IDENTIFICATION AND OWNERSHIP

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Date of most recent audit report:

Period covered by most recent audit:

Names and titles of utility management including manager or superintendent:

Name: DALE E NEIS

Title: DIRECTOR OF PUBLIC WORKS

Office Address:

130 SECOND STREET

P.O. BOX 219

DICKEYVILLE, WI 53808

Telephone: (608) 568 - 3151

Fax Number: (608) 568 - 7237

E-mail Address:

Name of utility commission/committee: UTILITY COMMISSION

Names of members of utility commission/committee:

TOM GEORGE

JOHN HESSLING

TONY MACALUSO

CURT PINT

Is sewer service rendered by the utility? NO

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes? NO

Date of Ordinance:

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)	71,140	69,437	1
Operating Expenses:			
Operation and Maintenance Expense (401)	44,946	64,726	2
Depreciation Expense (403)	10,875	10,245	3
Amortization Expense (404)	0	0	4
Taxes (408)	1,851	9,947	5
Total Operating Expenses	57,672	84,918	
Net Operating Income	13,468	(15,481)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	13,468	(15,481)	
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)	6,904	6,994	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	6,904	6,994	
Total Income	20,372	(8,487)	
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	20,372	(8,487)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	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	0	0	
Net Income	20,372	(8,487)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	178,928	177,806	19
Balance Transferred from Income (433)	20,372	(8,487)	20
Miscellaneous Credits to Surplus (434)	12,181	20,034	21
Miscellaneous Debits to Surplus--Debit (435)	8,098	10,425	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)	203,383	178,928	

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):		
GENERAL INTEREST ACCOUNT	267	4
RESERVE ACCOUNT INTEREST	6,637	5
Total (Acct. 419):	6,904	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
WATER FUND WAGES AND BENEFITS FORGIVEN	12,181	9
Total (Acct. 434):	12,181	
Miscellaneous Debits to Surplus (435):		
WATER FUND HYDRANT RENT FORGIVEN	5,316	10
WATER FUND METER READING EXPENSE FORGIVEN	2,782	11
Total (Acct. 435)--Debit:	8,098	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		13
Total (Acct. 439)--Debit:	0	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	71,140	0	0	0	71,140	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	71,140	0	0	0	71,140	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	573,027	556,598	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	209,615	199,040	2
Net Utility Plant	363,412	357,558	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	154,510	127,873	7
Total Other Property and Investments	154,510	127,873	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	25,658	21,623	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	8,953	8,406	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	3,446	3,243	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	38,057	33,272	
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	555,979	518,703	

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)	130,449	55,506	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	203,383	178,928	23
Total Proprietary Capital	333,832	234,434	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	0	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	1,148	2,613	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	1,148	2,613	
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)	220,999	281,656	38
Total Liabilities and Other Credits	555,979	518,703	

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)	509,533	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)	62,943				5
Construction Work in Progress (395)	551				6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	573,027	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	209,615	0	0	0	9
Total Accumulated Provision	209,615	0	0	0	
Net Utility Plant	363,412	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	199,040				199,040	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	10,875				10,875	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	653				653	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	11,528	0	0	0	11,528	13
Debits during year						14
Book cost of plant retired	953				953	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	953	0	0	0	953	19
Balance End of Year	209,615	0	0	0	209,615	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.50%					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 1
Other					0	0 2
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	3,446	3,243 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	3,446	3,243

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	55,506	1
Changes during year (explain):		
RECLASSIFY FROM ACCT. # 271 PER PSC	72,697	2
B'S PLACE SUBDIVISION COSTS	2,246	3
Balance end of year	130,449	

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)
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NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
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NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	1,754	2
Charged electric department expense		3
Charged sewer department expense	97	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>1,851</u>	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	1,762	7
PSC Remainder Assessment	89	8
Other (explain):		
NONE		9
Total payments and other debits	<u>1,851</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)					
NONE	0			0	1
Subtotal	0	0	0	0	
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	0	0	0	0	

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	281,656	0	0	0	0	281,656	1
Add credits during year:							
For Services	5,000					5,000	2
For Mains	4,840					4,840	3
Other (specify):							
HYDRANT WITH VALVE	2,200					2,200	4
Deduct charges (specify):							
RECLASSIFY TO ACCT # 200 PER LETTER FROM PSC	72,697					72,697	5
Balance End of Year	220,999	0	0	0	0	220,999	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
EMERGENCY FUND	154,510	3
Total (Acct. 125):	154,510	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	8,953	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	8,953	
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):		
NONE		12
Total (Acct. 145):	0	
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)
<hr/>	
Payables to Municipality (233):	
NONE	16
Total (Acct. 233):	0
<hr/>	
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	501,594	0	0	0	501,594	1
Materials and Supplies	3,344	0	0	0	3,344	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	204,327	0	0	0	204,327	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	251,327	0	0	0	251,327	6
Other (specify):					0	7
Average Net Rate Base	49,284	0	0	0	49,284	
Net Operating Income	13,468	0	0	0	13,468	8
Net Operating Income as a percent of Average Net Rate Base	27.33%	N/A	N/A	N/A	27.33%	

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	92,977	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	191,155	3
Other (Specify):		4
Total Average Proprietary Capital	284,132	
Net Income		
Net Income	20,372	5
Percent Return on Proprietary Capital	7.17%	

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

Net Utility Plant (Page F-06)

Account No. 395 - Construction Work in Progress. Initial costs for new water tower.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

September 13 2000

Mr. Arlene Schultz, Clerk Treasurer
Dickeyville Water Utility
Village Hall 130 Second Street
P.O. Box 219
Dickeyville, WI 53808-0219

1999 Analytical Review DWCCA-1620-ELE

Dear Mr. Schultz:

The Public Service Commission has completed their analytical review of your 1999 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. We have no questions, only the following comments.

1. We noted that on the Important Changes schedule in the 1998 annual report you mention a pump was replaced and a column at the water tower. The Water Utility Reference Manual, Section 2, Page 1, indicates that costs should be capitalized to the utility plant accounts rather than being expensed if the replacement has a service life of more than one year, is used primarily for providing utility service, and constitutes a distinct unit of property. We believe the pump replacement and water tower column replacement should be reclassified to the appropriate plant accounts in 2000.

2. We noted that utility plant January 1, materials and supplies, and the assessment ratio on the Property Tax Equivalent schedule were reported as 0. The schedule note indicates the tax equivalent was set to 0 by the municipality. In the future, please provide the January 1 plant balance, the materials and supplies balance, and the assessment ratio on the Property Tax Equivalent schedule, even though the tax equivalent has been set to 0. The auditors would use that information in any future rate cases.

You may consider your review closed. Thank you for your efforts in preparing your 1999 annual report. If you have any questions, please feel free to contact me at (608) 266-3768 or e-mail me at engele@psc.state.wi.us.

Sincerely,

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

ELE:tlmw:\compl\Analytical Reviews\1999 analytical review letters\1620 no prob CEM.doc

cc: Mr. Tom George

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	70,498	1
Total Sales of Water	70,498	
Other Operating Revenues		
Forfeited Discounts (470)	162	2
Other Water Revenues (474)	480	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	642	
Total Operating Revenues	71,140	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	33,713	5
General Operating Expenses (680-690)	11,233	6
Total Operation and Maintenance Expenses	44,946	
Other Operating Expenses		
Depreciation Expense (403)	10,875	7
Amortization Expense (404)		8
Taxes (408)	1,851	9
Total Other Operating Expenses	12,726	
Total Operating Expenses	57,672	
NET OPERATING INCOME	13,468	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	1	60	124	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	1	60	124	
Metered Sales to General Customers (461)				
Residential	325	18,121	38,170	4
Commercial	65	5,703	10,812	5
Industrial	1	1,537	1,407	6
Total Metered Sales to General Customers (461)	391	25,361	50,389	
Private Fire Protection Service (462)	1		269	7
Public Fire Protection Service (463)	1		18,844	8
Other Sales to Public Authorities (464)	6	253	872	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	400	25,674	70,498	

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)	18,844	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)	18,844	
Forfeited Discounts (470):		
Customer late payment charges	162	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	162	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	480	7
Other (specify):		
NONE		8
Total Other Water Revenues (474)	480	
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)	19,096	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	5,034	3
Chemicals (630)	1,278	4
Supplies and Expenses (640)	3,601	5
Repairs of Water Plant (650)	2,689	6
Transportation Expenses (660)	2,015	7
Total Plant Operation and Maintenance Expenses	33,713	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	3,988	8
Office Supplies and Expenses (681)	2,275	9
Outside Services Employed (682)	1,346	10
Insurance Expense (684)	876	11
Employees Pensions and Benefits (686)	2,514	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	234	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	11,233	
Total Operation and Maintenance Expenses	44,946	

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		0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		0	
Social Security		1,762	3
PSC Remainder Assessment		89	4
Other (specify): NONE			5
Total tax expense		1,851	

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			Grant				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.253338				3
County tax rate	mills		6.200613				4
Local tax rate	mills		7.304973				5
School tax rate	mills		10.237515				6
Voc. school tax rate	mills		2.169975				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		26.166414				10
Less: state credit	mills		1.905634				11
Net tax rate	mills		24.260780				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.304973				14
Combined School Tax Rate	mills		12.407490				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.712463				17
Total Tax Rate	mills		26.166414				18
Ratio of Local and School Tax to Total	dec.		0.753350				19
Total tax net of state credit	mills		24.260780				20
Net Local and School Tax Rate	mills		18.276854				21
Utility Plant, Jan. 1	\$	0	0				22
Materials & Supplies	\$	0	0				23
Subtotal	\$	0	0				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	0	0				26
Assessment Ratio	dec.		0.000000				27
Assessed Value	\$	0	0				28
Net Local & School Rate	mills		18.276854				29
Tax Equiv. Computed for Current Year	\$	0	0				30
Tax Equivalent per 1994 PSC Report	\$	8,905					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	0					32 33
Tax equiv. for current year (see note 6)	\$	0					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)	500		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)	28,828		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	29,328	0	
PUMPING PLANT			
Land and Land Rights (320)	7,600		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	41,094		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	48,694	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	2,093		23
Total Water Treatment Plant	2,093	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	713		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)			500 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)			28,828 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	29,328
PUMPING PLANT			
Land and Land Rights (320)			7,600 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			41,094 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	48,694
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			2,093 23
Total Water Treatment Plant	0	0	2,093
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			713 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)	18,390		26
Transmission and Distribution Mains (343)	256,114	4,840	27
Fire Mains (344)	0		28
Services (345)	55,173	7,245	29
Meters (346)	25,549	1,173	30
Hydrants (348)	36,222	3,573	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	392,161	16,831	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	3,766		36
Transportation Equipment (373)	13,687		37
Other General Equipment (379)	3,926		38
Other Tangible Property (390)	0		39
Total General Plant	21,379	0	
Total utility plant in service directly assignable	493,655	16,831	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	493,655	16,831	

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)			18,390 26
Transmission and Distribution Mains (343)			260,954 27
Fire Mains (344)			0 28
Services (345)			62,418 29
Meters (346)	243		26,479 30
Hydrants (348)	710		39,085 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	953	0	408,039
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			3,766 36
Transportation Equipment (373)			13,687 37
Other General Equipment (379)			3,926 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	21,379
Total utility plant in service directly assignable	953	0	509,533
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	953	0	509,533

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			2,297	2,297	1
February			1,997	1,997	2
March			2,282	2,282	3
April			2,356	2,356	4
May			2,563	2,563	5
June			2,489	2,489	6
July			2,769	2,769	7
August			2,767	2,767	8
September			2,629	2,629	9
October			2,691	2,691	10
November			2,775	2,775	11
December			2,848	2,848	12
Total for year	0	0	30,463	30,463	
Less: Measured or estimated water used in main flushing and water treatment during year				248	13
Less: Other utility use				101	14
Other utility use explanation:					15
6 WATER MAIN BREAKS IN 1999.					
Water pumped into distribution system				30,114	16
Less: Water sold				25,674	17
Losses and unaccounted for				4,440	18
Percent unaccounted for to the nearest whole percent (%)				15%	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				157	21
Date of maximum: 8/20/1999					22
Cause of maximum:					23
Hydrant Flushing					
Minimum gallons pumped by all methods in any one day during reporting year				50	24
Date of minimum: 3/24/1999					25
Total KWH used for pumping for the year				75,899	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
NORTH CENTER STREET	1	867	10	288,000	Yes	1
SOUTH MAIN STREET	2	902	16	504,000	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	1	2	1
Location	NORTH CENTER STREET	SOUTH MAIN STREET	2
Purpose	S	P	3
Destination	D	D	4
Pump Manufacturer	SIMMONS	SIMMONS	5
Year Installed	1995	1966	6
Type	SUBMERSIBLE	VERTICAL TURBINE	7
Actual Capacity (gpm)	200	350	8
Pump Motor or Standby Engine Mfr	FRANKLINRIGHT ANGLE GEAR DRIVE		9
Year Installed	1995	1986	10
Type	ELECTRIC	OTHER	11
Horsepower	30	50	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		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1951		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	73		6
Total capacity in gallons	50,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	Y		14

WATER MAINS

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

								Number of Feet	
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)		
M	D	1.000	455	0	0	0	455	1	
M	D	1.250	890	0	0	0	890	2	
M	D	2.000	417	0	0	0	417	3	
M	D	6.000	25,491	0	0	0	25,491	4	
P	D	6.000	769	220	0	0	989	5	
M	D	8.000	805	0	0	0	805	6	
P	D	8.000	1,510	0	0	0	1,510	7	
P	D	10.000	1,970	0	0	0	1,970	8	
Total Within Municipality			32,307	220	0	0	32,527		
Total Utility			32,307	220	0	0	32,527		

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	318	0	0	0	318	29	1
M	1.000	25	5	0	(2)	28	18	2
M	1.500	4	3	0	0	7	4	3
M	1.750	7	0	0	0	7	4	4
M	2.000	3	0	0	0	3		5
Total Utility		357	8	0	(2)	363	55	

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 (a).

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	386	13	1	0	398	41	1
0.750	7	1	1	0	7	2	2
1.000	16	2	1	0	17	7	3
1.250	4	0	1	0	3	1	4
1.500	4	0	0	0	4	0	5
2.000	3	0	0	0	3	0	6
Total:	420	16	4	0	432	51	

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	322	46	0	3	0	27	398	1
0.750	1	3	1	0	0	2	7	2
1.000	2	11	0	0	0	4	17	3
1.250	0	1	0	0	0	2	3	4
1.500	0	3	0	1	0	0	4	5
2.000	0	1	0	2	0	0	3	6
Total:	325	65	1	6	0	35	432	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	51	2	1		52	2
Total Fire Hydrants	51	2	1	0	52	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	52
Number of distribution system valves end of year:	99
Number of distribution valves operated during year:	16

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account No. 640. Increased from \$1,534.16 in 1998 to \$3,600.94 in 1999. The reason for the increase was additional required testing on the drinking water.

Account No. 650. Decreased from \$28,444.46 in 1998 to \$2688.54 in 1999. The major reason being 1999 was normal year, whereas 1998 included major pump and column replacement at the water tower.

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

A resolution reducing the tax equivalent payable to the Village of Dickeyville to zero was passed by the Village of Dickeyville on December 8, 1999. Therefore, the property tax equivalent payable by the Dickeyville Water Utility will be zero in 1999 and all future years.

Water Mains (Page W-15)

5a. Water main additions were financed by the subdivider and the costs were reported to the water utility

Water Services (Page W-16)

1. Water service adjustment of -2, due to correction of math error
3a. 3 - 1 1/4" services were financed by the village on Splinter Avenue and the costs were reported to the water utility. 5 - 1" services were financed by the subdivider on Apple Street and the costs were reported to the water utility.

Hydrants and Distribution System Valves (Page W-18)

All distribution system valves were operated during 1998.
