



3015 (02-09-04)

ANNUAL REPORT

OF

Name: FOREST JUNCTION UTILITIES

Principal Office: P.O. BOX 32
FOREST JUNCTION, WI 54123

For the Year Ended: DECEMBER 31, 1999

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: FOREST JUNCTION UTILITIES

Utility Address: P.O. BOX 32
FOREST JUNCTION, WI 54123

When was utility organized? 10/19/1979

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: NANCY SCHLEY

Title: UTILITIES CLERK

Office Address:

P.O. BOX 32
FOREST JUNCTION, WI 54123

Telephone: (920) 989 - 1467

Fax Number:

E-mail Address:

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

Name: SCHENCK & ASSOCIATES, SC

Title:

Office Address: SCHENCK & ASSOCIATES, SC

200 S. WASHINGTON
P.O. BOX 23819
GREEN BAY, WI 54305-9933

Telephone: (920) 435 - 4300

Fax Number: (920) 435 - 8227

E-mail Address:

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

Name: MR. HARLAN OTT

Title: UTILITIES PRESIDENT

Office Address:

P.O. BOX 95
FOREST JUNCTION, WI 54123

Telephone: (920) 989 - 1871

Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: SAME AS ABOVE

Title:

Office Address: SAME AS ABOVE

Telephone:

Fax Number:

E-mail Address:

Date of most recent audit report: 2/28/2000

Period covered by most recent audit: 01/01/1999 - 12/31/1999

Names and titles of utility management including manager or superintendent:

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Name of utility commission/committee:

Names of members of utility commission/committee:

MR HARLAN OTT, PRESIDENT

MR OTTO SCHLEY, SECRETARY

MR ALLAN SCHNEIDER, COMMISSIONER

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? 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)? YES

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

IDENTIFICATION AND OWNERSHIP

Firm Name: ROBERT E. LEE & ASSOCIATES

2825 S. WEBSTER AVE.

P.O. BOX 2100

GREEN BAY, WI 54306-2100

Contact Person: MR. TODD WEYENBERG

Title: MANAGER, OPERATIONS SERVICES

Telephone: (920) 336 - 6338

Fax Number: (920) 336 - 9141

E-mail Address:

Contract/Agreement beginning-ending dates: 9/1/1994 9/30/2004

Provide a brief description of the nature of Contract Operations being provided:

All operational services.

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	53,874	52,692	1
Operating Expenses:			
Operation and Maintenance Expense (401)	20,425	26,259	2
Depreciation Expense (403)	15,677	13,347	3
Amortization Expense (404)	0	0	4
Taxes (408)	346	209	5
Total Operating Expenses	36,448	39,815	
Net Operating Income	17,426	12,877	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	17,426	12,877	
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)	11,458	13,193	9
Miscellaneous Nonoperating Income (421)	48,259	61,020	10
Total Other Income	59,717	74,213	
Total Income	77,143	87,090	
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	77,143	87,090	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	14,017	14,383	13
Amortization of Debt Discount and Expense (428)	0	0	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	14,017	14,383	
Net Income	63,126	72,707	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	332,785	227,548	19
Balance Transferred from Income (433)	63,126	72,707	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	4,213	0	22
Appropriations of Surplus--Debit (436)	(7,978)	(32,530)	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	399,676	332,785	

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	0	1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE	0	2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE	0	3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST RECEIVED ON CASH AND INVESTMENTS	11,458	4
Total (Acct. 419):	11,458	
Miscellaneous Nonoperating Income (421):		
NON-REGULATED SEWER DEPT. INCOME	38,102	5
PROPERTY TAX LEVY	7,290	6
MOBILE HOME FEES	2,867	7
Total (Acct. 421):	48,259	
Miscellaneous Amortization (425):		
NONE	0	8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE	0	9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE	0	10
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
UNDER ACCRUAL OF DEPRECIATION EXPENSE 1997 AND 1998	4,213	11
Total (Acct. 435)--Debit:	4,213	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	(7,978)	12
Total (Acct. 436)--Debit:	(7,978)	
Appropriations of Income to Municipal Funds (439):		
NONE	0	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				0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0				0	2
Payroll	0				0	3
Materials	0				0	4
Taxes	0				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	53,874	0	0	0	53,874	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0				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				0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE	0				0	6
Revenues subject to Wisconsin Remainder Assessment	53,874	0	0	0	53,874	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	833,027	791,607	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	228,944	208,981	2
Net Utility Plant	604,083	582,626	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	1,227,613	1,193,100	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	392,230	368,262	4
Net Nonutility Property	835,383	824,838	
Investment in Municipality (123)	0	0	5
Other Investments (124)	840	921	6
Special Funds (125)	93,246	100,357	7
Total Other Property and Investments	929,469	926,116	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	337,047	261,416	8
Temporary Cash Investments (132)	105,833	103,693	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	9,640	9,672	11
Other Accounts Receivable (143)	11,783	14,317	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	5,173	1,795	17
Total Current and Accrued Assets	469,476	390,893	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	2,003,028	1,899,635	

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)	0	0	21
Appropriated Earned Surplus (215)	71,596	79,574	22
Unappropriated Earned Surplus (216)	399,676	332,785	23
Total Proprietary Capital	471,272	412,359	
LONG-TERM DEBT			
Bonds (221)	279,000	287,000	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	279,000	287,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	6,923	7,674	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	4,650	4,783	32
Other Current and Accrued Liabilities (238)	1,974	1,982	33
Total Current and Accrued Liabilities	13,547	14,439	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)	0	0	37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,239,209	1,185,837	38
Total Liabilities and Other Credits	2,003,028	1,899,635	

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)	833,027	0	0	0	1
Utility Plant Purchased or Sold (391)	0				2
Utility Plant in Process of Reclassification (392)	0				3
Utility Plant Leased to Others (393)	0				4
Property Held for Future Use (394)	0				5
Construction Work in Progress (395)	0				6
Utility Plant Acquisition Adjustments (396)	0				7
Other Utility Plant Adjustments (397)	0				8
Total Utility Plant	833,027	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	228,944	0	0	0	9
Total Accumulated Provision	228,944	0	0	0	
Net Utility Plant	604,083	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	208,981				208,981	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	15,677				15,677	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	483				483	6
Accruals charged other						7
accounts (specify):						8
NONE	0				0	9
Salvage	0				0	10
Other credits (specify):						11
ADJUST FOR UNDER ACCRUAL -	4,213				4,213	12
Total credits	20,373	0	0	0	20,373	13
Debits during year						14
Book cost of plant retired	410				410	15
Cost of removal	0				0	16
Other debits (specify):						17
NONE	0				0	18
Total debits	410	0	0	0	410	19
Balance End of Year	228,944	0	0	0	228,944	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	1,193,100	34,513	0	1,227,613	1
Other (specify):					
NONE	0	0	0	0	2
Total Nonutility Property (121)	1,193,100	34,513	0	1,227,613	
Less accum. prov. depr. & amort. (122)	368,262	23,968	0	392,230	3
Net Nonutility Property	824,838	10,545	0	835,383	

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0 1
Other					0	0 2
Total Electric Utility					0	0

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

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
none	0	0	0	1
Total			<u>0</u>	
Unamortized premium on debt (251)				
none	0	0	0	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	0 1
Changes during year (explain):	
NONE	0 2
Balance end of year	<u>0</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)	
Sewer Mortgage Revenue Bonds	03/28/1980	03/01/2020	5.00%	137,000	1
Water Mortgage Revenue Bonds	03/28/1990	03/01/2020	5.00%	142,000	2
Total Bonds (Account 221):				279,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

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

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	346	2
Charged electric department expense	0	3
Charged sewer department expense	279	4
Other (explain):		
NONE		5
Total Accruals and other credits	625	
Taxes paid during year:		
County, state and local taxes	0	6
Social Security taxes	558	7
PSC Remainder Assessment	67	8
Other (explain):		
NONE	0	9
Total payments and other debits	625	
Balance end of year	0	

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)					
Water Revenue Bonds	2,433	7,133	7,200	2,366	1
Swere Revenue Bonds	2,350	6,884	6,950	2,284	2
Subtotal	4,783	14,017	14,150	4,650	
Advances from Municipality (223)					
NONE	0	0	0	0	3
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0	0	0	0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
none	0	0	0	0	5
Subtotal	0	0	0	0	
Total	4,783	14,017	14,150	4,650	

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	476,919	0	0	708,918	0	1,185,837	1
Add credits during year:							
For Services	5,525			7,226		12,751	2
For Mains	27,288			27,288		54,576	3
Other (specify):							
HYDRANTS	6,000					6,000	4
Deduct charges (specify):							
AMORTIZATION OF CONSTRUCTION GRANTS	7,196			12,759		19,955	5
Balance End of Year	508,536	0	0	730,673	0	1,239,209	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	266,276			395,545		661,821	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	0	1
Total (Acct. 123):	0	
Other Investments (124):		
DELINQUENT SPECIAL ASSESSMENTS HELD IN TRUST BY COUNTY	840	2
Total (Acct. 124):	840	
Special Funds (125):		
BOND REDEMPTION - WATER	15,674	3
BOND REDEMPTION - SEWER	15,023	4
DEPRECIATION FUND - WATER	17,820	5
DEPRECIATION FUND - SEWER	17,280	6
PLANT REPLACEMENT FUND - SEWER	18,449	7
CAPITAL ASSET FUND	9,000	8
Total (Acct. 125):	93,246	
Notes Receivable (141):		
NONE	0	9
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	9,640	10
Electric	0	11
Sewer (Regulated)	0	12
Other (specify):		
NONE		13
Total (Acct. 142):	9,640	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	11,783	14
Merchandising, jobbing and contract work	0	15
Other (specify):		
NONE		16
Total (Acct. 143):	11,783	
Receivables from Municipality (145):		
NONE	0	17
Total (Acct. 145):	0	
Prepayments (165):		
NONE	0	18
Total (Acct. 165):	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)
Extraordinary Property Losses (182):		
NONE	0	19
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE	0	20
Total (Acct. 183):	0	
Payables to Municipality (233):		
NONE	0	21
Total (Acct. 233):	0	
Other Deferred Credits (253):		
NONE	0	22
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	812,317	0	0	0	812,317	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						
NONE	0				0	3
Less Average:						
Reserve for Depreciation	218,962	0	0	0	218,962	4
Customer Advances for Construction	0				0	5
Contributions in Aid of Construction	492,727	0	0	0	492,727	6
Other (specify):						
NONE	0				0	7
Average Net Rate Base	100,628	0	0	0	100,628	
Net Operating Income	17,426	0	0	0	17,426	8
Net Operating Income as a percent of Average Net Rate Base						
	17.32%	N/A	N/A	N/A	17.32%	

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	0	1
Appropriated Earned Surplus	75,585	2
Unappropriated Earned Surplus	366,230	3
Other (Specify):		
NONE	0	4
Total Average Proprietary Capital	441,815	
Net Income		
Net Income	63,126	5
Percent Return on Proprietary Capital	14.29%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

A NEW SUBDIVISION WAS BUILT IN THE DISTRICT, WHICH INCLUDED NEW MAINS, LATERALS AND HYDRANTS. COSTS WERE PAID FOR BY DEVELOPERS. AMOUNTS WERE RECORDED ON THE UTILITIES BOOKS TO RECORD THE FIXED ASSETS AND CONTRIBUTIONS FROM CUSTOMERS FOR THESE ADDITIONS.

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

Income Statement Account Details (Page F-02)

MISCELLANEOUS DEBITS TO SURPLUS REPRESENTS THE ADJUSTMENT REQUIRED BY THE PUBLIC SERVICE COMMISSION IN ITS LETTER DATED JUNE 30, 1999, FOR THE UNDER ACCRUAL OF DEPRECIATION DUE TO THE UTILITY USING THE INCORRECT WATER DEPRECIATION RATES.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

August 31, 2000

Ms. Nancy Schley, Utilities Clerk
Forest Junction Utilities
P.O. Box 32
Forest Junction, WI 54123-0032

1999 Analytical Review DWCCA-2045-ELE

Dear Ms. Schley:

The Public Service Commission (Commission) is in the process of completing an analytical review of your utility's 1999 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. In our 1998 review, we advised your utility to reclassify the amount in Account 372, Office Furniture and Equipment, to Account 371, Structures and Improvements, and to reclassify the amount in Account 372.1, Computers to Account 372, Office Furniture and Equipment. We also requested that these adjustments be explained in the schedule note to the Water Plant in Service schedule. We noted that these adjustments have not been made. Please confirm that these adjustments will be made in 2000 or otherwise explain this matter.
2. We noted that 138 services are reported in use on the Water Services schedule and 207 customers are reported on page W-02. Please confirm that the utility has numerous single services with multiple customers.
3. We noted \$4,154 reported in Account 332, Water Treatment Equipment on the Water Utility Plant in Service schedule. However, the Water Treatment statistical schedule is not completed on page W-14. Please provide a completed page W-14 and follow this procedure in the future.

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 it is convenient for you to respond by e-mail, please do so. My e-mail address is engele@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

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

FINANCIAL SECTION FOOTNOTES

ELE:tlm:w:\compl\Analytical Reviews\1999 analytical review letters\2045.doc

cc: Mr. Harlan Ott, President

Response received from Virginia Hinz, Schenck & Assoc March 1, 2001:

1. Will be adjusted in 2000 report.
2. Will be adjusted in 2000 report.
3. Will be completed in 2000 report.

ele

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	46,078	1
Total Sales of Water	46,078	
Other Operating Revenues		
Forfeited Discounts (470)	157	2
Other Water Revenues (474)	443	3
Amortization of Construction Grants (475)	7,196	4
Total Other Operating Revenues	7,796	
Total Operating Revenues	53,874	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	6,932	5
General Operating Expenses (680-690)	13,493	6
Total Operation and Maintenance Expenses	20,425	
Other Operating Expenses		
Depreciation Expense (403)	15,677	7
Amortization Expense (404)	0	8
Taxes (408)	346	9
Total Other Operating Expenses	16,023	
Total Operating Expenses	36,448	
NET OPERATING INCOME	17,426	

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	0	0	0	1
Commercial	1	76	195	2
Industrial	0	0	0	3
Total Unmetered Sales to General Customers (460)	1	76	195	
Metered Sales to General Customers (461)				
Residential	191	8,152	29,743	4
Commercial	16	1,038	3,448	5
Industrial	0	0	0	6
Total Metered Sales to General Customers (461)	207	9,190	33,191	
Private Fire Protection Service (462)	0		0	7
Public Fire Protection Service (463)	1		11,891	8
Other Sales to Public Authorities (464)	4	149	801	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0	0	0	12
Total Sales of Water	213	9,415	46,078	

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)	11,891	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	11,891	
Forfeited Discounts (470):		
Customer late payment charges	157	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	157	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	393	7
Other (specify):		
RECONNECTION CHARGES	50	8
Total Other Water Revenues (474)	443	
Amortization of Construction Grants (475):		
ANNUAL AMORTIZATION OF CONSTRUCTION GRANTS	7,196	9
Total Amortization of Construction Grants (475)	7,196	

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)	0	1
Purchased Water (610)	0	2
Fuel or Power Purchased for Pumping (620)	3,074	3
Chemicals (630)	107	4
Supplies and Expenses (640)	2,723	5
Repairs of Water Plant (650)	885	6
Transportation Expenses (660)	143	7
Total Plant Operation and Maintenance Expenses	6,932	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	2,732	8
Office Supplies and Expenses (681)	1,125	9
Outside Services Employed (682)	8,240	10
Insurance Expense (684)	1,396	11
Employees Pensions and Benefits (686)	0	12
Regulatory Commission Expenses (688)	0	13
Miscellaneous General Expenses (689)	0	14
Uncollectible Accounts (690)	0	15
Total General Operating Expenses	13,493	
 Total Operation and Maintenance Expenses	 20,425	

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			1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		0	
Social Security		279	3
PSC Remainder Assessment		67	4
Other (specify): NONE			5
Total tax expense		346	

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	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	1,150	0	4
Structures and Improvements (311)	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	40,696	0	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	0	0	10
Other Water Source Plant (317)	0	0	11
Total Source of Supply Plant	41,846	0	
PUMPING PLANT			
Land and Land Rights (320)	0	0	12
Structures and Improvements (321)	48,903	0	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	0	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	46,904	0	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	3,134	0	20
Total Pumping Plant	98,941	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	0	0	22
Water Treatment Equipment (332)	4,154	0	23
Total Water Treatment Plant	4,154	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	780	0	24
Structures and Improvements (341)	0	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	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)	0	0	1,150	4
Structures and Improvements (311)	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	7
Wells and Springs (314)	0	0	40,696	8
Infiltration Galleries and Tunnels (315)	0	0	0	9
Supply Mains (316)	0	0	0	10
Other Water Source Plant (317)	0	0	0	11
Total Source of Supply Plant	0	0	41,846	
PUMPING PLANT				
Land and Land Rights (320)	0	0	0	12
Structures and Improvements (321)	0	0	48,903	13
Boiler Plant Equipment (322)	0	0	0	14
Other Power Production Equipment (323)	0	0	0	15
Steam Pumping Equipment (324)	0	0	0	16
Electric Pumping Equipment (325)	0	0	46,904	17
Diesel Pumping Equipment (326)	0	0	0	18
Hydraulic Pumping Equipment (327)	0	0	0	19
Other Pumping Equipment (328)	0	0	3,134	20
Total Pumping Plant	0	0	98,941	
WATER TREATMENT PLANT				
Land and Land Rights (330)	0	0	0	21
Structures and Improvements (331)	0	0	0	22
Water Treatment Equipment (332)	0	0	4,154	23
Total Water Treatment Plant	0	0	4,154	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)	0	0	780	24
Structures and Improvements (341)	0	0	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)	128,793	0	26
Transmission and Distribution Mains (343)	386,595	27,288	27
Fire Mains (344)	0	0	28
Services (345)	43,200	5,525	29
Meters (346)	17,909	3,017	30
Hydrants (348)	48,501	6,000	31
Other Transmission and Distribution Plant (349)	0	0	32
Total Transmission and Distribution Plant	625,778	41,830	
GENERAL PLANT			
Land and Land Rights (370)	0	0	33
Structures and Improvements (371)	0	0	34
Office Furniture and Equipment (372)	5,130	0	35
Computer Equipment (372.1)	3,109	0	36
Transportation Equipment (373)	6,773	0	37
Other General Equipment (379)	5,876	0	38
Other Tangible Property (390)	0	0	39
Total General Plant	20,888	0	
Total utility plant in service directly assignable	791,607	41,830	
Common Utility Plant Allocated to Water Department	0	0	40
Total utility plant in service	791,607	41,830	

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)	0	0	128,793 26
Transmission and Distribution Mains (343)	0	0	413,883 27
Fire Mains (344)	0	0	0 28
Services (345)	0	0	48,725 29
Meters (346)	410	0	20,516 30
Hydrants (348)	0	0	54,501 31
Other Transmission and Distribution Plant (349)	0	0	0 32
Total Transmission and Distribution Plant	410	0	667,198
GENERAL PLANT			
Land and Land Rights (370)	0	0	0 33
Structures and Improvements (371)	0	0	0 34
Office Furniture and Equipment (372)	0	0	5,130 35
Computer Equipment (372.1)	0	0	3,109 36
Transportation Equipment (373)	0	0	6,773 37
Other General Equipment (379)	0	0	5,876 38
Other Tangible Property (390)	0	0	0 39
Total General Plant	0	0	20,888
Total utility plant in service directly assignable	410	0	833,027
Common Utility Plant Allocated to Water Department	0	0	0 40
Total utility plant in service	410	0	833,027

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			854	854	1
February			771	771	2
March			865	865	3
April			879	879	4
May			971	971	5
June			1,007	1,007	6
July			1,160	1,160	7
August			1,156	1,156	8
September			1,045	1,045	9
October			1,244	1,244	10
November			1,055	1,055	11
December			1,003	1,003	12
Total for year	0	0	12,010	12,010	
Less: Measured or estimated water used in main flushing and water treatment during year				0	13
Less: Other utility use				302	14
Other utility use explanation:					15
277,000 LOST DUE TO TOWER OVERFLOW					
25,000 LOST DUE TO HYDRANT FLUSHING					
Water pumped into distribution system				11,708	16
Less: Water sold				9,415	17
Losses and unaccounted for				2,293	18
Percent unaccounted for to the nearest whole percent (%)				20%	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				185	21
Date of maximum: 10/28/1999					22
Cause of maximum:					23
PROBLEM WITH WELL CONTROLS					
Minimum gallons pumped by all methods in any one day during reporting year				10	24
Date of minimum: 11/4/1999					25
Total KWH used for pumping for the year				50,073	26
If water is purchased: Vendor Name: none					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL HWY 10	#1	625	12	36,000	Yes	1

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #1			1
Location	PUMP HOUSE			2
Purpose	P			3
Destination	D			4
Pump Manufacturer	EMC PEERLESS			5
Year Installed	1980			6
Type	VERTICAL TURBINE			7
Actual Capacity (gpm)	250			8
Pump Motor or Standby Engine Mfr	G. E.			10
Year Installed	1980			11
Type	ELECTRIC			12
Horsepower	50			13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				25
Horsepower				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	TANK #1			1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET			3
Year constructed	1980			4
Primary material (earthen, steel, concrete, other)	STEEL			5
Elevation difference in feet (See Headnote 3.)	138			6
Total capacity in gallons	50,000			7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)				9
Points of application (wellhouse, central facilities, booster station, other)				10
Filters, type (gravity, pressure, other, none)				11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				12
Is a corrosion control chemical used (yes, no)?				13
Is water fluoridated (yes, no)?				14
				15
				16
				17
				18
				19
				20
				21
				22
				23
				24
				25

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	6.000	50	0	0	0	50	1
P	D	6.000	12,319	0	0	0	12,319	2
P	D	8.000	7,651	1,516	0	0	9,167	3
M	D	10.000	93	0	0	0	93	4
P	D	10.000	1,362	0	0	0	1,362	5
Total Within Municipality			21,475	1,516	0	0	22,991	
Total Utility			21,475	1,516	0	0	22,991	

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	1.000	128	17	0	34	179	44	1
M	1.500	1	0	0	0	1	0	2
M	2.000	1	0	0	0	1	0	3
P	4.000	1	0	0	0	1	0	4
Total Utility		131	17	0	34	182	44	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	203	42	7	0	238	7	1
1.000	2	0	0	0	2	0	2
1.500	1	0	0	0	1	0	3
2.000	1	1	1	0	1	1	4
Total:	207	43	8	0	242	8	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	196	13	0	4	0	25	238	1
1.000	0	2	0	0	0	0	2	2
1.500	0	1	0	0	0	0	1	3
2.000	0	0	0	1	0	0	1	4
Total:	196	16	0	5	0	25	242	

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	0	0	0	1
Within Municipality	37	4	0	3	44	2
Total Fire Hydrants	37	4	0	3	44	
Flushing Hydrants						
	0	0	0	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:	44
Number of distribution system valves end of year:	41
Number of distribution valves operated during year:	21

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

REPAIRS AND MAINTENANCE - NO MAJOR REPAIRS IN 1999; IN 1998 THE UTILITIES HAD REPAIR EXPENSES FOR WATER MAIN BREAKS AND REPAIRS TO THE PUMPHOUSE FOR A WATER LEAK.

Water Mains (Page W-15)

MAIN ADDITIONS OF 1,516 FEET WERE PAID FOR BY DEVELOPERS. NO ASSESSMENTS WERE CHARGED TO PROPERTY OWNERS.

Water Services (Page W-16)

ADDITIONS WERE PAID FOR BY DEVELOPERS. NO ASSESSEMENTS WERE CHARGED TO PROPERTY OWNERS DURING THE YEAR.

THE ADJUSTMENT TO SERVICES WAS DUE TO A SURVEY TAKEN BY THE UTILITIES' ENGINEERS.

Hydrants and Distribution System Valves (Page W-18)

ADJUSTMENT TO HYDRANTS DUE TO A SURVEY TAKEN BY THE UTILITIES' ENGINEERS DURING 1999.

VALVES WERE ALSO ADJUSTED TO ACTUAL DUE TO THE ENGINEER SURVEY.
