



3015 (02-09-04)

ANNUAL REPORT

OF

Name: FOUNTAIN CITY WATER UTILITY

Principal Office: 42 N MAIN STREET
P.O. BOX 85
FOUNTIN CITY, WI 54629

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: FOUNTAIN CITY WATER UTILITY

Utility Address: 42 N MAIN STREET
P.O. BOX 85
FOUNTIN CITY, WI 54629

When was utility organized? 7/22/1966

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS JANET LADUKE
Title: CLERK-TREASURER

Office Address:

42 N. MAIN STREET
P.O. BOX 85
FOUNTAIN CITY, WI 54629

Telephone: (608) 687 - 7481

Fax Number: (608) 687 - 7481

E-mail Address:

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

Name: MS LYNDA RICKOFF CPA
Title: AUDIT MANAGER

Office Address: HAWKINS, ASH, BAPTIE & COMPANY, LLP
152 W THIRD STREET
WINONA, MN 55987

Telephone: (507) 452 - 8313

Fax Number: (507) 452 - 8340

E-mail Address: lrickoff@habco.com

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

Name: MR CARL BROMMERICH
Title: MAYOR

Office Address:

214 NORTH ST
FOUNTAIN CITY, WI 54629

Telephone: (608) 687 - 9790

Fax Number: (608) 687 - 7481

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: HAWKINS, ASH, BAPTIE & COMPANY, LLP

Title:

Office Address: HAWKINS, ASH, BAPTIE & COMPANY, LLP
152 W THIRD STREET
WINONA, MN 55987

Telephone: (507) 452 - 8313

Fax Number: (507) 452 - 8340

E-mail Address: lrickoff@habco.com

Date of most recent audit report: 3/1/2000

Period covered by most recent audit: 1999

Names and titles of utility management including manager or superintendent:

Name: MR THOMAS PLATTETER

Title: SUPERINTENDENT

Office Address:

42 NORTH MAIN STREET
P.O. BOX 85
FOUNTIAN CITY, WI 54629

Telephone: (608) 687 - 7481

Fax Number: (608) 687 - 7481

E-mail Address:

Name of utility commission/committee: COMMON COUNCIL

Names of members of utility commission/committee:

- MR RUSTY AUSETH, ALDERPERSON
- MR DUANE DUELLMAN, ALDERPERSON
- MR CHUCK KEILHOLTZ, ALDERPERSON
- MR PAUL LORENZ, ALDERPERSON
- MS THERESA V MCCAMLEY, ALERPERSON
- MR LEON PIECHOWSKI, ALDERPERSON

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)? 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)	34,897	34,499	1
Operating Expenses:			
Operation and Maintenance Expense (401)	20,074	15,636	2
Depreciation Expense (403)	4,493	4,767	3
Amortization Expense (404)	0	0	4
Taxes (408)	6,139	6,167	5
Total Operating Expenses	30,706	26,570	
Net Operating Income	4,191	7,929	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	4,191	7,929	
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)	8,604	8,359	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	8,604	8,359	
Total Income	12,795	16,288	
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	12,795	16,288	
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	12,795	16,288	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	55,636	52,883	19
Balance Transferred from Income (433)	12,795	16,288	20
Miscellaneous Credits to Surplus (434)	7,311	7,311	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	6,024	20,846	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	69,718	55,636	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
 2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON INVESTED FUNDS	8,589	4
INTEREST ON SPECIAL ASSESSMENTS	15	5
Total (Acct. 419):	8,604	
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):		
TRANSFER FROM GENERAL FUND	7,311	9
Total (Acct. 434):	7,311	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	6,024	11
Total (Acct. 436)--Debit:	6,024	
Appropriations of Income to Municipal Funds (439):		
NONE		12
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	34,897	0	0	0	34,897	1
Less: interdepartmental sales	234		0	0	234	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	34,663	0	0	0	34,663	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	269,094	267,444	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	98,882	91,773	2
Net Utility Plant	170,212	175,671	
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)	0	0	7
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	34,582	27,829	8
Temporary Cash Investments (132)	182,727	174,926	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	6,137	6,295	11
Other Accounts Receivable (143)	406	411	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	54,638	43,299	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	114	228	17
Total Current and Accrued Assets	278,604	252,988	
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	448,816	428,659	

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)	209,392	209,392	21
Appropriated Earned Surplus (215)	141,110	135,086	22
Unappropriated Earned Surplus (216)	69,718	55,636	23
Total Proprietary Capital	420,220	400,114	
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)	385	334	28
Payables to Municipality (233)	3,020	3,020	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	3,405	3,354	
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)	25,191	25,191	38
Total Liabilities and Other Credits	448,816	428,659	

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)	269,094	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	269,094	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	98,882	0	0	0	9
Total Accumulated Provision	98,882	0	0	0	
Net Utility Plant	170,212	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	91,773				91,773	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	4,493				4,493	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	7,051				7,051	10
Other credits (specify):						11
					0	12
Total credits	11,544	0	0	0	11,544	13
Debits during year						14
Book cost of plant retired	4,435				4,435	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	4,435	0	0	0	4,435	19
Balance End of Year	98,882	0	0	0	98,882	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	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		0 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	0	0

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

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

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

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	209,392	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>209,392</u></u>	

BONDS (ACCT. 221)

- 1. Report hereunder information required for each separate issue of bonds.
- 2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
- 3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
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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	6,139	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>6,139</u>	
Taxes paid during year:		
County, state and local taxes	5,631	6
Social Security taxes	467	7
PSC Remainder Assessment	41	8
Other (explain):		
NONE		9
Total payments and other debits	<u>6,139</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	25,191	0	0	0	0	25,191	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	25,191	0	0	0	0	25,191	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	6,137	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	6,137	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
INTEREST	406	11
Total (Acct. 143):	406	
Receivables from Municipality (145):		
DUE FROM GENERAL FUND	54,638	12
Total (Acct. 145):	54,638	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Payables to Municipality (233):		
DUE TO SEWER FUND	3,020	16
Total (Acct. 233):	3,020	
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	268,269	0	0	0	268,269	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	95,327	0	0	0	95,327	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	25,191	0	0	0	25,191	6
Other (specify):						
NONE					0	7
Average Net Rate Base	147,751	0	0	0	147,751	
Net Operating Income	4,191	0	0	0	4,191	8
Net Operating Income as a percent of Average Net Rate Base						
	2.84%	N/A	N/A	N/A	2.84%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	209,392	1
Appropriated Earned Surplus	138,098	2
Unappropriated Earned Surplus	62,677	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	410,167	
Net Income		
Net Income	12,795	5
Percent Return on Proprietary Capital	3.12%	

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

Signature Page (Page ii)

Hawkins, Ash, Baptie & Company, LLP
Certified Public Accountants

152 WEST THIRD STREET

WINONA, MN 55987-3179
FAX (507) 452-8340

PHONE (507) 452-8313

INDEPENDENT ACCOUNTANTS' COMPILATION REPORT

To the City Council
City of Fountain City, Wisconsin

We have compiled the Class D Annual Report of the Fountain City Municipal Water Utility, Fountain City, Wisconsin as of and for the year ended December 31, 1999, included in the accompanying prescribed form in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation was limited to presenting in the form prescribed by the Public Service Commission of Wisconsin information that is the representation of management. We have not audited or reviewed the Class D Annual Report referred to above and, accordingly, do not express an opinion or any other assurance on it.

The Class D Annual Report is presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differs from generally accepted accounting principles. Accordingly, this Class D Annual Report is not designed for those who are not informed about such matters.

Hawkins, Ash, Baptie & Company, LLP
Winona, Minnesota
March 1, 2000

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

April 24, 2000

Ms. Janet Laduke, Clerk Treasurer
Fountain City Water Utility
42 North Main Street
P.O. Box 85
Fountain City, WI 54629-0085

1999 Analytical Review DWCCA-2070-PJL

Dear Ms. Laduke:

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. During our review, we noted that Repairs of Water Plant expenses increased over \$2,000 and 30% from the prior year without explanation as requested in the headnotes to the Water Operation & Maintenance Expenses schedule on page W-5. In the future, please explain increases or decreases of expense accounts as requested in the headnotes.

2. During our review, we noted that in Account 233, Payables to Municipality on page F-18, you reported \$3,020 described as Due to sewer fund which is the same as what was reported in that account in 1998. Please note that in the future, Account 233 should only contain amounts that are subject to current settlement. Amounts that will not be repaid should be written off to Account 434, Miscellaneous Credits to Surplus, after approval by the municipal body. Amounts that will be repaid but over a longer period of time, should be reclassified to Account 223, Advances from Municipality.

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) 267-9198.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:tlk:w:\compl\Analytical Reviews\1999 analytical review letters\2070.doc

cc: Mayor Carl Brommerich

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	34,191	1
Total Sales of Water	34,191	
Other Operating Revenues		
Forfeited Discounts (470)	696	2
Other Water Revenues (474)	10	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	706	
Total Operating Revenues	34,897	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	15,300	5
General Operating Expenses (680-690)	4,774	6
Total Operation and Maintenance Expenses	20,074	
Other Operating Expenses		
Depreciation Expense (403)	4,493	7
Amortization Expense (404)		8
Taxes (408)	6,139	9
Total Other Operating Expenses	10,632	
Total Operating Expenses	30,706	
NET OPERATING INCOME	4,191	

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
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	123	6,982	16,188	4
Commercial	29	4,900	7,458	5
Industrial				6
Total Metered Sales to General Customers (461)	152	11,882	23,646	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		9,896	8
Other Sales to Public Authorities (464)	4	132	415	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	1	52	234	12
Total Sales of Water	158	12,066	34,191	

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)	9,896	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)	9,896	
Forfeited Discounts (470):		
Customer late payment charges	696	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	696	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		7
Other (specify):		
WELL PERMITS	10	8
Total Other Water Revenues (474)	10	
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)	4,455	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	2,720	3
Chemicals (630)		4
Supplies and Expenses (640)	3,371	5
Repairs of Water Plant (650)	4,754	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	15,300	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	1,842	8
Office Supplies and Expenses (681)	627	9
Outside Services Employed (682)	925	10
Insurance Expense (684)	484	11
Employees Pensions and Benefits (686)	594	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	302	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	4,774	
 Total Operation and Maintenance Expenses	 20,074	

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		5,631	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		5,631	
Social Security		467	3
PSC Remainder Assessment		41	4
Other (specify): NONE			5
Total tax expense		6,139	

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			Buffalo				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.185711				3
County tax rate	mills		6.402380				4
Local tax rate	mills		3.867958				5
School tax rate	mills		9.832918				6
Voc. school tax rate	mills		2.004848				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		22.293815				10
Less: state credit	mills		1.543877				11
Net tax rate	mills		20.749938				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		3.867958				14
Combined School Tax Rate	mills		11.837766				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		15.705724				17
Total Tax Rate	mills		22.293815				18
Ratio of Local and School Tax to Total	dec.		0.704488				19
Total tax net of state credit	mills		20.749938				20
Net Local and School Tax Rate	mills		14.618081				21
Utility Plant, Jan. 1	\$	267,444	267,444				22
Materials & Supplies	\$	0	0				23
Subtotal	\$	267,444	267,444				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	267,444	267,444				26
Assessment Ratio	dec.		1.076938				27
Assessed Value	\$	288,021	288,021				28
Net Local & School Rate	mills		14.618081				29
Tax Equiv. Computed for Current Year	\$	4,210	4,210				30
Tax Equivalent per 1994 PSC Report	\$	5,631					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	5,631					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)	0		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)	19,324		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	19,324	0	
PUMPING PLANT			
Land and Land Rights (320)	623		12
Structures and Improvements (321)	11,250		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0	4,847	15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	21,892		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	33,765	4,847	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	1,323		22
Water Treatment Equipment (332)	556		23
Total Water Treatment Plant	1,879	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 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)			19,324 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	19,324
PUMPING PLANT			
Land and Land Rights (320)			623 12
Structures and Improvements (321)			11,250 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			4,847 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)	3,500		18,392 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	3,500	0	35,112
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			1,323 22
Water Treatment Equipment (332)			556 23
Total Water Treatment Plant	0	0	1,879
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	20,781		26
Transmission and Distribution Mains (343)	161,145		27
Fire Mains (344)	0		28
Services (345)	13,019		29
Meters (346)	11,243	613	30
Hydrants (348)	5,888		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	212,076	613	
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)	400	625	36
Transportation Equipment (373)	0		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	0		39
Total General Plant	400	625	
Total utility plant in service directly assignable	267,444	6,085	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	267,444	6,085	

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)			20,781 26
Transmission and Distribution Mains (343)			161,145 27
Fire Mains (344)			0 28
Services (345)			13,019 29
Meters (346)	535		11,321 30
Hydrants (348)			5,888 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	535	0	212,154
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)	400		625 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
Total General Plant	400	0	625
Total utility plant in service directly assignable	4,435	0	269,094
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	4,435	0	269,094

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			1,144	1,144	1
February			964	964	2
March			1,114	1,114	3
April			1,114	1,114	4
May			1,141	1,141	5
June			1,200	1,200	6
July			1,389	1,389	7
August			1,371	1,371	8
September			1,231	1,231	9
October			1,233	1,233	10
November			1,159	1,159	11
December			1,153	1,153	12
Total for year	0	0	14,213	14,213	
Less: Measured or estimated water used in main flushing and water treatment during year				667	13
Less: Other utility use				240	14
Other utility use explanation: fires & practices					15
Water pumped into distribution system				13,306	16
Less: Water sold				12,066	17
Losses and unaccounted for				1,240	18
Percent unaccounted for to the nearest whole percent (%)				9%	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				87	21
Date of maximum: 7/11/1999					22
Cause of maximum: flushing					23
Minimum gallons pumped by all methods in any one day during reporting year				13	24
Date of minimum: 10/21/1999					25
Total KWH used for pumping for the year				34,059	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL #1	1	305	16	133,000	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	1		1
Location	WELL #1		2
Purpose	P		3
Destination	R		4
Pump Manufacturer	LAYNE CHRISTENSON		5
Year Installed	1997		6
Type	SUBMERSIBLE		7
Actual Capacity (gpm)	110		8
Pump Motor or Standby Engine Mfr	LAYNE CHRISTENSON		10
Year Installed	1997		11
Type	ELECTRIC		12
Horsepower	15		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			23
Year Installed			24
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	#1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		3
Year constructed	1966		4
Primary material (earthen, steel, concrete, other)	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	50		6
Total capacity in gallons	150,000		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)	GRAVITY		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)?	N		14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	74	0	0	0	74	1
M	S	4.000	70	0	0	0	70	2
M	D	6.000	2,735	0	0	0	2,735	3
M	D	8.000	9,739	0	0	0	9,739	4
M	T	8.000	85	0	0	0	85	5
Total Within Municipality			12,703	0	0	0	12,703	
Total Utility			12,703	0	0	0	12,703	

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	161	0	0	0	161	11	1
M	1.000	4	0	0	0	4		2
M	1.500	2	0	0	0	2		3
M	2.000	3	0	0	0	3		4
Total Utility		170	0	0	0	170	11	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	142	6	8	0	140	14	1
0.750	14	0	0	0	14	0	2
1.000	6	1	1	0	6	2	3
1.500	3	0	0	0	3	1	4
2.000	3	0	0	0	3	0	5
Total:	168	7	9	0	166	17	

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	116	17	0	3	0	4	140	1
0.750	8	6	0	0	0	0	14	2
1.000	0	3	0	1	0	2	6	3
1.500	1	0	0	1	0	1	3	4
2.000	0	3	0	0	0	0	3	5
Total:	125	29	0	5	0	7	166	

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	25				25	2
Total Fire Hydrants	25	0	0	0	25	
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:	25
Number of distribution system valves end of year:	32
Number of distribution valves operated during year:	32

WATER OPERATING SECTION FOOTNOTES

NONE