



3015 (02-09-04)

ANNUAL REPORT

OF

Name: HIGHLAND MUNICIPAL WATER UTILITY

Principal Office: P.O. BOX 284
HIGHLAND, WI 53543

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: HIGHLAND MUNICIPAL WATER UTILITY

Utility Address: P.O. BOX 284
HIGHLAND, WI 53543

When was utility organized? 1/1/1960

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: THERESA C. MICHEK

Title: CLERK/TREASURER

Office Address:

P.O. BOX 284
HIGHLAND, WI 53543

Telephone: (608) 929 - 7781

Fax Number: (608) 929 - 7781

E-mail Address:

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

Name: MARY A. JONES

Title: PARTNER

Office Address: JONES & PURIN, LLC

217 E. GRACE STREET
DODGEVILLE, WI 53533

Telephone: (608) 935 - 2440

Fax Number: (608) 935 - 5510

E-mail Address: purin@mhtc.net

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

Name: MARY J. HEBGEN

Title: VILLAGE PRESIDENT

Office Address:

P.O. BOX 284
HIGHLAND, WI 53543

Telephone: (608) 929 - 7781

Fax Number: (608) 929 - 7781

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: MARY A. JONES

Title: PARTNER

Office Address: JONES & PURIN, LLC
217 E. GRACE STREET
DODGEVILLE, WI 53533

Telephone: (608) 935 - 2440

Fax Number: (608) 935 - 5510

E-mail Address: purin@mhtc.net

Date of most recent audit report: 3/25/2000

Period covered by most recent audit: 1999

Names and titles of utility management including manager or superintendent:

Name: MARY J. HEBGEN

Title: VILLAGE PRESIDENT

Office Address:
P.O. BOX 284
HIGHLAND, WI 53543

Telephone: (608) 929 - 7781

Fax Number: (608) 929 - 7781

E-mail Address:

Name of utility commission/committee: VILLAGE OF HIGHLAND BOARD MEMBERS

Names of members of utility commission/committee:

- GEORGE BREIWA, BOARD MEMBER
- LENICE GILBERTSON, BOARD MEMBER
- ANTHONY KASTER, BOARD MEMBER
- DENNIS RICHGELS, BOARD MEMBER
- CHARLES SCULLION, BOARD MEMBER
- GEORGE WALLENKAMP, BOARD MEMBER

Is sewer service rendered by the utility? YES

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

NONE

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	94,848	94,821	1
Operating Expenses:			
Operation and Maintenance Expense (401)	32,545	23,032	2
Depreciation Expense (403)	17,219	17,194	3
Amortization Expense (404)	0		4
Taxes (408)	17,186	15,484	5
Total Operating Expenses	66,950	55,710	
Net Operating Income	27,898	39,111	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	27,898	39,111	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Nonoperating Rental Income (418)	0		8
Interest and Dividend Income (419)	2,811	2,057	9
Miscellaneous Nonoperating Income (421)	0		10
Total Other Income	2,811	2,057	
Total Income	30,709	41,168	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		11
Other Income Deductions (426)	0		12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	30,709	41,168	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	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	729	16
Other Interest Expense (431)	0		17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	0	729	
Net Income	30,709	40,439	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	275,431	234,992	19
Balance Transferred from Income (433)	30,709	40,439	20
Miscellaneous Credits to Surplus (434)	0		21
Miscellaneous Debits to Surplus--Debit (435)	0		22
Appropriations of Surplus--Debit (436)	0		23
Appropriations of Income to Municipal Funds--Debit (439)	0		24
Total Unappropriated Earned Surplus End of Year (216)	306,140	275,431	

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 BANK ACCOUNTS	2,798	4
INTEREST ON TAX ROLL ITEMS	13	5
Total (Acct. 419):	2,811	
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):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
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	94,848	0	0	0	94,848	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	94,848	0	0	0	94,848	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	930,931	927,369	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	167,151	151,627	2
Net Utility Plant	763,780	775,742	
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		5
Other Investments (124)	624	777	6
Special Funds (125)	99,354	72,436	7
Total Other Property and Investments	99,978	73,213	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	6,729	7,423	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	14,370	16,955	11
Other Accounts Receivable (143)	0		12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	1,599	12,590	14
Materials and Supplies (150)	4,062	2,517	15
Prepayments (165)	0		16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	26,760	39,485	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0		18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	0		20
Total Deferred Debits	0	0	
Total Assets and Other Debits	890,518	888,440	

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)	182,831	182,831	21
Appropriated Earned Surplus (215)		0	22
Unappropriated Earned Surplus (216)	306,140	275,431	23
Total Proprietary Capital	488,971	458,262	
LONG-TERM DEBT			
Bonds (221)	0		24
Advances from Municipality (223)	30,000	44,825	25
Other long-Term Debt (224)	0		26
Total Long-Term Debt	30,000	44,825	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		27
Accounts Payable (232)			28
Payables to Municipality (233)	260	3,392	29
Customer Deposits (235)			30
Taxes Accrued (236)	17,358	28,032	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	17,618	31,424	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	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)	353,929	353,929	38
Total Liabilities and Other Credits	890,518	888,440	

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)	930,931	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	930,931	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	167,151	0	0	0	9
Total Accumulated Provision	167,151	0	0	0	
Net Utility Plant	763,780	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	151,627				151,627	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	17,219				17,219	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	545				545	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	17,764	0	0	0	17,764	13
Debits during year						14
Book cost of plant retired	2,240				2,240	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	2,240	0	0	0	2,240	19
Balance End of Year	167,151	0	0	0	167,151	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	1.93%					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	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)				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		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	1
Other					0	2
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	4,062	2,517
Sewer utility		
Gas utility		
Merchandise		
Other materials & supplies		
Total Materials and Supplies	4,062	2,517

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

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

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

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	182,831	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>182,831</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)
-------------------------------------	------------------------------	------------------------------------	------------------------------	---

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)	
Advances (223)					
ADVANCE FROM VILLAGE	06/01/1977	00/00/0000	0.00%	30,000	1
Total for Account 223				30,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	28,032	1
Accruals:		
Charged water department expense	17,358	2
Charged electric department expense		3
Charged sewer department expense	282	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>17,640</u>	
Taxes paid during year:		
County, state and local taxes	28,204	6
Social Security taxes		7
PSC Remainder Assessment	110	8
Other (explain):		
NONE		9
Total payments and other debits	<u>28,314</u>	
Balance end of year	<u><u>17,358</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	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE				0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE				0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE				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	353,929					353,929	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	353,929	0	0	0	0	353,929	
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):		
SPECIAL ASSESSMENTS RECEIVABLE	624	2
Total (Acct. 124):	624	
Special Funds (125):		
BOND AND INTEREST REDEMPTION FUND	39,820	3
1988 CONSTRUCTION FUND	59,534	4
Total (Acct. 125):	99,354	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	14,370	6
Electric		7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	14,370	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
Other (specify):		
NONE		12
Total (Acct. 143):	0	
Receivables from Municipality (145):		
1999 METER COST ALLOCATIONS FROM SEWER	1,599	13
Total (Acct. 145):	1,599	
Prepayments (165):		
NONE		14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	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)	
Other Deferred Debits (183):		
NONE		16
Total (Acct. 183):	0	
Payables to Municipality (233):		
1999 TAX ROLL ITEMS	260	17
Total (Acct. 233):	260	
Other Deferred Credits (253):		
NONE		18
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	929,150	0	0	0	929,150	1
Materials and Supplies	3,289	0	0	0	3,289	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	159,389	0	0	0	159,389	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	353,929	0	0	0	353,929	6
Other (specify):						
NONE					0	7
Average Net Rate Base	419,121	0	0	0	419,121	
Net Operating Income	27,898	0	0	0	27,898	8
Net Operating Income as a percent of Average Net Rate Base						
	6.66%	N/A	N/A	N/A	6.66%	

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	182,831	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	290,785	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	473,616	
Net Income		
Net Income	30,709	5
Percent Return on Proprietary Capital	6.48%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

June 19, 2000

Ms. Theresa C. Michek, Clerk Treasurer
Highland Municipal Water Utility
P.O. Box 284
Highland, WI 53543-0284

1999 Analytical Review DWCCA-2530-PJL

Dear Ms. Michek:

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. If the employer's share of Social Security taxes on wages and salaries is paid by the utility Account 408, Taxes, should be charged with the expense. If Social Security taxes are paid by the municipality, the utility's share should be charged to Account 408, Taxes, with the offsetting credit made to Account 233, Payable to Municipality. If the municipality will not require reimbursement for this expense, then the liability may be written off to Account 216. During our review, we noted no Social Security taxes were reported in Account 408, page W-6. Please furnish an explanation.

2. Wis. Admin. Code § PSC 185.76 requires periodic testing of customer meters to ensure their accuracy. In reviewing the annual reports we determined that not all of your water meters have been tested at the appropriate frequency, the larger meter in particular. If these meters become inaccurate, considerable revenues are lost. During 2000 we advise your utility to test its meters in compliance with § PSC 185.76. If you have questions in regard to this matter, please contact Bruce Schmidt of our staff at (608) 266-5726.

3. As directed in the head notes of the Water Operation & Maintenance Expenses schedule on page W-5, please provide explanations for any expense accounts which changed by more than 30% and \$3,000 when compared to the previous years annual report and follow this procedure in the future. This reporting requirement was also brought to your attention in our review letter of August 23rd, 1999, concerning our review of the utility's 1998 annual report.

4. The Commission is establishing a database and guidelines for the average cost of meters. Based upon a review of your utility's data, the average cost of meters was \$153. Please provide copies of invoices for these meters installed in 1999. In addition, please provide the average cost to install the meters. Thank you for your cooperation with our meter project.

FINANCIAL SECTION FOOTNOTES

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) 267-9198. 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 leegep@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

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

PJL:tlk:w:\compl\Analytical Reviews\1999 analytical review letters\2530.doc

cc: Mr. George Breiwa

RESPONSE RECEIVED 7/7/00.

#1, the water utility reimbursed the general fund in the amount of \$12,000 for the maintenance workers salary and \$1,000 for the clerical salary. This amount includes social security and other related taxroll expenses. Per page W-5,

a/c 600, Salaries & Wages, = \$12,000

a/c 680, Administrative and General Salaries, = \$1,000.

#2, will test large meter in 2000.

#3, see response for #1.

#4, invoices provided, costs ok.

Review closed.

PJL

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

ACCOUNTANTS' COMPILATION REPORT

TO THE VILLAGE BOARD
VILLAGE OF HIGHLAND
HIGHLAND, WISCONSIN

WE HAVE COMPILED THE VARIOUS SCHEDULES INCLUDED IN THE 1999 PUBLIC SERVICE COMMISSION REPORT FOR THE VILLAGE OF HIGHLAND WATER UTILITY AS OF DECEMBER 31, 1999 AND FOR THE YEAR THEN ENDED, IN ACCORDANCE WITH STATEMENTS ON STANDARDS FOR ACCOUNTING AND REVIEW SERVICES ISSUED BY THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTS.

A COMPILATION IS LIMITED TO PRESENTING IN THE FORM PRESCRIBED BY THE STATE OF WISCONSIN PUBLIC SERVICE COMMISSION INFORMATION THAT IS THE REPRESENTATION OF MANAGEMENT. WE HAVE NOT AUDITED OR REVIEWED THE VARIOUS SCHEDULES INCLUDED IN THE 1999 PUBLIC SERVICE COMMISSION REPORT AND, ACCORDINGLY, DO NOT EXPRESS AN OPINION OR ANY OTHER FORM OF ASSURANCE ON THEM.

THE SCHEDULES INCLUDED IN THE 1999 PUBLIC SERVICE COMMISSION REPORT ARE PRESENTED IN ACCORDANCE WITH THE REQUIREMENTS OF THE STATE OF WISCONSIN PUBLIC SERVICE COMMISSION, WHICH DIFFER FROM GENERALLY ACCEPTED ACCOUNTING PRINCIPLES. ACCORDINGLY, THE SCHEDULES INCLUDED IN THE 1999 PUBLIC SERVICE COMMISSION REPORT ARE NOT DESIGNED FOR THOSE WHO ARE NOT INFORMED ABOUT SUCH DIFFERENCES.

JONES & PURIN, LLC

DODGEVILLE, WISCONSIN
MARCH 27, 2000

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	93,377	1
Total Sales of Water	93,377	
Other Operating Revenues		
Forfeited Discounts (470)	200	2
Other Water Revenues (474)	1,271	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	1,471	
Total Operating Revenues	94,848	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	27,027	5
General Operating Expenses (680-690)	5,518	6
Total Operation and Maintenance Expenses	32,545	
Other Operating Expenses		
Depreciation Expense (403)	17,219	7
Amortization Expense (404)		8
Taxes (408)	17,186	9
Total Other Operating Expenses	34,405	
Total Operating Expenses	66,950	
NET OPERATING INCOME	27,898	

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	324	14,302	42,671	4
Commercial	48	1,970	7,145	5
Industrial				6
Total Metered Sales to General Customers (461)	372	16,272	49,816	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		40,312	8
Other Sales to Public Authorities (464)	12	1,114	3,249	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	385	17,386	93,377	

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)	40,312	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)	40,312	
Forfeited Discounts (470):		
Customer late payment charges	200	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	200	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	773	7
Other (specify):		
INSURANCE PROCEEDS	498	8
Total Other Water Revenues (474)	1,271	
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)	12,000	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	3,600	3
Chemicals (630)	514	4
Supplies and Expenses (640)	7,357	5
Repairs of Water Plant (650)	2,556	6
Transportation Expenses (660)	1,000	7
Total Plant Operation and Maintenance Expenses	27,027	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	1,000	8
Office Supplies and Expenses (681)	859	9
Outside Services Employed (682)	1,400	10
Insurance Expense (684)	2,000	11
Employees Pensions and Benefits (686)		12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	259	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	5,518	
 Total Operation and Maintenance Expenses	32,545	

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		17,358	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		282	2
Net property tax equivalent		17,076	
Social Security			3
PSC Remainder Assessment		110	4
Other (specify): NONE			5
Total tax expense		17,186	

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			Iowa				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.215460				3
County tax rate	mills		6.034370				4
Local tax rate	mills		3.462640				5
School tax rate	mills		16.393610				6
Voc. school tax rate	mills		1.828200				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		27.934280				10
Less: state credit	mills		2.029300				11
Net tax rate	mills		25.904980				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		3.462640				14
Combined School Tax Rate	mills		18.221810				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.684450				17
Total Tax Rate	mills		27.934280				18
Ratio of Local and School Tax to Total	dec.		0.776267				19
Total tax net of state credit	mills		25.904980				20
Net Local and School Tax Rate	mills		20.109172				21
Utility Plant, Jan. 1	\$	927,369	927,369				22
Materials & Supplies	\$	2,517	2,517				23
Subtotal	\$	929,886	929,886				24
Less: Plant Outside Limits	\$	0					25
Taxable Assets	\$	929,886	929,886				26
Assessment Ratio	dec.		0.928269				27
Assessed Value	\$	863,184	863,184				28
Net Local & School Rate	mills		20.109172				29
Tax Equiv. Computed for Current Year	\$	17,358	17,358				30
Tax Equivalent per 1994 PSC Report	\$	21,429					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	17,358					32 33
Tax equiv. for current year (see note 6)	\$	17,358					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)	200		1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	200	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			4
Structures and Improvements (311)	11,312		5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	29,354		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	40,666	0	
PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)	4,571		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	37,133		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
Total Pumping Plant	41,704	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	1,713		23
Total Water Treatment Plant	1,713	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	8,750		24
Structures and Improvements (341)			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)			200 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	200
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			11,312 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			29,354 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	40,666
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			4,571 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			37,133 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	41,704
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			1,713 23
Total Water Treatment Plant	0	0	1,713
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			8,750 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)	310,125		26
Transmission and Distribution Mains (343)	394,222		27
Fire Mains (344)			28
Services (345)	53,319		29
Meters (346)	30,193	3,365	30
Hydrants (348)	41,166	2,165	31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	837,775	5,530	
GENERAL PLANT			
Land and Land Rights (370)			33
Structures and Improvements (371)			34
Office Furniture and Equipment (372)	2,350	272	35
Computer Equipment (372.1)	1,549		36
Transportation Equipment (373)			37
Other General Equipment (379)	1,412		38
Other Tangible Property (390)			39
Total General Plant	5,311	272	
Total utility plant in service directly assignable	927,369	5,802	
Common Utility Plant Allocated to Water Department			40
Total utility plant in service	927,369	5,802	

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)			310,125 26
Transmission and Distribution Mains (343)			394,222 27
Fire Mains (344)			0 28
Services (345)			53,319 29
Meters (346)	1,540		32,018 30
Hydrants (348)	700		42,631 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	2,240	0	841,065
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			2,622 35
Computer Equipment (372.1)			1,549 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			1,412 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	5,583
Total utility plant in service directly assignable	2,240	0	930,931
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	2,240	0	930,931

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			3,477	3,477	1
February			1,963	1,963	2
March			1,751	1,751	3
April			1,938	1,938	4
May			2,147	2,147	5
June			1,852	1,852	6
July			2,183	2,183	7
August			1,873	1,873	8
September			1,813	1,813	9
October			1,782	1,782	10
November			1,725	1,725	11
December			1,744	1,744	12
Total for year	0	0	24,248	24,248	
Less: Measured or estimated water used in main flushing and water treatment during year				3,314	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				20,934	16
Less: Water sold				17,386	17
Losses and unaccounted for				3,548	18
Percent unaccounted for to the nearest whole percent (%)				17%	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				140	21
Date of maximum: 12/16/1999					22
Cause of maximum:					23
LEAK					
Minimum gallons pumped by all methods in any one day during reporting year				36	24
Date of minimum: 1/27/1999					25
Total KWH used for pumping for the year				88,428	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-HIGHLAND	1	455	8	50,000	Yes	1
WELL-HIGHLAND	2	930	15	100,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	1	2	1
Location	HIGHLAND	HIGHLAND	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	UNKNOWN	WELLINGTON	5
Year Installed	1983	1968	6
Type	SUBMERSIBLE	VERTICAL TURBINE	7
Actual Capacity (gpm)	100	350	8
Pump Motor or Standby Engine Mfr	UNKNOWN	GENERAL ELECTRIC	9
Year Installed	1983	1968	10
Type	ELECTRIC	ELECTRIC	11
Horsepower	20	60	12

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		3
Year constructed	1938		4
Primary material (earthen, steel, concrete, other)	OTHER		5
Elevation difference in feet (See Headnote 3.)	250		6
Total capacity in gallons	65,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER		9
Points of application (wellhouse, central facilities, booster station, other)	OTHER		10
Filters, type (gravity, pressure, other, none)	OTHER		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	650.0000		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	Y		14

WATER MAINS

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

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	4.000	7,134				7,134
M	D	6.000	10,838				10,838
P	D	6.000	1,807				1,807
M	D	8.000	850				850
P	D	8.000	3,233				3,233
P	D	10.000	2,650				2,650
Total Within Municipality			26,512	0	0	0	26,512
Total Utility			26,512	0	0	0	26,512

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	0.625	3				3		1
M	0.750	341				341		2
M	1.000	8				8		3
M	2.000	1				1		4
Total Utility		353	0	0	0	353	0	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	375	22	22		375	40	1
1.000	4				4		2
1.500	2				2		3
2.000	4				4		4
3.000	2				2		5
6.000	1				1		6
Total:	388	22	22	0	388	40	

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	324	40		8		3	375	1
1.000		3		1			4	2
1.500		2					2	3
2.000		2		2			4	4
3.000		1		1			2	5
6.000				1			1	6
Total:	324	48	0	13	0	3	388	

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	1
Within Municipality	46	2	1		47	2
Total Fire Hydrants	46	2	1	0	47	
Flushing Hydrants						
					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:	47
Number of distribution system valves end of year:	62
Number of distribution valves operated during year:	62

WATER OPERATING SECTION FOOTNOTES

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

ON NOVEMBER 4, 1996, A RESOLUTION WAS PASSED BY THE VILLAGE BOARD AUTHORIZING THE VILLAGE TO PAY THE LESSER OF THE TAX EQUIVALENT AS ALLOWED BY WIS. STATES. 66.069(1)(c) OR THE PRIOR YEAR'S ALLOWED AMOUNT.
