



3014 (02-09-04)

ANNUAL REPORT

OF

Name: JACKSON VILL OF WATER UTILITY

Principal Office: N168 W20733 MAIN STREET
P.O. BOX 147
JACKSON, WI 53037

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: JACKSON VILL OF WATER UTILITY

Utility Address: N168 W20733 MAIN STREET

P.O. BOX 147

JACKSON, WI 53037

When was utility organized? 11/1/1968

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR DELMORE A BEAVER

Title: ADMINISTRATOR/CLERK

Office Address:

N168W20733 MAIN STREET

P.O. BOX 147

JACKSON, WI 53037

Telephone: (262) 677 - 9001

Fax Number: (262) 677 - 1710

E-mail Address:

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

Name: MR JAMES R FRECHETTE CPA

Title: CPA

Office Address: JAMES R FRECHETTE, CPA

W339S9511 HARVEST CT

MUKWONAGO, WI 53149

Telephone: (262) 594 - 3995

Fax Number: (262) 594 - 3996

E-mail Address:

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

Name: MR SCOTT MITTELSTEADT

Title: VILLAGE PRESIDENT

Office Address:

N162W19271 CEDAR RUN

JACKSON, WI 53037

Telephone: (262) 677 - 3795

Fax Number: (262) 677 - 1710

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: MR JAMES R FRECHETTE CPA

Title: CPA

Office Address: JAMES R FRECHETTE, CPA
W339S9511 HARVEST CT
MUKWONAGO, WI 53149

Telephone: (262) 594 - 3995

Fax Number: (262) 594 - 3996

E-mail Address:

Date of most recent audit report: 3/31/2000

Period covered by most recent audit: DECEMBER 31, 1999

Names and titles of utility management including manager or superintendent:

Name: MR GORDON BELL

Title: DEPARTMENT HEAD-WATER UTILITY

Office Address:
N168 W20733 MAIN STREET
P.O. BOX 147
JACKSON, WI 53037

Telephone: (262) 677 - 9001

Fax Number: (262) 677 - 1710

E-mail Address:

Name of utility commission/committee: Village Board

Names of members of utility commission/committee:

- LARRY HATKE, VILLAGE TRUSTEE
- JOHN KRUPKE, VILLAGE TRUSTEE
- PHIL LAUBENHEIMER, VILLAGE TRUSTEE
- SCOTT MITTELSTEADT, VILLAGE PRESIDENT
- SCOTT STORTZ, VILLAGE TRUSTEE
- JOHN WALTHER, VILLAGE TRUSTEE
- COREY WILL, VILLAGE TRUSTEE

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)	587,904	548,765	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	277,590	227,828	2
Depreciation Expense (403)	129,534	86,418	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	108,683	85,007	5
Total Operating Expenses	515,807	399,253	
Net Operating Income	72,097	149,512	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	72,097	149,512	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	24,395	17,903	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	24,395	17,903	
Total Income	96,492	167,415	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	96,492	167,415	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	82,558	42,673	14
Amortization of Debt Discount and Expense (428)	4,190	6,091	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	6,100	7,793	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)		40,209	19
Total Interest Charges	92,848	16,348	
Net Income	3,644	151,067	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	726,353	575,286	20
Balance Transferred from Income (433)	3,644	151,067	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	729,997	726,353	

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 Income from Nonutility Operations, Account 417.

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	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON SPECIAL ASSESSMENTS	2,529	5
INTEREST ON INVESTMENTS	21,866	6
Total (Acct. 419):	24,395	
Miscellaneous Nonoperating Income (421):		
Total (Acct. 421):	0	7
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		10
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		13
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & 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):					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

- | |
|---|
| <p>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.</p> <p>2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).</p> |
|---|

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	587,904	0	0	0	587,904	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	587,904	0	0	0	587,904	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	124,161		124,161	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	124,161	0	124,161	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	8,977,926	6,498,670	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	525,422	426,918	2
Net Utility Plant	8,452,504	6,071,752	
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)	85,415	0	6
Special Funds (125)	210,766	164,841	7
Total Other Property and Investments	296,181	164,841	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	535,434	629,054	8
Temporary Cash Investments (132)	33,829	32,749	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	119,180	137,128	11
Other Accounts Receivable (143)	1,367	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	182,709	0	14
Materials and Supplies (150)	12,808	3,679	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)		582	17
Total Current and Accrued Assets	885,327	803,192	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	45,269	49,459	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	45,269	49,459	
Total Assets and Other Debits	9,679,281	7,089,244	

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)	2,203,342	1,919,841	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	729,997	726,353	23
Total Proprietary Capital	2,933,339	2,646,194	
LONG-TERM DEBT			
Bonds (221)	1,729,750	1,785,000	24
Advances from Municipality (223)	193,132	253,948	25
Other Long-Term Debt (224)	11,840	0	26
Total Long-Term Debt	1,934,722	2,038,948	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	67,539	22,847	28
Payables to Municipality (233)	205,494	130,106	29
Customer Deposits (235)			30
Taxes Accrued (236)	99,429	78,468	31
Interest Accrued (237)	18,636	19,845	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	391,098	251,266	
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			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	4,420,122	2,152,836	41
Total Liabilities and Other Credits	9,679,281	7,089,244	

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 (101)	8,977,926	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	8,977,926	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	525,422	0	0	0	10
Total Accumulated Provision	525,422	0	0	0	
Net Utility Plant	8,452,504	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	426,918				426,918	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	129,534				129,534	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	4,072				4,072	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	133,606	0	0	0	133,606	13
Debits during year						14
Book cost of plant retired	32,112				32,112	15
Cost of removal	2,990				2,990	16
Other debits (specify):						17
					0	18
Total debits	35,102	0	0	0	35,102	19
Balance End of Year	525,422	0	0	0	525,422	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):	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					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	12,808	3,679 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	<u>12,808</u>	<u>3,679</u>

**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)				
1998 MORT REVENUE BONDS	4,190	428	45,269	1
Total			<u><u>45,269</u></u>	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			<u><u>0</u></u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	1,919,841	1
Changes during year (explain):		
WATER MAINS, LATERALS AND HYDRANTS PAID BY TID DISTRICT	283,501	2
Balance end of year	<u><u>2,203,342</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)	
1998 MORTGAGE REVENUE BONDS	07/01/1998	11/01/2018	4.74%	1,729,750	1
Total Bonds (Account 221):				1,729,750	

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)					
LT ADVANCE FROM SEWER UTILITY	01/01/1992	12/01/2002	0.00%	84,000	1
1992 STFL	08/26/1992	03/15/2002	5.25%	109,132	2
Total for Account 223				193,132	
Other Long-Term Debt (224)					
1999 CAPITAL LEASE	03/10/1999	03/10/2002	7.50%	11,840	3
Total for Account 224				11,840	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	78,468	1
Accruals:		
Charged water department expense	108,683	2
Charged electric department expense		3
Charged sewer department expense	1,229	4
Other (explain):		
NONE		5
Total Accruals and other credits	109,912	
Taxes paid during year:		
County, state and local taxes	78,468	6
Social Security taxes	9,804	7
PSC Remainder Assessment	679	8
Other (explain):		
NONE		9
Total payments and other debits	88,951	
Balance end of year	99,429	

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)					
1995 MORT REV BOND ANTICIPATION NOTE	0			0	1
1998 MORT REV BONDS	13,945	81,996	82,415	13,526	2
Subtotal	13,945	81,996	82,415	13,526	
Advances from Municipality (223)					
1987 GEN OBLIGATION NOTE	0			0	3
1992 STFL	5,900	6,100	7,452	4,548	4
Subtotal	5,900	6,100	7,452	4,548	
Other Long-Term Debt (224)					
1999 CAPITAL LEASE	0	562		562	5
Subtotal	0	562	0	562	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	19,845	88,658	89,867	18,636	

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	2,152,836	0	0	0	0	2,152,836	1
Add credits during year:							
For Services	213,456					213,456	2
For Mains	1,263,330					1,263,330	3
Other (specify):							
WATER IMPACT FEES	38,500					38,500	4
WATER BOOSTER STATION	600,000					600,000	5
HYDRANTS	152,000					152,000	6
Deduct charges (specify):							
NONE						0	7
Balance End of Year	4,420,122	0	0	0	0	4,420,122	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	38,182					38,182	8

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	85,415	2
Total (Acct. 124):	85,415	
Special Funds (125):		
RESERVE FUND	141,371	3
WATER IMPACT FEE ACCOUNT	37,817	4
SPECIAL REDEMPTION FUND	31,578	5
Total (Acct. 125):	210,766	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	119,180	7
Electric		8
Sewer (Regulated)		9
Other (specify):		
NONE		10
Total (Acct. 142):	119,180	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		11
Merchandising, jobbing and contract work		12
Other (specify):		
MISCELLANEOUS WATER INVOICES RECEIVABLE	1,367	13
Total (Acct. 143):	1,367	
Receivables from Municipality (145):		
NET 1999 TRANSACTIONS DUE FROM GENERAL VILLAGE	182,709	14
Total (Acct. 145):	182,709	
Prepayments (165):		
NONE		15
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		16
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	17	17
Total (Acct. 183):	0	
Payables to Municipality (233):		
NET 1999 TRANSACTIONS PAYABLE TO SEWER UTILITY	205,494	18
Total (Acct. 233):	205,494	
Other Deferred Credits (253):		
NONE		19
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	7,738,298	0	0	0	7,738,298	1
Materials and Supplies	8,243	0	0	0	8,243	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	476,170	0	0	0	476,170	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	3,286,479	0	0	0	3,286,479	6
Other (specify):					0	7
Average Net Rate Base	3,983,892	0	0	0	3,983,892	
Net Operating Income	72,097	0	0	0	72,097	8
Net Operating Income as a percent of Average Net Rate Base	1.81%	N/A	N/A	N/A	1.81%	

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	2,061,591	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	728,175	3
Other (Specify):		4
Total Average Proprietary Capital	2,789,766	
Net Income		
Net Income	3,644	5
Percent Return on Proprietary Capital	0.13%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

THE UTILITY HAD MAJOR CAPITAL ADDITIONS IN 1999. THERE WERE VARIOUS SUBDIVISIONS ACCEPTED BY THE VILLAGE IN 1999. THERE WAS THE WASHINGTON COUNTY FAIR GROUNDS PROJECT COMPLETED IN 1999.

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

Materials and Supplies (Page F-11)

THE BALANCE AT 12-31-99 IS HIGHER DUE TO A NUMBER OF HYDRANTS WERE PURCHASED AT YEAR END THAT WILL BE INSTALLED IN 2000. THIS REPRESENTS \$7,260 OF TOTAL.

Notes Payable & Miscellaneous Long-Term Debt (Page F-15)

THERE IS NO INTEREST BEING CHARGED ON LT ADVANCE FROM SEWER UTILITY.

Contributions in Aid of Construction (Account 271) (Page F-18)

A DEVELOPER WAS ASSESSED 94,905 FOR SERVICES TO MOBILE HOME PARK WHEN GREEN VALLEY WATER MAINS WERE INSTALLED.

DEVELOPER PAID ADDITIONS FOR DALLMAN VILLAGE, HIGHLAND CREEK FARMS 3 & 4, GREEN VALLEY, WASHINGTON COUNTY FAIR GROUNDS, AND TILLIE LAKE WAS \$2,133,880 TOTAL.

WATER IMPACT FEES WERE \$38,500

Identification and Ownership - Commission/Committee (Page iv)

May 17, 2000

Mr. Delmore A. Beaver, Administrator
Village of Jackson Water Utility
N168W20733 Main Street
P.O. Box 147
Jackson, WI 53037-0147

1999 Analytical Review DWCCA-2720-ELE

Dear Mr. Beaver:

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. Our review did not identify any such issues. We are closing the review of your 1999 annual report.

Thank you for your efforts in preparing your 1999 annual report. If you have any questions, please feel free to contact me at (608) 266-3768.

Sincerely,

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

ELE:tlk:w:\compl\Analytical Reviews\1999 analytical review letters\no prob CEM.doc

cc: Mr. Scott Mittelsteadt, Village President

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

ACCOUNTANTS COMPILATION REPORT

I have compiled the various schedules included in the 1999 Municipal Utility Annual Report of the Village of Jackson Water Utility as of December 31, 1999 and for the year then ended, in accordance with standards established by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form prescribed by the Public service Commission of Wisconsin information that is the representation of management. I have not audited or reviewed the various schedules included in the 1999 Municipal Utility Annual Report and, accordingly, do not express an opinion or any other form of assurance on them.

The schedules included in the 1999 Municipal Utility Annual Report are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from generally accepted accounting principles. Accordingly, the schedules included in the 1999 Municipal Utility Annual Report are not designed for those who are not informed about such differences.

March 29, 2000

JAMES R FRECHETTE, CPA

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	576,950	1
Total Sales of Water	576,950	
Other Operating Revenues		
Forfeited Discounts (470)	2,102	2
Miscellaneous Service Revenues (471)	3,155	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	5,697	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	10,954	
Total Operating Revenues	587,904	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	775	8
Pumping Expenses (620-625)	64,306	9
Water Treatment Expenses (630-635)	8,491	10
Transmission and Distribution Expenses (640-655)	103,955	11
Customer Accounts Expenses (901-904)	6,279	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	93,784	14
Total Operation and Maintenance Expenses	277,590	
Other Operating Expenses		
Depreciation Expense (403)	129,534	15
Amortization Expense (404-407)		16
Taxes (408)	108,683	17
Total Other Operating Expenses	238,217	
Total Operating Expenses	515,807	
NET OPERATING INCOME	72,097	

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	1,720	91,912	263,786	4
Commercial	80	25,901	43,890	5
Industrial	29	50,541	44,158	6
Total Metered Sales to General Customers (461)	1,829	168,354	351,834	
Private Fire Protection Service (462)	28		21,902	7
Public Fire Protection Service (463)	1,839		195,708	8
Other Sales to Public Authorities (464)	10	6,442	7,506	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	3,706	174,796	576,950	

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)	195,708	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)	195,708	
Forfeited Discounts (470):		
Customer late payment charges	2,102	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	2,102	
Miscellaneous Service Revenues (471):		
RECONNECTION CHARGES	3,155	7
Total Miscellaneous Service Revenues (471)	3,155	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	5,697	10
Other (specify): NONE		11
Total Other Water Revenues (474)	5,697	
Amortization of Construction Grants (475):		
NONE		12
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 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)	775	4
Total Source of Supply Expenses	775	
 PUMPING EXPENSES		
Operation Labor (620)	19,518	5
Fuel for Power Production (621)	0	6
Fuel or Power Purchased for Pumping (622)	20,808	7
Operation Supplies and Expenses (623)	2,686	8
Maintenance of Pumping Plant (625)	21,294	9
Total Pumping Expenses	64,306	
 WATER TREATMENT EXPENSES		
Operation Labor (630)		10
Chemicals (631)	2,083	11
Operation Supplies and Expenses (632)	6,408	12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	8,491	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	78,070	14
Operation Supplies and Expenses (641)	1,021	15
Maintenance of Distribution Reservoirs and Standpipes (650)	3,647	16
Maintenance of Mains (651)	5,562	17
Maintenance of Services (652)	232	18
Maintenance of Meters (653)	6,329	19
Maintenance of Hydrants (654)	9,094	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	103,955	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	2,280	22
Accounting and Collecting Labor (902)	3,479	23
Supplies and Expenses (903)	520	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	6,279	
 SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
 ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	20,814	27
Office Supplies and Expenses (921)	4,247	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	7,082	30
Property Insurance (924)	12,000	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	38,446	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	6,197	35
Transportation Expenses (933)	4,998	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	93,784	
 Total Operation and Maintenance Expenses	 277,590	

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		99,429	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,229	2
Net property tax equivalent		98,200	
Social Security		9,804	3
PSC Remainder Assessment		679	4
Other (specify): NONE			5
Total tax expense		108,683	

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			Washington				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.238179				3
County tax rate	mills		5.069378				4
Local tax rate	mills		8.298615				5
School tax rate	mills		9.244509				6
Voc. school tax rate	mills		1.706145				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		24.556826				10
Less: state credit	mills		1.307445				11
Net tax rate	mills		23.249381				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.298615				14
Combined School Tax Rate	mills		10.950654				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.249269				17
Total Tax Rate	mills		24.556826				18
Ratio of Local and School Tax to Total	dec.		0.783866				19
Total tax net of state credit	mills		23.249381				20
Net Local and School Tax Rate	mills		18.224407				21
Utility Plant, Jan. 1	\$	6,498,670	6,498,670				22
Materials & Supplies	\$	3,679	3,679				23
Subtotal	\$	6,502,349	6,502,349				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	6,502,349	6,502,349				26
Assessment Ratio	dec.		0.839056				27
Assessed Value	\$	5,455,835	5,455,835				28
Net Local & School Rate	mills		18.224407				29
Tax Equiv. Computed for Current Year	\$	99,429	99,429				30
Tax Equivalent per 1994 PSC Report	\$	50,823					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	99,429					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 \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, 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)	150		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	150	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)	424,110		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	424,110	0	
PUMPING PLANT			
Land and Land Rights (320)	13,678		12
Structures and Improvements (321)	493,079	250,646	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	207,895	423,622	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	20,454		20
Total Pumping Plant	735,106	674,268	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	18,684		23
Total Water Treatment Plant	18,684	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)			150	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	150	
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)			424,110	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	424,110	
PUMPING PLANT				
Land and Land Rights (320)			13,678	12
Structures and Improvements (321)	10,000		733,725	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	2,000		629,517	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			20,454	20
Total Pumping Plant	12,000	0	1,397,374	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			18,684	23
Total Water Treatment Plant	0	0	18,684	
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 \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, 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)	767,804		26
Transmission and Distribution Mains (343)	3,476,056	1,498,315	27
Fire Mains (344)	0		28
Services (345)	464,514	127,957	29
Meters (346)	160,791	2,879	30
Hydrants (348)	392,925	191,109	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	5,262,090	1,820,260	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	36,649	16,840	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	21,881		44
Other Tangible Property (399)	0		45
Total General Plant	58,530	16,840	
Total utility plant in service directly assignable	6,498,670	2,511,368	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	6,498,670	2,511,368	

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)			767,804 26
Transmission and Distribution Mains (343)	10,132		4,964,239 27
Fire Mains (344)			0 28
Services (345)	1,500		590,971 29
Meters (346)	680		162,990 30
Hydrants (348)	800		583,234 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	13,112	0	7,069,238
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)	7,000		46,489 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			21,881 44
Other Tangible Property (399)			0 45
Total General Plant	7,000	0	68,370
Total utility plant in service directly assignable	32,112	0	8,977,926
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	32,112	0	8,977,926

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			12,830	12,830	1
February			11,512	11,512	2
March			13,559	13,559	3
April			14,193	14,193	4
May			14,977	14,977	5
June			17,023	17,023	6
July			19,660	19,660	7
August			17,284	17,284	8
September			17,412	17,412	9
October			16,300	16,300	10
November			14,200	14,200	11
December			14,037	14,037	12
Total for year	0	0	182,987	182,987	
Less: Measured or estimated water used in main flushing and water treatment during year				5,434	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				177,553	16
Less: Water sold				174,796	17
Losses and unaccounted for				2,757	18
Percent unaccounted for to the nearest whole percent (%)				2%	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				880	21
Date of maximum: 7/8/1999					22
Cause of maximum: SUMMER HEAT					23
Minimum gallons pumped by all methods in any one day during reporting year				190	24
Date of minimum: 12/24/1999					25
Total KWH used for pumping for the year				256,337	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)	
CENTER STREET	1	260	14	576,000	Yes	1
MAIN STREET	2	285	10	122,000	Yes	2
HIGHLAND DRIVE	3	300	20	1,296,000	Yes	3
CEDAR PARKWAY	4	450	20	1,584,000	Yes	4

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	#3	1
Location	CENTER STREET	MAIN STREET	HIGHLAND DRIVE	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	SIMMONS	PACO	GOULDS	5
Year Installed	1999	1997	1999	6
Type	VERTICAL TURBINE	CENTRIFUGAL	VERTICAL TURBINE	7
Actual Capacity (gpm)	415	80	850	8
Pump Motor or Standby Engine Mfr	US MOTORS	BALDOR	US MOTORS	9 10
Year Installed	1991	1991	1999	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	10	75	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#4			14
Location	CEDARPARKWAY			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	AMERICAN TURBINE			18
Year Installed	1998			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	1,000			21
Pump Motor or Standby Engine Mfr	US MOTORS			22 23
Year Installed	1998			24
Type	ELECTRIC			25
Horsepower	200			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	TANK #1	TANK #2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	1969	1995	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	115	125	6
Total capacity in gallons	200,000	500,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?	N	N	13
Is water fluoridated (yes, no)?	N	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)
P	D	4.000	0	1,000			1,000
M	D	6.000	10,908	0	596	0	10,312
P	D	6.000	6,713	5,603	0	0	12,316
M	D	8.000	6,179	1,547	0	0	7,726
P	D	8.000	32,629	8,573	0	0	41,202
M	D	10.000	970	0	0	0	970
P	D	10.000	300	0	0	0	300
M	D	12.000	15,427	3,551	0	0	18,978
P	D	12.000	19,401	3,543	0	0	22,944
M	D	16.000	7,890	10,206	0	0	18,096
P	D	16.000	0	3,066			3,066
Total Within Municipality			100,417	37,089	596	0	136,910
Total Utility			100,417	37,089	596	0	136,910

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	1.000	862	133	5	777	1,767		1
M	1.250	10	13	0	0	23		2
M	1.500	24	0	0	0	24		3
M	2.000	16	12	0	0	28		4
P	4.000		2			2		5
M	6.000	2	2	0	0	4		6
M	8.000	2	9	0	0	11		7
P	10.000	1	0	0	0	1		8
P	12.000		1			1		9
Total Utility		917	172	5	777	1,861	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	1,876	12	12	0	1,876	128	1
1.000	50	0	5	0	45	20	2
1.250	8	0	0	0	8	3	3
1.500	11	0	0	0	11	9	4
2.000	5	3	0	0	8	4	5
3.000	2	0	0	0	2	2	6
4.000	2	0	0	0	2	2	7
10.000	0	1	0	0	1	0	8
Total:	1,954	16	17	0	1,953	168	

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	1,755	39	12	6	0	64	1,876	1
1.000	4	26	8	0	0	7	45	2
1.250	0	7	0	1	0	0	8	3
1.500	0	8	1	2	0	0	11	4
2.000	0	5	2	1	0	0	8	5
3.000	0	1	0	1	0	0	2	6
4.000	0	0	2	0	0	0	2	7
10.000	0	0	0	1	0	0	1	8
Total:	1,759	86	25	12	0	71	1,953	

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	317	86	2		401	2
Total Fire Hydrants	317	86	2	0	401	
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:	401
Number of distribution system valves end of year:	898
Number of distribution valves operated during year:	691

WATER OPERATING SECTION FOOTNOTES

Other Operating Revenues (Water) (Page W-04)

THE INCREASE IN RECONNECTION CHARGES WAS THE RESULT OF THE UTILITY SPENDING ADDITIONAL TIME TO COLLECT OUTSTANDING AND LATE PAYING CUSTOMERS. THE RESULT WAS ALSO A REDUCED RECEIVABLE AMOUNT AT 12-31-99.

Water Operation & Maintenance Expenses (Page W-05)

THE UTILITY HIRED AN ADDITIONAL PERSON IN BOTH THE OPERATIONS AND THE ADMINISTRATIVE AREAS. THIS ACCOUNTED FOR THE INCREASE IN WAGES AND FRINGES.

THERE WERE ALSO INCREASE IN VARIOUS SUPPLIES AND REPAIRS ACCOUNTS AS THE UTILITY PLANT HAS GROWN IN THE PAST FEW YEARS.

Water Utility Plant in Service (Page W-08)

A/C 321 AND 325 INCREASE REPRESENTS A BOOSTER STATION FOR SERVICE TO THE WASHINGTON COUNTY FAIR GROUNDS

A/C 373 THE UTILITY LEASED A BACKHOE. THIS IS 1/3 COST.

Water Mains (Page W-15)

MAIN ADDITIONS IN 1999 WERE FINANCED BY THE UTILITY, BY SPECIAL ASSESSMENTS FOR THE LATERALS IN GREEN VALLEY, AND BY DEVELOPER PAID ADDITIONS.

Water Services (Page W-16)

THE UTILITY ADJUSTED THE NUMBER OF SERVICES AT 12-31-98 TO 1694 TOTAL. THIS REQUIRED AN ADJUSTMENT OF 777 SERVICES. THERE WAS NO ADJUSTMENT FOR DOLLARS FOR THIS.

ADDITIONS IN 1999 WERE FROM DEVELOPER PAID ADDITIONS, SPECIAL ASSESSMENTS FOR WATER LATERALS IN GREEN VALLEY, AND PROJECTS PAID DIRECTLY BY UTILITY
