



3015 (02-09-04)

ANNUAL REPORT

OF

Name: LUXEMBURG MUNICIPAL WATER UTILITY

Principal Office: 206 MAPLE STREET
LUXEMBURG, WI 54217

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: LUXEMBURG MUNICIPAL WATER UTILITY

Utility Address: 206 MAPLE STREET
LUXEMBURG, WI 54217

When was utility organized? 9/1/1948

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MRS BERNADINE MATHU

Title: CLERK/TREASURER

Office Address:

206 MAPLE STREET
LUXEMBURG, WI 54217

Telephone: (920) 845 - 2722

Fax Number: (920) 845 - 2902

E-mail Address:

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

Name: MR THOMAS L. KARMAN CPA

Title: SHAREHOLDER

Office Address: SCHENCK & ASSOCIATES SC

200 S. WASHINGTON ST
P.O. BOX 1000
GREEN BAY, WI 54305-1000

Telephone: (920) 455 - 4300 EXT 111

Fax Number: (920) 435 - 8227

E-mail Address:

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: MR THOMAS L. KARMAN CPA

Title: SHAREHOLDER

Office Address: SCHENCK & ASSOCIATE SC
200 S. WASHINGTON ST
P.O. BOX 1000
GREEN BAY, WI 54305-1000

Telephone: (920) 455 - 4300 EXT 110

Fax Number: (920) 435 - 8227

E-mail Address:

Date of most recent audit report: 2/15/2000

Period covered by most recent audit: JANUARY 1, 1999 - DECEMBER 31, 1999

Names and titles of utility management including manager or superintendent:

Name: MR DAVID VANDENBUSH

Title: SUPERINTENDENT

Office Address:
206 MAPLE STREET
LUXEMBURG, WI 54217

Telephone: (920) 845 - 2722

Fax Number: (902) 845 - 2902

E-mail Address:

Name of utility commission/committee:

Names of members of utility commission/committee:

- MR JIM HYNEK
- MR LYLE JANDRIN
- MR RON TLACHAL
- MR DAVID VANDENBUSH, SUPERINTENDENT

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	193,141	178,705	1
Operating Expenses:			
Operation and Maintenance Expense (401)	126,497	103,746	2
Depreciation Expense (403)	39,607	38,303	3
Amortization Expense (404)	0	0	4
Taxes (408)	30,952	29,738	5
Total Operating Expenses	197,056	171,787	
Net Operating Income	(3,915)	6,918	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(3,915)	6,918	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	7,041	7,853	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	7,041	7,853	
Total Income	3,126	14,771	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	3,126	14,771	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	4,235	16,551	13
Amortization of Debt Discount and Expense (428)	350	350	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	22,699	22,113	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	27,284	39,014	
Net Income	(24,158)	(24,243)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	247,790	244,537	19
Balance Transferred from Income (433)	(24,158)	(24,243)	20
Miscellaneous Credits to Surplus (434)	29,175	27,496	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	252,807	247,790	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE	0	1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE	0	2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE	0	3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON SAVINGS	1,542	4
INTEREST ON SPECIAL ASSESSMENTS RECEIVABLE	5,499	5
Total (Acct. 419):	7,041	
Miscellaneous Nonoperating Income (421):		
NONE	0	6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE	0	7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE	0	8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
TAX EQUIVALENT FORGIVEN	29,175	9
Total (Acct. 434):	29,175	
Miscellaneous Debits to Surplus (435):		
NONE	0	10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	0	11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE	0	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	193,141	0	0	0	193,141	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	193,141	0	0	0	193,141	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,287,662	2,121,031	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	457,527	417,526	2
Net Utility Plant	1,830,135	1,703,505	
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)	89,268	95,190	6
Special Funds (125)	0	52,804	7
Total Other Property and Investments	89,268	147,994	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	50	180,647	8
Temporary Cash Investments (132)	189,829		9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	9,994	9,677	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	24,622	12,853	14
Materials and Supplies (150)	6,185	5,442	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0		17
Total Current and Accrued Assets	230,680	208,619	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	2,101	2,451	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	2,101	2,451	
Total Assets and Other Debits	2,152,184	2,062,569	

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)	158,536	21,526	21
Appropriated Earned Surplus (215)	0		22
Unappropriated Earned Surplus (216)	252,807	247,790	23
Total Proprietary Capital	411,343	269,316	
LONG-TERM DEBT			
Bonds (221)	0	220,000	24
Advances from Municipality (223)	420,028	317,172	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	420,028	537,172	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	37,400	3,958	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	0		30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	3,544	7,472	32
Other Current and Accrued Liabilities (238)	0		33
Total Current and Accrued Liabilities	40,944	11,430	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0		35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)	0		37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,279,869	1,244,651	38
Total Liabilities and Other Credits	2,152,184	2,062,569	

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)	2,287,662	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	2,287,662	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	457,527	0	0	0	9
Total Accumulated Provision	457,527	0	0	0	
Net Utility Plant	1,830,135	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	417,526				417,526	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	39,607				39,607	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,080				1,080	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	40,687	0	0	0	40,687	13
Debits during year						14
Book cost of plant retired	686				686	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	686	0	0	0	686	19
Balance End of Year	457,527	0	0	0	457,527	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	6,185	5,442
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	6,185	5,442

**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)				
Water revenue bond 1989	350	428	2,101	1
Total			<u><u>2,101</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	21,526	1
Changes during year (explain):		
UTILITY PLANT CONTRIBUTED BY TIF DISTRICT	137,010	2
Balance end of year	<u>158,536</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)					
G.O. notes 1994	10/01/1994	10/01/2004	5.53%	73,984	1
G.O. notes 1995	12/21/1995	12/21/2005	5.25%	29,016	2
G.O. notes 1997	12/01/1997	12/01/2007	4.48%	93,802	3
G.O. NOTES 1999	04/01/1999	04/01/2005	4.43%	195,000	4
G.O. notes 1993	11/15/1993	11/15/2003	4.50%	28,226	5
Total for Account 223				420,028	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	30,952	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>30,952</u>	
Taxes paid during year:		
County, state and local taxes	28,938	6
Social Security taxes	1,796	7
PSC Remainder Assessment	218	8
Other (explain):		
NONE		9
Total payments and other debits	<u>30,952</u>	
Balance end of year	<u><u>0</u></u>	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
Water revenue bond	5,418	4,235	9,653	0	1
Subtotal	5,418	4,235	9,653	0	
Advances from Municipality (223)					
G.O. notes 1989	165	3,800	3,965	0	2
G.O. notes 1993	194	1,519	1,554	159	3
G.O. notes 1994	1,253	4,839	5,011	1,081	4
G.O. notes 1995	48	1,729	1,735	42	5
G.O. notes 1997	394	4,690	4,730	354	6
G.O. NOTES 1999		6,122	4,214	1,908	7
Subtotal	2,054	22,699	21,209	3,544	
Other long-Term Debt (224)					
NONE	0			0	8
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	9
Subtotal	0	0	0	0	
Total	7,472	26,934	30,862	3,544	

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	1,244,651	0	0	0	0	1,244,651	1
Add credits during year:							
For Services	21,276					21,276	2
For Mains	13,942					13,942	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	1,279,869	0	0	0	0	1,279,869	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	362,294					362,294	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 ASSESSMENT	89,268	2
Total (Acct. 124):	89,268	
Special Funds (125):		
NONE	0	3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE	0	4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	9,994	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	9,994	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
DUE FROM GENERAL FUND	24,622	12
Total (Acct. 145):	24,622	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)
<hr/>	
Payables to Municipality (233):	
NONE	16
Total (Acct. 233):	0
<hr/>	
Other Deferred Credits (253):	
NONE	17
Total (Acct. 253):	0
<hr/>	

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	2,192,517	0	0	0	2,192,517	1
Materials and Supplies	5,813	0	0	0	5,813	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	437,526	0	0	0	437,526	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,262,260	0	0	0	1,262,260	6
Other (specify):						
NONE					0	7
Average Net Rate Base	498,544	0	0	0	498,544	
Net Operating Income	(3,915)	0	0	0	(3,915)	8
Net Operating Income as a percent of Average Net Rate Base	-0.79%	N/A	N/A	N/A	-0.79%	

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	90,031	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	250,298	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	340,329	
Net Income		
Net Income	(24,158)	5
Percent Return on Proprietary Capital	-7.10%	

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)

September 6, 2000

Mrs. Bernadine Mathu, Clerk Treasurer
Luxemburg Municipal Water Utility
206 Maple Street
Luxemburg, WI 54217-9999

1999 Analytical Review DWCCA-3240-PJL

Dear Mrs. Mathu:

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

As stated in Schedule Mpa-1 of your utility's rate file, water supplied to municipal buildings, schools, etc. shall be metered and the regular metered service rates applied. Water used on an intermittent basis for flushing sewers, street sprinkling, flooding skating rinks, drinking fountains, etc. shall be metered where meters can be set to measure the service. Where it is impossible to measure the service, the superintendent shall estimate the volume of water used based on the pressure, size of opening, and the period of time water is allowed to be drawn. The estimated quantity used shall be billed at the rate of \$1.22 per 1,000 gallons.

Based on the detail provided in the footnotes for page W-10, it appears that there are a variety of uses of water for which the utility should be billing including construction and fire department use. Please bill the appropriate village department or private firm for such water use in the future.

You may consider your review closed. Thank you for your efforts in preparing your 1999 annual report. If you have any questions, please feel free to contact me at (608) 267-9198.

Sincerely,

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

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cc: Mr. Jim Hynek

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	191,381	1
Total Sales of Water	191,381	
Other Operating Revenues		
Forfeited Discounts (470)	1,186	2
Other Water Revenues (474)	574	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	1,760	
Total Operating Revenues	193,141	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	93,244	5
General Operating Expenses (680-690)	33,253	6
Total Operation and Maintenance Expenses	126,497	
Other Operating Expenses		
Depreciation Expense (403)	39,607	7
Amortization Expense (404)	0	8
Taxes (408)	30,952	9
Total Other Operating Expenses	70,559	
Total Operating Expenses	197,056	
NET OPERATING INCOME	(3,915)	

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	83	125	1
Commercial	2	263	1,071	2
Industrial				3
Total Unmetered Sales to General Customers (460)	3	346	1,196	
Metered Sales to General Customers (461)				
Residential	632	35,060	79,047	4
Commercial	93	16,469	30,660	5
Industrial	2	7,127	10,558	6
Total Metered Sales to General Customers (461)	727	58,656	120,265	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		63,181	8
Other Sales to Public Authorities (464)	7	2,847	6,739	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	738	61,849	191,381	

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)	63,181	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)	63,181	
Forfeited Discounts (470):		
Customer late payment charges	1,186	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,186	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	574	7
Other (specify):		
NONE		8
Total Other Water Revenues (474)	574	
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)	15,897	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	19,494	3
Chemicals (630)	456	4
Supplies and Expenses (640)	15,409	5
Repairs of Water Plant (650)	41,988	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	93,244	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	14,632	8
Office Supplies and Expenses (681)	5,992	9
Outside Services Employed (682)	5,807	10
Insurance Expense (684)	3,429	11
Employees Pensions and Benefits (686)	3,393	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)		14
Uncollectible Accounts (690)		15
Total General Operating Expenses	33,253	
Total Operation and Maintenance Expenses	126,497	

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		29,175	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		237	2
Net property tax equivalent		28,938	
Social Security		1,796	3
PSC Remainder Assessment		218	4
Other (specify): NONE			5
Total tax expense		<u>30,952</u>	

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			Kewaunee				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.199876				3
County tax rate	mills		7.051304				4
Local tax rate	mills		4.425318				5
School tax rate	mills		9.144331				6
Voc. school tax rate	mills		1.344470				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		22.165299				10
Less: state credit	mills		1.393284				11
Net tax rate	mills		20.772015				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		4.425318				14
Combined School Tax Rate	mills		10.488801				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		14.914119				17
Total Tax Rate	mills		22.165299				18
Ratio of Local and School Tax to Total	dec.		0.672859				19
Total tax net of state credit	mills		20.772015				20
Net Local and School Tax Rate	mills		13.976635				21
Utility Plant, Jan. 1	\$	2,097,372	2,097,372				22
Materials & Supplies	\$	5,442	5,442				23
Subtotal	\$	2,102,814	2,102,814				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,102,814	2,102,814				26
Assessment Ratio	dec.		0.992688				27
Assessed Value	\$	2,087,438	2,087,438				28
Net Local & School Rate	mills		13.976635				29
Tax Equiv. Computed for Current Year	\$	29,175	29,175				30
Tax Equivalent per 1994 PSC Report	\$	34,462					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	29,175					32 33
Tax equiv. for current year (see note 6)	\$	29,175					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	1,000		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)	149,581		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	150,581	0	
PUMPING PLANT			
Land and Land Rights (320)	276		12
Structures and Improvements (321)	168,789		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	115,329		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	284,394	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	5,104		23
Total Water Treatment Plant	5,104	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			1,000 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)			149,581 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	150,581
PUMPING PLANT			
Land and Land Rights (320)			276 12
Structures and Improvements (321)			168,789 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			115,329 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	284,394
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			5,104 23
Total Water Treatment Plant	0	0	5,104
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	412,610		26
Transmission and Distribution Mains (343)	995,976	147,077	27
Fire Mains (344)	0		28
Services (345)	119,174	21,276	29
Meters (346)	33,953	4,830	30
Hydrants (348)	90,963	17,793	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,652,676	190,976	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	1,143		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	3,474		39
Total General Plant	4,617	0	
Total utility plant in service directly assignable	2,097,372	190,976	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	2,097,372	190,976	

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)			412,610 26
Transmission and Distribution Mains (343)			1,143,053 27
Fire Mains (344)			0 28
Services (345)			140,450 29
Meters (346)	686		38,097 30
Hydrants (348)			108,756 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	686	0	1,842,966
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			1,143 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			3,474 39
Total General Plant	0	0	4,617
Total utility plant in service directly assignable	686	0	2,287,662
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	686	0	2,287,662

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			6,227	6,227	1
February			5,860	5,860	2
March			6,563	6,563	3
April			6,655	6,655	4
May			7,487	7,487	5
June			8,177	8,177	6
July			8,330	8,330	7
August			8,527	8,527	8
September			8,904	8,904	9
October			8,876	8,876	10
November			7,846	7,846	11
December			6,593	6,593	12
Total for year	0	0	90,045	90,045	
Less: Measured or estimated water used in main flushing and water treatment during year				2,800	13
Less: Other utility use				7,675	14
Other utility use explanation: See footnote.					15
Water pumped into distribution system				79,570	16
Less: Water sold				61,849	17
Losses and unaccounted for				17,721	18
Percent unaccounted for to the nearest whole percent (%)				22%	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				464	21
Date of maximum: 6/25/1999					22
Cause of maximum: Hot dry day					23
Minimum gallons pumped by all methods in any one day during reporting year				115	24
Date of minimum: 1/19/1999					25
Total KWH used for pumping for the year				280,230	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)	
CEDAR ST	1	496	18	158,000	No	1
MAIN ST	2	420	19	172,000	Yes	2
MARCKS LN	3	355	19	288,000	Yes	3

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	BOOSTER	NO 2	NO 3	1
Location	PUMP HOUSE	PUMP HOUSE	PUMP HOUSE	2
Purpose	B	P	P	3
Destination	D	D	D	4
Pump Manufacturer	AURORA	AURORA	FAIRBANKS	5
Year Installed	1990	1986	1990	6
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	250	150	225	8
Pump Motor or Standby Engine Mfr	LEROI	U S	U S	9 10
Year Installed	1945	1986	1990	11
Type	PROPANE	ELECTRIC	ELECTRIC	12
Horsepower	5	25	25	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	NO. 1			14
Location	PUMP HOUSE			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	FAIRBANKS			18
Year Installed	1990			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	120			21
Pump Motor or Standby Engine Mfr	U S			22 23
Year Installed	1990			24
Type	ELECTRIC			25
Horsepower	25			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	NO. 1	NO. 2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	3
Year constructed	1945	1990	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	5	30	6
Total capacity in gallons	47,500	250,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	GRAVITY	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	100.0000	12
Is a corrosion control chemical used (yes, no)?	N	Y	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)	
M	D	2.000	596	0	0	0	596	1
M	S	4.000	1,356	0	0	0	1,356	2
M	D	6.000	26,729	0	0	0	26,729	3
P	D	6.000	0	398			398	4
M	D	8.000	34,806	0	0	0	34,806	5
P	D	8.000	9,704	7,183	0	0	16,887	6
M	D	10.000	582	0	0	0	582	7
M	S	12.000	121	0	0	0	121	8
Total Within Municipality			73,894	7,581	0	0	81,475	
Total Utility			73,894	7,581	0	0	81,475	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	361	0	0	0	361		1
M	1.000	191	25	0	0	216		2
M	1.500	16	2	0	0	18		3
M	2.000	7	0	0	0	7		4
M	4.000	4	1	0	0	5		5
M	6.000	1	0	0	0	1		6
M	8.000	1	0	0	0	1		7
Total Utility		581	28	0	0	609	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)	
0.625	645	47	8	(5)	679	0	1
1.000	12	1	0	0	13	0	2
1.500	12	3	0	0	15	0	3
2.000	11	0	0	0	11	0	4
3.000	1	0	0	0	1	0	5
4.000	3	0	0	0	3	0	6
Total:	684	51	8	(5)	722	0	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	599	65	1	1	0	13	679	1
1.000	3	6	2	1	0	1	13	2
1.500	0	12	2	1	0	0	15	3
2.000	0	9	2	0	0	0	11	4
3.000	0	0	0	1	0	0	1	5
4.000	0	1	0	2	0	0	3	6
Total:	602	93	7	6	0	14	722	

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	132	17		4	153	2
Total Fire Hydrants	132	17	0	4	153	
Flushing Hydrants						
	3				3	3
Total Flushing Hydrants	3	0	0	0	3	

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:	153
Number of distribution system valves end of year:	196
Number of distribution valves operated during year:	25

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account #640 Supplies and Expenses - Increase due to additional purchased during the year.

Account #650 Repairs to Water Plant - Increase due to maintenance expenses incurred for Well #1.

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

The Village annually forgives the tax equivalent, therefore, the lower amount is calculated and reported.

Pumping and Purchased Water Statistics (Page W-10)

Other Utility Use:

Sweeping streets and shop - 100,000 gallons
Ballfield - 760,000 gallons
New construction flushing and testing - 1,300,000
Water breaks and hydrant leaks - 3,000,000
Swimming pools and ice rink - 75,000
Fires and wash hoses - 475,000
Sewer cleaning and televising - 86,000
Stock car races - 300,000
Cool and lube wells 1,2 and 3 - 1,100,000
Kewaunee CO Blacktopping and dust control - 20,000
Testing meters - 23,000
Flow test hydrants for new construction - 200,000
Reconstruct well 1 - 150,000
Blacktopping and sust control - 40,000
Water used for gas monitoring wells - 28,000
Michels and Great Lakes Construction - 18,000

Water Mains (Page W-15)

Main additions are financed by customer contributions.

Water Services (Page W-16)

Service additions are financed by customer contributions.

Meters (Page W-17)

Meter adjustment is necessary to agree statistics to actual system meters.

Hydrants and Distribution System Valves (Page W-18)

To adjust to actual count per Village engineers.

Utility personnel did not test all valves during the year.
