



3015 (02-09-04)

ANNUAL REPORT

OF

Name: PEPIN MUNICIPAL WATER UTILITY

Principal Office: P.O. BOX 161
PEPIN, WI 54759

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: PEPIN MUNICIPAL WATER UTILITY

Utility Address: P.O. BOX 161
PEPIN, WI 54759

When was utility organized? 1/1/1942

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS MARY FAYERWEATHER

Title: CLERK

Office Address:

P.O. BOX 277
PEPIN, WI 54759

Telephone: (715) 442 - 2461

Fax Number: (715) 442 - 2461

E-mail Address: vofpepin@cannon.net

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

Name: ERIC M DAVIDSON CPA

Title: SUPERVISOR

Office Address: W.J. BAUMAN ASSOCIATES, LTD.

1128 OAKRIDGE DRIVE
P.O. BOX 1225
EAU CLAIRE, WI 54702

Telephone: (715) 834 - 2001

Fax Number: (715) 834 - 2774

E-mail Address: ericdavidson@wjbcpa.com

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

Name: MR VERN SEIFERT

Title: PRESIDENT

Office Address:

P.O. BOX 161
PEPIN, WI 54759

Telephone: (715) 442 - 2461

Fax Number: (715) 442 - 2461

E-mail Address: vofpepin@cannon.net

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: ERIC M DAVIDSON CPA

Title: SUPERVISOR

Office Address: W.J. BAUMAN ASSOCIATES, LTD

1128 OAKRIDGE DRIVE

P.O. BOX 1225

EAU CLAIRE, WI 54702

Telephone: (715) 834 - 2001

Fax Number: (715) 834 - 2774

E-mail Address: ericdavidson@wjbcpa.com

Date of most recent audit report: 3/10/2000

Period covered by most recent audit: YEAR ENDED DECEMBER 31, 1999

Names and titles of utility management including manager or superintendent:

Name: MR JACK MCDONOUGH

Title: UTILITY SUPERINTENDENT

Office Address:

P.O. BOX 161

PEPIN, WI 54759

Telephone: (715) 442 - 2461

Fax Number: (715) 442 - 2461

E-mail Address:

Name: MS MARY FAYERWEATHER

Title: UTILITY CLERK

Office Address:

P.O. BOX 161

PEPIN, WI 54759

Telephone: (715) 442 - 2461

Fax Number: (715) 442 - 2461

E-mail Address: vofpepin@cannon.net

Name of utility commission/committee: VILLAGE BOARD

Names of members of utility commission/committee:

MS CLAUDE ANDREWS, JR, TRUSTEE

MR TED JOHNSON, TRUSTEE

MR DAN LERUM, TRUSTEE

MR BILL MOUNTIN, TRUSTEE

MR VERN SEIFERT, PRESIDENT

MS KIM SEIPEL, TRUSTEE

MS ALICE THOMPSON, TRUSTEE

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:

IDENTIFICATION AND OWNERSHIP

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:

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)	64,199	61,032	1
Operating Expenses:			
Operation and Maintenance Expense (401)	62,131	48,793	2
Depreciation Expense (403)	8,417	8,279	3
Amortization Expense (404)	0	0	4
Taxes (408)	9,134	8,043	5
Total Operating Expenses	79,682	65,115	
Net Operating Income	(15,483)	(4,083)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(15,483)	(4,083)	
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)	5,643	4,514	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	5,643	4,514	
Total Income	(9,840)	431	
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	(9,840)	431	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	0	0	
Net Income	(9,840)	431	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	140,524	140,093	19
Balance Transferred from Income (433)	(9,840)	431	20
Miscellaneous Credits to Surplus (434)	2,562	0	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)	133,246	140,524	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
BANK OF ALMA	5,643	4
Total (Acct. 419):	5,643	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
PRIOR PERIOD ADJUSTMENT	2,562	8
Total (Acct. 434):	2,562	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
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):					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	64,199	0	0	0	64,199	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:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	64,199	0	0	0	64,199	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	319,645	309,163	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	169,042	159,811	2
Net Utility Plant	150,603	149,352	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	32,998	43,129	8
Temporary Cash Investments (132)	102,137	80,000	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	11,902	10,409	11
Other Accounts Receivable (143)	3,427	2,009	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	743	0	14
Materials and Supplies (150)	4,150	5,288	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	1,660		17
Total Current and Accrued Assets	157,017	140,835	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	307,620	290,187	

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)	32,014	32,014	21
Appropriated Earned Surplus (215)	0		22
Unappropriated Earned Surplus (216)	133,246	140,524	23
Total Proprietary Capital	165,260	172,538	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	0	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	5,043		28
Payables to Municipality (233)	12,728	2,312	29
Customer Deposits (235)	0		30
Taxes Accrued (236)	7,409	7,409	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	25,180	9,721	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	117,180	107,928	38
Total Liabilities and Other Credits	307,620	290,187	

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)	319,645	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	319,645	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	169,042	0	0	0	9
Total Accumulated Provision	169,042	0	0	0	
Net Utility Plant	150,603	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	159,811				159,811	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	8,417				8,417	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	572				572	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	596				596	10
Other credits (specify):						11
					0	12
Total credits	9,585	0	0	0	9,585	13
Debits during year						14
Book cost of plant retired	354				354	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	354	0	0	0	354	19
Balance End of Year	169,042	0	0	0	169,042	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	4,150	5,288
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	4,150	5,288

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

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

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

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	32,014	1
Changes during year (explain):		2
Balance end of year	<u><u>32,014</u></u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
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NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
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NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	7,409	1
Accruals:		
Charged water department expense	9,134	2
Charged electric department expense		3
Charged sewer department expense	335	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>9,469</u>	
Taxes paid during year:		
County, state and local taxes	7,409	6
Social Security taxes	1,986	7
PSC Remainder Assessment	74	8
Other (explain):		
NONE		9
Total payments and other debits	<u>9,469</u>	
Balance end of year	<u><u>7,409</u></u>	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	0	0	0	0	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	107,928	0	0	0	0	107,928	1
Add credits during year:							
For Services	7,856					7,856	2
For Mains	1,396					1,396	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	117,180	0	0	0	0	117,180	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	11,902	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	11,902	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	3,427	9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	3,427	
Receivables from Municipality (145):		
PROCEEDS FROM INSURANCE SETTLEMENT FOR STOLEN VALVE	396	12
UNPAID PORTION OF PUBLIC FIRE PROTECTION CHARGE	347	13
Total (Acct. 145):	743	
Prepayments (165):		
NONE		14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		16
Total (Acct. 183):	0	
Payables to Municipality (233):		
WAGES, PAYROLL TAXES, INSURANCE, AND EMPLOYEE BENEFITS PAID BY GENERAL	12,728	17
Total (Acct. 233):	12,728	
Other Deferred Credits (253):		
NONE		18
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	314,404	0	0	0	314,404	1
Materials and Supplies	4,719	0	0	0	4,719	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	164,426	0	0	0	164,426	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	112,554	0	0	0	112,554	6
Other (specify):					0	7
Average Net Rate Base	42,143	0	0	0	42,143	
Net Operating Income	(15,483)	0	0	0	(15,483)	8
Net Operating Income as a percent of Average Net Rate Base	-36.74%	N/A	N/A	N/A	-36.74%	

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	32,014	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	136,885	3
Other (Specify):		4
Total Average Proprietary Capital	168,899	
Net Income		
Net Income	(9,840)	5
Percent Return on Proprietary Capital	-5.83%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

ONE EXTENSION OF SERVICE WHICH WAS FINANCED BY THE CUSTOMER 100%.

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

July 24, 2000

Ms. Mary Fayerweather, Clerk
Pepin Municipal Water Utility
P.O. Box 277
Pepin, WI 54759-0277

1999 Analytical Review DWCCA-4600-PJL

Dear Ms. Fayerweather:

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. You did a good job completing your report and we have no questions, only the following comment.

During our review, we noted \$4,233 is reported as total water treatment expense in Account 630, Chemicals in the Water Operation and Maintenance Expense schedule; therefore, the water treatment statistics portion of the Reservoir, Standpipes and Water Treatment schedule should be completed. Please provide this information in your 2000 annual report.

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

Sincerely,

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

PJL:tlm:w:\compl\Analytical Reviews\1999 analytical review letters\4600.doc

cc: Mr. Vern Seifert, President

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	62,479	1
Total Sales of Water	62,479	
Other Operating Revenues		
Forfeited Discounts (470)	230	2
Other Water Revenues (474)	1,490	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	1,720	
Total Operating Revenues	64,199	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	40,918	5
General Operating Expenses (680-690)	21,213	6
Total Operation and Maintenance Expenses	62,131	
Other Operating Expenses		
Depreciation Expense (403)	8,417	7
Amortization Expense (404)	0	8
Taxes (408)	9,134	9
Total Other Operating Expenses	17,551	
Total Operating Expenses	79,682	
NET OPERATING INCOME	(15,483)	

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	346	15,254	30,464	4
Commercial	64	11,411	11,868	5
Industrial	3	231	332	6
Total Metered Sales to General Customers (461)	413	26,896	42,664	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		15,541	8
Other Sales to Public Authorities (464)	20	3,444	4,274	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	434	30,340	62,479	

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)	15,541	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)	15,541	
Forfeited Discounts (470):		
Customer late payment charges	230	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	230	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	511	7
Other (specify):		
RECONNECT FEES AND CHARGES FOR MAINTAINING AND REPAIRING CUSTOMERS PROPERTY	968	8
MISCELLANEOUS	11	9
Total Other Water Revenues (474)	1,490	
Amortization of Construction Grants (475):		
NONE		10
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)	18,434	1
Purchased Water (610)	0	2
Fuel or Power Purchased for Pumping (620)	4,449	3
Chemicals (630)	4,233	4
Supplies and Expenses (640)	10,079	5
Repairs of Water Plant (650)	2,399	6
Transportation Expenses (660)	1,324	7
Total Plant Operation and Maintenance Expenses	40,918	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	9,138	8
Office Supplies and Expenses (681)	1,253	9
Outside Services Employed (682)	2,551	10
Insurance Expense (684)	2,848	11
Employees Pensions and Benefits (686)	5,248	12
Regulatory Commission Expenses (688)	0	13
Miscellaneous General Expenses (689)	175	14
Uncollectible Accounts (690)	0	15
Total General Operating Expenses	21,213	
 Total Operation and Maintenance Expenses	62,131	

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		7,409	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	BASED ON PROPORTION OF METERS TO TAXABLE PROPERTY AT THE BEGINNING OF THE YEAR	335	2
Net property tax equivalent		7,074	
Social Security		1,986	3
PSC Remainder Assessment		74	4
Other (specify): NONE			5
Total tax expense		9,134	

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			Pepin				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.215637				3
County tax rate	mills		10.238453				4
Local tax rate	mills		3.628752				5
School tax rate	mills		14.061942				6
Voc. school tax rate	mills		1.885008				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		30.029792				10
Less: state credit	mills		2.165068				11
Net tax rate	mills		27.864724				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		3.628752				14
Combined School Tax Rate	mills		15.946950				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.575702				17
Total Tax Rate	mills		30.029792				18
Ratio of Local and School Tax to Total	dec.		0.651876				19
Total tax net of state credit	mills		27.864724				20
Net Local and School Tax Rate	mills		18.164346				21
Utility Plant, Jan. 1	\$	309,163	309,163				22
Materials & Supplies	\$	5,288	5,288				23
Subtotal	\$	314,451	314,451				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	314,451	314,451				26
Assessment Ratio	dec.		0.927480				27
Assessed Value	\$	291,647	291,647				28
Net Local & School Rate	mills		18.164346				29
Tax Equiv. Computed for Current Year	\$	5,298	5,298				30
Tax Equivalent per 1994 PSC Report	\$	7,409					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	7,409					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)	215		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)	10,111		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	10,326	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	5,130		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	10,141		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	2,014		20
Total Pumping Plant	17,285	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	150		24
Structures and Improvements (341)	4,058		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)			215 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)			10,111 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	10,326
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			5,130 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			10,141 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			2,014 20
Total Pumping Plant	0	0	17,285
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			150 24
Structures and Improvements (341)			4,058 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)	0		26
Transmission and Distribution Mains (343)	155,162	1,632	27
Fire Mains (344)	0		28
Services (345)	49,771	5,483	29
Meters (346)	28,455	357	30
Hydrants (348)	12,987	3,064	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	250,583	10,536	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	1,057		35
Computer Equipment (372.1)	4,519	300	36
Transportation Equipment (373)	23,977		37
Other General Equipment (379)	1,416		38
Other Tangible Property (390)	0		39
Total General Plant	30,969	300	
Total utility plant in service directly assignable	309,163	10,836	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	309,163	10,836	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			156,794 27
Fire Mains (344)			0 28
Services (345)			55,254 29
Meters (346)	72		28,740 30
Hydrants (348)	282		15,769 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	354	0	260,765
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			1,057 35
Computer Equipment (372.1)			4,819 36
Transportation Equipment (373)			23,977 37
Other General Equipment (379)			1,416 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	31,269
Total utility plant in service directly assignable	354	0	319,645
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	354	0	319,645

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			2,773	2,773	1
February			2,379	2,379	2
March			2,821	2,821	3
April			2,866	2,866	4
May			3,387	3,387	5
June			3,473	3,473	6
July			3,572	3,572	7
August			3,522	3,522	8
September			3,573	3,573	9
October			3,427	3,427	10
November			2,720	2,720	11
December			2,703	2,703	12
Total for year	0	0	37,216	37,216	
Less: Measured or estimated water used in main flushing and water treatment during year					13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				37,216	16
Less: Water sold				30,340	17
Losses and unaccounted for				6,876	18
Percent unaccounted for to the nearest whole percent (%)				18%	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				196	21
Date of maximum: 6/24/1999					22
Cause of maximum:					23
REFILLED RESERVOIR AFTER MAINTENANCE					
Minimum gallons pumped by all methods in any one day during reporting year				32	24
Date of minimum: 11/24/1999					25
Total KWH used for pumping for the year				49,531	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)	
8TH & DUNN	#1	168	10	21,600	Yes	1
VILLAGE PARK	#2	1,245	12	47,500	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	#1	#2	1
Location	8TH & DUNN	VILLAGE PARK	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	FAIRBANKS	V.S.	5
Year Installed	1941	1965	6
Type	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	150	375	8
Pump Motor or Standby Engine Mfr	EBM	LAYNE	10
Year Installed	1941	1965	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	15	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)
Identification			14
Location			15
Purpose			16
Destination			17
Pump Manufacturer			18
Year Installed			19
Type			20
Actual Capacity (gpm)			21
Pump Motor or Standby Engine Mfr			22
Year Installed			23
Type			24
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	#1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		3
Year constructed	1941		4
Primary material (earthen, steel, concrete, other)	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	170		6
Total capacity in gallons	80,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)			9
Points of application (wellhouse, central facilities, booster station, other)			10
Filters, type (gravity, pressure, other, none)			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			12
Is a corrosion control chemical used (yes, no)?			13
Is water fluoridated (yes, no)?			14
			15
			16
			17
			18
			19
			20
			21
			22
			23
			24
			25

WATER MAINS

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

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	2.000	2,935	0	0	0	2,935
M	D	6.000	29,626	520	0	0	30,146
M	D	8.000	5,000	0	0	0	5,000
Total Within Municipality			37,561	520	0	0	38,081
Total Utility			37,561	520	0	0	38,081

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	357	3	0	0	360		1
M	1.000	6	0	0	0	6		2
M	1.250	1	0	0	0	1		3
M	1.500	6	0	0	0	6		4
M	2.000	6	0	0	0	6		5
M	6.000	1	0	0	0	1		6
Total Utility		377	3	0	0	380	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	376	0	0	0	376	21	1
1.000	7	0	0	0	7	1	2
1.250	1	0	0	0	1	0	3
1.500	5	1	0	0	6	5	4
2.000	5	0	1	0	4	4	5
3.000	2	0	0	0	2	2	6
6.000	1	0	0	0	1	1	7
Total:	397	1	1	0	397	34	

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	299	41	3	9	4	20	376	1
1.000	0	4	0	2	0	1	7	2
1.250	0	0	0	1	0	0	1	3
1.500	2	2	0	2	0	0	6	4
2.000	0	0	0	4	0	0	4	5
3.000	0	2	0	0	0	0	2	6
6.000	0	0	0	0	1	0	1	7
Total:	301	49	3	18	5	21	397	

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	41	2	1		42	2
Total Fire Hydrants	41	2	1	0	42	
Flushing Hydrants						
	5				5	3
Total Flushing Hydrants	5	0	0	0	5	

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:	41
Number of distribution system valves end of year:	64
Number of distribution valves operated during year:	64

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

ACCOUNT 600, 680 AND 686 ARE UP DUE TO AN INCREASED ALLOCATION OF THESE ITEMS TO THE UTILITY BASED ON UPDATED TIME ESTIMATES DONE BY THE MUNICIPALITY.

ACCOUNT 640, SUPPLIES AND EXPENSES IS UP BY \$3,806 DUE TO LARGE ACCOUNTS PAYABLE AT YEAR-END OF \$4,123 FOR WATER TESTING EXPENSES INCURRED IN 1999.

ACCOUNTS 660, 681, 682, AND 684 HAVE BEEN PROPERLY SPLIT OUT THIS YEAR. LAST YEAR ALL SUCH EXPENSES WERE LUMPED INTO ACCOUNTS 660 & 681.

Water Mains (Page W-15)

THE ADDITIONAL WATER MAIN FOOTAGE ADDED WAS FINANCED 100% BY THE OWNER OF THE PROPERTY TO WHICH THE NEW SERVICE WAS ADDED.

Water Services (Page W-16)

ONE OF THE THREE SERVICES ADDED WAS FINANCED BY APPLICATION OF CZ-1. THE OTHER TWO WERE 100% FINANCED BY THE CUSTOMER AS A CONTRIBUTION IN AID OF CONSTRUCTION.
