



3015 (02-09-04)

ANNUAL REPORT

OF

Name: POTOSI MUNICIPAL WATER UTILITYPrincipal Office: 105 NORTH MAIN STREET
POTOSI, WI 53820-9709For 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: POTOSI MUNICIPAL WATER UTILITY

Utility Address: 105 NORTH MAIN STREET
POTOSI, WI 53820-9709

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 SALLY BURBACH

Title: SECRETARY / TREASURER

Office Address:

105 NORTH MAIN STREET
POTOSI, WI 53820-9709

Telephone: (608) 763 - 2261

Fax Number: (608) 763 - 2537

E-mail Address:

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

Name: VIRCHOW, KRAUSE, & CO. LLP

Title:

Office Address: VIRCHOW, KRAUSE, & CO. LLP

4600 AMERICAN PARKWAY
P.O. BOX 7398
MADISON, WI 53707

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address: jandres@virchowkrause.com

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? NO

IDENTIFICATION AND OWNERSHIP

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Date of most recent audit report:

Period covered by most recent audit:

Names and titles of utility management including manager or superintendent:

Name: MS SALLY BURBACH

Title: SECRETARY / TREASURER

Office Address:

105 NORTH MAIN STREET
POTOSI, WI 53820-9709

Telephone: (608) 763 - 2261

Fax Number: (608) 763 - 2537

E-mail Address:

Name of utility commission/committee:

Names of members of utility commission/committee:

- MR FRANK FIORENZA, PRESIDENT
- MR JIM GERHARDS, TRUSTEE
- MR LARRY PERCIVAL, TRUSTEE
- MRS MELANIE REYNOLDS, TRUSTEE
- MRS MARY ALICE SCHMITZ, TRUSTEE
- MRS JOYCE WEBER, TRUSTEE
- MR JIM WILLIAMS, 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:

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)	45,236	46,828	1
Operating Expenses:			
Operation and Maintenance Expense (401)	20,582	45,276	2
Depreciation Expense (403)	10,257	10,044	3
Amortization Expense (404)	0	0	4
Taxes (408)	11,348	11,299	5
Total Operating Expenses	42,187	66,619	
Net Operating Income	3,049	(19,791)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	3,049	(19,791)	
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)	3,366	3,136	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	3,366	3,136	
Total Income	6,415	(16,655)	
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	6,415	(16,655)	
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	6,415	(16,655)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	19,377	24,710	19
Balance Transferred from Income (433)	6,415	(16,655)	20
Miscellaneous Credits to Surplus (434)	11,322	11,322	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)	37,114	19,377	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST EARNED ON INVESTMENTS	3,366	4
Total (Acct. 419):	3,366	
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):		
TAX EQUIVALENT FORGIVEN	11,322	8
Total (Acct. 434):	11,322	
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	45,236	0	0	0	45,236	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	45,236	0	0	0	45,236	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	543,246	541,035	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	182,836	172,348	2
Net Utility Plant	360,410	368,687	
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)	31,794	14,146	8
Temporary Cash Investments (132)	49,285	45,919	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	1,531	2,031	11
Other Accounts Receivable (143)	0	2,305	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	30,053	27,274	14
Materials and Supplies (150)	2,577	2,577	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	115,240	94,252	
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	475,650	462,939	

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)	304,427	304,427	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	37,114	19,377	23
Total Proprietary Capital	341,541	323,804	
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)	2,394	944	28
Payables to Municipality (233)	1,099	7,575	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	3,493	8,519	
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)	130,616	130,616	38
Total Liabilities and Other Credits	475,650	462,939	

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)	543,246	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	543,246	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	182,836	0	0	0	9
Total Accumulated Provision	182,836	0	0	0	
Net Utility Plant	360,410	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	172,348				172,348	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	10,257				10,257	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	451				451	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	10,708	0	0	0	10,708	13
Debits during year						14
Book cost of plant retired	220				220	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	220	0	0	0	220	19
Balance End of Year	182,836	0	0	0	182,836	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.00%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	2,577	2,577
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	2,577	2,577

**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)		
<hr/>				
Unamortized debt discount & expense (181)				1
Total			<u>0</u>	
Unamortized premium on debt (251)				2
<hr/>				
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	304,427	1
Changes during year (explain):		2
Balance end of year	<u><u>304,427</u></u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	------------------------------	------------------------------------	------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

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

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	11,348	2
Charged electric department expense		3
Charged sewer department expense	196	4
Other (explain):		
NONE		5
Total Accruals and other credits	11,544	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	163	7
PSC Remainder Assessment	59	8
Other (explain):		
Taxes forgiven	11,322	9
Total payments and other debits	11,544	
Balance end of year	0	

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)					
	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
	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	130,616	0	0	0	0	130,616	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	130,616	0	0	0	0	130,616	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	83,662					83,662	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	1,531	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	1,531	
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):		
RECEIVABLE FROM VILLAGE	24,522	12
RECEIVABLE FROM SEWER DEPARTMENT	5,531	13
Total (Acct. 145):	30,053	
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):		
PAYABLE TO MUNICIPALITY	1,099	17
Total (Acct. 233):	1,099	
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	542,140	0	0	0	542,140	1	
Materials and Supplies	2,577	0	0	0	2,577	2	
Other (specify):						0	3
Less Average:							
Reserve for Depreciation	177,592	0	0	0	177,592	4	
Customer Advances for Construction					0	5	
Contributions in Aid of Construction	130,616	0	0	0	130,616	6	
Other (specify):						0	7
Average Net Rate Base	236,509	0	0	0	236,509		
Net Operating Income	3,049	0	0	0	3,049	8	
Net Operating Income as a percent of Average Net Rate Base	1.29%	N/A	N/A	N/A	1.29%		

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	304,427	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	28,245	3
Other (Specify):		4
Total Average Proprietary Capital	332,672	
Net Income		
Net Income	6,415	5
Percent Return on Proprietary Capital	1.93%	

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)

July 18, 2000

Ms. Sally Burbach, Secretary Treasurer
Potosi Municipal Water Utility
105 North Main Street
Potosi, WI 53820-9709

1999 Analytical Review DWCCA-4790-PJL

Dear Ms. Burbach:

The Public Service Commission (Commission) is in the process of completing an analytical review of your utility's 1999 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. In our letter of July 22, 1999, concerning our review of the utility's 1998 annual report, we indicated that according to our records, the \$33,040 reported in Account 324, Steam Pumping Equipment, on page W-8 should actually be reported in Account 325, Electric Pumping Equipment. We asked that the utility adjust its 1999 report accordingly. Please explain why you feel this adjustment is not justified or indicate that the utility will adjust its 2000 report accordingly.
2. As directed in the head notes of the Water Operation & Maintenance Expenses schedule on page W-5, please provide an explanation of the change in Account 650, Repairs of Water Plant when compared to the 1998 annual report.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. If it is convenient for you to respond by e-mail, please

do so. My e-mail address is leegep@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

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

PJL:tlm:w:\compl\Analytical Reviews\1999 analytical review letters\4790.doc

cc: Mr. Frank Fiorenza, President

FINANCIAL SECTION FOOTNOTES

THE FOLLOWING REPLY FROM STACEY WAGNER AT V.K. RECEIVED BY E-MAIL ON 8/10/00
This message is in response to your inquiries related to Potosi's annual report. We offer the following responses to your questions:

1. We agree that \$33,040 should have been adjusted out of account 324 and into account 325. There was very little capital activity in 1999 and the reclassification was overlooked. The adjustment will be made in the 2000 report.

2. Account 650 was significantly lower in 1999 because in 1998 the utility paid Lane Tank Co. \$26,400 to sandblast, paint and repair portions of the utility's elevated tank. No costs of this magnitude were incurred in 1999, thus decreasing the annual expense.

If you have any additional questions regarding our responses, please feel free to call me @ 240-2625 or simply reply to this message. Also, please confirm receipt of this response for our records. Thank you!

REVIEW CLOSED.
PJJ

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	44,537	1
Total Sales of Water	44,537	
Other Operating Revenues		
Forfeited Discounts (470)	186	2
Other Water Revenues (474)	513	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	699	
Total Operating Revenues	45,236	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	17,822	5
General Operating Expenses (680-690)	2,760	6
Total Operation and Maintenance Expenses	20,582	
Other Operating Expenses		
Depreciation Expense (403)	10,257	7
Amortization Expense (404)		8
Taxes (408)	11,348	9
Total Other Operating Expenses	21,605	
Total Operating Expenses	42,187	
NET OPERATING INCOME	3,049	

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	269	12,047	23,941	4
Commercial	25	2,083	3,473	5
Industrial	0	0	0	6
Total Metered Sales to General Customers (461)	294	14,130	27,414	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		16,934	8
Other Sales to Public Authorities (464)	3	55	189	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	298	14,185	44,537	

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)
Tennyson Water Utility	Dist. Main between Potosi and Tennys	0	0 1
Total		0	0

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)	16,934	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)	16,934	
Forfeited Discounts (470):		
Customer late payment charges	186	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	186	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	513	7
Other (specify):		
NONE		8
Total Other Water Revenues (474)	513	
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)	1,839	1
Purchased Water (610)	441	2
Fuel or Power Purchased for Pumping (620)	2,966	3
Chemicals (630)	2,063	4
Supplies and Expenses (640)	7,304	5
Repairs of Water Plant (650)	3,209	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	17,822	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	261	8
Office Supplies and Expenses (681)	956	9
Outside Services Employed (682)	1,542	10
Insurance Expense (684)		11
Employees Pensions and Benefits (686)		12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	1	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	2,760	
 Total Operation and Maintenance Expenses	20,582	

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		11,322	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		196	2
Net property tax equivalent		11,126	
Social Security		163	3
PSC Remainder Assessment		59	4
Other (specify): NONE			5
Total tax expense		11,348	

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			Grant				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.264215				3
County tax rate	mills		6.280266				4
Local tax rate	mills		5.923611				5
School tax rate	mills		18.537960				6
Voc. school tax rate	mills		2.241925				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		33.247977				10
Less: state credit	mills		3.198104				11
Net tax rate	mills		30.049873				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.923611				14
Combined School Tax Rate	mills		20.779885				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		26.703496				17
Total Tax Rate	mills		33.247977				18
Ratio of Local and School Tax to Total	dec.		0.803162				19
Total tax net of state credit	mills		30.049873				20
Net Local and School Tax Rate	mills		24.134902				21
Utility Plant, Jan. 1	\$	541,035	541,035				22
Materials & Supplies	\$	2,577	2,577				23
Subtotal	\$	543,612	543,612				24
Less: Plant Outside Limits	\$	0					25
Taxable Assets	\$	543,612	543,612				26
Assessment Ratio	dec.		0.756905				27
Assessed Value	\$	411,463	411,463				28
Net Local & School Rate	mills		24.134902				29
Tax Equiv. Computed for Current Year	\$	9,931	9,931				30
Tax Equivalent per 1994 PSC Report	\$	11,322					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	11,322					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)	650		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)	21,587		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	22,237	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	6,945		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	33,040		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	39,985	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	934		23
Total Water Treatment Plant	934	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	5,000		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)			650 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)			21,587 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	22,237
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			6,945 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			33,040 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	39,985
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			934 23
Total Water Treatment Plant	0	0	934
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			5,000 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)	113,353		26
Transmission and Distribution Mains (343)	244,048		27
Fire Mains (344)	0		28
Services (345)	54,805		29
Meters (346)	21,531	2,431	30
Hydrants (348)	32,110		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	470,847	2,431	
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)	2,568		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	4,464		38
Other Tangible Property (390)	0		39
Total General Plant	7,032	0	
Total utility plant in service directly assignable	541,035	2,431	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	541,035	2,431	

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)			113,353 26
Transmission and Distribution Mains (343)			244,048 27
Fire Mains (344)			0 28
Services (345)			54,805 29
Meters (346)	220		23,742 30
Hydrants (348)			32,110 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	220	0	473,058
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)			2,568 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			4,464 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	7,032
Total utility plant in service directly assignable	220	0	543,246
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	220	0	543,246

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			2,650	2,650	1
February			1,168	1,168	2
March			1,242	1,242	3
April			1,300	1,300	4
May			1,491	1,491	5
June			1,474	1,474	6
July			1,554	1,554	7
August			1,446	1,446	8
September			1,423	1,423	9
October			1,438	1,438	10
November			1,278	1,278	11
December	435		1,508	1,943	12
Total for year	435	0	17,972	18,407	
Less: Measured or estimated water used in main flushing and water treatment during year				62	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				18,345	16
Less: Water sold				14,185	17
Losses and unaccounted for				4,160	18
Percent unaccounted for to the nearest whole percent (%)				23%	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				185	21
Date of maximum: 12/24/1999					22
Cause of maximum:					23
Main break					
Minimum gallons pumped by all methods in any one day during reporting year				11	24
Date of minimum: 7/13/1999					25
Total KWH used for pumping for the year				41,184	26
If water is purchased: Vendor Name: Village of Tennyson					27
Point of Delivery: Distribution Main between Potosi and Tennyson					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)
-----------------	---------------------------------	-------------------------	-----------------------------------	------------------------------------	---------------------------------

NONE

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	#2-1	1
Location	VILLAGE	VILLAGE	VILLAGE	2
Purpose	S	P	S	3
Destination	D	D	D	4
Pump Manufacturer	SIMMONS	PONOMA	ALLIS CHALMERS	5
Year Installed	1989	1958	1976	6
Type	SUBMERSIBLE	VERTICAL TURBINE	CENTRIFUGAL	7
Actual Capacity (gpm)	68	327	500	8
Pump Motor or Standby Engine Mfr	SIMMONS	FM	ALLIS CHALMERS	9 10
Year Installed	1989	1958	1976	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	15	40	100	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 23
Year Installed				24
Type				25
Horsepower				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#1	#2	#3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	ET	3
Year constructed	1942	1957	1976	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	293	0	80	6
Total capacity in gallons	50,000	63,000	50,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	0.750	420	0	0	0	420	1
M	D	1.000	306	0	0	0	306	2
M	D	2.000	265	0	0	0	265	3
M	D	6.000	20,263	0	0	0	20,263	4
P	D	6.000	200	0	0	0	200	5
M	D	8.000	3,961	0	0	0	3,961	6
P	D	8.000	2,779	0	0	0	2,779	7
Total Within Municipality			28,194	0	0	0	28,194	
Total Utility			28,194	0	0	0	28,194	

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	262	0	0	0	262		1
M	1.000	30	0	0	0	30		2
M	1.250	1	0	0	0	1		3
M	2.000	1	0	0	0	1		4
Total Utility		294	0	0	0	294	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	291	24	11	0	304	0	1
2.000	1	0	0	0	1	0	2
Total:	292	24	11	0	305	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	250	23	1	0	0	30	304	1
2.000	0	1	0	0	0	0	1	2
Total:	250	24	1	0	0	30	305	

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	35				35	2
Total Fire Hydrants	35	0	0	0	35	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	35
Number of distribution system valves end of year:	5
Number of distribution valves operated during year:	5

WATER OPERATING SECTION FOOTNOTES

Meters (Page W-17)

The utility is replacing and returning old meters rather than testing them and returning to stock.
