



3015 (02-09-04)

ANNUAL REPORT

OF

Name: SHELL LAKE MUNICIPAL UTILITIES

Principal Office: P.O. BOX 332
SHELL LAKE, WI 54871

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: SHELL LAKE MUNICIPAL UTILITIES

Utility Address: P.O. BOX 332
SHELL LAKE, WI 54871

When was utility organized? 1/1/1923

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: BRADLEY PEDERSON

Title: CITY ADMINISTRATOR

Office Address:

P.O. BOX 332
SHELL LAKE, WI 54871

Telephone: (715) 468 - 7679

Fax Number: (715) 468 - 7638

E-mail Address:

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

Name: BRIAN M. KAHL

Title: INDEPENDENT AUDITOR

Office Address: TRACEY & THOLE, C.P.A.'S

502 SECOND STREET
HUDSON, WI 54016

Telephone: (715) 386 - 2391

Fax Number: (715) 386 - 0535

E-mail Address:

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: BRIAN M KAHL

Title: INDEPENDENT AUDITOR

Office Address: TRACEY & THOLE, S.C.
502 SECOND STREET
HUDSON, WI 54812

Telephone: (715) 386 - 2391

Fax Number: (715) 386 - 0535

E-mail Address:

Date of most recent audit report: 1/27/2000

Period covered by most recent audit: 1/1/99-12/31/99

Names and titles of utility management including manager or superintendent:

Name: BRADLEY PEDERSON

Title: CITY ADMINISTRATOR

Office Address:
P.O. BOX 332
SHELL LAKE, WI 54871

Telephone: (715) 468 - 7679

Fax Number: (715) 468 - 7638

E-mail Address:

Name: CHARLES LUTZ

Title: CITY MAYOR

Office Address: CITY OF SHELL LAKE
P.O. BOX 332
SHELL LAKE, WI 54871

Telephone: (715) 468 - 7679

Fax Number: (715) 468 - 0535

E-mail Address:

Name: JEFFREY PARKER

Title: PUBLIC WORKS DIRECTOR

Office Address: CITY OF SHELL LAKE
P.O. BOX 332
SHELL LAKE, WI 54871

Telephone: (715) 468 - 7679

Fax Number: (715) 468 - 7638

E-mail Address:

Name of utility commission/committee: Public Works Committee

Names of members of utility commission/committee:

REBECCA ANDERSON
LARRY FLETCHER

IDENTIFICATION AND OWNERSHIP

Names of members of utility commission/committee:

Is sewer service rendered by the utility? YES

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

Date of Ordinance:

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

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

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)	156,743	158,253	1
Operating Expenses:			
Operation and Maintenance Expense (401)	75,686	64,234	2
Depreciation Expense (403)	27,322	26,440	3
Amortization Expense (404)	0	17,186	4
Taxes (408)	36,548	36,845	5
Total Operating Expenses	139,556	144,705	
Net Operating Income	17,187	13,548	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	17,187	13,548	
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)	305	345	9
Miscellaneous Nonoperating Income (421)	40,121	33,585	10
Total Other Income	40,426	33,930	
Total Income	57,613	47,478	
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	57,613	47,478	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	18,591	16,376	13
Amortization of Debt Discount and Expense (428)	389	468	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	5,478	7,124	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	24,458	23,968	
Net Income	33,155	23,510	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	660,696	637,186	19
Balance Transferred from Income (433)	33,155	23,510	20
Miscellaneous Credits to Surplus (434)	0	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)	693,851	660,696	

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 and Dividend Income	305	4
Total (Acct. 419):	305	
Miscellaneous Nonoperating Income (421):		
Non-regulated sewer department income	29,456	5
Amortization of Sewer Construction Grant	10,665	6
Total (Acct. 421):	40,121	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					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	156,743	0	0	0	156,743	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	156,743	0	0	0	156,743	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,481,498	1,436,444	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	255,077	244,381	2
Net Utility Plant	1,226,421	1,192,063	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	1,520,494	1,503,650	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	352,368	323,506	4
Net Nonutility Property	1,168,126	1,180,144	
Investment in Municipality (123)	0	0	5
Other Investments (124)	1,500	2,000	6
Special Funds (125)	48,557	41,857	7
Total Other Property and Investments	1,218,183	1,224,001	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	113,477	141,170	8
Temporary Cash Investments (132)	3,600	3,600	9
Notes Receivable (141)	0	700	10
Customer Accounts Receivable (142)	22,355	20,954	11
Other Accounts Receivable (143)	27,719	27,008	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	17,094	14,901	14
Materials and Supplies (150)	15,928	16,604	15
Prepayments (165)	671	681	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	200,844	225,618	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	769	1,158	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	64,446	81,632	20
Total Deferred Debits	65,215	82,790	
Total Assets and Other Debits	2,710,663	2,724,472	

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)	508,443	505,241	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	693,851	660,696	23
Total Proprietary Capital	1,202,294	1,165,937	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	84,090	111,878	25
Other long-Term Debt (224)	283,979	291,000	26
Total Long-Term Debt	368,069	402,878	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	3,286	3,443	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	15,107	16,842	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	18,393	20,285	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	2,712	6,086	36
Total Deferred Credits	2,712	6,086	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,119,195	1,129,286	38
Total Liabilities and Other Credits	2,710,663	2,724,472	

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)	1,481,498	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	1,481,498	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	255,077	0	0	0	9
Total Accumulated Provision	255,077	0	0	0	
Net Utility Plant	1,226,421	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

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	244,381				244,381	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	27,322				27,322	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,426				1,426	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	28,748	0	0	0	28,748	13
Debits during year						14
Book cost of plant retired	18,052				18,052	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	18,052	0	0	0	18,052	19
Balance End of Year	255,077	0	0	0	255,077	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	1,468,373	53,071	950	1,520,494	1
Other (specify):					
Construction Work In Process	35,277		35,277	0	2
Total Nonutility Property (121)	1,503,650	53,071	36,227	1,520,494	
Less accum. prov. depr. & amort. (122)	323,506	29,812	950	352,368	3
Net Nonutility Property	1,180,144	23,259	35,277	1,168,126	

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	14,873	15,215
Sewer utility	1,055	1,389
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	15,928	16,604

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
Water Mort. Rev. Bonds (Amort. over life of new debt-1993)	389	428	769	1
Total			<u><u>769</u></u>	
Unamortized premium on debt (251)				
None	0	None	0	2
Total			<u><u>0</u></u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	505,241	1
Changes during year (explain):		
Services paid for by TID #2	3,202	2
Balance end of year	<u><u>508,443</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)	
Advances (223)					
Promissory Note - Water	06/01/1993	12/01/2003	5.00%	53,915	1
Promissory Note - Sewer	06/01/1993	12/01/2003	5.00%	30,175	2
Total for Account 223				84,090	
Other Long-Term Debt (224)					
State Trust Fund Loan - Sewer	02/18/1998	03/15/2017	6.50%	283,979	3
Total for Account 224				283,979	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	36,548	2
Charged electric department expense		3
Charged sewer department expense	603	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>37,151</u>	
Taxes paid during year:		
County, state and local taxes	35,079	6
Social Security taxes	1,881	7
PSC Remainder Assessment	191	8
Other (explain):		
NONE		9
Total payments and other debits	<u>37,151</u>	
Balance end of year	<u><u>0</u></u>	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
Promissory Note 6/1/93 - Water	312	3,658	3,745	225	2
Promissory Note 6/1/93 - Sewer	154	1,820	1,848	126	3
Subtotal	466	5,478	5,593	351	
Other long-Term Debt (224)					
State Trust Fund Loan 2-18-98 - Sewer	16,376	18,591	20,211	14,756	4
Subtotal	16,376	18,591	20,211	14,756	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	16,842	24,069	25,804	15,107	

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	641,576	0	0	487,710	0	1,129,286	1
Add credits during year:							
For Services	500			75		575	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
Amortization of Construction Grant				10,666		10,666	5
Balance End of Year	642,076	0	0	477,119	0	1,119,195	
Amount of federal and state grants in aid received for utility construction included in End of Year totals				351,279		351,279	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
Special Assessments Receivable-Sewer	1,500	2
Total (Acct. 124):	1,500	
Special Funds (125):		
Sewer Replacement Funds	48,557	3
Total (Acct. 125):	48,557	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	22,355	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	22,355	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
Customer Accounts Receivable-Sewer	25,910	11
Cable Company-Water Tower Connection	400	12
New Service-Base Fee Charged Customer	500	13
Sewer-Local Septic Hauler	834	14
New Service-Sewer Base Charge	75	15
Total (Acct. 143):	27,719	
Receivables from Municipality (145):		
1999 Tax Roll Items	17,094	16
Total (Acct. 145):	17,094	
Prepayments (165):		
Prepaid Insurance	671	17
Total (Acct. 165):	671	

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)	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Other Deferred Debits (183):		
Deferred Water Tower Painting Expenses	64,446	19
Total (Acct. 183):	64,446	
Payables to Municipality (233):		
NONE		20
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Employee Accrued Fringe Benefits	2,712	21
Total (Acct. 253):	2,712	

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	1,438,573	0	0	0	1,438,573	1
Materials and Supplies	15,044	0	0	0	15,044	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	249,729	0	0	0	249,729	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	641,826	0	0	0	641,826	6
Other (specify):						
NONE					0	7
Average Net Rate Base	562,062	0	0	0	562,062	
Net Operating Income	17,187	0	0	0	17,187	8
Net Operating Income as a percent of Average Net Rate Base						
	3.06%	N/A	N/A	N/A	3.06%	

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	506,842	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	677,273	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	1,184,115	
Net Income		
Net Income	33,155	5
 Percent Return on Proprietary Capital	2.80%	

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.

The Utility applied for a simplified rate increase. This was approved by the Public Service Commission and the new rates went into affect July 1, 1999.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Income Statement (Page F-01)

The amortization of the water tower painting was reported in account 404 in 1998. It is reported in account 650 in 1999.

Identification and Ownership - Contacts (Page iv)

December 28, 2000

Mr. Bradley Pederson, City Administrator
Shell Lake Municipal Utilities
P.O. Box 332
Shell Lake, WI 54871-0332

1999 Analytical Review DWCCA-5400-PJL

Dear Mr. Pederson:

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

In the future, as directed in the head notes of the Water Operation & Maintenance Expenses schedule on page W-5, please provide an explanation for those expense accounts which changed by over \$2,000 and 30% when compared to the previous years amount.

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\5400.doc

cc: Mayor Charles Lutz

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	151,982	1
Total Sales of Water	151,982	
Other Operating Revenues		
Forfeited Discounts (470)	1,143	2
Other Water Revenues (474)	3,618	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	4,761	
Total Operating Revenues	156,743	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	57,518	5
General Operating Expenses (680-690)	18,168	6
Total Operation and Maintenance Expenses	75,686	
Other Operating Expenses		
Depreciation Expense (403)	27,322	7
Amortization Expense (404)		8
Taxes (408)	36,548	9
Total Other Operating Expenses	63,870	
Total Operating Expenses	139,556	
NET OPERATING INCOME	17,187	

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	428	17,003	58,085	4
Commercial	84	9,417	23,426	5
Industrial	5	388	1,152	6
Total Metered Sales to General Customers (461)	517	26,808	82,663	
Private Fire Protection Service (462)	6		1,788	7
Public Fire Protection Service (463)	1		59,011	8
Other Sales to Public Authorities (464)	22	3,256	8,520	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	546	30,064	151,982	

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)	59,011	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)	59,011	
Forfeited Discounts (470):		
Customer late payment charges	1,143	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,143	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,977	7
Other (specify):		
Water Tower Lease to Cable TV	200	8
Bulk Water Sales	919	9
Water Turn-on Fees	351	10
Profit on Sale of Materials	171	11
Total Other Water Revenues (474)	3,618	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 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)	17,066	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	6,055	3
Chemicals (630)	380	4
Supplies and Expenses (640)	9,563	5
Repairs of Water Plant (650)	23,497	6
Transportation Expenses (660)	957	7
Total Plant Operation and Maintenance Expenses	57,518	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	6,164	8
Office Supplies and Expenses (681)	1,733	9
Outside Services Employed (682)	3,000	10
Insurance Expense (684)	2,278	11
Employees Pensions and Benefits (686)	4,993	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)		14
Uncollectible Accounts (690)		15
Total General Operating Expenses	18,168	
Total Operation and Maintenance Expenses	75,686	

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		35,079	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		603	2
Net property tax equivalent		34,476	
Social Security		1,881	3
PSC Remainder Assessment		191	4
Other (specify): NONE			5
Total tax expense		<u>36,548</u>	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Washburn				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.322066				3
County tax rate	mills		9.865921				4
Local tax rate	mills		11.555480				5
School tax rate	mills		19.350453				6
Voc. school tax rate	mills		2.321762				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		43.415682				10
Less: state credit	mills		2.762315				11
Net tax rate	mills		40.653367				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		11.555480				14
Combined School Tax Rate	mills		21.672215				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		33.227695				17
Total Tax Rate	mills		43.415682				18
Ratio of Local and School Tax to Total	dec.		0.765339				19
Total tax net of state credit	mills		40.653367				20
Net Local and School Tax Rate	mills		31.113589				21
Utility Plant, Jan. 1	\$	1,436,444	1,436,444				22
Materials & Supplies	\$	15,215	15,215				23
Subtotal	\$	1,451,659	1,451,659				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,451,659	1,451,659				26
Assessment Ratio	dec.		0.620987				27
Assessed Value	\$	901,461	901,461				28
Net Local & School Rate	mills		31.113589				29
Tax Equiv. Computed for Current Year	\$	28,048	28,048				30
Tax Equivalent per 1994 PSC Report	\$	35,079					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	35,079					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)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	44,204		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	44,204	0	
PUMPING PLANT			
Land and Land Rights (320)	600		12
Structures and Improvements (321)	34,537		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	89,115		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	124,252	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	6,579		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	6,579	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	550		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)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			44,204 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	44,204
PUMPING PLANT			
Land and Land Rights (320)			600 12
Structures and Improvements (321)			34,537 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			89,115 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	124,252
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			6,579 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	6,579
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			550 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)	263,533		26
Transmission and Distribution Mains (343)	592,315	51,691	27
Fire Mains (344)	0		28
Services (345)	146,608	39,506	29
Meters (346)	55,576	2,311	30
Hydrants (348)	143,426	6,932	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,202,008	100,440	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	482		35
Computer Equipment (372.1)	2,610	646	36
Transportation Equipment (373)	8,353		37
Other General Equipment (379)	7,160	2,816	38
Other Tangible Property (390)	0		39
Total General Plant	18,605	3,462	
Total utility plant in service directly assignable	1,395,648	103,902	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,395,648	103,902	

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)			263,533 26
Transmission and Distribution Mains (343)	9,845		634,161 27
Fire Mains (344)			0 28
Services (345)	7,257		178,857 29
Meters (346)			57,887 30
Hydrants (348)			150,358 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	17,102	0	1,285,346
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			482 35
Computer Equipment (372.1)	950		2,306 36
Transportation Equipment (373)			8,353 37
Other General Equipment (379)			9,976 38
Other Tangible Property (390)			0 39
Total General Plant	950	0	21,117
Total utility plant in service directly assignable	18,052	0	1,481,498
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	18,052	0	1,481,498

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			3,713	3,713	1
February			3,461	3,461	2
March			3,878	3,878	3
April			3,738	3,738	4
May			4,327	4,327	5
June			4,564	4,564	6
July			5,484	5,484	7
August			4,233	4,233	8
September			4,435	4,435	9
October			3,924	3,924	10
November			3,680	3,680	11
December			3,738	3,738	12
Total for year	0	0	49,175	49,175	
Less: Measured or estimated water used in main flushing and water treatment during year				500	13
Less: Other utility use				700	14
Other utility use explanation:					15
Water Leaks 500					
Flushing Hydrants 200					
Water pumped into distribution system				47,975	16
Less: Water sold				30,064	17
Losses and unaccounted for				17,911	18
Percent unaccounted for to the nearest whole percent (%)				37%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
An old section of main was replaced during 1999. The utility hopes this will reduce the water loss that has existed over the last few years.					
Maximum gallons pumped by all methods in any one day during reporting year				246	21
Date of maximum: 7/12/1999					22
Cause of maximum:					23
Flushing of mains.					
Minimum gallons pumped by all methods in any one day during reporting year				1	24
Date of minimum: 11/11/1999					25
Total KWH used for pumping for the year				87,094	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)	
228 5TH AVENUE	#1	235	12	1,000,000	Yes	1
HWY 63	#2	572	12	792,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	#1	#2	1
Location	228 5TH AVENUE	HWY 63	2
Purpose	P	P	3
Destination	R	R	4
Pump Manufacturer	VALLEY PUMP	LAYNE	5
Year Installed	1983	1990	6
Type	SUBMERSIBLE	OTHER	7
Actual Capacity (gpm)	475	525	8
Pump Motor or Standby Engine Mfr	FRANKLIN	LAYNE	10
Year Installed	1983	1951	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	50	50	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	#2		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	S		3
Year constructed	1969	1987		4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		5
Elevation difference in feet (See Headnote 3.)	500	159		6
Total capacity in gallons	100,000	150,000		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	3.000	564	0	0	0	564	1	
M	D	4.000	5,448	0	0	0	5,448	2	
M	D	6.000	18,160	0	0	0	18,160	3	
P	D	6.000	2,615	0	0	0	2,615	4	
M	D	8.000	10,974	0	564	0	10,410	5	
P	D	8.000	5,792	2,477	0	0	8,269	6	
M	D	10.000	1,502	0	0	0	1,502	7	
P	D	10.000	12,359	0	0	0	12,359	8	
Total Within Municipality			57,414	2,477	564	0	59,327		
Total Utility			57,414	2,477	564	0	59,327		

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)	
P	0.750	440	0	0	0	440	53	1
M	1.000	47	45	25	0	67	0	2
M	1.250	2	0	0	0	2		3
M	1.500	4	0	0	0	4		4
M	2.000	6	0	0	0	6		5
M	3.000	1	0	0	0	1		6
M	4.000	3	0	0	0	3		7
M	6.000	1	0	0	0	1		8
M	8.000	1	0	0	0	1		9
Total Utility		505	45	25	0	525	53	

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	587	36	0	0	623	29	1
0.750	25	0	0	0	25	0	2
1.000	16	0	0	0	16	0	3
1.500	9	0	0	0	9	0	4
2.000	10	0	0	0	10	0	5
3.000	3	0	0	0	3	0	6
4.000	2	0	0	0	2	0	7
Total:	652	36	0	0	688	29	

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	412	69	0	10	0	132	623	1
0.750	24	0	0	0	0	1	25	2
1.000	3	8	1	3	0	1	16	3
1.500	0	5	0	3	0	1	9	4
2.000	0	2	3	4	0	1	10	5
3.000	0	2	0	0	0	1	3	6
4.000	0	0	0	1	0	1	2	7
Total:	439	86	4	21	0	138	688	

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	94	3			97	2
Total Fire Hydrants	94	3	0	0	97	
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:	97
Number of distribution system valves end of year:	161
Number of distribution valves operated during year:	81

WATER OPERATING SECTION FOOTNOTES

Water Mains (Page W-15)

\$22,291.28 of the water main added during 1999 was paid for by TID # 2. The utility paid for the replacement of the Main Street water main.

Water Services (Page W-16)

\$13,949.06 of the services added was paid for by TID #2. A portion of these costs were in construction work in progress at the beginning of the year and were added to account 200 in 1998. The utility paid for the Main Street project costs which totaled \$25,056.74. One service was paid for by a customer.
