



3015 (02-09-04)

ANNUAL REPORT

OF

Name: WASHBURN WATER AND SEWER UTILITY

Principal Office: WASHINGTON AVENUE
WASHBURN, WI 54891

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: WASHBURN WATER AND SEWER UTLITY

Utility Address: WASHINGTON AVENUE
WASHBURN, WI 54891

When was utility organized? 8/1/1934

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: VICKI E SWANSON

Title: CITY CLERK TREASURER

Office Address:

CITY OF WASHBURN
WASHBURN, WI 54891

Telephone: (715) 373 - 6160

Fax Number: (715) 373 - 6148

E-mail Address:

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

Name: MR MARK A VAN VLACK CPA

Title:

Office Address: MAITLAND, SINGLER & VAN VLACK, S.C.
306 W 3RD ST
ASHLAND, WI 54806

Telephone: (715) 682 - 5544

Fax Number: (715) 682 - 5545

E-mail Address: mvanvlack@ncis.net

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

Name: MR ROBERT FIEGLE

Title: PRESIDENT

Office Address:

1615 MAPLE LANE
ASHLAND, WI 54806

Telephone: (715) 682 - 4563

Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: MR MARK A VAN VLACK CPA

Title:

Office Address: MAITLAND, SINGLER & VAN VLACK, S.C.
306 W 3RD ST
ASHLAND, WI 54806

Telephone: (715) 682 - 5544

Fax Number: (715) 682 - 5545

E-mail Address: mvanvlack@ncis.net

Date of most recent audit report: 5/13/1999

Period covered by most recent audit: 12/31/1998

Names and titles of utility management including manager or superintendent:

Name: JOHN ZANTO

Title: DIRECTOR OF PUBLIC WORKS

Office Address:
P.O. BOX 638
WASHBURN, WI 54891

Telephone: (715) 373 - 6171

Fax Number: (715) 373 - 6148

E-mail Address:

Name of utility commission/committee: WATER AND SEWER UTILITY COMMITTEE

Names of members of utility commission/committee:

- MR MARC CHRISTIANSEN
- MR JAMES DIBBELL
- MR DON EKSTROM
- MR BOB FIEGLE, PRESIDENT
- MR PETER PAPPAS

Is sewer service rendered by the utility? YES

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	154,703	156,924	1
Operating Expenses:			
Operation and Maintenance Expense (401)	100,744	89,011	2
Depreciation Expense (403)	19,907	19,859	3
Amortization Expense (404)	0	0	4
Taxes (408)	31,336	31,461	5
Total Operating Expenses	151,987	140,331	
Net Operating Income	2,716	16,593	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	2,716	16,593	
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)	17,115	15,148	9
Miscellaneous Nonoperating Income (421)	62,170	58,666	10
Total Other Income	79,285	73,814	
Total Income	82,001	90,407	
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	82,001	90,407	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	119,686	121,734	13
Amortization of Debt Discount and Expense (428)	0	0	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	2,783	4,372	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	122,469	126,106	
Net Income	(40,468)	(35,699)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	244,176	279,875	19
Balance Transferred from Income (433)	(40,468)	(35,699)	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)	203,708	244,176	

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):		
TEMPORARY INVESTMENT	13,887	4
CONTRIBUTIONS RECEIVABLE	3,228	5
Total (Acct. 419):	17,115	
Miscellaneous Nonoperating Income (421):		
NON REGULATED SEWER	61,605	6
LONG TERM INTEREST PAID BY THE CITY	565	7
Total (Acct. 421):	62,170	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		10
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		13
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs 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	154,703	0	0	0	154,703	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	154,703	0	0	0	154,703	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	992,987	983,403	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	363,271	344,586	2
Net Utility Plant	629,716	638,817	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	5,014,488	5,011,391	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	505,877	393,051	4
Net Nonutility Property	4,508,611	4,618,340	
Investment in Municipality (123)	0	0	5
Other Investments (124)	27,776	37,522	6
Special Funds (125)	138,362	105,218	7
Total Other Property and Investments	4,674,749	4,761,080	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	865	656	8
Temporary Cash Investments (132)	133,937	139,705	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	40,086	40,658	11
Other Accounts Receivable (143)	83,495	82,963	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	18,370	19,899	14
Materials and Supplies (150)	19,485	17,821	15
Prepayments (165)	1,900	0	16
Other Current and Accrued Assets (170)	0	0	17
Total Current and Accrued Assets	298,138	301,702	
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	5,602,603	5,701,599	

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)	1,264,190	1,252,190	21
Appropriated Earned Surplus (215)	0		22
Unappropriated Earned Surplus (216)	203,708	244,176	23
Total Proprietary Capital	1,467,898	1,496,366	
LONG-TERM DEBT			
Bonds (221)	2,612,100	2,639,600	24
Advances from Municipality (223)	63,291	83,459	25
Other long-Term Debt (224)	13,317	25,769	26
Total Long-Term Debt	2,688,708	2,748,828	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	6,436	11,644	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	27,623	27,617	31
Interest Accrued (237)	21,959	23,262	32
Other Current and Accrued Liabilities (238)	1,855	1,767	33
Total Current and Accrued Liabilities	57,873	64,290	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0		35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)	0		37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,388,124	1,392,115	38
Total Liabilities and Other Credits	5,602,603	5,701,599	

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)	985,764	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)	7,223				6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	992,987	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	363,271	0	0	0	9
Total Accumulated Provision	363,271	0	0	0	
Net Utility Plant	629,716	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	344,586				344,586	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	19,907				19,907	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,090				1,090	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	20,997	0	0	0	20,997	13
Debits during year						14
Book cost of plant retired	2,312				2,312	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	2,312	0	0	0	2,312	19
Balance End of Year	363,271	0	0	0	363,271	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.13%					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	5,011,391	3,097		5,014,488	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	5,011,391	3,097	0	5,014,488	
Less accum. prov. depr. & amort. (122)	393,051	112,826		505,877	3
Net Nonutility Property	4,618,340	(109,729)	0	4,508,611	

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

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

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	16,854	15,242
Sewer utility	2,631	2,579
Gas utility	0	0
Merchandise	0	0
Other materials & supplies	0	0
Total Materials and Supplies	19,485	17,821

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

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

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

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	1,252,190	1
Changes during year (explain):		
CITY CONTRIBUTION FOR DEBT SERVICE	12,000	2
Balance end of year	<u><u>1,264,190</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)	
RURAL SERVICES	11/14/1996	11/14/2036	5.00%	2,612,100	1
Total Bonds (Account 221):				2,612,100	

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)					
SEWER EXTENSION 1993	05/01/1993	04/01/2003	6.00%	36,416	1
NON CURRENT CITY ADVANCES	00/00/0000	00/00/0000	0.00%	26,875	2
Total for Account 223				63,291	
Other Long-Term Debt (224)					
BANK NOTE	01/01/1990	03/01/2000	7.00%	13,317	3
Total for Account 224				13,317	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	27,617	1
Accruals:		
Charged water department expense	31,336	2
Charged electric department expense		3
Charged sewer department expense	4,499	4
Other (explain):		
NONE		5
Total Accruals and other credits	35,835	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	8,162	7
PSC Remainder Assessment	183	8
Other (explain):		
TAX EQUIVALENT	27,484	9
Total payments and other debits	35,829	
Balance end of year	27,623	

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)					
RURAL SERVICES	19,797	118,575	118,782	19,590	1
Subtotal	19,797	118,575	118,782	19,590	
Advances from Municipality (223)					
1993 SEWER EXTENSION	1,930	2,218	2,572	1,576	2
REFINANCE 1989 GO ISSUE	0	565	565	0	3
Subtotal	1,930	2,783	3,137	1,576	
Other long-Term Debt (224)					
BANK NOTE	1,535	1,111	1,853	793	4
Subtotal	1,535	1,111	1,853	793	
Notes Payable (231)					
	0	0	0	0	5
Subtotal	0	0	0	0	
Total	23,262	122,469	123,772	21,959	

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	207,070	0	0	1,185,045	0	1,392,115	1
Add credits during year:							
For Services	1,750			2,250		4,000	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
AMORTIZATION OF GRANTS				7,991		7,991	5
Balance End of Year	208,820	0	0	1,179,304	0	1,388,124	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	35,284			881,255		916,539	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):		
CONTRIBUTIONS RECEIVABLE	27,776	2
Total (Acct. 124):	27,776	
Special Funds (125):		
RESERVE FUNDS	89,054	3
CONTINGENCY FUNDS	46,305	4
OTHER MISCELLANEOUS FUNDS	3,003	5
Total (Acct. 125):	138,362	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	40,086	7
Electric		8
Sewer (Regulated)		9
Other (specify):		
NONE		10
Total (Acct. 142):	40,086	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	80,546	11
Merchandising, jobbing and contract work		12
Other (specify):		
INTEREST RECEIVABLE	2,302	13
SUNDRY RECEIVABLES	647	14
Total (Acct. 143):	83,495	
Receivables from Municipality (145):		
SPECIAL ASSESSMENT TAX ROLL	17,570	15
OTHER	800	16
Total (Acct. 145):	18,370	
Prepayments (165):		
PREPAID PROFESSIONAL FEES	1,900	17
Total (Acct. 165):	1,900	

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):	
NONE	19
Total (Acct. 183):	0
Payables to Municipality (233):	
NONE	20
Total (Acct. 233):	0
Other Deferred Credits (253):	
NONE	21
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	983,422	0	0	0	983,422	1
Materials and Supplies	16,048	0	0	0	16,048	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	353,928	0	0	0	353,928	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	207,945	0	0	0	207,945	6
Other (specify):					0	7
Average Net Rate Base	437,597	0	0	0	437,597	
Net Operating Income	2,716	0	0	0	2,716	8
Net Operating Income as a percent of Average Net Rate Base	0.62%	N/A	N/A	N/A	0.62%	

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	1,258,190	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	223,942	3
Other (Specify):		
NONE	0	4
Total Average Proprietary Capital	1,482,132	
Net Income		
Net Income	(40,468)	5
 Percent Return on Proprietary Capital	 -2.73%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

NONE

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

July 24, 2000

Ms. Vicki E. Swanson, City Clerk Treasurer
Washburn Municipal Water and Sewer Utility
City of Washburn
P.O. Box 638
Washburn, WI 54891-0638

1999 Analytical Review DWCCA-6190-PJL

Dear Ms. Swanson:

The Public Service Commission has completed their analytical review of your 1999 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. Our review did not identify any such issues. We are closing the review of your 1999 annual report.

Thank you for your efforts in preparing your 1999 annual report. If you have any questions, please feel free to contact me at (608) 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\no prob
CEM.doc

cc: Mr. Bob Fiegle, President

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	152,821	1
Total Sales of Water	152,821	
Other Operating Revenues		
Forfeited Discounts (470)	1,097	2
Other Water Revenues (474)	785	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	1,882	
Total Operating Revenues	154,703	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	55,045	5
General Operating Expenses (680-690)	45,699	6
Total Operation and Maintenance Expenses	100,744	
Other Operating Expenses		
Depreciation Expense (403)	19,907	7
Amortization Expense (404)		8
Taxes (408)	31,336	9
Total Other Operating Expenses	51,243	
Total Operating Expenses	151,987	
NET OPERATING INCOME	2,716	

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	50	109	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	1	50	109	
Metered Sales to General Customers (461)				
Residential	682	30,142	75,620	4
Commercial	81	6,783	15,185	5
Industrial	2	755	1,432	6
Total Metered Sales to General Customers (461)	765	37,680	92,237	
Private Fire Protection Service (462)	2		780	7
Public Fire Protection Service (463)	803		46,480	8
Other Sales to Public Authorities (464)	35	5,634	13,215	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,606	43,364	152,821	

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	N/A			1
Total		<u>0</u>	<u>0</u>	

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)	0	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
BILLED TO CUSTOMERS USING EQUIVALENT METERS	46,480	4
Total Public Fire Protection Service (463)	46,480	
Forfeited Discounts (470):		
Customer late payment charges	1,097	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,097	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	771	7
Other (specify):		
MISCELLANEOUS	14	8
Total Other Water Revenues (474)	785	
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)	31,630	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	9,701	3
Chemicals (630)	631	4
Supplies and Expenses (640)	2,386	5
Repairs of Water Plant (650)	9,411	6
Transportation Expenses (660)	1,286	7
Total Plant Operation and Maintenance Expenses	55,045	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	20,990	8
Office Supplies and Expenses (681)	1,581	9
Outside Services Employed (682)	7,353	10
Insurance Expense (684)	2,811	11
Employees Pensions and Benefits (686)	12,208	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	756	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	45,699	
Total Operation and Maintenance Expenses	100,744	

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		27,484	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		327	2
Net property tax equivalent		27,157	
Social Security	WAGES	3,996	3
PSC Remainder Assessment		183	4
Other (specify): NONE			5
Total tax expense		<u>31,336</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			Bayfield				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.199790				3
County tax rate	mills		6.103699				4
Local tax rate	mills		7.402644				5
School tax rate	mills		8.976621				6
Voc. school tax rate	mills		1.440275				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		24.123029				10
Less: state credit	mills		1.516856				11
Net tax rate	mills		22.606173				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.402644				14
Combined School Tax Rate	mills		10.416896				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.819540				17
Total Tax Rate	mills		24.123029				18
Ratio of Local and School Tax to Total	dec.		0.738694				19
Total tax net of state credit	mills		22.606173				20
Net Local and School Tax Rate	mills		16.699047				21
Utility Plant, Jan. 1	\$	981,080	981,080				22
Materials & Supplies	\$	15,242	15,242				23
Subtotal	\$	996,322	996,322				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	996,322	996,322				26
Assessment Ratio	dec.		1.001055				27
Assessed Value	\$	997,373	997,373				28
Net Local & School Rate	mills		16.699047				29
Tax Equiv. Computed for Current Year	\$	16,655	16,655				30
Tax Equivalent per 1994 PSC Report	\$	27,484					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	27,484					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	1,000		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	53,137		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	54,137	0	
PUMPING PLANT			
Land and Land Rights (320)	230		12
Structures and Improvements (321)	94,579		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	50,126		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	5,528		20
Total Pumping Plant	150,463	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	3,152		23
Total Water Treatment Plant	3,152	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	86		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			1,000 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			53,137 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	54,137
PUMPING PLANT			
Land and Land Rights (320)			230 12
Structures and Improvements (321)			94,579 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			50,126 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			5,528 20
Total Pumping Plant	0	0	150,463
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			3,152 23
Total Water Treatment Plant	0	0	3,152
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			86 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)	95,639		26
Transmission and Distribution Mains (343)	354,308		27
Fire Mains (344)	0		28
Services (345)	175,006	1,750	29
Meters (346)	39,156	4,289	30
Hydrants (348)	67,412		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	731,607	6,039	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	2,294		35
Computer Equipment (372.1)	2,668		36
Transportation Equipment (373)	9,412		37
Other General Equipment (379)	27,347	957	38
Other Tangible Property (390)	0		39
Total General Plant	41,721	957	
Total utility plant in service directly assignable	981,080	6,996	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	981,080	6,996	

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)			95,639 26
Transmission and Distribution Mains (343)			354,308 27
Fire Mains (344)			0 28
Services (345)			176,756 29
Meters (346)	2,312		41,133 30
Hydrants (348)			67,412 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	2,312	0	735,334
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			2,294 35
Computer Equipment (372.1)			2,668 36
Transportation Equipment (373)			9,412 37
Other General Equipment (379)			28,304 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	42,678
Total utility plant in service directly assignable	2,312	0	985,764
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	2,312	0	985,764

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			6,203	6,203	1
February			5,736	5,736	2
March			6,146	6,146	3
April			5,464	5,464	4
May			6,097	6,097	5
June			6,067	6,067	6
July			6,502	6,502	7
August			6,802	6,802	8
September			5,698	5,698	9
October			5,317	5,317	10
November			5,476	5,476	11
December			5,488	5,488	12
Total for year	0	0	70,996	70,996	
Less: Measured or estimated water used in main flushing and water treatment during year				2,000	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				68,996	16
Less: Water sold				43,364	17
Losses and unaccounted for				25,632	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
OLD SYSTEM WITH NUMEROUS WATER LEAKS WHICH ARE REPAIRED AS THEY OCCUR. THE UTILITY HAS HIRED PROFESSIONALS TO DEVELOP PLANS TO CORRECT THE PROBLEM.					
Maximum gallons pumped by all methods in any one day during reporting year				295	21
Date of maximum: 8/28/1999					22
Cause of maximum:					23
BROKEN CHECK VALVE					
Minimum gallons pumped by all methods in any one day during reporting year				113	24
Date of minimum: 7/4/1999					25
Total KWH used for pumping for the year				129,334	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)	
WELL	1	650	8	1	Yes	1
WELL	2	700	8	1	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	323 PUMPHOUSE RD	801 6TH AVE WEST	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	LANE	LANE	5
Year Installed	1971	1977	6
Type	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	425	450	8
Pump Motor or Standby Engine Mfr	US	GE	9
Year Installed	1982	1977	10
Type	ELECTRIC	ELECTRIC	11
Horsepower	50	50	12

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		3
Year constructed	1971		4
Primary material (earthen, steel, concrete, other)	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	375		6
Total capacity in gallons	250,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER		9
Points of application (wellhouse, central facilities, booster station, other)	OTHER		10
Filters, type (gravity, pressure, other, none)	OTHER		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	N		14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	1.000	3,566	0	0	0	3,566	1
M	D	2.000	9,920	0	0	0	9,920	2
M	D	4.000	5,260	0	0	0	5,260	3
M	D	6.000	41,722	0	0	0	41,722	4
M	D	8.000	3,644	0	0	0	3,644	5
M	D	10.000	5,008	0	0	0	5,008	6
M	D	12.000	500	0	0	(500)	0	7
Total Within Municipality			69,620	0	0	(500)	69,120	
Total Utility			69,620	0	0	(500)	69,120	

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	746	1	0	0	747		1
M	1.000	43	1	0	0	44		2
M	1.250	4	0	0	0	4		3
M	1.500	8	0	0	0	8		4
M	2.000	9	0	0	0	9		5
M	3.000	2	0	0	0	2		6
M	4.000	2	0	0	0	2		7
P	4.000	1	0	0	0	1		8
M	6.000	1	0	0	0	1		9
Total Utility		816	2	0	0	818	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	766	60	48	10	788	80	1
0.750	9	0	0	0	9	0	2
1.000	17	0	0	1	18	0	3
1.250	2	0	0	0	2	0	4
1.500	7	0	0	(1)	6	0	5
2.000	9	0	0	2	11	0	6
3.000	3	0	0	0	3	0	7
Total:	813	60	48	12	837	80	

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	671	66	1	14	0	36	788	1
0.750	9	0	0	0	0	0	9	2
1.000	0	6	0	11	0	1	18	3
1.250	1	1	0	0	0	0	2	4
1.500	0	4	1	1	0	0	6	5
2.000	0	2	0	7	0	2	11	6
3.000	0	1	0	2	0	0	3	7
Total:	681	80	2	35	0	39	837	

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	0	0	0	1
Within Municipality	104	0	0	0	104	2
Total Fire Hydrants	104	0	0	0	104	
Flushing Hydrants						
	0	0	0	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:	103
Number of distribution system valves end of year:	130
Number of distribution valves operated during year:	25

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

ACCOUNT 682 - OUTSIDE SERVICES EMPLOYED

THE UTILITY INCURRED ADDITIONAL COSTS IN THIS AREA. MAINLY DUE TO THE HIRING OF A PROFESSIONAL ENGINEER TO DEVELOP A PLAN REGARDING FUTURE OPERATIONS OF THE UTILITY AND AREAS OF IMPROVEMENT IN THE UTILITY PLANT

Water Mains (Page W-15)

THE 500 FEET OF 12 INCH MAIN WAS ABANDONED BY THE CITY IN 1971

Water Services (Page W-16)

UTILITY CUSTOMERS PAID TO INSTALL THE NEW SERVICES

Meters (Page W-17)

METERS WERE ADJUSTED AT YEAR END TO RECONCILE WITH ACTUAL CUSTOMERS AND METERS ON HAND AT DECEMBER 31ST
