



3015 (02-09-04)

ANNUAL REPORT

OF

Name: WAUSAUKEE WATER AND SEWER UTILITY

Principal Office: 428 HARRISON AVENUE
WAUSAUKEE, WI 54177

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: WAUSAUKEE WATER AND SEWER UTILITY

Utility Address: 428 HARRISON AVENUE
WAUSAUKEE, WI 54177

When was utility organized? 7/1/1965

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS LAVERNE FORST

Title: UTILITY CLERK

Office Address:

428 HARRISON AVENUE
WAUSAUKEE, WI 54177

Telephone: (715) 856 - 5341

Fax Number: (715) 856 - 6166

E-mail Address:

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

Name: VIRCHOW, KRAUSE & CO., LLP

Title:

Office Address: VIRCHOW, KRAUSE & CO., LLP

4600 AMERICAN PKWY
P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (608) 249 - 2679 EXT 2679

Fax Number: (608) 249 - 8532

E-mail Address: MLAVOLD@VIRCHOWKRAUSE.COM

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: VIRCHOW, KRAUSE & CO., LLP

Title:

Office Address: VIRCHOW, KRAUSE & CO., LLP

4600 AMERICAN PKWY

P.O. BOX 7398

MADISON, WI 53707-7398

Telephone: (608) 249 - 2679

Fax Number: (608) 249 - 8532

E-mail Address: MLAVOLD@VIRCHOWKRAUSE.COM

Date of most recent audit report: 2/21/2000

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

Names and titles of utility management including manager or superintendent:

Name: JOLEEN CHRIST

Title: PRESIDENT

Office Address:

428 HARRISON AVE

WAUSAUKEE, WI 54177

Telephone: (715) 856 - 5341

Fax Number: (715) 856 - 6166

E-mail Address:

Name of utility commission/committee:

Names of members of utility commission/committee:

MR CARL BAKER

MRS JOLEEN CHRIST, VILLAGE PRESIDENT

MR FRANK ORLANDO

MR PAUL PFUNDTNER

MR RANDY SCHMIDT, CHAIRPERSON

MR THOMAS VAN CASTER

MR GERALD WOJCKI'

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? YES

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)	110,431	112,213	1
Operating Expenses:			
Operation and Maintenance Expense (401)	60,655	44,061	2
Depreciation Expense (403)	19,970	21,594	3
Amortization Expense (404)	0	0	4
Taxes (408)	11,574	11,320	5
Total Operating Expenses	92,199	76,975	
Net Operating Income	18,232	35,238	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	18,232	35,238	
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)	2,675	2,553	9
Miscellaneous Nonoperating Income (421)	6,264	89,679	10
Total Other Income	8,939	92,232	
Total Income	27,171	127,470	
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	27,171	127,470	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	21,817	24,593	13
Amortization of Debt Discount and Expense (428)	853	936	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	1,773	1,881	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	24,443	27,410	
Net Income	2,728	100,060	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	399,095	299,035	19
Balance Transferred from Income (433)	2,728	100,060	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)	401,823	399,095	

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):		
INVESTMENT INCOME	2,675	4
Total (Acct. 419):	2,675	
Miscellaneous Nonoperating Income (421):		
UNREGULATED SEWER OPERATING LOSS	(9,349)	5
CHANGE IN PRIOR YEAR SEWER DEPR. EXP. AFTER PSC REPORT WAS ISSUED	(45,653)	6
AMORTIZATION OF SEWER CONSTRUCTION GRANTS	61,266	7
Total (Acct. 421):	6,264	
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	0	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):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	110,431	0	0	0	110,431	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	110,431	0	0	0	110,431	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	920,760	915,259	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	239,316	220,875	2
Net Utility Plant	681,444	694,384	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	3,500,455	3,500,455	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	426,454	281,316	4
Net Nonutility Property	3,074,001	3,219,139	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	111,248	99,182	7
Total Other Property and Investments	3,185,249	3,318,321	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	12,570	15,474	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	26,887	27,686	11
Other Accounts Receivable (143)	38,438	40,589	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	9,295	17,533	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	87,190	101,282	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	17,471	18,324	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	17,471	18,324	
Total Assets and Other Debits	3,971,354	4,132,311	

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)	14,181	14,181	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	401,823	399,095	23
Total Proprietary Capital	416,004	413,276	
LONG-TERM DEBT			
Bonds (221)	1,692,246	1,788,126	24
Advances from Municipality (223)	38,372	41,808	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	1,730,618	1,829,934	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)		2,103	28
Payables to Municipality (233)	29,897	30,897	29
Customer Deposits (235)			30
Taxes Accrued (236)	10,000	10,000	31
Interest Accrued (237)	8,749	8,749	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	48,646	51,749	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,776,086	1,837,352	38
Total Liabilities and Other Credits	3,971,354	4,132,311	

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)	920,499	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)	261				7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	920,760	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	239,316	0	0	0	9
Total Accumulated Provision	239,316	0	0	0	
Net Utility Plant	681,444	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	220,875				220,875	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	19,970				19,970	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	785				785	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	13				13	10
Other credits (specify):						11
					0	12
Total credits	20,768	0	0	0	20,768	13
Debits during year						14
Book cost of plant retired	2,327				2,327	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	2,327	0	0	0	2,327	19
Balance End of Year	239,316	0	0	0	239,316	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	3,500,455			3,500,455	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	3,500,455	0	0	3,500,455	
Less accum. prov. depr. & amort. (122)	281,316	145,138		426,454	3
Net Nonutility Property	3,219,139	(145,138)	0	3,074,001	

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 1
Other					0	0 2
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility		0 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	0	0

**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)				
1993 FmHA Loan - Water	477	428	11,471	1
1994 Clean Water Fund - Sewer	197	428	1,577	2
1995 FmHA Loan - Water	179	428	4,423	3
Total			17,471	
Unamortized premium on debt (251)				
NONE	0	428	0	4
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	14,181	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>14,181</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)	
Clean Water Fund loan	04/13/1993	05/01/2013	0.12%	1,294,935	1
FmHA Loan	09/30/1993	09/30/2033	5.25%	179,411	2
1993 FmHA loan	09/07/1995	09/01/2035	5.00%	217,900	3
Total Bonds (Account 221):				1,692,246	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
G.O. Debt - Bank North	09/30/1993	09/29/2003	4.25%	38,372	1
Total for Account 223				38,372	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	10,000	1
Accruals:		
Charged water department expense	11,574	2
Charged electric department expense		3
Charged sewer department expense	2,162	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>13,736</u>	
Taxes paid during year:		
County, state and local taxes	10,000	6
Social Security taxes	3,601	7
PSC Remainder Assessment	135	8
Other (explain):		
NONE		9
Total payments and other debits	<u>13,736</u>	
Balance end of year	<u><u>10,000</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)					
Sewer MRB's	0			0	1
1993 FmHA loan	4,641	11,505	11,550	4,596	2
Clean Water Fund Loan	103	1,282	1,193	192	3
1995 FmHA Loan	3,561	9,030	9,030	3,561	4
Subtotal	8,305	21,817	21,773	8,349	
Advances from Municipality (223)					
1993 G O Debt	444	1,773	1,817	400	5
Subtotal	444	1,773	1,817	400	
Other long-Term Debt (224)					
NONE	0			0	6
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	7
Subtotal	0	0	0	0	
Total	8,749	23,590	23,590	8,749	

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	308,642	0	0	1,528,710	0	1,837,352	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
AMORTIZATION OF CONSTRUCTION GRANTS				61,266		61,266	5
Balance End of Year	308,642	0	0	1,467,444	0	1,776,086	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
REDEMPTION ACCOUNT	19,964	3
RESERVE ACCOUNT	44,910	4
DEPRECIATION ACCOUNT	18,205	5
CONSTRUCTION ACCOUNT	3	6
DNR REPLACEMENT ACCOUNT	28,166	7
Total (Acct. 125):	111,248	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	26,887	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	26,887	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	38,275	13
Merchandising, jobbing and contract work		14
Other (specify):		
MISCELLANEOUS	163	15
Total (Acct. 143):	38,438	
Receivables from Municipality (145):		
ADDITIONAL PUBLIC FIRE PROTECTION	310	16
DELINQUENT WATER AND SEWER BILLS ON TAX ROLL	8,985	17
Total (Acct. 145):	9,295	
Prepayments (165):		
NONE		18
Total (Acct. 165):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
Extraordinary Property Losses (182):		
NONE		19
Total (Acct. 182):		0
Other Deferred Debits (183):		
NONE		20
Total (Acct. 183):		0
Payables to Municipality (233):		
PRIOR YEAR BALANCE LESS ANNUAL PAYMENT OF \$1,000	29,897	21
Total (Acct. 233):	29,897	
Other Deferred Credits (253):		
NONE		22
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	917,748	0	0	0	917,748	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	230,095	0	0	0	230,095	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	308,642	0	0	0	308,642	6
Other (specify):						
NONE					0	7
Average Net Rate Base	379,011	0	0	0	379,011	
Net Operating Income	18,232	0	0	0	18,232	8
Net Operating Income as a percent of Average Net Rate Base						
	4.81%	N/A	N/A	N/A	4.81%	

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	14,181	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	400,459	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	414,640	
Net Income		
Net Income	2,728	5
Percent Return on Proprietary Capital	0.66%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

May 11, 2000

Ms. Laverne Forst, Utility Clerk
Wausaukee Water & Sewer Utility
428 Harrison Avenue
Wausaukee, WI 54177-9999

1999 Analytical Review DWCCA-6310-PJL

Dear Ms. Forst:

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

1. Please state the reason for the decrease over 1998 in depreciation accruals on page F-7, lines 4 and 6, even though there was an increase in plant investment on page W-8, as indicated below.

Year	Depreciation Accruals	Average Plant Investment
1998	\$24,070	\$905,304
1999	\$20,755	\$909,775

2. Wis. Admin. Code § PSC 185.76 requires periodic testing of customer meters to ensure their accuracy. In reviewing the annual reports we determined that not all of your water meters have been tested at the appropriate frequency, the 3 inch meters in particular. If these meters become inaccurate, considerable revenues are lost. During 2000 we advise your utility to test its meters in compliance with § PSC 185.76. If you have questions in regard to this matter, please contact Bruce Schmidt of our staff at (608) 266-5726.

3. As directed in the head notes for page W-5, please explain all changes in expense accounts over \$2,000 and greater than 30%.

4. During our review, we noted that in Account 233, Payables to Municipality on page F-18, you reported \$29,897 described as prior balance. Please note that in the future, Account 233 should only contain amounts that are subject to current settlement. Amounts that will not be repaid should be written off to Account 434, Miscellaneous Credits to Surplus, after approval by the municipal body. Amounts that will be repaid, but over a longer period of time, should be reclassified to Account 223, Advances from Municipality.

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

FINANCIAL SECTION FOOTNOTES

days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

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

PJL:tlk:w:\compl\Analytical Reviews\1999 analytical review letters\6310.doc

cc: Mr. Randy Schmidt, Chairperson

RESPONSE RECEIVED 6/6/00.

#1, Computer equip. was fully depreciated at 12/31/98. (ok per JPL)

#2, Noted.

#3, Account 650 increased due to more water main breaks in 1999.

#4, Noted.

Review closed.

PJL

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	108,982	1
Total Sales of Water	108,982	
Other Operating Revenues		
Forfeited Discounts (470)	619	2
Other Water Revenues (474)	830	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	1,449	
Total Operating Revenues	110,431	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	46,642	5
General Operating Expenses (680-690)	14,013	6
Total Operation and Maintenance Expenses	60,655	
Other Operating Expenses		
Depreciation Expense (403)	19,970	7
Amortization Expense (404)		8
Taxes (408)	11,574	9
Total Other Operating Expenses	31,544	
Total Operating Expenses	92,199	
NET OPERATING INCOME	18,232	

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	241	10,828	43,773	4
Commercial	64	4,764	13,960	5
Industrial	2	380	1,500	6
Total Metered Sales to General Customers (461)	307	15,972	59,233	
Private Fire Protection Service (462)	1		2,400	7
Public Fire Protection Service (463)	1		41,495	8
Other Sales to Public Authorities (464)	8	1,660	5,854	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	317	17,632	108,982	

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)	41,495	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)	41,495	
Forfeited Discounts (470):		
Customer late payment charges	619	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	619	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	564	7
Other (specify):		
CONNECTIONS, NSF CHARGES, PERMITS, MISCELLANEOUS	266	8
Total Other Water Revenues (474)	830	
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)	14,184	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	2,515	3
Chemicals (630)		4
Supplies and Expenses (640)	6,476	5
Repairs of Water Plant (650)	22,934	6
Transportation Expenses (660)	533	7
Total Plant Operation and Maintenance Expenses	46,642	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	5,138	8
Office Supplies and Expenses (681)	955	9
Outside Services Employed (682)	3,801	10
Insurance Expense (684)	2,794	11
Employees Pensions and Benefits (686)	905	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	420	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	14,013	
 Total Operation and Maintenance Expenses	 60,655	

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		10,000	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		491	2
Net property tax equivalent		9,509	
Social Security		1,930	3
PSC Remainder Assessment		135	4
Other (specify): NONE			5
Total tax expense		11,574	

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			Marinette				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.254700				3
County tax rate	mills		6.946390				4
Local tax rate	mills		15.193840				5
School tax rate	mills		14.151040				6
Voc. school tax rate	mills		1.713050				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		38.259020				10
Less: state credit	mills		2.806050				11
Net tax rate	mills		35.452970				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		15.193840				14
Combined School Tax Rate	mills		15.864090				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		31.057930				17
Total Tax Rate	mills		38.259020				18
Ratio of Local and School Tax to Total	dec.		0.811781				19
Total tax net of state credit	mills		35.452970				20
Net Local and School Tax Rate	mills		28.780033				21
Utility Plant, Jan. 1	\$	915,259	915,259				22
Materials & Supplies	\$	0	0				23
Subtotal	\$	915,259	915,259				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	915,259	915,259				26
Assessment Ratio	dec.		0.785318				27
Assessed Value	\$	718,769	718,769				28
Net Local & School Rate	mills		28.780033				29
Tax Equiv. Computed for Current Year	\$	20,686	20,686				30
Tax Equivalent per 1994 PSC Report	\$	17,259					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	10,000					32 33
Tax equiv. for current year (see note 6)	\$	10,000					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)	7,425		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)	87,800		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	95,225	0	
PUMPING PLANT			
Land and Land Rights (320)	2		12
Structures and Improvements (321)	249,865		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	59,537		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	2,837		20
Total Pumping Plant	312,241	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	4,700		23
Total Water Treatment Plant	4,700	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	547		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)			7,425 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)			87,800 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	95,225
PUMPING PLANT			
Land and Land Rights (320)			2 12
Structures and Improvements (321)			249,865 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			59,537 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			2,837 20
Total Pumping Plant	0	0	312,241
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			4,700 23
Total Water Treatment Plant	0	0	4,700
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			547 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)	23,329		26
Transmission and Distribution Mains (343)	298,016	3,275	27
Fire Mains (344)	17,165		28
Services (345)	44,367		29
Meters (346)	30,335	1,786	30
Hydrants (348)	42,668	2,722	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	456,427	7,783	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	8,018	45	35
Computer Equipment (372.1)	12,985		36
Transportation Equipment (373)	9,631		37
Other General Equipment (379)	15,771		38
Other Tangible Property (390)	0		39
Total General Plant	46,405	45	
Total utility plant in service directly assignable	914,998	7,828	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	914,998	7,828	

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)			23,329 26
Transmission and Distribution Mains (343)	819		300,472 27
Fire Mains (344)			17,165 28
Services (345)	90		44,277 29
Meters (346)	680		31,441 30
Hydrants (348)	738		44,652 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	2,327	0	461,883
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			8,063 35
Computer Equipment (372.1)			12,985 36
Transportation Equipment (373)			9,631 37
Other General Equipment (379)			15,771 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	46,450
Total utility plant in service directly assignable	2,327	0	920,499
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	2,327	0	920,499

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			1,729	1,729	1
February			1,494	1,494	2
March			1,621	1,621	3
April			1,753	1,753	4
May			1,801	1,801	5
June			1,688	1,688	6
July			1,837	1,837	7
August			1,976	1,976	8
September			1,980	1,980	9
October			1,715	1,715	10
November			1,582	1,582	11
December			1,713	1,713	12
Total for year	0	0	20,889	20,889	
Less: Measured or estimated water used in main flushing and water treatment during year				182	13
Less: Other utility use				1,549	14
Other utility use explanation:					15
Water main breaks (3), Fire department usage					
Water pumped into distribution system				19,158	16
Less: Water sold				17,632	17
Losses and unaccounted for				1,526	18
Percent unaccounted for to the nearest whole percent (%)				8%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				108	21
Date of maximum: 4/7/1999					22
Cause of maximum:					23
Unknown					
Minimum gallons pumped by all methods in any one day during reporting year				37	24
Date of minimum: 6/17/1999					25
Total KWH used for pumping for the year				30,856	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	1	50	20	228,000	Yes	1
WELL #3	3	72	12	259,200	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		#3 FIRE PROTECTION SYSTEM	1
Location	WELL	WELL	DIRECT	2
Purpose	P	S	B	3
Destination	R	D	D	4
Pump Manufacturer	U S MOTOR	GOULOS	SINGER	5
Year Installed	1964	1995	1973	6
Type	VERTICAL TURBINE	OTHER	VERTICAL TURBINE	7
Actual Capacity (gpm)	200	180	1,500	8
Pump Motor or Standby Engine Mfr	U S MOTOR	U S MOTOR	GENERAL ELECTRIC	10
Year Installed	1964	1995	1973	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	15	0	150	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S		3
Year constructed	1964		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	128		6
Total capacity in gallons	585		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	288.0000		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	S	2.000	1,548	0	0	0	1,548	1
M	T	6.000	41,811	0	0	0	41,811	2
M	T	8.000	4,099	0	0	0	4,099	3
M	D	10.000	1,700	0	0	0	1,700	4
Total Within Municipality			49,158	0	0	0	49,158	
Total Utility			49,158	0	0	0	49,158	

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	293	0	3	0	290		1
M	1.000	16	0	0	0	16		2
M	1.500	1	0	0	0	1		3
M	2.000	6	0	0	0	6		4
M	4.000	1	0	0	0	1		5
M	6.000	1	0	0	0	1		6
Total Utility		318	0	3	0	315	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	217	18	32	(7)	196	36	1
0.750	75	0	0	(3)	72	0	2
1.000	18	0	0	4	22	1	3
1.500	11	0	0	(3)	8	0	4
2.000	2	2	1	0	3	2	5
3.000	3	0	0	0	3	0	6
Total:	326	20	33	(9)	304	39	

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	162	29	0	0	0	5	196	1
0.750	58	11	0	3	0	0	72	2
1.000	6	11	0	3	0	2	22	3
1.500	2	4	0	0	0	2	8	4
2.000	0	0	1	2	0	0	3	5
3.000	0	0	0	2	0	1	3	6
Total:	228	55	1	10	0	10	304	

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	3				3	1
Within Municipality	64	2	2		64	2
Total Fire Hydrants	67	2	2	0	67	
Flushing Hydrants						
	3				3	3
Total Flushing Hydrants	3	0	0	0	3	

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

Number of hydrants operated during year:	140
Number of distribution system valves end of year:	91
Number of distribution valves operated during year:	51

WATER OPERATING SECTION FOOTNOTES

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

The municipality set the property tax equivalent at \$10,000.

Water Utility Plant in Service (Page W-08)

Acct. 343 - The utility replaced a main valve in 1999.

Meters (Page W-17)

Adjust to actual meters on hand.
