



3015 (02-09-04)

ANNUAL REPORT

OF

Name: WAUZEKA MUNICIPAL WATER UTILITY

Principal Office: P.O. BOX 344
WAUZEKA, WI 53826

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.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Balance Sheet	F-05
Net Utility Plant	F-06
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110)	F-07
Net Nonutility Property (Accts. 121 & 122)	F-08
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-09
Materials and Supplies	F-10
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-11
Capital Paid in by Municipality (Acct. 200)	F-12
Bonds (Acct. 221)	F-13
Notes Payable & Miscellaneous Long-Term Debt	F-14
Taxes Accrued (Acct. 236)	F-15
Interest Accrued (Acct. 237)	F-16
Contributions in Aid of Construction (Account 271)	F-17
Balance Sheet End-of-Year Account Balances	F-18
Return on Rate Base Computation	F-19
Return on Proprietary Capital Computation	F-20
Important Changes During the Year	F-21
Financial Section Footnotes	F-22
WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: WAUZEKA MUNICIPAL WATER UTILITY

Utility Address: P.O. BOX 344
WAUZEKA, WI 53826

When was utility organized? 10/14/1914

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MRS PHYLLIS GROOM
Title: VILLAGE CLERK - TREASURER

Office Address:
P.O. BOX 344
WAUZEKA, WI 53826

Telephone: (608) 875 - 5281
Fax Number: (608) 875 - 5281

E-mail Address:

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

Name: COLLINS & ASSOCIATES, S.C.
Title:

Office Address: COLLINS & ASSOCIATES, S.C.
516 S. MARQUETTE ROAD
P.O. BOX 120
PRAIRIE DU CHIEN, WI 53821

Telephone: (608) 326 - 6456
Fax Number: (608) 326 - 5100

E-mail Address: collins@mhtc.net

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

Name: MR DENNIS OSWALD
Title: SUPERINTENDENT

Office Address:
P.O. BOX 344
WAUZEKA, WI 53826

Telephone: (608) 875 - 5281
Fax Number:

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? NO

IDENTIFICATION AND OWNERSHIP

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Date of most recent audit report:

Period covered by most recent audit:

Names and titles of utility management including manager or superintendent:

Name: MR DENNIS OSWALD

Title: SUPERINTENDENT

Office Address:

P.O. BOX 344
WAUZEKA, WI 53826

Telephone:

Fax Number:

E-mail Address:

Name: MRS PHYLLIS GROOM

Title: CLERK - TREASURER

Office Address:

P.O. BOX 344
WAUZEKA, WI 53826

Telephone: (608) 875 - 5281

Fax Number: (608) 875 - 5281

E-mail Address:

Name of utility commission/committee:

Names of members of utility commission/committee:

MRS PHYLLIS GROOM, CLERK - TREASURER
MR DENNIS OSWALD, SUPERINTENDENT

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	67,907	67,617	1
Operating Expenses:			
Operation and Maintenance Expense (401)	17,788	11,411	2
Depreciation Expense (403)	20,324	16,058	3
Amortization Expense (404)	0	0	4
Taxes (408)	21,211	17,164	5
Total Operating Expenses	59,323	44,633	
Net Operating Income	8,584	22,984	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	8,584	22,984	
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)	22	0	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	22	0	
Total Income	8,606	22,984	
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	8,606	22,984	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	3,270	0	13
Amortization of Debt Discount and Expense (428)	0		14
Amortization of Premium on Debt--Cr. (429)	0		15
Interest on Debt to Municipality (430)	14,234	9,111	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0		18
Total Interest Charges	17,504	9,111	
Net Income	(8,898)	13,873	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(10,431)	(24,304)	19
Balance Transferred from Income (433)	(8,898)	13,873	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)	(19,329)	(10,431)	

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):		
SAVINGS ACCOUNT INTEREST	22	4
Total (Acct. 419):	22	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	67,907	0	0	0	67,907	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	67,907	0	0	0	67,907	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,364,676	896,568	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	188,806	168,423	2
Net Utility Plant	1,175,870	728,145	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	141,367	8,501	8
Temporary Cash Investments (132)	0		9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	6,277	6,117	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	5,540	5,626	14
Materials and Supplies (150)	607	859	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0		17
Total Current and Accrued Assets	153,791	21,103	
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	1,329,661	749,248	

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)	318,997	292,573	21
Appropriated Earned Surplus (215)	0		22
Unappropriated Earned Surplus (216)	(19,329)	(10,431)	23
Total Proprietary Capital	299,668	282,142	
LONG-TERM DEBT			
Bonds (221)	485,000	0	24
Advances from Municipality (223)	0	167,329	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	485,000	167,329	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	797	221	28
Payables to Municipality (233)	6,323	276	29
Customer Deposits (235)	0		30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	3,270	0	32
Other Current and Accrued Liabilities (238)	0		33
Total Current and Accrued Liabilities	10,390	497	
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)	534,603	299,280	38
Total Liabilities and Other Credits	1,329,661	749,248	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,222,479	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)	142,197				6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,364,676	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	188,806	0	0	0	9
Total Accumulated Provision	188,806	0	0	0	
Net Utility Plant	1,175,870	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	168,423				168,423	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	20,324				20,324	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	359				359	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	20,683	0	0	0	20,683	13
Debits during year						14
Book cost of plant retired	300				300	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	300	0	0	0	300	19
Balance End of Year	188,806	0	0	0	188,806	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	1.96%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	607	859
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	607	859

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

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

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

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	292,573	1
Changes during year (explain):		
VILLAGE PAID FOR IMPROVEMENTS	26,424	2
Balance end of year	318,997	

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)	
WATER SYSTEM REVENUE BOND	11/15/1999	11/15/2009	5.35%	485,000	1
Total Bonds (Account 221):				485,000	

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)
--	------------------------------	------------------------------------	------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	21,211	2
Charged electric department expense		3
Charged sewer department expense	238	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>21,449</u>	
Taxes paid during year:		
County, state and local taxes	20,861	6
Social Security taxes	481	7
PSC Remainder Assessment	107	8
Other (explain):		
NONE		9
Total payments and other debits	<u>21,449</u>	
Balance end of year	<u><u>0</u></u>	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0	3,270		3,270	1
Subtotal	0	3,270	0	3,270	
Advances from Municipality (223)					
Adv. from Municipality	0	14,234	14,234	0	2
Subtotal	0	14,234	14,234	0	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	0	17,504	14,234	3,270	

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	299,280	0	0	0	0	299,280	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
WATER TOWER	235,323					235,323	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	534,603	0	0	0	0	534,603	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	454,042					454,042	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	6,277	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	6,277	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
VILLAGE ITEMS ON TAX ROLL	1,312	12
ADDITIONAL FIRE PROTECTION DUE FROM VILLAGE	2,671	13
SEWER METER COST ALLOCATION	1,557	14
Total (Acct. 145):	5,540	
Prepayments (165):		
NONE		15
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		16
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		17
Total (Acct. 183):	0	
Payables to Municipality (233):		
EXPENSES PAID BY VILLAGE FOR WATER	1,462	18
ADDITIONAL DUE FOR TAX EQUIVALENT	4,861	19
Total (Acct. 233):	6,323	
Other Deferred Credits (253):		
NONE		20
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	1,059,523	0	0	0	1,059,523	1
Materials and Supplies	733	0	0	0	733	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	178,614	0	0	0	178,614	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	416,941	0	0	0	416,941	6
Other (specify):					0	7
Average Net Rate Base	464,701	0	0	0	464,701	
Net Operating Income	8,584	0	0	0	8,584	8
Net Operating Income as a percent of Average Net Rate Base	1.85%	N/A	N/A	N/A	1.85%	

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	305,785	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(14,880)	3
Other (Specify):		4
Total Average Proprietary Capital	290,905	
Net Income		
Net Income	(8,898)	5
Percent Return on Proprietary Capital	-3.06%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NEW WATER TOWER

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.

WATER SYSTEM REVENUE BONDS 11/15/99

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

Income Statement (Page F-01)

See Accountants' Compilation Report

Balance Sheet (Page F-05)

See Accountants' Compilation Report

Identification and Ownership (Page iv)

We have compiled the accompanying Public Service Commission Report of the Wauzeka Municipal Water Utility of the Village of Wauzeka, Wisconsin for the year ended December 31, 1999, in accordance with standards established by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements, information that is the representation of the utility. We have not audited or reviewed the accompanying report and, accordingly, do not express an opinion or any other form of assurance in it.

The Village Water Utility has elected to omit other financial statements and disclosures required by generally accepted accounting principles. If these omissions were included, they might influence the user's conclusions about the utility's financial position, results of operations, and cash flows. Accordingly, this report is not designed for those who are not informed about such matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

June 22, 2000

Mrs. Phyllis Groom, Village Clerk Treasurer
Wauzeka Municipal Water Utility
P.O. Box 344
Wauzeka, WI 53826-0344

1999 Analytical Review DWCCA-6330-PJL

Dear Mrs. Groom:

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:tlk:w:\compl\Analytical Reviews\1999 analytical review letters\no prob
CEM.doc

cc: Mr. Dennis Oswald, Superintendent

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	66,983	1
Total Sales of Water	66,983	
Other Operating Revenues		
Forfeited Discounts (470)	290	2
Other Water Revenues (474)	634	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	924	
Total Operating Revenues	67,907	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	11,707	5
General Operating Expenses (680-690)	6,081	6
Total Operation and Maintenance Expenses	17,788	
Other Operating Expenses		
Depreciation Expense (403)	20,324	7
Amortization Expense (404)		8
Taxes (408)	21,211	9
Total Other Operating Expenses	41,535	
Total Operating Expenses	59,323	
NET OPERATING INCOME	8,584	

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	222	9,610	38,299	4
Commercial	15	1,026	3,888	5
Industrial	1	322	603	6
Total Metered Sales to General Customers (461)	238	10,958	42,790	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		21,171	8
Other Sales to Public Authorities (464)	7	857	3,022	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	246	11,815	66,983	

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)	21,171	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)	21,171	
Forfeited Discounts (470):		
Customer late payment charges	290	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	290	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	559	7
Other (specify):		
BULK SALES	75	8
Total Other Water Revenues (474)	634	
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)	6,373	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	1,964	3
Chemicals (630)		4
Supplies and Expenses (640)	2,998	5
Repairs of Water Plant (650)	372	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	11,707	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	500	8
Office Supplies and Expenses (681)	1,235	9
Outside Services Employed (682)	4,258	10
Insurance Expense (684)		11
Employees Pensions and Benefits (686)		12
Regulatory Commission Expenses (688)	88	13
Miscellaneous General Expenses (689)		14
Uncollectible Accounts (690)		15
Total General Operating Expenses	6,081	
Total Operation and Maintenance Expenses	17,788	

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		20,861	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		238	2
Net property tax equivalent		20,623	
Social Security		481	3
PSC Remainder Assessment		107	4
Other (specify): NONE			5
Total tax expense		21,211	

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			Crawford				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.206690				3
County tax rate	mills		5.865110				4
Local tax rate	mills		8.060580				5
School tax rate	mills		15.879350				6
Voc. school tax rate	mills		1.753840				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		31.765570				10
Less: state credit	mills		2.065130				11
Net tax rate	mills		29.700440				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.060580				14
Combined School Tax Rate	mills		17.633190				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		25.693770				17
Total Tax Rate	mills		31.765570				18
Ratio of Local and School Tax to Total	dec.		0.808856				19
Total tax net of state credit	mills		29.700440				20
Net Local and School Tax Rate	mills		24.023377				21
Utility Plant, Jan. 1	\$	896,567	896,567				22
Materials & Supplies	\$	859	859				23
Subtotal	\$	897,426	897,426				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	897,426	897,426				26
Assessment Ratio	dec.		0.967611				27
Assessed Value	\$	868,359	868,359				28
Net Local & School Rate	mills		24.023377				29
Tax Equiv. Computed for Current Year	\$	20,861	20,861				30
Tax Equivalent per 1994 PSC Report	\$	16,831					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	20,861					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)	150		4
Structures and Improvements (311)	18,935		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	1,595		7
Wells and Springs (314)	202,868	3,411	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	50,217		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	273,765	3,411	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	744		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	1,986		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	1,326		20
Total Pumping Plant	4,056	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	1,048		23
Total Water Treatment Plant	1,048	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	100		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)			150	4
Structures and Improvements (311)			18,935	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			1,595	7
Wells and Springs (314)			206,279	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			50,217	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	277,176	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			744	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			1,986	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			1,326	20
Total Pumping Plant	0	0	4,056	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			1,048	23
Total Water Treatment Plant	0	0	1,048	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			100	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)	34,048	318,743	26
Transmission and Distribution Mains (343)	439,316	3,576	27
Fire Mains (344)	0		28
Services (345)	62,961		29
Meters (346)	17,870	481	30
Hydrants (348)	58,770		31
Other Transmission and Distribution Plant (349)	197		32
Total Transmission and Distribution Plant	613,262	322,800	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	4,000		37
Other General Equipment (379)	437		38
Other Tangible Property (390)	0		39
Total General Plant	4,437	0	
Total utility plant in service directly assignable	896,568	326,211	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	896,568	326,211	

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)			352,791 26
Transmission and Distribution Mains (343)			442,892 27
Fire Mains (344)			0 28
Services (345)			62,961 29
Meters (346)	300		18,051 30
Hydrants (348)			58,770 31
Other Transmission and Distribution Plant (349)			197 32
Total Transmission and Distribution Plant	300	0	935,762
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			4,000 37
Other General Equipment (379)			437 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	4,437
Total utility plant in service directly assignable	300	0	1,222,479
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	300	0	1,222,479

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			1,189	1,189	1
February			1,186	1,186	2
March			1,137	1,137	3
April			1,143	1,143	4
May			1,235	1,235	5
June			1,272	1,272	6
July			1,275	1,275	7
August			1,144	1,144	8
September			1,146	1,146	9
October			1,294	1,294	10
November			1,090	1,090	11
December			1,443	1,443	12
Total for year	0	0	14,554	14,554	
Less: Measured or estimated water used in main flushing and water treatment during year				300	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				14,254	16
Less: Water sold				11,815	17
Losses and unaccounted for				2,439	18
Percent unaccounted for to the nearest whole percent (%)				17%	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				120	21
Date of maximum: 10/21/1999					22
Cause of maximum:					23
Phone line failure - Tower overflow					
Minimum gallons pumped by all methods in any one day during reporting year				29	24
Date of minimum: 4/14/1999					25
Total KWH used for pumping for the year				26,736	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)	
1913 WELL - FRONT STREET WAUZEKA	1	315	10	0	No	1
1913 WELL - FRONT STREET WAUZEKA	2	400	10	0	No	2
1984 WELL - HWY 60 WAUZEKA	3	900	10	46,100	Yes	3
1984 WELL - N. MILL ST WAUZEKA	4	60	6	0	No	4

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		1
Location	1		2
Purpose	P		3
Destination	D		4
Pump Manufacturer	DAYTON, DAVID		5
Year Installed	1936		6
Type	CENTRIFUGAL		7
Actual Capacity (gpm)	150		8
Pump Motor or Standby Engine Mfr	GE		10
Year Installed	1936		11
Type	ELECTRIC		12
Horsepower	10		13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1	2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	3
Year constructed	1968	1999	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	500	124	6
Total capacity in gallons	55,000	150,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)			9
Points of application (wellhouse, central facilities, booster station, other)			10
Filters, type (gravity, pressure, other, none)			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			12
Is a corrosion control chemical used (yes, no)?			13
Is water fluoridated (yes, no)?			14

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	0	0	0	0	0	1
M	D	1.250	0	0	0	0	0	2
M	D	4.000	238	0	0	0	238	3
M	D	6.000	16,627	0	0	0	16,627	4
P	D	6.000	45	0	0	0	45	5
M	D	8.000	11,764	0	0	0	11,764	6
P	D	8.000	2,565	0	0	0	2,565	7
M	D	10.000	900	0	0	0	900	8
P	D	10.000	80	0	0	0	80	9
Total Within Municipality			32,219	0	0	0	32,219	
Total Utility			32,219	0	0	0	32,219	

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	197	0	0	0	197		1
M	1.000	18	0	0	0	18		2
M	1.250	3	0	0	0	3		3
M	1.500	3	0	0	0	3		4
M	2.000	1	0	0	0	1		5
Total Utility		222	0	0	0	222	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	250	16	10	38	294	0	1
1.000	1	0	0	0	1	0	2
1.500	2	0	0	0	2	0	3
2.000	3	0	0	0	3	0	4
Total:	256	16	10	38	300	0	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	228	14	1	3	0	48	294	1
1.000	0	0	0	1	0	0	1	2
1.500	0	1	0	1	0	0	2	3
2.000	1	0	0	2	0	0	3	4
Total:	229	15	1	7	0	48	300	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	55				55	2
Total Fire Hydrants	55	0	0	0	55	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	55
Number of distribution system valves end of year:	125
Number of distribution valves operated during year:	64

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Supplies & Expenses (640) - Increase due to large testing expenses in 1999.

Outside Services (682) - Increase due to attorney fees for Water System Revenue Bond.

Water Utility Plant in Service (Page W-08)

New Water Tower was financed by Water System Revenue Bond and grant.

Sources of Water Supply - Ground Waters (Page W-11)

Expenditures to engineering firm to review well during the construction of new water tower.

Water Mains (Page W-15)

No additions in 1999. Utility Plant addition was final payment on 1998 project.

Meters (Page W-17)

38 more meters should have been added to .625 meter count in 1997.

In stock .625 meter count in 1997 should have been 46 and in 1998 should have been 52.
