



3015 (02-09-04)

ANNUAL REPORT

OF

Name: COTTAGE GROVE WATER UTILITY

Principal Office: 221 EAST COTTAGE GROVE ROAD
COTTAGE GROVE, WI 00000

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: COTTAGE GROVE WATER UTILITY

Utility Address: 221 EAST COTTAGE GROVE ROAD
COTTAGE GROVE, WI 00000

When was utility organized? 1/1/1941

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: LAVONNE WANDSCHNEIDER

Title: VILLAGE ADMINISTRATOR

Office Address:

221 EAST COTTAGE GROVE ROAD
COTTAGE GROVE, WI 53527

Telephone: (608) 839 - 4704

Fax Number: (608) 839 - 4698

E-mail Address:

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

Name: MS JODI L DOBSON

Title: ACCOUNTANT

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP

4600 AMERICAN PARKWAY

P.O. BOX 7398

MADISON, WI 53707

Telephone: (608) 249 - 6622 EXT 2469

Fax Number: (608) 249 - 8532

E-mail Address: jdobson@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: VICHOW, KRAUSE & COMPANY, LLP

Title:

Office Address: VICHOW, KRAUSE & COMPANY, LLP

4600 AMERICAN PARKWAY

P.O. BOX 7398

MADISON, WI 53707

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address: cpa@virchowkrause.com

Date of most recent audit report: 12/31/1999

Period covered by most recent audit: YEAR ENDED DECEMBER 31, 1999

Names and titles of utility management including manager or superintendent:

Name: DAVE CONKLIN

Title: VILLAGE PRESIDENT

Office Address:

221 EAST COTTAGE GROVE ROAD

GOTTAGE GROVE, WI 53527

Telephone: (608) 839 - 4704

Fax Number: (608) 839 - 4698

E-mail Address:

Name: JEFFERY HANSON

Title: UTILITY CHAIRPERSON

Office Address:

221 EAST COTTAGE GROVE ROAD

COTTAGE GROVE, WI 53527

Telephone: (608) 839 - 4704

Fax Number: (608) 839 - 4698

E-mail Address:

Name: JIM HESLING

Title: PUBLIC WORKS FORMAN

Office Address:

221 EAST COTTAGE GROVE ROAD

COTTAGE GROVE, WI 53527

Telephone: (608) 839 - 4704

Fax Number: (608) 839 - 4698

E-mail Address:

Name of utility commission/committee: COTTAGE GROVE UTILITY COMMISSION

Names of members of utility commission/committee:

SKIP BELSTNER

CHRISTOPHER DYER

IDENTIFICATION AND OWNERSHIP

Names of members of utility commission/committee:

JEFFERY HANSON

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: 1/1/1961

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

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

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	442,979	405,960	1
Operating Expenses:			
Operation and Maintenance Expense (401)	139,717	133,909	2
Depreciation Expense (403)	72,536	55,650	3
Amortization Expense (404)	0	0	4
Taxes (408)	86,139	77,563	5
Total Operating Expenses	298,392	267,122	
Net Operating Income	144,587	138,838	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	144,587	138,838	
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)	34,467	26,146	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	34,467	26,146	
Total Income	179,054	164,984	
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	179,054	164,984	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	33,320	35,045	13
Amortization of Debt Discount and Expense (428)	1,748	1,748	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	35,068	36,793	
Net Income	143,986	128,191	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	581,456	453,265	19
Balance Transferred from Income (433)	143,986	128,191	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)	725,442	581,456	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON SPECIAL ASSESSMENTS AND INVESTMENTS	34,467	4
Total (Acct. 419):	34,467	
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	442,979	0	0	0	442,979	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	442,979	0	0	0	442,979	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	4,134,473	3,839,767	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	470,678	392,924	2
Net Utility Plant	3,663,795	3,446,843	
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)	9,747	10,778	6
Special Funds (125)	350,073	317,315	7
Total Other Property and Investments	359,820	328,093	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	387,163	68,928	8
Temporary Cash Investments (132)	85,668	245,534	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	85,232	72,911	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	1,031	0	14
Materials and Supplies (150)	6,875	4,711	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	565,969	392,084	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	16,697	18,444	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	16,697	18,444	
Total Assets and Other Debits	4,606,281	4,185,464	

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)	340,294	340,294	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	725,442	581,456	23
Total Proprietary Capital	1,065,736	921,750	
LONG-TERM DEBT			
Bonds (221)	600,000	640,000	24
Advances from Municipality (223)	33,200	41,500	25
Other long-Term Debt (224)	4,978	6,426	26
Total Long-Term Debt	638,178	687,926	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	34,483	32,538	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	75,601	75,601	31
Interest Accrued (237)	8,095	8,500	32
Other Current and Accrued Liabilities (238)	2,891	1,340	33
Total Current and Accrued Liabilities	121,070	117,979	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	133,664	83,877	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	133,664	83,877	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	2,647,633	2,373,932	38
Total Liabilities and Other Credits	4,606,281	4,185,464	

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)	4,117,998	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)	16,475				6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	4,134,473	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	470,678	0	0	0	9
Total Accumulated Provision	470,678	0	0	0	
Net Utility Plant	3,663,795	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	392,924				392,924	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	72,536				72,536	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	5,218				5,218	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	77,754	0	0	0	77,754	13
Debits during year						14
Book cost of plant retired	0				0	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	0	0	0	0	0	19
Balance End of Year	470,678	0	0	0	470,678	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	0			0	1
Other (specify):	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0 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	6,875	4,711 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	6,875	4,711

**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 MORTGAGE REVENUE BONDS	1,748	428	16,697	1
Total			16,697	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	340,294	1
Changes during year (explain):		2
Balance end of year	340,294	

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)	
1993 REVENUE BONDS	04/01/1993	04/01/2010	4.00%	600,000	1
Total Bonds (Account 221):				600,000	

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)	
Advances (223)					
ADVANCE FOR BUILDING	00/00/0000	00/00/0000	0.00%	33,200	1
Total for Account 223				33,200	
Other Long-Term Debt (224)					
LEASE OBLIGATION	01/01/1997	01/01/2002	7.00%	4,978	2
Total for Account 224				4,978	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	75,601	1
Accruals:		
Charged water department expense	86,139	2
Charged electric department expense		3
Charged sewer department expense	2,249	4
Other (explain):		
NONE		5
Total Accruals and other credits	88,388	
Taxes paid during year:		
County, state and local taxes	83,875	6
Social Security taxes	3,981	7
PSC Remainder Assessment	532	8
Other (explain):		
NONE		9
Total payments and other debits	88,388	
Balance end of year	75,601	

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)					
1993 BONDS	8,500	32,873	33,278	8,095	1
Subtotal	8,500	32,873	33,278	8,095	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
Capital lease	0	447	447	0	3
Subtotal	0	447	447	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	8,500	33,320	33,725	8,095	

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	2,373,932	0	0	0	0	2,373,932	1
Add credits during year:							
For Services	54,281					54,281	2
For Mains	169,790					169,790	3
Other (specify):							
HYDRANTS	19,700					19,700	4
IMPACT FEES-OVERSIZING	15,974					15,974	5
OTHER	13,956					13,956	6
Deduct charges (specify):							
NONE						0	7
Balance End of Year	2,647,633	0	0	0	0	2,647,633	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	8

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS	9,747	2
Total (Acct. 124):	9,747	
Special Funds (125):		
RESERVE ACCOUNT	74,683	3
REDEMPTION ACCOUNT	38,094	4
DEPRECIATION ACCOUNT	74,561	5
IMPACT FEE ACCOUNT	162,735	6
Total (Acct. 125):	350,073	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	85,232	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	85,232	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
NONE		14
Total (Acct. 143):	0	
Receivables from Municipality (145):		
SPECIAL ASSESSMENT RECEIVED BY VILLAGE	1,031	15
Total (Acct. 145):	1,031	
Prepayments (165):		
NONE		16
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		17
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)
<hr/>	
Other Deferred Debits (183):	
NONE	18
Total (Acct. 183):	0
<hr/>	
Payables to Municipality (233):	
NONE	19
Total (Acct. 233):	0
<hr/>	
Other Deferred Credits (253):	
NONE	20
Total (Acct. 253):	0
<hr/>	

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	3,978,882	0	0	0	3,978,882	1
Materials and Supplies	5,793	0	0	0	5,793	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	431,801	0	0	0	431,801	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	2,510,782	0	0	0	2,510,782	6
Other (specify):					0	7
Average Net Rate Base	1,042,092	0	0	0	1,042,092	
Net Operating Income	144,587	0	0	0	144,587	8
Net Operating Income as a percent of Average Net Rate Base	13.87%	N/A	N/A	N/A	13.87%	

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	340,294	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	653,449	3
Other (Specify):		4
Total Average Proprietary Capital	993,743	
Net Income		
Net Income	143,986	5
Percent Return on Proprietary Capital	14.49%	

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)

August 9, 2000

Ms. Lavonne Wandschneider, Village Administrator
Cottage Grove Water & Sewer Utility
221 East Cottage Grove Road
Cottage Grove, WI 53527-9619

1999 Analytical Review DWCCA-1390-ELE

Dear Ms. Wandschneider:

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:

During our review, we noted a hydrant reported retired on the Hydrants schedule. However, corresponding dollars are not retired from Account 348, Hydrants, Water Utility Plant in Service schedule. Please furnish an explanation.

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) 266-3768. Please respond within 30 days of this letter. If it is convenient for you to respond by e-mail, please do so. My e-mail address is engele@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE:tlm:w:\compl\Analytical Reviews\1999 analytical review letters\1390.doc

cc: Mr. Jeffery Hanson, Utility Chairperson

Reply received from VK 8/17/00:
8 hydrants were added and 1 hydrnat was moved, no hydrants were retired (check adjustments next year).
ele

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	433,600	1
Total Sales of Water	433,600	
Other Operating Revenues		
Forfeited Discounts (470)	1,604	2
Other Water Revenues (474)	7,775	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	9,379	
Total Operating Revenues	442,979	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	54,931	5
General Operating Expenses (680-690)	84,786	6
Total Operation and Maintenance Expenses	139,717	
Other Operating Expenses		
Depreciation Expense (403)	72,536	7
Amortization Expense (404)		8
Taxes (408)	86,139	9
Total Other Operating Expenses	158,675	
Total Operating Expenses	298,392	
NET OPERATING INCOME	144,587	

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	1	326	1
Commercial	1	1	229	2
Industrial				3
Total Unmetered Sales to General Customers (460)	2	2	555	
Metered Sales to General Customers (461)				
Residential	1,347	80,812	262,678	4
Commercial	55	11,070	21,368	5
Industrial	7	10,964	16,387	6
Total Metered Sales to General Customers (461)	1,409	102,846	300,433	
Private Fire Protection Service (462)	8		5,117	7
Public Fire Protection Service (463)	1		119,102	8
Other Sales to Public Authorities (464)	16	1,615	8,393	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,436	104,463	433,600	

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)	119,102	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)	119,102	
Forfeited Discounts (470):		
Customer late payment charges	1,604	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,604	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	7,775	7
Other (specify):		
NONE		8
Total Other Water Revenues (474)	7,775	
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)	19,089	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	11,867	3
Chemicals (630)	7,776	4
Supplies and Expenses (640)	10,990	5
Repairs of Water Plant (650)	4,473	6
Transportation Expenses (660)	736	7
Total Plant Operation and Maintenance Expenses	54,931	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	33,303	8
Office Supplies and Expenses (681)	16,322	9
Outside Services Employed (682)	17,811	10
Insurance Expense (684)	4,288	11
Employees Pensions and Benefits (686)	12,640	12
Regulatory Commission Expenses (688)	255	13
Miscellaneous General Expenses (689)	167	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	84,786	
Total Operation and Maintenance Expenses	139,717	

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		83,875	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,249	2
Net property tax equivalent		81,626	
Social Security		3,980	3
PSC Remainder Assessment		533	4
Other (specify): NONE			5
Total tax expense		86,139	

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			Dane				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.204100				3
County tax rate	mills		3.856200				4
Local tax rate	mills		7.003800				5
School tax rate	mills		16.078400				6
Voc. school tax rate	mills		1.509700				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		28.652200				10
Less: state credit	mills		1.987100				11
Net tax rate	mills		26.665100				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.003800				14
Combined School Tax Rate	mills		17.588100				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		24.591900				17
Total Tax Rate	mills		28.652200				18
Ratio of Local and School Tax to Total	dec.		0.858290				19
Total tax net of state credit	mills		26.665100				20
Net Local and School Tax Rate	mills		22.886392				21
Utility Plant, Jan. 1	\$	3,830,305	3,830,305				22
Materials & Supplies	\$	4,711	4,711				23
Subtotal	\$	3,835,016	3,835,016				24
Less: Plant Outside Limits	\$	95,020	95,020				25
Taxable Assets	\$	3,739,996	3,739,996				26
Assessment Ratio	dec.		0.979900				27
Assessed Value	\$	3,664,822	3,664,822				28
Net Local & School Rate	mills		22.886392				29
Tax Equiv. Computed for Current Year	\$	83,875	83,875				30
Tax Equivalent per 1994 PSC Report	\$	61,106					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	83,875					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)	12,692		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)	202,437		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	2,046		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	217,175	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	121,037		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	183,767		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	500		20
Total Pumping Plant	305,304	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	300		22
Water Treatment Equipment (332)	11,350		23
Total Water Treatment Plant	11,650	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	16		24
Structures and Improvements (341)	5,026		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)			12,692	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)			202,437	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			2,046	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	217,175	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			121,037	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			183,767	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			500	20
Total Pumping Plant	0	0	305,304	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			300	22
Water Treatment Equipment (332)			11,350	23
Total Water Treatment Plant	0	0	11,650	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			16	24
Structures and Improvements (341)			5,026	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)	176,063		26
Transmission and Distribution Mains (343)	2,036,734	185,764	27
Fire Mains (344)	0		28
Services (345)	461,588	54,281	29
Meters (346)	200,565	13,809	30
Hydrants (348)	302,728	19,700	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	3,182,720	273,554	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	83,000		34
Office Furniture and Equipment (372)	2,659		35
Computer Equipment (372.1)	7,566	4,677	36
Transportation Equipment (373)	17,202		37
Other General Equipment (379)	12,491		38
Other Tangible Property (390)	0		39
Total General Plant	122,918	4,677	
Total utility plant in service directly assignable	3,839,767	278,231	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	3,839,767	278,231	

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)			176,063 26
Transmission and Distribution Mains (343)			2,222,498 27
Fire Mains (344)			0 28
Services (345)			515,869 29
Meters (346)			214,374 30
Hydrants (348)			322,428 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	3,456,274
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			83,000 34
Office Furniture and Equipment (372)			2,659 35
Computer Equipment (372.1)			12,243 36
Transportation Equipment (373)			17,202 37
Other General Equipment (379)			12,491 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	127,595
Total utility plant in service directly assignable	0	0	4,117,998
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	4,117,998

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			8,248	8,248	1
February			7,584	7,584	2
March			8,783	8,783	3
April			8,303	8,303	4
May			9,327	9,327	5
June			9,437	9,437	6
July			10,530	10,530	7
August			9,373	9,373	8
September			10,354	10,354	9
October			9,631	9,631	10
November			8,443	8,443	11
December			8,676	8,676	12
Total for year	0	0	108,689	108,689	
Less: Measured or estimated water used in main flushing and water treatment during year				1,315	13
Less: Other utility use				12	14
Other utility use explanation: miscellaneous					15
Water pumped into distribution system				107,362	16
Less: Water sold				104,463	17
Losses and unaccounted for				2,899	18
Percent unaccounted for to the nearest whole percent (%)				3%	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				501	21
Date of maximum: 6/21/1999					22
Cause of maximum: Festival weekend					23
Minimum gallons pumped by all methods in any one day during reporting year				121	24
Date of minimum: 3/27/1999					25
Total KWH used for pumping for the year				151,118	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 308 N. MAIN	1	400	7	44	Yes	1
WELL DONNA STREET	2	435	16	72	Yes	2
WELL 704 N MAIN	3	530	18	298	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	1	2	3	1
Location	BLANK	BLANK 2	BLANK 3	2
Purpose	P	P	P	3
Destination	R D	R D	R D	4
Pump Manufacturer	FRANKLINSINGER, LAYMAR, BOWLAR		FAIRBANK MORSE	5
Year Installed	1987	1973	1994	6
Type	SUBMERSIBLE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	130	260	780	8
Pump Motor or Standby Engine Mfr	BLANK	STANDY BY FORD	STANDY BY FORD	10
Year Installed	1987	1973	1994	11
Type	ELECTRIC	ELECTRIC	NATURAL GAS	12
Horsepower	15	25	75	13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1	2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	S	3
Year constructed	1940	1985	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	160	160	6
Total capacity in gallons	40,000	550,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?	N	N	13
Is water fluoridated (yes, no)?	Y	Y	14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	1,534	0	0	0	1,534	1
A	D	6.000	10,539				10,539	2
M	D	6.000	16,188	0	0	0	16,188	3
M	D	8.000	33,225	980	0	0	34,205	4
M	D	10.000	15,244	4,020	0	0	19,264	5
M	D	12.000	11,841	230	0	0	12,071	6
M	D	14.000	1,233	0	0	0	1,233	7
Total Within Municipality			89,804	5,230	0	0	95,034	
M	D	4.000	133				133	8
A	D	6.000	510				510	9
M	D	6.000	45				45	10
M	D	8.000	595				595	11
M	D	10.000	1,211				1,211	12
Total Outside of Municipality			2,494	0	0	0	2,494	
Total Utility			92,298	5,230	0	0	97,528	

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	228	0	0	0	228		1
M	1.000	900	70	0	0	970		2
M	1.500	25	0	0	0	25		3
M	2.000	55	3	0	0	58		4
M	4.000	3	1	0	0	4		5
M	6.000	1	1	0	0	2		6
M	8.000	1	0	0	0	1		7
M	10.000	1	0	0	0	1		8
Total Utility		1,214	75	0	0	1,289	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 (o).

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	1,445	116	0	0	1,561	12	1
0.750	39	0	0	0	39	0	2
1.000	11	3	0	0	14	0	3
1.500	4	4	0	0	8	0	4
2.000	8	0	0	0	8	0	5
3.000	2	1	0	0	3	0	6
Total:	1,509	124	0	0	1,633	12	

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	1,324	36	1	6	0	194	1,561	1
0.750	18	7	3	2	0	9	39	2
1.000	3	6	0	0	0	5	14	3
1.500	2	3	0	3	0	0	8	4
2.000	0	1	3	4	0	0	8	5
3.000	0	2	0	1	0	0	3	6
Total:	1,347	55	7	16	0	208	1,633	

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	2	0		3	5	1
Within Municipality	203	8		71	282	2
Total Fire Hydrants	205	8	0	74	287	
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:	287
Number of distribution system valves end of year:	401
Number of distribution valves operated during year:	0

WATER OPERATING SECTION FOOTNOTES

Water Mains (Page W-15)

Mains added during the year were paid for by developers.

Water Services (Page W-16)

Services added during the year were financed through contributions from developers.

Hydrants and Distribution System Valves (Page W-18)

The utility took a detailed count this year and learned that the number of hydrants reported in prior years was incorrect. The adjustments represent the correction.

The utility plans to test valves in 2000.

Per review response, only 8 hydrants added, not 9, no hydrant retired, it was moved. 8/17/00 ele
