



3015 (02-09-04)

ANNUAL REPORT

OF

Name: ELLSWORTH MUNICIPAL WATER UTILITY

Principal Office: 130 N. CHESTNUT STREET
P.O. BOX 478
ELLSWORTH, WI 54011-0478

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: ELLSWORTH MUNICIPAL WATER UTILITY

Utility Address: 130 N. CHESTNUT STREET
P.O. BOX 478
ELLSWORTH, WI 54011-0478

When was utility organized? 6/1/1903

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MRS PEGGY NELSON
Title: VILLAGE CLERK-TREASUER

Office Address:
130 N. CHESTNUT STREET
P.O. BOX 478
ELLSWORTH, WI 54011-0478

Telephone: (715) 273 - 4742

Fax Number: (715) 273 - 6460

E-mail Address:

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

Name: WIPFLI ULLRICH BERTELSON LLP
Title:

Office Address: WIPFLI ULLRICH BERTELSON LLP
3703 OAKWOOD HILLS PKWY
P.O. BOX 690
EAU CLAIRE, WI 54702-0690

Telephone: (715) 832 - 3407

Fax Number: (715) 832 - 0475

E-mail Address: rganschow@wipfli.com

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

Name: MR GERALD DEWOLFE
Title: VILLAGE PRESIDENT

Office Address:
130 N. CHESTNUT STREET
P.O. BOX 478
ELLSWORTH, WI 54011-0478

Telephone: (715) 273 - 4742

Fax Number: (715) 273 - 6460

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: WIPFLI ULLRICH BERTELSON LLP

Title:

Office Address: WIPFLI ULLRICH BERTELSON LLP

3703 OAKWOOD HILLS PKWY

P.O. BOX 690

EAU CLAIRE, WI 54702-0690

Telephone: (715) 832 - 3407

Fax Number: (715) 832 - 0475

E-mail Address: rganschow@wipfli.com

Date of most recent audit report: 1/19/2000

Period covered by most recent audit: JANUARY 1 TO DECEMBER 31, 1999

Names and titles of utility management including manager or superintendent:

Name: MR GERALD DEWOLFE

Title: VILLAGE PRESIDENT

Office Address:

130 N. CHESTNUT STREET

P.O. BOX 478

ELLSWORTH, WI 54011-0478

Telephone: (715) 273 - 4742

Fax Number: (715) 273 - 6460

E-mail Address:

Name: MR GREG ENGESET

Title: PUBLIC WORKS DIRECTOR

Office Address:

130 N. CHESTNUT STREET

P.O. BOX 478

ELLSWORTH, WI 54011-0478

Telephone: (715) 273 - 4742

Fax Number: (715) 273 - 6460

E-mail Address:

Name: MRS PEGGY NELSON

Title: VILLAGE CLERK-TREASURER

Office Address:

130 N. CHESTNUT STREET

P.O. BOX 478

ELLSWORTH, WI 54011-0478

Telephone: (715) 273 - 4742

Fax Number: (715) 273 - 6460

E-mail Address:

Name of utility commission/committee: VILLAGE BOARD OF TRUSTEES

Names of members of utility commission/committee:

MR GERALD DEWOLFE, VILLAGE PRESIDENT

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,

IDENTIFICATION AND OWNERSHIP

as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes? NO

Date of Ordinance:

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

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

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	243,584	239,097	1
Operating Expenses:			
Operation and Maintenance Expense (401)	97,700	98,558	2
Depreciation Expense (403)	36,223	33,459	3
Amortization Expense (404)	0	0	4
Taxes (408)	37,731	38,027	5
Total Operating Expenses	171,654	170,044	
Net Operating Income	71,930	69,053	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	71,930	69,053	
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)	7,297	5,444	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	7,297	5,444	
Total Income	79,227	74,497	
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	79,227	74,497	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	13
Amortization of Debt Discount and Expense (428)	0	0	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	1,320	1,540	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	1,320	1,540	
Net Income	77,907	72,957	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,151,143	1,043,156	19
Balance Transferred from Income (433)	77,907	72,957	20
Miscellaneous Credits to Surplus (434)	35,030	35,030	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)	1,264,080	1,151,143	

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	0	1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE	0	2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE	0	3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
SPECIAL ASSESSMENTS	3,553	4
INVESTMENTS	3,744	5
Total (Acct. 419):	7,297	
Miscellaneous Nonoperating Income (421):		
NONE	0	6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE	0	7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE	0	8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
FORGIVENESS OF PROPERTY TAX EQUIVALENT	35,030	9
Total (Acct. 434):	35,030	
Miscellaneous Debits to Surplus (435):		
NONE	0	10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	0	11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE	0	12
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	0	0	0	0	0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0	0	0	0	0	2
Payroll	0	0	0	0	0	3
Materials	0	0	0	0	0	4
Taxes	0	0	0	0	0	5
Other (list by major classes):						
NONE	0	0	0	0	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	243,584	0	0	0	243,584	1
Less: interdepartmental sales	0	0	0	0	0	2
Less: interdepartmental rents	0	0	0		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	0	0	0	0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE	0	0	0	0	0	6
Revenues subject to Wisconsin Remainder Assessment	243,584	0	0	0	243,584	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,044,695	1,932,658	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	301,202	263,321	2
Net Utility Plant	1,743,493	1,669,337	
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)	41,601	53,452	6
Special Funds (125)	0	0	7
Total Other Property and Investments	41,601	53,452	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	208,106	57,362	8
Temporary Cash Investments (132)	0	0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	33,741	34,515	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	2,741	2,353	14
Materials and Supplies (150)	26,012	22,565	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0	0	17
Total Current and Accrued Assets	270,600	116,795	
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	2,055,694	1,839,584	

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)	117,909	42,104	21
Appropriated Earned Surplus (215)	0	0	22
Unappropriated Earned Surplus (216)	1,264,080	1,151,143	23
Total Proprietary Capital	1,381,989	1,193,247	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	25,000	30,000	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	25,000	30,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	3,925	1,299	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)	0	0	33
Total Current and Accrued Liabilities	3,925	1,299	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)	0	0	37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	644,780	615,038	38
Total Liabilities and Other Credits	2,055,694	1,839,584	

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)	2,041,935	0	0	0	1
Utility Plant Purchased or Sold (391)	0	0	0	0	2
Utility Plant in Process of Reclassification (392)	0	0	0	0	3
Utility Plant Leased to Others (393)	0	0	0	0	4
Property Held for Future Use (394)	0	0	0	0	5
Construction Work in Progress (395)	2,760	0	0	0	6
Utility Plant Acquisition Adjustments (396)	0	0	0	0	7
Other Utility Plant Adjustments (397)	0	0	0	0	8
Total Utility Plant	2,044,695	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	301,202	0	0	0	9
Total Accumulated Provision	301,202	0	0	0	
Net Utility Plant	1,743,493	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	263,321				263,321	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	36,223				36,223	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,658				1,658	6
Accruals charged other						7
accounts (specify):						8
	0				0	9
Salvage	0				0	10
Other credits (specify):						11
	0				0	12
Total credits	37,881	0	0	0	37,881	13
Debits during year						14
Book cost of plant retired	0				0	15
Cost of removal	0				0	16
Other debits (specify):						17
	0				0	18
Total debits	0	0	0	0	0	19
Balance End of Year	301,202	0	0	0	301,202	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	1.93%					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	0	0	1
Other (specify):					
NONE	0	0	0	0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0	0	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	0 2
Collection of accounts previously written off: Utility Customers	0 3
Collection of accounts previously written off: Others	0 4
Total Additions	0
Deductions:	
Accounts written off during the year: Utility Customers	0 5
Accounts written off during the year: Others	0 6
Total accounts written off	0
Balance end of year	0

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation	0	0	0	0	0	0 1
Other	0	0	0	0	0	0 2
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	26,012	22,565 2
Sewer utility	0	0 3
Gas utility	0	0 4
Merchandise	0	0 5
Other materials & supplies	0	0 6
Total Materials and Supplies	26,012	22,565

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE	0	n/a	0	1
Total			0	
Unamortized premium on debt (251)				
NONE	0	n/a	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	42,104	1
Changes during year (explain):		
CONSTRUCTION COSTS PAID BY TIF #5	75,805	2
Balance end of year	117,909	

BONDS (ACCT. 221)

- 1. Report hereunder information required for each separate issue of bonds.
- 2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
- 3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
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NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
G.O. NOTE	03/01/1994	03/01/2004	4.40%	25,000	1
Total for Account 223				25,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	37,731	2
Charged electric department expense	0	3
Charged sewer department expense	633	4
Other (explain):		
NONE	0	5
Total Accruals and other credits	38,364	
Taxes paid during year:		
County, state and local taxes	35,030	6
Social Security taxes	3,047	7
PSC Remainder Assessment	287	8
Other (explain):		
NONE	0	9
Total payments and other debits	38,364	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0	0	0	0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
G.O. NOTES	0	1,320	1,320	0	2
Subtotal	0	1,320	1,320	0	
Other long-Term Debt (224)					
NONE	0	0	0	0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0	0	0	0	4
Subtotal	0	0	0	0	
Total	0	1,320	1,320	0	

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	615,038	0	0	0	0	615,038	1
Add credits during year:							
For Services	475	0	0	0	0	475	2
For Mains	16,936	0	0	0	0	16,936	3
Other (specify):							
HYDRANTS	7,331	0	0	0	0	7,331	4
HOOK UPS	5,000	0	0	0	0	5,000	5
Deduct charges (specify):							
NONE	0	0	0	0	0	0	6
Balance End of Year	644,780	0	0	0	0	644,780	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	0	0	0	0	0	0	7

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	0	1
Total (Acct. 123):	0	
Other Investments (124):		
WATER FRONTAGE ASSESSMENTS RECEIVABLE	41,601	2
Total (Acct. 124):	41,601	
Special Funds (125):		
NONE	0	3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE	0	4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	33,741	5
Electric	0	6
Sewer (Regulated)	0	7
Other (specify):		
NONE	0	8
Total (Acct. 142):	33,741	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	0	9
Merchandising, jobbing and contract work	0	10
Other (specify):		
NONE	0	11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
RECEIVABLE FROM GENERAL FUND	2,741	12
Total (Acct. 145):	2,741	
Prepayments (165):		
NONE	0	13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE	0	14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE	0	15
Total (Acct. 183):	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/>		
Payables to Municipality (233):		
NONE	0	16
Total (Acct. 233):	0	
<hr/>		
Other Deferred Credits (253):		
NONE	0	17
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	1,986,919	0	0	0	1,986,919	1
Materials and Supplies	24,288	0	0	0	24,288	2
Other (specify):						
NONE	0	0	0	0	0	3
Less Average:						
Reserve for Depreciation	282,261	0	0	0	282,261	4
Customer Advances for Construction	0	0	0	0	0	5
Contributions in Aid of Construction	629,909	0	0	0	629,909	6
Other (specify):						
NONE	0	0	0	0	0	7
Average Net Rate Base	1,099,037	0	0	0	1,099,037	
Net Operating Income	71,930	0	0	0	71,930	8
Net Operating Income as a percent of Average Net Rate Base						
	6.54%	N/A	N/A	N/A	6.54%	

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	80,006	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,207,611	3
Other (Specify):		
NONE	0	4
Total Average Proprietary Capital	1,287,617	
Net Income		
Net Income	77,907	5
 Percent Return on Proprietary Capital	 6.05%	

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)

April 21, 2000

Mrs. Peggy Nelson, Village Clerk Treasurer
Ellsworth Municipal Water And Sewer Utility
130 North Chestnut Street
P.O. Box 478
Ellsworth, WI 54011-0478

1999 Analytical Review DWCCA-1820-PJL

Dear Mrs. Nelson

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
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cc: Mr. Gerald DeWolfe, Village President

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	239,588	1
Total Sales of Water	239,588	
Other Operating Revenues		
Forfeited Discounts (470)	941	2
Other Water Revenues (474)	3,055	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	3,996	
Total Operating Revenues	243,584	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	46,371	5
General Operating Expenses (680-690)	51,329	6
Total Operation and Maintenance Expenses	97,700	
Other Operating Expenses		
Depreciation Expense (403)	36,223	7
Amortization Expense (404)	0	8
Taxes (408)	37,731	9
Total Other Operating Expenses	73,954	
Total Operating Expenses	171,654	
NET OPERATING INCOME	71,930	

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	3	139	559	1
Commercial	0	0	0	2
Industrial	0	0	0	3
Total Unmetered Sales to General Customers (460)	3	139	559	
Metered Sales to General Customers (461)				
Residential	780	42,158	89,363	4
Commercial	174	27,659	40,158	5
Industrial	7	751	1,674	6
Total Metered Sales to General Customers (461)	961	70,568	131,195	
Private Fire Protection Service (462)	7		2,760	7
Public Fire Protection Service (463)	1		90,052	8
Other Sales to Public Authorities (464)	26	10,919	15,022	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0	0	0	12
Total Sales of Water	998	81,626	239,588	

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)	90,052	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE	0	4
Total Public Fire Protection Service (463)	90,052	
Forfeited Discounts (470):		
Customer late payment charges	941	5
Other (specify):		
NONE	0	6
Total Forfeited Discounts (470)	941	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,846	7
Other (specify):		
SERVICE CHARGES - SHUT OFF/TURN ON	109	8
WELL PERMITS	704	9
TOWER RENT	180	10
MISCELLANEOUS	216	11
Total Other Water Revenues (474)	3,055	
Amortization of Construction Grants (475):		
NONE	0	12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	13,621	1
Purchased Water (610)	0	2
Fuel or Power Purchased for Pumping (620)	14,749	3
Chemicals (630)	719	4
Supplies and Expenses (640)	9,809	5
Repairs of Water Plant (650)	7,473	6
Transportation Expenses (660)	0	7
Total Plant Operation and Maintenance Expenses	46,371	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	25,971	8
Office Supplies and Expenses (681)	3,858	9
Outside Services Employed (682)	5,730	10
Insurance Expense (684)	2,048	11
Employees Pensions and Benefits (686)	13,469	12
Regulatory Commission Expenses (688)	0	13
Miscellaneous General Expenses (689)	253	14
Uncollectible Accounts (690)	0	15
Total General Operating Expenses	51,329	
Total Operation and Maintenance Expenses	97,700	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		35,030	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		633	2
Net property tax equivalent		34,397	
Social Security		3,047	3
PSC Remainder Assessment		287	4
Other (specify): NONE		0	5
Total tax expense		<u>37,731</u>	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Pierce				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.198121				3
County tax rate	mills		5.491157				4
Local tax rate	mills		5.879103				5
School tax rate	mills		9.223903				6
Voc. school tax rate	mills		1.731882				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		22.524166				10
Less: state credit	mills		1.493528				11
Net tax rate	mills		21.030638				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.879103				14
Combined School Tax Rate	mills		10.955785				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		16.834888				17
Total Tax Rate	mills		22.524166				18
Ratio of Local and School Tax to Total	dec.		0.747414				19
Total tax net of state credit	mills		21.030638				20
Net Local and School Tax Rate	mills		15.718604				21
Utility Plant, Jan. 1	\$	1,932,658	1,932,658				22
Materials & Supplies	\$	22,565	22,565				23
Subtotal	\$	1,955,223	1,955,223				24
Less: Plant Outside Limits	\$	9,200	9,200				25
Taxable Assets	\$	1,946,023	1,946,023				26
Assessment Ratio	dec.		1.009486				27
Assessed Value	\$	1,964,483	1,964,483				28
Net Local & School Rate	mills		15.718604				29
Tax Equiv. Computed for Current Year	\$	30,879	30,879				30
Tax Equivalent per 1994 PSC Report	\$	35,030					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	35,030					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	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	366	0	4
Structures and Improvements (311)	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	18,132	0	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	0	0	10
Other Water Source Plant (317)	0	0	11
Total Source of Supply Plant	18,498	0	
PUMPING PLANT			
Land and Land Rights (320)	0	0	12
Structures and Improvements (321)	23,958	0	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	0	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	49,622	0	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	0	0	20
Total Pumping Plant	73,580	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	0	0	22
Water Treatment Equipment (332)	1,273	0	23
Total Water Treatment Plant	1,273	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	10,050	0	24
Structures and Improvements (341)	11,013	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	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)	0	0	366	4
Structures and Improvements (311)	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	7
Wells and Springs (314)	0	0	18,132	8
Infiltration Galleries and Tunnels (315)	0	0	0	9
Supply Mains (316)	0	0	0	10
Other Water Source Plant (317)	0	0	0	11
Total Source of Supply Plant	0	0	18,498	
PUMPING PLANT				
Land and Land Rights (320)	0	0	0	12
Structures and Improvements (321)	0	0	23,958	13
Boiler Plant Equipment (322)	0	0	0	14
Other Power Production Equipment (323)	0	0	0	15
Steam Pumping Equipment (324)	0	0	0	16
Electric Pumping Equipment (325)	0	0	49,622	17
Diesel Pumping Equipment (326)	0	0	0	18
Hydraulic Pumping Equipment (327)	0	0	0	19
Other Pumping Equipment (328)	0	0	0	20
Total Pumping Plant	0	0	73,580	
WATER TREATMENT PLANT				
Land and Land Rights (330)	0	0	0	21
Structures and Improvements (331)	0	0	0	22
Water Treatment Equipment (332)	0	0	1,273	23
Total Water Treatment Plant	0	0	1,273	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)	0	0	10,050	24
Structures and Improvements (341)	0	0	11,013	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)	319,037	0	26
Transmission and Distribution Mains (343)	990,377	80,436	27
Fire Mains (344)	0	0	28
Services (345)	202,364	4,021	29
Meters (346)	79,833	6,103	30
Hydrants (348)	194,535	18,717	31
Other Transmission and Distribution Plant (349)	532	0	32
Total Transmission and Distribution Plant	1,807,741	109,277	
GENERAL PLANT			
Land and Land Rights (370)	0	0	33
Structures and Improvements (371)	0	0	34
Office Furniture and Equipment (372)	5,459	0	35
Computer Equipment (372.1)	0	0	36
Transportation Equipment (373)	13,747	0	37
Other General Equipment (379)	11,606	0	38
Other Tangible Property (390)	0	0	39
Total General Plant	30,812	0	
Total utility plant in service directly assignable	1,931,904	109,277	
Common Utility Plant Allocated to Water Department	0	0	40
Total utility plant in service	1,931,904	109,277	

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)	0	0	319,037	26
Transmission and Distribution Mains (343)	0	754	1,071,567	27
Fire Mains (344)	0	0	0	28
Services (345)	0	0	206,385	29
Meters (346)	0	0	85,936	30
Hydrants (348)	0	0	213,252	31
Other Transmission and Distribution Plant (349)	0	0	532	32
Total Transmission and Distribution Plant	0	754	1,917,772	
GENERAL PLANT				
Land and Land Rights (370)	0	0	0	33
Structures and Improvements (371)	0	0	0	34
Office Furniture and Equipment (372)	0	0	5,459	35
Computer Equipment (372.1)	0	0	0	36
Transportation Equipment (373)	0	0	13,747	37
Other General Equipment (379)	0	0	11,606	38
Other Tangible Property (390)	0	0	0	39
Total General Plant	0	0	30,812	
Total utility plant in service directly assignable	0	754	2,041,935	
Common Utility Plant Allocated to Water Department	0	0	0	40
Total utility plant in service	0	754	2,041,935	

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	0	0	7,898	7,898	1
February	0	0	7,318	7,318	2
March	0	0	8,320	8,320	3
April	0	0	7,767	7,767	4
May	0	0	8,451	8,451	5
June	0	0	8,011	8,011	6
July	0	0	8,602	8,602	7
August	0	0	8,028	8,028	8
September	0	0	7,783	7,783	9
October	0	0	8,264	8,264	10
November	0	0	7,544	7,544	11
December	0	0	8,525	8,525	12
Total for year	0	0	96,511	96,511	
Less: Measured or estimated water used in main flushing and water treatment during year				1,609	13
Less: Other utility use				0	14
Other utility use explanation:					15
Water pumped into distribution system				94,902	16
Less: Water sold				81,626	17
Losses and unaccounted for				13,276	18
Percent unaccounted for to the nearest whole percent (%)				14%	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				749	21
Date of maximum: 12/7/1999					22
Cause of maximum:					23
Main Break.					
Minimum gallons pumped by all methods in any one day during reporting year				109	24
Date of minimum: 12/11/1999					25
Total KWH used for pumping for the year				207,814	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)	
1917 (1990) 163 PLUM #2	#1	718	6	360,000	Yes	1
1940 (1988) 150 MAIN #3	#2	550	6	648,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	#1	#2	1
Location	163 PLUM STREET	150 MAIN STREET	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	NATIONAL	BYRON JACKSON	5
Year Installed	1998	1988	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	250	450	8
Pump Motor or Standby Engine Mfr	PLUEGER	FAIRBANKS	10
Year Installed	1992	1988	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	40	60	13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1984		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	90		6
Total capacity in gallons	400,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0220		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	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	2.000	280	0	0	0	280	1
M	D	4.000	13,102	0	0	0	13,102	2
M	D	6.000	28,476	825	0	0	29,301	3
M	D	8.000	17,986	0	0	0	17,986	4
M	D	10.000	2,857	662	0	0	3,519	5
M	D	12.000	7,366	1,124	0	0	8,490	6
Total Within Municipality			70,067	2,611	0	0	72,678	
Total Utility			70,067	2,611	0	0	72,678	

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	827	0	0	0	827	32	1
M	1.000	129	3	0	0	132	8	2
M	1.250	2	0	0	0	2	0	3
M	1.500	2	0	0	0	2	0	4
M	2.000	21	0	0	0	21	0	5
M	3.000	2	0	0	0	2	0	6
M	4.000	6	0	0	0	6	0	7
M	6.000	3	2	0	0	5	0	8
M	10.000	1	0	0	0	1	0	9
Total Utility		993	5	0	0	998	40	

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	1,019	48	0	1	1,068	103	1
1.000	17	0	0	0	17	0	2
1.250	1	0	0	0	1	0	3
1.500	17	1	0	0	18	0	4
2.000	17	1	0	0	18	0	5
3.000	6	0	0	0	6	0	6
4.000	5	1	0	0	6	0	7
Total:	1,082	51	0	1	1,134	103	

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	822	152	2	10	0	82	1,068	1
1.000	0	9	3	2	0	3	17	2
1.250	0	1	0	0	0	0	1	3
1.500	0	12	1	5	0	0	18	4
2.000	0	10	0	6	0	2	18	5
3.000	0	1	1	4	0	0	6	6
4.000	0	1	2	2	0	1	6	7
Total:	822	186	9	29	0	88	1,134	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0	0	0	0	0	1
Within Municipality	165	7	0	0	172	2
Total Fire Hydrants	165	7	0	0	172	
Flushing Hydrants						
	0	0	0	0	0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	172
Number of distribution system valves end of year:	183
Number of distribution valves operated during year:	81

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

a/c #640 In 1999 the Utility had one additional testing done that cost approximately an additional \$3,000.

a/c #650 In 1998 the Utility had many small repairs to the water plant.

a/c #681 In 1998 the Utility purchased a computer and copy machine.

Water Utility Plant in Service (Page W-08)

#343 The adjustment is for mains that were in Construction Work in Progress at the end of 1998 and were capitalized into the mains account in 1999.

Water Mains (Page W-15)

A portion of the additions were financed by a developer and then dedicated to the Village with a corresponding amount credited to Contributions in Aid of Construction. Also, the Village (TIF #5) added 1,786' of main with a corresponding amount credited to Capital Paid in by Municipality.

Water Services (Page W-16)

A developer installed 3 services and the Village (TIF #5) installed 2 services. There were corresponding amounts credited to Contributions in Aid of Construction and Capital Paid in by Municipality.

Meters (Page W-17)

The adjustment to meters was for a meter that was found after last year's audit was performed.

Hydrants and Distribution System Valves (Page W-18)

The Utility Superintendent was reminded of the rule requiring at least 50% of the valves and hydrants to be operated each year.
