



3015 (02-09-04)

ANNUAL REPORT

OF

Name: CROSS PLAINS WATER UTILITYPrincipal Office: 2417 BREWERY RD.
CROSS PLAINS, WI 53528For 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.

SIGNATURE PAGE

I JANET KLOCK of
(Person responsible for accounts)

Cross Plains Water Utility, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts) 03/13/2000
(Date)

ADMINISTRATOR/CLERK/TREASURER
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CROSS PLAINS WATER UTILITY

Utility Address: 2417 BREWERY RD.
CROSS PLAINS, WI 53528

When was utility organized? 1/1/1956

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: JANET KLOCK

Title: ADMINISTRATOR/CLERK-TREASURER

Office Address:

2417 BREWERY RD
CROSS PLAINS, WI 53528-9499

Telephone: (608) 798 - 3241

Fax Number: (608) 798 - 3817

E-mail Address:

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

Name: JAMES BLOCK

Title:

Office Address: JOHNSON BLOCK & CO., INC

6314 ODANA RD
MADISON, WI 53719

Telephone: (608) 274 - 2002

Fax Number: (608) 274 - 4320

E-mail Address: jblock@chorus.net

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: JOHNSON BLOCK & CO., INC.

Title:

Office Address: JOHNSON BLOCK & CO., INC.
6314 ODANA RD
MADISON, WI 53719

Telephone: (608) 274 - 2002

Fax Number: (608) 274 - 4320

E-mail Address:

Date of most recent audit report: 1/27/2000

Period covered by most recent audit: 1999

Names and titles of utility management including manager or superintendent:

Name: JERRY GRAY

Title: PUBLIC WORKS DIRECTOR

Office Address:
2417 BREWERY ROAD
CROSS PLAINS, WI 53528

Telephone:

Fax Number: (608) 798 - 0314

E-mail Address:

Name of utility commission/committee: Village Board

Names of members of utility commission/committee:

- MR RAYMOND BLANCHARD
- MR PAUL BRUNNER
- MR DAN ELWOOD
- MR DUANE JOHNSON
- MR RANDY LOWENBERG
- MR DENNIS PROCHASKA
- MR MIKE SCHUTZ

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	243,164	235,116	1
Operating Expenses:			
Operation and Maintenance Expense (401)	76,176	68,463	2
Depreciation Expense (403)	33,400	31,041	3
Amortization Expense (404)	0	0	4
Taxes (408)	36,551	36,353	5
Total Operating Expenses	146,127	135,857	
Net Operating Income	97,037	99,259	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	97,037	99,259	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	62	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	10,234	6,464	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	10,296	6,464	
Total Income	107,333	105,723	
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	107,333	105,723	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	8,226	11,683	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	1,167	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	8,226	12,850	
Net Income	99,107	92,873	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	407,260	314,387	19
Balance Transferred from Income (433)	99,107	92,873	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	506,367	407,260	

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 DEPOSITS	10,234	4
Total (Acct. 419):	10,234	
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)	62				62	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	62	0	0	0	62	

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	243,164	0	0	0	243,164	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	243,164	0	0	0	243,164	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,902,379	1,666,099	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	398,905	365,905	2
Net Utility Plant	1,503,474	1,300,194	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	137,265	61,751	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	45,045	41,509	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	69,062	66,838	14
Materials and Supplies (150)	4,463	3,499	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	255,835	173,597	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	5,421	5,421	20
Total Deferred Debits	5,421	5,421	
Total Assets and Other Debits	1,764,730	1,479,212	

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)	198,859	198,859	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	506,367	407,260	23
Total Proprietary Capital	705,226	606,119	
LONG-TERM DEBT			
Bonds (221)	140,606	172,664	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	140,606	172,664	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	9,403	3,221	28
Payables to Municipality (233)	5,541	4,698	29
Customer Deposits (235)			30
Taxes Accrued (236)	36,631	36,631	31
Interest Accrued (237)	2,789	6,505	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	54,364	51,055	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	864,534	649,374	38
Total Liabilities and Other Credits	1,764,730	1,479,212	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,902,379	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,902,379	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	398,905	0	0	0	9
Total Accumulated Provision	398,905	0	0	0	
Net Utility Plant	1,503,474	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	365,905				365,905	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	33,400				33,400	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	6,100				6,100	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	39,500	0	0	0	39,500	13
Debits during year						14
Book cost of plant retired	6,500				6,500	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	6,500	0	0	0	6,500	19
Balance End of Year	398,905	0	0	0	398,905	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	1.94%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0 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	4,463	3,499 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	4,463	3,499

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

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

	Written Off During Year		
Debt Issue to Which Related (a)	Amount (b)	Account Charged or Credited (c)	Balance End of Year (d)
Unamortized debt discount & expense (181)			1
Total			<u>0</u>
Unamortized premium on debt (251)			2
Total			<u><u>0</u></u>

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	198,859	1
Changes during year (explain):		2
Balance end of year	<u>198,859</u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
Revenue debt-others	06/01/1994	09/29/2003	4.65%	39,424	1
Revenue debt-meters	11/08/1994	07/29/2004	5.55%	101,182	2
Total Bonds (Account 221):				140,606	

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)
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NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	36,631	1
Accruals:		
Charged water department expense	36,551	2
Charged electric department expense		3
Charged sewer department expense	2,300	4
Other (explain):		
NONE		5
Total Accruals and other credits	38,851	
Taxes paid during year:		
County, state and local taxes	36,631	6
Social Security taxes	1,938	7
PSC Remainder Assessment	282	8
Other (explain):		
NONE		9
Total payments and other debits	38,851	
Balance end of year	36,631	

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)					
Revenue Debt - meters	2,823	6,030	6,534	2,319	1
Revenue Debt - other	575	2,196	2,301	470	2
Subtotal	3,398	8,226	8,835	2,789	
Advances from Municipality (223)					
1993 Note	419		419	0	3
Advance	2,688		2,688	0	4
Subtotal	3,107	0	3,107	0	
Other long-Term Debt (224)					
NONE	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	6,505	8,226	11,942	2,789	

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	649,374	0	0	0	0	649,374	1
Add credits during year:							
For Services	31,725					31,725	2
For Mains	183,435					183,435	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	864,534	0	0	0	0	864,534	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	45,045	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	45,045	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
GENERAL FUND - HYDRANT RENT	69,062	12
Total (Acct. 145):	69,062	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
WATER EXPANSION STUDY	5,421	15
Total (Acct. 183):	5,421	

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)	
Payables to Municipality (233):		
GENERAL FUND - HEALTH INSURANCE	5,541	16
Total (Acct. 233):	5,541	
Other Deferred Credits (253):		
NONE		17
Total (Acct. 253):		0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,784,239	0	0	0	1,784,239	1
Materials and Supplies	3,981	0	0	0	3,981	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	382,405	0	0	0	382,405	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	756,954	0	0	0	756,954	6
Other (specify):					0	7
Average Net Rate Base	648,861	0	0	0	648,861	
Net Operating Income	97,037	0	0	0	97,037	8
Net Operating Income as a percent of Average Net Rate Base	14.95%	N/A	N/A	N/A	14.95%	

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	198,859	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	456,813	3
Other (Specify):		4
Total Average Proprietary Capital	655,672	
Net Income		
Net Income	99,107	5
Percent Return on Proprietary Capital	15.12%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

Developer built new subdivision

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

Signature Page (Page ii)

COMPILATION REPORT OF CERTIFIED PUBLIC ACCOUNTANTS

Village Board
Village of Cross Plains
Cross Plains, Wisconsin

We have compiled the accompanying prescribed Municipal Utility Annual Report of the Village of Cross Plains Water Utility as of December 31, 1999, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements, information that is the representation of management. We have not audited or reviewed the accompanying Municipal Utility Annual Report and, accordingly, do not express an opinion or any other form of assurance on this report.

The aforementioned report was prepared for the purpose of complying with statutory requirements, rules, regulations and guidelines of the Wisconsin Public Service Commission and is not intended to be a complete presentation in conformity with generally accepted accounting principles.

This report is intended solely for the information and use of the management of the Village of Cross Plains and the Wisconsin Public Service Commission, and should not be used for any other purpose.

Johnson Block & Company, Inc.
Certified Public Accountants

March 8, 2000

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

June 19, 2000

Ms. Janet Klock, Clerk Treasurer
Cross Plains Water Utility
2417 Brewery Road
Cross Plains, WI 53528-9471

1999 Analytical Review DWCCA-1450-PJL

Dear Ms. Klock:

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:

Wisconsin Administrative Code § PSC 185.76 requires periodic testing of customer meters to ensure their accuracy. Meters 1 inch or smaller shall be tested at least every 10 years, meters 1½ to 2 inches every 4 years, meters 3-4 inches every 2 years and meters over 4 inches every year. Your water meters have not been tested at the appropriate frequency for several years. Please submit a plan within 60 days describing your efforts to bring your utility in compliance with the § PSC 185.76 or reasons why your testing periods should be extended. If you have questions in regard to this matter, please contact Bruce Schmidt of our staff at (608) 266-5726.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 60 days of this letter. If it is convenient for you to respond by e-mail, please do so. My e-mail address is leegep@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

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

PJL:tlk:w:\compl\Analytical Reviews\1999 analytical review letters\1450.doc

cc: Mr. Raymond Blanchard

RESPONSE RECEIVED BY LETTER ON 9/8/00.

In '94 & '95 all 5/8" meters were replaced. They will begin testing them in 2002. They are replacing two to four meters in the 1 1/2 to 3" range each

FINANCIAL SECTION FOOTNOTES

year. They will test one 4" and two 6" meters yet in 2000.

Review closed.

PJL

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	233,380	1
Total Sales of Water	233,380	
Other Operating Revenues		
Forfeited Discounts (470)	1,365	2
Other Water Revenues (474)	8,419	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	9,784	
Total Operating Revenues	243,164	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	42,649	5
General Operating Expenses (680-690)	33,527	6
Total Operation and Maintenance Expenses	76,176	
Other Operating Expenses		
Depreciation Expense (403)	33,400	7
Amortization Expense (404)		8
Taxes (408)	36,551	9
Total Other Operating Expenses	69,951	
Total Operating Expenses	146,127	
NET OPERATING INCOME	97,037	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	931	55,576	111,965	4
Commercial	104	21,670	34,916	5
Industrial	9	6,029	7,776	6
Total Metered Sales to General Customers (461)	1,044	83,275	154,657	
Private Fire Protection Service (462)	7		2,694	7
Public Fire Protection Service (463)	1		69,062	8
Other Sales to Public Authorities (464)	13	6,347	6,967	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,065	89,622	233,380	

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)	69,062	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)	69,062	
Forfeited Discounts (470):		
Customer late payment charges	1,365	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,365	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	7,643	7
Other (specify):		
HOOK UP FEES	776	8
Total Other Water Revenues (474)	8,419	
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)	17,012	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	11,057	3
Chemicals (630)	1,571	4
Supplies and Expenses (640)	2,045	5
Repairs of Water Plant (650)	9,778	6
Transportation Expenses (660)	1,186	7
Total Plant Operation and Maintenance Expenses	42,649	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	11,323	8
Office Supplies and Expenses (681)	1,763	9
Outside Services Employed (682)	6,316	10
Insurance Expense (684)	4,618	11
Employees Pensions and Benefits (686)	8,451	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	1,056	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	33,527	
 Total Operation and Maintenance Expenses	 76,176	

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		36,631	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,300	2
Net property tax equivalent		34,331	
Social Security		1,938	3
PSC Remainder Assessment		282	4
Other (specify): NONE			5
Total tax expense		<u>36,551</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			Dane				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.210423				3
County tax rate	mills		3.561037				4
Local tax rate	mills		7.793117				5
School tax rate	mills		12.374587				6
Voc. school tax rate	mills		1.556382				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.495546				10
Less: state credit	mills		1.923190				11
Net tax rate	mills		23.572356				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.793117				14
Combined School Tax Rate	mills		13.930969				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.724086				17
Total Tax Rate	mills		25.495546				18
Ratio of Local and School Tax to Total	dec.		0.852074				19
Total tax net of state credit	mills		23.572356				20
Net Local and School Tax Rate	mills		20.085386				21
Utility Plant, Jan. 1	\$	1,666,100	1,666,100				22
Materials & Supplies	\$	3,499	3,499				23
Subtotal	\$	1,669,599	1,669,599				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,669,599	1,669,599				26
Assessment Ratio	dec.		0.950466				27
Assessed Value	\$	1,586,897	1,586,897				28
Net Local & School Rate	mills		20.085386				29
Tax Equiv. Computed for Current Year	\$	31,873	31,873				30
Tax Equivalent per 1994 PSC Report	\$	36,631					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	36,631					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)	2,763		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)	30,739		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	33,502	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	30,985		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	24,952		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	1,422		20
Total Pumping Plant	57,359	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	2,693		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			2,763 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)			30,739 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	33,502
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			30,985 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			24,952 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			1,422 20
Total Pumping Plant	0	0	57,359
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			2,693 24
Structures and Improvements (341)			0 25

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	220,184		26
Transmission and Distribution Mains (343)	808,090	180,910	27
Fire Mains (344)	0		28
Services (345)	166,665	31,725	29
Meters (346)	225,129	2,602	30
Hydrants (348)	111,506	27,543	31
Other Transmission and Distribution Plant (349)	608		32
Total Transmission and Distribution Plant	1,534,875	242,780	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	1,660		35
Computer Equipment (372.1)	20,227		36
Transportation Equipment (373)	12,243		37
Other General Equipment (379)	6,233		38
Other Tangible Property (390)	0		39
Total General Plant	40,363	0	
Total utility plant in service directly assignable	1,666,099	242,780	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,666,099	242,780	

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)			220,184 26
Transmission and Distribution Mains (343)			989,000 27
Fire Mains (344)			0 28
Services (345)			198,390 29
Meters (346)	3,300		224,431 30
Hydrants (348)	3,200		135,849 31
Other Transmission and Distribution Plant (349)			608 32
Total Transmission and Distribution Plant	6,500	0	1,771,155
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			1,660 35
Computer Equipment (372.1)			20,227 36
Transportation Equipment (373)			12,243 37
Other General Equipment (379)			6,233 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	40,363
Total utility plant in service directly assignable	6,500	0	1,902,379
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	6,500	0	1,902,379

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			8,546	8,546	1
February			8,228	8,228	2
March			8,107	8,107	3
April			7,991	7,991	4
May			9,090	9,090	5
June			8,900	8,900	6
July			9,532	9,532	7
August			9,165	9,165	8
September			9,169	9,169	9
October			8,588	8,588	10
November			8,611	8,611	11
December			9,217	9,217	12
Total for year	0	0	105,144	105,144	
Less: Measured or estimated water used in main flushing and water treatment during year				652	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				104,492	16
Less: Water sold				89,622	17
Losses and unaccounted for				14,870	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				431	21
Date of maximum: 5/21/1999					22
Cause of maximum:					23
usage					
Minimum gallons pumped by all methods in any one day during reporting year				208	24
Date of minimum: 4/17/1999					25
Total KWH used for pumping for the year				183,000	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL #1 - EAST ST.	1	253	6	590,400	Yes	1
WELL #2- MILITARY ROAD	2	2,951	6	864,000	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	CROSS PLAINS	CROSS PLAINS	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	LAYNE NW	LAYNE NW	5
Year Installed	1956	1973	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	410	600	8
Pump Motor or Standby Engine Mfr	G.E	G.E.	10
Year Installed	1956	1974	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	0	0	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	48,000 GALLON	500,000 GALLON	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	3
Year constructed	1956	1956	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	0	0	6
Total capacity in gallons	48,000	500,000	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	275	0	0	0	275	1
M	D	6.000	60,550	329	0	0	60,879	2
M	D	8.000	14,304	3,463	0	0	17,767	3
M	D	10.000	5,499	1,739	0	0	7,238	4
M	D	12.000	1,002	0	0	0	1,002	5
Total Within Municipality			81,630	5,531	0	0	87,161	
Total Utility			81,630	5,531	0	0	87,161	

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	0.625	766	0	0	0	766		1
M	1.000	155	47	0	0	202		2
M	1.500	28	0	0	0	28		3
M	2.000	12	0	0	0	12		4
M	6.000	8	1	0	0	9		5
Total Utility		969	48	0	0	1,017	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (a).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,042	3	11	0	1,034	13	1
1.000	12	0	0	0	12	0	2
1.500	30	1	1	0	30	0	3
2.000	7	0	0	0	7	0	4
3.000	3	0	0	0	3	0	5
4.000	1	0	0	0	1	0	6
6.000	3	1	1	0	3	0	7
Total:	1,098	5	13	0	1,090	13	

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	931	70	1	10	0	22	1,034	1
1.000	0	8	3	0	0	1	12	2
1.500	0	23	2	4	0	1	30	3
2.000	0	3	2	2	0	0	7	4
3.000	0	0	1	2	0	0	3	5
4.000	0	0	0	1	0	0	1	6
6.000	0	0	0	2	0	1	3	7
Total:	931	104	9	21	0	25	1,090	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	141	17	4		154	2
Total Fire Hydrants	141	17	4	0	154	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

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:	155
Number of distribution system valves end of year:	254
Number of distribution valves operated during year:	254

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 682 - 1999 includes additional fees for water tests.

Water Mains (Page W-15)

Developer paid for main additions.

Water Services (Page W-16)

Developer paid for new services.
