



3015 (02-09-04)

ANNUAL REPORT

OF

Name: OWEN MUNICIPAL WATER UTILITY

Principal Office: P.O. BOX 67
OWEN, WI 54460-0067

For the Year Ended: DECEMBER 31, 1999

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

TABLE OF CONTENTS

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

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: OWEN MUNICIPAL WATER UTILITY

Utility Address: P.O. BOX 67
OWEN, WI 54460-0067

When was utility organized? 6/1/1933

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS KATHLEEN FREDERICKSON

Title: CLERK-TREASURER

Office Address:

P.O. BOX 67
OWEN, WI 54460-0067

Telephone: (715) 229 - 2404

Fax Number: (715) 229 - 4030

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 ALLEN GAJEWSKY

Title: MAYOR

Office Address:

P.O. BOX 67
OWEN, WI 54460-0067

Telephone: (715) 229 - 2404

Fax Number: (715) 229 - 4030

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: 2/17/2000

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

Names and titles of utility management including manager or superintendent:

Name: MR GARY SMITH

Title: SUPERINTENDENT

Office Address:

P.O. BOX 67

OWEN, WI 54460-0067

Telephone: (715) 229 - 2404

Fax Number: (715) 229 - 4030

E-mail Address:

Name: MS KATHLEEN FREDRICKSON

Title: CLERK-TREASURER

Office Address:

P.O. BOX 67

OWEN, WI 54460-0067

Telephone: (715) 229 - 2404

Fax Number: (715) 229 - 4030

E-mail Address:

Name of utility commission/committee: City Council

Names of members of utility commission/committee:

MR ALLEN GAJEWSKY, MAYOR

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)	138,626	135,565	1
Operating Expenses:			
Operation and Maintenance Expense (401)	129,896	72,645	2
Depreciation Expense (403)	15,015	14,115	3
Amortization Expense (404)	0	0	4
Taxes (408)	18,965	18,387	5
Total Operating Expenses	163,876	105,147	
Net Operating Income	(25,250)	30,418	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(25,250)	30,418	
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)	907	1,175	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	907	1,175	
Total Income	(24,343)	31,593	
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	(24,343)	31,593	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	2,836	4,002	13
Amortization of Debt Discount and Expense (428)	0		14
Amortization of Premium on Debt--Cr. (429)	0		15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0		18
Total Interest Charges	2,836	4,002	
Net Income	(27,179)	27,591	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	125,046	97,455	19
Balance Transferred from Income (433)	(27,179)	27,591	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)	97,867	125,046	

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):		
CHECKING ACCOUNT INTEREST	907	4
Total (Acct. 419):	907	
Miscellaneous Nonoperating Income (421):		
NONE	0	5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE	0	6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE	0	7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE	0	8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE	0	9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	0	10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE	0	11
Total (Acct. 439)--Debit:	0	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	0	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	138,626	0	0	0	138,626	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	138,626	0	0	0	138,626	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	872,247	755,652	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	282,910	267,356	2
Net Utility Plant	589,337	488,296	
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)	42,792	36,956	8
Temporary Cash Investments (132)	0		9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	22,421	20,798	11
Other Accounts Receivable (143)	0	462	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	5,616	18,054	14
Materials and Supplies (150)	4,802	5,156	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0		17
Total Current and Accrued Assets	75,631	81,426	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	86,754	11,946	20
Total Deferred Debits	86,754	11,946	
Total Assets and Other Debits	751,722	581,668	

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)	211,134	129,197	21
Appropriated Earned Surplus (215)	0		22
Unappropriated Earned Surplus (216)	97,867	125,046	23
Total Proprietary Capital	309,001	254,243	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	279,163	170,691	25
Other long-Term Debt (224)	37,261	45,115	26
Total Long-Term Debt	316,424	215,806	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	17,717	4,089	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	0		30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)	0		33
Total Current and Accrued Liabilities	17,717	4,089	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0		35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)	0		37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	108,580	107,530	38
Total Liabilities and Other Credits	751,722	581,668	

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)	760,560	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)	2,621	0	0	0	5
Construction Work in Progress (395)	109,066	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	872,247	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	282,910	0	0	0	9
Total Accumulated Provision	282,910	0	0	0	
Net Utility Plant	589,337	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	267,356				267,356	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	15,015				15,015	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,269				1,269	6
Accruals charged other						7
accounts (specify):						8
	0				0	9
Salvage	0				0	10
Other credits (specify):						11
	0				0	12
Total credits	16,284	0	0	0	16,284	13
Debits during year						14
Book cost of plant retired	730				730	15
Cost of removal	0				0	16
Other debits (specify):						17
	0				0	18
Total debits	730	0	0	0	730	19
Balance End of Year	282,910	0	0	0	282,910	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0	0	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	4,802	5,156 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	4,802	5,156

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	0	0	1
Total			0	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	129,197	1
Changes during year (explain):		
COSTS PAID BY TIF #3	81,937	2
Balance end of year	<u><u>211,134</u></u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
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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)					
Advance from General Fund	12/31/1999	12/31/2001	0.00%	279,163	1
Total for Account 223				279,163	
Other Long-Term Debt (224)					
Promissory Note	07/24/1997	08/14/2004	6.25%	6,709	2
Promissory Note	10/15/1991	10/15/1998	7.00%	30,552	3
Total for Account 224				37,261	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	18,965	2
Charged electric department expense	0	3
Charged sewer department expense	508	4
Other (explain):		
NONE	0	5
Total Accruals and other credits	19,473	
Taxes paid during year:		
County, state and local taxes	0	6
Social Security taxes	2,481	7
PSC Remainder Assessment	163	8
Other (explain):		
PROPERTY TAX EQUIVALENT	16,829	9
Total payments and other debits	19,473	
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)					
NONE	0	0	0	0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
7/24/97 PROMISSORY NOTE	0	2,216	2,216	0	3
7/26/97 PROMISSORY NOTE	0	620	620	0	4
Subtotal	0	2,836	2,836	0	
Notes Payable (231)					
NONE	0	0	0	0	5
Subtotal	0	0	0	0	
Total	0	2,836	2,836	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	107,530	0	0	0	0	107,530	1
Add credits during year:							
For Services	0	0	0	0	0	0	2
For Mains	0	0	0	0	0	0	3
Other (specify):							
HOOKUP CHARGES	1,050	0	0	0	0	1,050	4
Deduct charges (specify):							
NONE	0	0	0	0	0	0	5
Balance End of Year	108,580	0	0	0	0	108,580	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	0	0	0	0	0	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	0	1
Total (Acct. 123):	0	
Other Investments (124):		
NONE	0	2
Total (Acct. 124):	0	
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	22,421	5
Electric	0	6
Sewer (Regulated)	0	7
Other (specify):		
NONE	0	8
Total (Acct. 142):	22,421	
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):		
DUE FROM SEWER UTILITY	5,616	12
Total (Acct. 145):	5,616	
Prepayments (165):		
NONE	0	13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE	0	14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
WATER SYSYTEM UPDATE (ENGINEERING)	86,754	15
Total (Acct. 183):	86,754	

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):	
NONE	0 16
Total (Acct. 233):	0
Other Deferred Credits (253):	
NONE	0 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	751,745	0	0	0	751,745	1
Materials and Supplies	4,979	0	0	0	4,979	2
Other (specify):						
NONE	0	0	0	0	0	3
Less Average:						
Reserve for Depreciation	275,133	0	0	0	275,133	4
Customer Advances for Construction	0	0	0	0	0	5
Contributions in Aid of Construction	108,055	0	0	0	108,055	6
Other (specify):						
NONE	0	0	0	0	0	7
Average Net Rate Base	373,536	0	0	0	373,536	
Net Operating Income	(25,250)	0	0	0	(25,250)	8
Net Operating Income as a percent of Average Net Rate Base						
	-6.76%	N/A	N/A	N/A	-6.76%	

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	170,165	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	111,456	3
Other (Specify):		
NONE	0	4
Total Average Proprietary Capital	281,621	
Net Income		
Net Income	(27,179)	5
Percent Return on Proprietary Capital	-9.65%	

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

Notes Payable & Miscellaneous Long-Term Debt (Page F-14)

The municipality chooses not to charge the utility interest on the amount owing.

Balance Sheet End-of-Year Account Balances (Page F-18)

A/C #183 The balance in this account represents engineering costs that have been paid for improvements to the water utility that will be capitalized in either 2000 or 2001.

Identification and Ownership - Contacts (Page iv)

May 17, 2000

Ms. Kathleen Frederickson, Clerk Treasurer
Owen Municipal Water Utility
P.O. Box 67
Owen, WI 54460-0067

1999 Analytical Review DWCCA-4500-PJL

Dear Ms. Frederickson:

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. We have no questions, only the following comment.

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

You may consider your review closed. 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

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cc: Mayor Allen Gajewsky

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	137,352	1
Total Sales of Water	<u>137,352</u>	
Other Operating Revenues		
Forfeited Discounts (470)	335	2
Other Water Revenues (474)	939	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	<u>1,274</u>	
Total Operating Revenues	<u>138,626</u>	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	49,173	5
General Operating Expenses (680-690)	80,723	6
Total Operation and Maintenance Expenses	<u>129,896</u>	
Other Operating Expenses		
Depreciation Expense (403)	15,015	7
Amortization Expense (404)	0	8
Taxes (408)	18,965	9
Total Other Operating Expenses	<u>33,980</u>	
Total Operating Expenses	<u>163,876</u>	
NET OPERATING INCOME	<u><u>(25,250)</u></u>	

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	0	0	0	1
Commercial	3	74	407	2
Industrial	0	0	0	3
Total Unmetered Sales to General Customers (460)	3	74	407	
Metered Sales to General Customers (461)				
Residential	349	13,136	48,923	4
Commercial	63	5,287	16,914	5
Industrial	7	18,008	23,519	6
Total Metered Sales to General Customers (461)	419	36,431	89,356	
Private Fire Protection Service (462)	1		700	7
Public Fire Protection Service (463)	1		39,796	8
Other Sales to Public Authorities (464)	10	2,241	7,093	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	434	38,746	137,352	

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)	39,796	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)	39,796	
Forfeited Discounts (470):		
Customer late payment charges	335	5
Other (specify):		
NONE	0	6
Total Forfeited Discounts (470)	335	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	884	7
Other (specify):		
TURN ON VALVES AND SET METERS	55	8
Total Other Water Revenues (474)	939	
Amortization of Construction Grants (475):		
NONE	0	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)	20,667	1
Purchased Water (610)	0	2
Fuel or Power Purchased for Pumping (620)	12,062	3
Chemicals (630)	8,471	4
Supplies and Expenses (640)	4,765	5
Repairs of Water Plant (650)	0	6
Transportation Expenses (660)	3,208	7
Total Plant Operation and Maintenance Expenses	49,173	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	5,002	8
Office Supplies and Expenses (681)	4,085	9
Outside Services Employed (682)	58,797	10
Insurance Expense (684)	1,252	11
Employees Pensions and Benefits (686)	10,552	12
Regulatory Commission Expenses (688)	1,035	13
Miscellaneous General Expenses (689)	0	14
Uncollectible Accounts (690)	0	15
Total General Operating Expenses	80,723	
 Total Operation and Maintenance Expenses	 129,896	

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		16,829	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		508	2
Net property tax equivalent		16,321	
Social Security		2,481	3
PSC Remainder Assessment		163	4
Other (specify): NONE		0	5
Total tax expense		18,965	

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			Clark				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.201810				3
County tax rate	mills		8.714000				4
Local tax rate	mills		6.305360				5
School tax rate	mills		9.110630				6
Voc. school tax rate	mills		1.764110				7
Other tax rate - Local	mills		4.790380				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		30.886290				10
Less: state credit	mills		1.804160				11
Net tax rate	mills		29.082130				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.305360				14
Combined School Tax Rate	mills		10.874740				15
Other Tax Rate - Local	mills		4.790380				16
Total Local & School Tax	mills		21.970480				17
Total Tax Rate	mills		30.886290				18
Ratio of Local and School Tax to Total	dec.		0.711334				19
Total tax net of state credit	mills		29.082130				20
Net Local and School Tax Rate	mills		20.687119				21
Utility Plant, Jan. 1	\$	755,653	755,653				22
Materials & Supplies	\$	5,156	5,156				23
Subtotal	\$	760,809	760,809				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	760,809	760,809				26
Assessment Ratio	dec.		0.991041				27
Assessed Value	\$	753,993	753,993				28
Net Local & School Rate	mills		20.687119				29
Tax Equiv. Computed for Current Year	\$	15,598	15,598				30
Tax Equivalent per 1994 PSC Report	\$	16,829					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	16,829					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)	2,054	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)	79,727	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	81,781	0	
PUMPING PLANT			
Land and Land Rights (320)	0	0	12
Structures and Improvements (321)	23,053	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)	46,038	814	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	69,091	814	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	0	0	22
Water Treatment Equipment (332)	14,108	0	23
Total Water Treatment Plant	14,108	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	250	0	24
Structures and Improvements (341)	0	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	2,054	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	79,727	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	81,781	
PUMPING PLANT				
Land and Land Rights (320)	0	0	0	12
Structures and Improvements (321)	0	0	23,053	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)	730	0	46,122	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	730	0	69,175	
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	14,108	23
Total Water Treatment Plant	0	0	14,108	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)	0	0	250	24
Structures and Improvements (341)	0	0	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)	126,234	0	26
Transmission and Distribution Mains (343)	298,302	0	27
Fire Mains (344)	0	0	28
Services (345)	57,045	0	29
Meters (346)	49,575	1,790	30
Hydrants (348)	29,752	0	31
Other Transmission and Distribution Plant (349)	0	0	32
Total Transmission and Distribution Plant	561,158	1,790	
GENERAL PLANT			
Land and Land Rights (370)	0	0	33
Structures and Improvements (371)	0	0	34
Office Furniture and Equipment (372)	613	0	35
Computer Equipment (372.1)	0	0	36
Transportation Equipment (373)	0	0	37
Other General Equipment (379)	16,180	15,755	38
Other Tangible Property (390)	0	0	39
Total General Plant	16,793	15,755	
Total utility plant in service directly assignable	742,931	18,359	
Common Utility Plant Allocated to Water Department	0	0	40
Total utility plant in service	742,931	18,359	

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	126,234 26
Transmission and Distribution Mains (343)	0	0	298,302 27
Fire Mains (344)	0	0	0 28
Services (345)	0	0	57,045 29
Meters (346)	0	0	51,365 30
Hydrants (348)	0	0	29,752 31
Other Transmission and Distribution Plant (349)	0	0	0 32
Total Transmission and Distribution Plant	0	0	562,948
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	613 35
Computer Equipment (372.1)	0	0	0 36
Transportation Equipment (373)	0	0	0 37
Other General Equipment (379)	0	0	31,935 38
Other Tangible Property (390)	0	0	0 39
Total General Plant	0	0	32,548
Total utility plant in service directly assignable	730	0	760,560
Common Utility Plant Allocated to Water Department	0	0	0 40
Total utility plant in service	730	0	760,560

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	3,679	3,679	1
February	0	0	3,258	3,258	2
March	0	0	3,697	3,697	3
April	0	0	3,268	3,268	4
May	0	0	3,480	3,480	5
June	0	0	3,866	3,866	6
July	0	0	4,011	4,011	7
August	0	0	4,130	4,130	8
September	0	0	3,891	3,891	9
October	0	0	4,056	4,056	10
November	0	0	3,573	3,573	11
December	0	0	3,650	3,650	12
Total for year	0	0	44,559	44,559	
Less: Measured or estimated water used in main flushing and water treatment during year				11	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				44,548	16
Less: Water sold				38,746	17
Losses and unaccounted for				5,802	18
Percent unaccounted for to the nearest whole percent (%)				13%	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				176	21
Date of maximum: 9/20/1999					22
Cause of maximum:					23
Kerry Corporation used a large amount of water.					
Minimum gallons pumped by all methods in any one day during reporting year				75	24
Date of minimum: 7/4/1999					25
Total KWH used for pumping for the year				161,826	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)	
SOUTH ALTERBURG	13	300	8	45,000	Yes	1
NORTH ROAD	2	45	12	15,000	Yes	2
INDUSTRIAL AVENUE	3	49	6	22,000	Yes	3
INDUSTRIAL AVENUE	4	60	6	40,000	Yes	4
WEST MELBINGER	6	210	24	13,000	Yes	5
LEHNEN STREET	7	55	6	30,000	Yes	6
HIGHWAY X	8	150	6	14,000	Yes	7
HARRINGTON (TEST WELL)	9	50	24	720,000	No	8

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	#13	#2	#3	1
Location	SOUTH ALTENBURG	NORTH ROAD	INDUSTRIAL AVENUE	2
Purpose	P	P	P	3
Destination	R	D	D	4
Pump Manufacturer	FRANKLIN	JACUZZI	RED JACKET	5
Year Installed	1993	1996	1997	6
Type	SUBMERSIBLE	SUBMERSIBLE	SUBMERSIBLE	7
Actual Capacity (gpm)	150	15	12	8
Pump Motor or Standby Engine Mfr	FRANKLIN	GOULD	GENERAL	9 10
Year Installed	1993	1996	1997	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	8	1	1	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#4	#6	#7	14
Location	INDUSTIAL AVENUE	WEST MELBINGER	LEHNEN STREET	15
Purpose	P	P	P	16
Destination	D	R	R	17
Pump Manufacturer	JACUZZI	FRANKLIN	MYERS	18
Year Installed	1992	1994	1999	19
Type	SUBMERSIBLE	SUBMERSIBLE	SUBMERSIBLE	20
Actual Capacity (gpm)	68	21	20	21
Pump Motor or Standby Engine Mfr	JACUZZI	FRANKLIN	MYERS	22 23
Year Installed	1992	1994	1999	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	5	2	1	26

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	#8			1
Location	HIGHWAY "X"			2
Purpose	P			3
Destination	R			4
Pump Manufacturer	JACUZZI			5
Year Installed	1994			6
Type	SUBMERSIBLE			7
Actual Capacity (gpm)	20			8
Pump Motor or Standby Engine Mfr	JACUZZI			10
Year Installed	1994			11
Type	ELECTRIC			12
Horsepower	2			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				25
Horsepower				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	#2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	ET	3
Year constructed	1940	1976	1964	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	20	125	125	6
Total capacity in gallons	100,000	50,000	100,000	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.)		0.3000	0.3000	12
Is a corrosion control chemical used (yes, no)?		Y	N	13
Is water fluoridated (yes, no)?		N	N	14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.500	65	0	0	0	65	1
M	D	4.000	2,974	0	0	0	2,974	2
M	D	6.000	32,323	0	0	0	32,323	3
M	D	8.000	7,306	0	0	0	7,306	4
M	D	10.000	2,035	0	0	0	2,035	5
Total Within Municipality			44,703	0	0	0	44,703	
Total Utility			44,703	0	0	0	44,703	

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)	
L	0.625	83	0	0	0	83	0	1
M	0.750	349	0	0	0	349	2	2
M	1.000	24	0	0	0	24	5	3
M	1.500	2	0	0	0	2	0	4
M	2.000	5	0	0	0	5	0	5
M	4.000	1	0	0	0	1	0	6
M	6.000	1	0	0	0	1	0	7
Total Utility		465	0	0	0	465	7	

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	419	0	0	0	419	6	1
0.750	2	6	0	0	8	0	2
1.000	23	6	0	0	29	0	3
1.500	4	0	0	0	4	0	4
2.000	9	0	0	0	9	0	5
3.000	4	0	0	0	4	0	6
4.000	1	0	0	0	1	0	7
Total:	462	12	0	0	474	6	

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	343	43	2	6	1	24	419	1
0.750	1	1	0	0	0	6	8	2
1.000	8	10	2	1	0	8	29	3
1.500	0	4	0	0	0	0	4	4
2.000	0	6	1	0	0	2	9	5
3.000	0	1	2	1	0	0	4	6
4.000	0	0	0	1	0	0	1	7
Total:	352	65	7	9	1	40	474	

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	59	0	0	0	59	2
Total Fire Hydrants	59	0	0	0	59	
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:	59
Number of distribution system valves end of year:	86
Number of distribution valves operated during year:	86

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

A/C #681 The increase is due to purchasing several smaller equipment items such as a desk, filing cabinets, etc.

A/C #682 The large increase is due to large amounts paid for grant studies, grant writing and well searches in 1999.

Water Utility Plant in Service (Page W-08)

A/C #379 The addition includes a 1/2 of the cost of a generator purchased in 1999.

Meters (Page W-17)

The utility superintendent was informed that more meters should be tested on an annual basis.
