



3015 (02-09-04)

ANNUAL REPORT

OF

Name: WESTBORO SAN DIST WTR SYSTEM

Principal Office: P.O. BOX 42
WESTBORO, WI 54490

For the Year Ended: DECEMBER 31, 1999

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

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: WESTBORO SAN DIST WTR SYSTEM

Utility Address: P.O. BOX 42
WESTBORO, WI 54490

When was utility organized? 1/1/1987

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: JULIE SCOTT
Title: BUSINESS MANAGER

Office Address:
P.O. BOX 42
WESTBORO, WI 54490

Telephone: (715) 427 - 3566

Fax Number:

E-mail Address:

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

Name: MICHAEL L FOTH
Title: MANAGER

Office Address: HAWKINS, ASH, BAPTIE & COMPANY, LLP
101 W 29TH ST
P.O. BOX 840
MARSHFIELDQ, WI 54449

Telephone: (715) 387 - 1131

Fax Number: (715) 384 - 3463

E-mail Address: mfoth@habco.com

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

Name: TOM VOLKMAN
Title: PRESIDENT

Office Address:
P.O. BOX 42
WESTBORO, WI 54490

Telephone: (715) 427 - 3566

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: MICHAEL L FOTH

Title: MANAGER

Office Address: HAWKINS, ASH, BAPTIE & COMPANY, LLP

101 W 29TH ST

P.O. BOX 840

MARSHFIELD, WI 54449

Telephone: (715) 387 - 1131

Fax Number: (715) 384 - 3463

E-mail Address: mfoth@habco.com

Date of most recent audit report: 4/3/2000

Period covered by most recent audit: DECEMBER 31, 1999

Names and titles of utility management including manager or superintendent:

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Name of utility commission/committee:

Names of members of utility commission/committee:

E. R. GUMZ, SEC OF THE SEWER BOARD

AL HAAS, SEC OF THE WATER BOARD

THOMAS VOLKMANN, BOARD PRESIDENT

Is sewer service rendered by the utility? NO

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, 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)	29,353	29,397	1
Operating Expenses:			
Operation and Maintenance Expense (401)	23,184	19,462	2
Depreciation Expense (403)	9,597	9,571	3
Amortization Expense (404)	0	0	4
Taxes (408)	562	977	5
Total Operating Expenses	33,343	30,010	
Net Operating Income	(3,990)	(613)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(3,990)	(613)	
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)	1,414	1,634	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	1,414	1,634	
Total Income	(2,576)	1,021	
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	(2,576)	1,021	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	6,747	6,827	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	6,747	6,827	
Net Income	(9,323)	(5,806)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(80,081)	(72,902)	19
Balance Transferred from Income (433)	(9,323)	(5,806)	20
Miscellaneous Credits to Surplus (434)	0	(1,373)	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	(3,104)	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	(86,300)	(80,081)	

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 INCOME	1,414	4
Total (Acct. 419):	1,414	
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	(3,104)	10
Total (Acct. 436)--Debit:	(3,104)	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	29,353	0	0	0	29,353	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	29,353	0	0	0	29,353	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	644,405	642,121	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	110,628	101,781	2
Net Utility Plant	533,777	540,340	
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)	67,935	71,066	7
Total Other Property and Investments	67,935	71,066	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	6,518	7,562	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	6,026	6,958	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	5,265	4,417	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	1,546	1,423	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	19,355	20,360	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	621,067	631,766	

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)	0	0	21
Appropriated Earned Surplus (215)	64,305	67,409	22
Unappropriated Earned Surplus (216)	(86,300)	(80,081)	23
Total Proprietary Capital	(21,995)	(12,672)	
LONG-TERM DEBT			
Bonds (221)	114,600	116,000	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	114,600	116,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	1,568	2,196	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	88	366	31
Interest Accrued (237)	2,230	2,257	32
Other Current and Accrued Liabilities (238)	2,229	1,772	33
Total Current and Accrued Liabilities	6,115	6,591	
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)	522,347	521,847	38
Total Liabilities and Other Credits	621,067	631,766	

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)	644,405	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	644,405	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	110,628	0	0	0	9
Total Accumulated Provision	110,628	0	0	0	
Net Utility Plant	533,777	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	101,781				101,781	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	9,597				9,597	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	9,597	0	0	0	9,597	13
Debits during year						14
Book cost of plant retired	750				750	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	750	0	0	0	750	19
Balance End of Year	110,628	0	0	0	110,628	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	1.50%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility		0 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	<u>0</u>	<u>0</u>

**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)		
<hr/>				
Unamortized debt discount & expense (181)				1
Total			<u>0</u>	
Unamortized premium on debt (251)				2
<hr/>				
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)
Balance first of year	0 1
Changes during year (explain):	2
Balance end of year	0

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)	
FmHA Water System Revenue Bond	12/31/1987	03/01/2027	5.88%	114,600	1
Total Bonds (Account 221):				114,600	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	------------------------------	------------------------------------	------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	366	1
Accruals:		
Charged water department expense	562	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>562</u>	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	802	7
PSC Remainder Assessment	38	8
Other (explain):		
NONE		9
Total payments and other debits	<u>840</u>	
Balance end of year	<u><u>88</u></u>	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
FmHA Revenue Bond	2,257	6,747	6,774	2,230	1
Subtotal	2,257	6,747	6,774	2,230	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	2,257	6,747	6,774	2,230	

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	521,847	0	0	0	0	521,847	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
SPECIAL ASSESSMENTS	500					500	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	522,347	0	0	0	0	522,347	
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):		
SPECIAL FUNDS	67,935	3
Total (Acct. 125):	67,935	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	6,026	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	6,026	
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):		
RECEIVABLES FROM MUNICIPALITY	5,265	12
Total (Acct. 145):	5,265	
Prepayments (165):		
PREPAYMENTS	1,546	13
Total (Acct. 165):	1,546	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)
<hr/>	
Payables to Municipality (233):	
NONE	16
Total (Acct. 233):	0
<hr/>	
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	643,263	0	0	0	643,263	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	106,204	0	0	0	106,204	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	522,097	0	0	0	522,097	6
Other (specify):					0	7
Average Net Rate Base	14,962	0	0	0	14,962	
Net Operating Income	(3,990)	0	0	0	(3,990)	8
Net Operating Income as a percent of Average Net Rate Base	-26.67%	N/A	N/A	N/A	-26.67%	

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	0	1
Appropriated Earned Surplus	65,857	2
Unappropriated Earned Surplus	(83,190)	3
Other (Specify):		4
Total Average Proprietary Capital	(17,333)	
Net Income		
Net Income	(9,323)	5
Percent Return on Proprietary Capital	N/A	

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

Balance Sheet (Page F-05)

To the Board
Westboro Sanitary District

We have compiled the balance sheets of the Westboro Sanitary District (water system) as of December 31, 1999 and the related statements of income and earned surplus and supplemental information for the year then ended included in the accompanying prescribed form in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation was limited to presenting in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements referred to above and, accordingly, do not express an opinion or any other form of assurance on them. These financial statements were compiled by us from financial statements for the same period that we previously audited as indicated in our report dated April 3, 2000.

These financial statements (including related disclosures) are presented in accordance with the requirements of the Public Service Commission of Wisconsin. Accordingly, these financial statements are not designed for those who are not informed about such differences.

Marshfield, Wisconsin
April 3, 2000

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

July 18, 2000

Ms. Julie Scott, Business Manager
Westboro Sanitary District Water System
P.O. Box 42
Westboro, WI 54490-0042

1999 Analytical Review DWCCA-6385-PJL

Dear Ms. Scott:

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:

1. In the footnote for page W-10, Sources of Water Supply - Statistics, you indicated that this information was estimated since actual was not available on 4/03/2000 and that actual data would be provided when it is available. Please provide that information.
2. During our review of the Water Operating Revenues - Sales of Water schedule on page W-2, we noted that the sales of water were reported as unmetered. Please correct your copy of the annual report to reflect that the sales were metered.
3. In the future, please report any contributions for services in Account 271 on line 2 which is designated for that purpose.
4. As directed in the head notes of the Water Operation & Maintenance Expenses schedule on page W-5, please provide an explanation for those expense accounts which changed by \$2,000 and 30%.

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 30 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

FINANCIAL SECTION FOOTNOTES

PJL:tlm:w:\compl\Analytical Reviews\1999 analytical review letters\6385.doc

cc: Mr. Thomas Volkmann, Board President

REPLY RECEIVED BY MAIL ON 10/2/00.

#1, data provided, page W-10 updated.

#2, corrected.

#3, noted.

#4, see page W-5 footnotes.

Review closed.

PJL

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	29,353	1
Total Sales of Water	29,353	
Other Operating Revenues		
Forfeited Discounts (470)	0	2
Other Water Revenues (474)	0	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	0	
Total Operating Revenues	29,353	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	8,804	5
General Operating Expenses (680-690)	14,380	6
Total Operation and Maintenance Expenses	23,184	
Other Operating Expenses		
Depreciation Expense (403)	9,597	7
Amortization Expense (404)		8
Taxes (408)	562	9
Total Other Operating Expenses	10,159	
Total Operating Expenses	33,343	
NET OPERATING INCOME	(3,990)	

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	62	2,226	22,399	4
Commercial	5	198	1,974	5
Industrial	2	12	453	6
Total Metered Sales to General Customers (461)	69	2,436	24,826	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		3,799	8
Other Sales to Public Authorities (464)	2	39	728	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	72	2,475	29,353	

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)	3,799	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)	3,799	
Forfeited Discounts (470):		
Customer late payment charges		5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		7
Other (specify):		
NONE		8
Total Other Water Revenues (474)	0	
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)	4,030	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	2,635	3
Chemicals (630)		4
Supplies and Expenses (640)	459	5
Repairs of Water Plant (650)	1,680	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	8,804	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	2,933	8
Office Supplies and Expenses (681)	1,754	9
Outside Services Employed (682)	4,150	10
Insurance Expense (684)	2,233	11
Employees Pensions and Benefits (686)		12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	3,310	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	14,380	
Total Operation and Maintenance Expenses	23,184	

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		1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2
Net property tax equivalent		0
Social Security		524 3
PSC Remainder Assessment		38 4
Other (specify): NONE		5
Total tax expense		<u>562</u>

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)	3,663		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	6,311		3
Total Intangible Plant	9,974	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	3,456		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)	20,930		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	24,386	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	73,550		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	91,950		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	165,500	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	6,912		23
Total Water Treatment Plant	6,912	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		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)			3,663	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			6,311	3
Total Intangible Plant	0	0	9,974	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			3,456	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)			20,930	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	24,386	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			73,550	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			91,950	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	165,500	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			6,912	23
Total Water Treatment Plant	0	0	6,912	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	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)	0		26
Transmission and Distribution Mains (343)	226,977	2,653	27
Fire Mains (344)	0		28
Services (345)	54,039	381	29
Meters (346)	7,150		30
Hydrants (348)	21,700		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	309,866	3,034	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	594		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	124,889		38
Other Tangible Property (390)	0		39
Total General Plant	125,483	0	
Total utility plant in service directly assignable	642,121	3,034	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	642,121	3,034	

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 26
Transmission and Distribution Mains (343)			229,630 27
Fire Mains (344)			0 28
Services (345)			54,420 29
Meters (346)	750		6,400 30
Hydrants (348)			21,700 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	750	0	312,150
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			594 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			124,889 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	125,483
Total utility plant in service directly assignable	750	0	644,405
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	750	0	644,405

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			370	370	1
February			381	381	2
March			443	443	3
April			402	402	4
May			386	386	5
June			407	407	6
July			527	527	7
August			450	450	8
September			431	431	9
October			256	256	10
November			371	371	11
December			254	254	12
Total for year	0	0	4,678	4,678	
Less: Measured or estimated water used in main flushing and water treatment during year				191	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				4,487	16
Less: Water sold				2,475	17
Losses and unaccounted for				2,012	18
Percent unaccounted for to the nearest whole percent (%)				45%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Large unaccounted for percentage due to new construction and repairs to water plant. Much was lost during construction and hooking up. This amount should be reduced significantly in future years.					
Maximum gallons pumped by all methods in any one day during reporting year				26	21
Date of maximum: 2/23/1999					22
Cause of maximum:					23
House fire					
Minimum gallons pumped by all methods in any one day during reporting year				9	24
Date of minimum: 11/2/1999					25
Total KWH used for pumping for the year				36,311	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)	
WESTBORO	Well #1	84	8	12,470	Yes	1
WESTBORO	Well #2	73	8	1,320	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	WELL #1	WELL #2	1
Location	WESTBORO	WESTBORO	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	FAIRBANK MORSE	FAIRBANK MORSE	5
Year Installed	1988	1988	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	340	42	8
Pump Motor or Standby Engine Mfr	US MOTOR	FRANKLIN	10
Year Installed	1988	1988	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	15	5	13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1	#2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	1988	1988	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	99	99	6
Total capacity in gallons	3,000	1,500	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)	CENTRAL FACILITIES	CENTRAL FACILITIES	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.)	0.9000	0.9000	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)
P	D	6.000	12,318	60	0	0	12,378
Total Within Municipality			12,318	60	0	0	12,378
Total Utility			12,318	60	0	0	12,378

1

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	1.000	77	1	0	0	78		1
M	2.000	2	0	0	0	2		2
Total Utility		79	1	0	0	80	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)	
0.750	97		15	0	82	0	1
2.000	2	0		0	2	0	2
3.000	1	0	0	0	1	0	3
Total:	100	0	15	0	85	0	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	62	5	2	0	0	13	82	1
2.000	0	0	0	2	0	0	2	2
3.000	0	0	0	0	0	1	1	3
Total:	62	5	2	2	0	14	85	

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	0				0	2
Total Fire Hydrants	0	0	0	0	0	
Flushing Hydrants						
	16				16	3
Total Flushing Hydrants	16	0	0	0	16	

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: 16

Number of distribution system valves end of year:

Number of distribution valves operated during year:

WATER OPERATING SECTION FOOTNOTES

Water Operating Revenues - Sales of Water (Page W-02)

Per request from JPL on 4/28/00, unmetered sales numbers were moved to metered sales. PJJ

Water Operation & Maintenance Expenses (Page W-05)

Per letter from accountant received 10/2/00:
a/c 682, change was due to prior years work and bills running into early 1999 and increase in work done on annual audit.
a/c 689, change was due to water testing that was done in September/October for approximately \$2,930.

Sources of Water Supply - Statistics (Page W-10)

This information was estimated since actual was not available on 4/03/2000. Actual data will be provided when it is available.

Schedule updated per info received 10/2/00. PJJ

Water Mains (Page W-15)

Paid for by utility.

Water Services (Page W-16)

Customer contribution.

Meters (Page W-17)

None tested in 1999.
