



3015 (02-09-04)

ANNUAL REPORT

OF

Name: LYNDON STATION MUNICIPAL WATER UTILITY

Principal Office: P.O. BOX 174
LYNDON STATION, WI 53944

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: LYNDON STATION MUNICIPAL WATER UTILITY

Utility Address: P.O. BOX 174
LYNDON STATION, WI 53944

When was utility organized? 1/1/1937

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS RACHEL DOMBROSKI

Title: UTILITY CLERK

Office Address:

P.O. BOX 174
LYNDON STATION, WI 53944

Telephone: (608) 666 - 3005

Fax Number:

E-mail Address:

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

Name: CLIFTON GUNDERSON L.L.C.

Title: CERTIFIED PUBLIC ACCOUNTANTS

Office Address: CLIFTON GUNDERSON L.L.C.

435 JULIE STREET
P.O. BOX 547
TOMAH, WI 54660

Telephone: (608) 372 - 2177

Fax Number: (608) 372 - 5462

E-mail Address:

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? NO

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Date of most recent audit report:

Period covered by most recent audit:

Names and titles of utility management including manager or superintendent:

Name: MR STEVE KLICKO

Title: PUBLIC WORKS DIRECTOR

Office Address:

P.O. BOX 408
LYNDON STATION, WI 53944

Telephone: (608) 666 - 2031

Fax Number:

E-mail Address:

Name of utility commission/committee: RAN BY VILLAGE BOARD

Names of members of utility commission/committee:

MR DONALD COUGHLIN, VILLAGE PRESIDENT
MS CAROL DOYLE
MR ED MC DONALD

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)	40,549	40,443	1
Operating Expenses:			
Operation and Maintenance Expense (401)	26,333	21,128	2
Depreciation Expense (403)	8,435	8,295	3
Amortization Expense (404)	0	0	4
Taxes (408)	8,856	8,658	5
Total Operating Expenses	43,624	38,081	
Net Operating Income	(3,075)	2,362	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(3,075)	2,362	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	3,735	2,511	8
Interest and Dividend Income (419)	759	332	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	4,494	2,843	
Total Income	1,419	5,205	
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	1,419	5,205	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	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	0	0	
Net Income	1,419	5,205	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	39,650	34,445	19
Balance Transferred from Income (433)	1,419	5,205	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)	41,069	39,650	

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):		
RENT FROM CELULAR PHONE COMPANY- ANTENA ON TOWER	3,735	3
Total (Acct. 418):	3,735	
Interest and Dividend Income (419):		
ON SAVINGS	759	4
Total (Acct. 419):	759	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

- | |
|---|
| <p>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.</p> <p>2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).</p> |
|---|

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	40,549	0	0	0	40,549	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	40,549	0	0	0	40,549	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	556,188	543,693	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	126,360	117,604	2
Net Utility Plant	429,828	426,089	
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)	47,567	50,148	8
Temporary Cash Investments (132)	0		9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	7,298	7,266	11
Other Accounts Receivable (143)	631	563	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	3,661	2,532	14
Materials and Supplies (150)	8,065	7,180	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	67,222	67,689	
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	497,050	493,778	

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)	140,891	140,891	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	41,069	39,650	23
Total Proprietary Capital	181,960	180,541	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	2,250	2,250	26
Total Long-Term Debt	2,250	2,250	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	6,281	263	28
Payables to Municipality (233)	8,436	19,006	29
Customer Deposits (235)			30
Taxes Accrued (236)	967	864	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)	272	276	33
Total Current and Accrued Liabilities	15,956	20,409	
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)	296,884	290,578	38
Total Liabilities and Other Credits	497,050	493,778	

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)	556,188	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	556,188	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	126,360	0	0	0	9
Total Accumulated Provision	126,360	0	0	0	
Net Utility Plant	429,828	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	117,604				117,604	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	8,435				8,435	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	471				471	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	8,906	0	0	0	8,906	13
Debits during year						14
Book cost of plant retired	150				150	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	150	0	0	0	150	19
Balance End of Year	126,360	0	0	0	126,360	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	1.62%					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
Other					0	0
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	8,065	7,180
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	8,065	7,180

**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	140,891	1
Changes during year (explain):		2
Balance end of year	140,891	

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)
-------------------------------------	------------------------------	------------------------------------	------------------------------	---

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)	
Other Long-Term Debt (224)					
DUE TO BLOCK GRANT	09/30/1994	09/30/1999	0.00%	2,250	1
Total for Account 224				2,250	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	864	1
Accruals:		
Charged water department expense	8,856	2
Charged electric department expense		3
Charged sewer department expense	141	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>8,997</u>	
Taxes paid during year:		
County, state and local taxes	8,375	6
Social Security taxes	470	7
PSC Remainder Assessment	49	8
Other (explain):		
NONE		9
Total payments and other debits	<u>8,894</u>	
Balance end of year	<u><u>967</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)					
	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
	0			0	4
Subtotal	0	0	0	0	
Total	0	0	0	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	290,578	0	0	0	0	290,578	1
Add credits during year:							
For Services	1,106					1,106	2
For Mains	5,200					5,200	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	296,884	0	0	0	0	296,884	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	91,984					91,984	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	7,298	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	7,298	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
CONTRIBUTION IN AID NOT FULLY PAID	547	11
MISCELLANEOUS REPAIRS FOR INDIVIDUALS	84	12
Total (Acct. 143):	631	
Receivables from Municipality (145):		
DUE FROM SEWER- METER ALLOCATIONS AND MISCELLANEOUS	3,426	13
DUE FROM VILLAGE	235	14
Total (Acct. 145):	3,661	
Prepayments (165):		
NONE		15
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		16
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE	17	17
Total (Acct. 183):	0	
Payables to Municipality (233):		
1999 PROPERTY TAX EQUIVALENT AND PORTION OF INSURANCE	8,436	18
Total (Acct. 233):	8,436	
Other Deferred Credits (253):		
NONE		19
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	549,940	0	0	0	549,940	1
Materials and Supplies	7,622	0	0	0	7,622	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	121,982	0	0	0	121,982	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	293,731	0	0	0	293,731	6
Other (specify):					0	7
Average Net Rate Base	141,849	0	0	0	141,849	
Net Operating Income	(3,075)	0	0	0	(3,075)	8
Net Operating Income as a percent of Average Net Rate Base	-2.17%	N/A	N/A	N/A	-2.17%	

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	140,891	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	40,359	3
Other (Specify):		4
Total Average Proprietary Capital	181,250	
Net Income		
Net Income	1,419	5
Percent Return on Proprietary Capital	0.78%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

TWO SERVICES ADDED BY INDIVIDUAL HOMEOWNERS.

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

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

Loan is through the Block Grant Program and is interest free.

Identification and Ownership - Commission/Committee (Page iv)

September 19, 2000

Ms. Rachel Dombroski, Utility Clerk
Lyndon Station Municipal Water Utility
P.O. Box 174
Lyndon Station, WI 53944-0174

1999 Analytical Review DWCCA-3250-ELE

Dear Ms. Dombroski:

The Public Service Commission has completed their analytical review of your 1999 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. Our review did not identify any such issues. We are closing the review of your 1999 annual report.

Thank you for your efforts in preparing your 1999 annual report. If you have any questions, please feel free to contact me at (608) 266-3768.

Sincerely,

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

ELE:tlm:w:\compl\Analytical Reviews\1999 analytical review letters\no prob CEM.doc

cc: Mr. Donald Coughlin, Village President

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

WE HAVE COMPILED LYNDON STATION MUNICIPAL WATER UTILITY ANNUAL REPORT INCLUDED IN THE ACCOMPANYING PRESCRIBED FORM FOR THE VILLAGE OF LYNDON STATION, WISCONSIN AS OF DECEMBER 31, 1999 AND FOR THE YEAR THEN ENDED, 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 INFORMATION THAT IS THE REPRESENTATION OF MANAGEMENT. WE HAVE NOT AUDITED OR REVIEWED THE REPORT REFERRED TO ABOVE AND, ACCORDINGLY, DO NOT EXPRESS AN OPINION OR ANY OTHER FORM OF ASSURANCE ON IT.

THIS REPORT IS PRESENTED IN ACCORDANCE WITH THE REQUIREMENTS OF THE PUBLIC SERVICE COMMISSION WHICH DIFFER FROM GENERALLY ACCEPTED ACCOUNTING PRINCIPLES. ACCORDINGLY, THIS REPORT IS NOT DESIGNED FOR THOSE WHO ARE NOT INFORMED ABOUT SUCH DIFFERENCES.

CLIFTON GUNDERSON L.L.C.

TOMAH, WISCONSIN
MARCH 21, 2000

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	39,224	1
Total Sales of Water	39,224	
Other Operating Revenues		
Forfeited Discounts (470)	211	2
Other Water Revenues (474)	1,114	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	1,325	
Total Operating Revenues	40,549	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	18,078	5
General Operating Expenses (680-690)	8,255	6
Total Operation and Maintenance Expenses	26,333	
Other Operating Expenses		
Depreciation Expense (403)	8,435	7
Amortization Expense (404)		8
Taxes (408)	8,856	9
Total Other Operating Expenses	17,291	
Total Operating Expenses	43,624	
NET OPERATING INCOME	(3,075)	

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	35	63	2
Industrial				3
Total Unmetered Sales to General Customers (460)	2	35	63	
Metered Sales to General Customers (461)				
Residential	181	8,789	18,293	4
Commercial	23	825	4,266	5
Industrial	6	1,344	2,089	6
Total Metered Sales to General Customers (461)	210	10,958	24,648	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		13,626	8
Other Sales to Public Authorities (464)	4	187	887	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	217	11,180	39,224	

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)	13,626	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)	13,626	
Forfeited Discounts (470):		
Customer late payment charges	211	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	211	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	475	7
Other (specify):		
OTHER MISC SALE OF SUPPLIES AND REPAIRS	639	8
Total Other Water Revenues (474)	1,114	
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)	5,132	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	2,449	3
Chemicals (630)	5,145	4
Supplies and Expenses (640)	3,484	5
Repairs of Water Plant (650)	1,868	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	18,078	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	2,350	8
Office Supplies and Expenses (681)	1,641	9
Outside Services Employed (682)	3,614	10
Insurance Expense (684)	650	11
Employees Pensions and Benefits (686)		12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)		14
Uncollectible Accounts (690)		15
Total General Operating Expenses	8,255	
Total Operation and Maintenance Expenses	26,333	

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		8,375	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		141	2
Net property tax equivalent		8,234	
Social Security		573	3
PSC Remainder Assessment		49	4
Other (specify): NONE			5
Total tax expense		8,856	

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			Juneau				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.208790				3
County tax rate	mills		5.803280				4
Local tax rate	mills		2.414720				5
School tax rate	mills		11.713150				6
Voc. school tax rate	mills		2.254050				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		22.393990				10
Less: state credit	mills		1.357980				11
Net tax rate	mills		21.036010				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		2.414720				14
Combined School Tax Rate	mills		13.967200				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		16.381920				17
Total Tax Rate	mills		22.393990				18
Ratio of Local and School Tax to Total	dec.		0.731532				19
Total tax net of state credit	mills		21.036010				20
Net Local and School Tax Rate	mills		15.388514				21
Utility Plant, Jan. 1	\$	543,692	543,692				22
Materials & Supplies	\$	7,180	7,180				23
Subtotal	\$	550,872	550,872				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	550,872	550,872				26
Assessment Ratio	dec.		0.988000				27
Assessed Value	\$	544,262	544,262				28
Net Local & School Rate	mills		15.388514				29
Tax Equiv. Computed for Current Year	\$	8,375	8,375				30
Tax Equivalent per 1994 PSC Report	\$	7,975					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	8,375					34

WATER UTILITY PLANT IN SERVICE

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	100		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	4,863		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	4,963	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	6,065		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	9,332		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	15,397	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	5,361		23
Total Water Treatment Plant	5,361	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	85		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			100 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			4,863 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	4,963
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			6,065 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			9,332 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	15,397
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			5,361 23
Total Water Treatment Plant	0	0	5,361
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			85 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)	5,550		26
Transmission and Distribution Mains (343)	378,217	10,278	27
Fire Mains (344)	0		28
Services (345)	75,226	1,825	29
Meters (346)	18,552	542	30
Hydrants (348)	34,571		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	512,201	12,645	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	495		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	5,276		38
Other Tangible Property (390)	0		39
Total General Plant	5,771	0	
Total utility plant in service directly assignable	543,693	12,645	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	543,693	12,645	

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)			5,550 26
Transmission and Distribution Mains (343)			388,495 27
Fire Mains (344)			0 28
Services (345)			77,051 29
Meters (346)	150		18,944 30
Hydrants (348)			34,571 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	150	0	524,696
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			495 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			5,276 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	5,771
Total utility plant in service directly assignable	150	0	556,188
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	150	0	556,188

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			1,153	1,153	1
February			982	982	2
March			1,175	1,175	3
April			1,111	1,111	4
May			1,375	1,375	5
June			1,383	1,383	6
July			1,504	1,504	7
August			1,416	1,416	8
September			1,360	1,360	9
October			1,269	1,269	10
November			1,197	1,197	11
December			1,547	1,547	12
Total for year	0	0	15,472	15,472	
Less: Measured or estimated water used in main flushing and water treatment during year				128	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				15,344	16
Less: Water sold				11,180	17
Losses and unaccounted for				4,164	18
Percent unaccounted for to the nearest whole percent (%)				27%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
REPAIRED BROKEN MAINS					
Maximum gallons pumped by all methods in any one day during reporting year				227	21
Date of maximum: 12/21/1999					22
Cause of maximum:					23
WATER MAIN BREAK					
Minimum gallons pumped by all methods in any one day during reporting year				9	24
Date of minimum: 10/13/1999					25
Total KWH used for pumping for the year				22,664	26
If water is purchased: Vendor Name: NONE					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)	
PROSPECT STREET	1	196	10	380,000	Yes	1
OAK STREET	2	351	10	648	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	1	2	1
Location	WELLHOUSE #1	WELLHOUSE #2	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	POMONA	FAIRBANKS	5
Year Installed	1937	1948	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	215	310	8
Pump Motor or Standby Engine Mfr	GE	GE	9
Year Installed	1937	1948	10
Type	ELECTRIC	ELECTRIC	11
Horsepower	20	30	12

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		3
Year constructed	1937		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	140		6
Total capacity in gallons	40,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	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	2.000	300	0	0	0	300	1
P	D	2.000	1,180	0	0	0	1,180	2
M	D	4.000	750	0	0	0	750	3
M	D	6.000	17,590	0	0	0	17,590	4
M	D	8.000	6,805	420	0	0	7,225	5
P	D	8.000	190	0	0	0	190	6
P	D	12.000	4,374	0	0	0	4,374	7
Total Within Municipality			31,189	420	0	0	31,609	
Total Utility			31,189	420	0	0	31,609	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	181	0	0	0	181	2	1
M	1.000	26	1	0	0	27		2
M	1.500	2	1	0	0	3		3
M	2.000	5	0	0	0	5		4
M	4.000	1	0	0	0	1		5
Total Utility		215	2	0	0	217	2	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	219	6	5	0	220	20	1
1.000	3	0	0	0	3	0	2
1.500	1	0	0	0	1	0	3
2.000	5	0	0	0	5	2	4
Total:	228	6	5	0	229	22	

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	182	19	3	2	0	14	220	1
1.000	0	2	0	1	0	0	3	2
1.500	0	1	0	0	0	0	1	3
2.000	0	1	3	1	0	0	5	4
Total:	182	23	6	4	0	14	229	

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	43				43	2
Total Fire Hydrants	43	0	0	0	43	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	15
Number of distribution system valves end of year:	82
Number of distribution valves operated during year:	21

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

SUPPLIES AND EXPENSE

UP THIS YEAR DUE TO ADDITIONAL OUTSIDE TESTING REQUIRED.

OUTSIDE SERVICES

UP DUE TO A WATER STUDY BEING CONDUCTED BY ENGINEERING FIRM.

Water Mains (Page W-15)

MAINS ADDED WERE FINANCED BY A FEDERAL GRANT AND BY THE UTILITY

Water Services (Page W-16)

SERVICES ADDED WERE FINANCED THROUGH INDIVIDUAL CONTRIBUTIONS. INDIVIDUALS ARE CHARGED THE ACTUAL COST OF INSTALLATION OF THE SERVICE. BLACKTOPPING COSTS FOR PRIOR YEAR SERVICE ADDITIONS WERE FINANCED BY THE UTILITY.

Hydrants and Distribution System Valves (Page W-18)

MAINTENANCE MAN HAS BEEN REMINDED ABOUT REQUIRED TESTING.
