



3015 (02-09-04)

ANNUAL REPORT

OF

Name: RIO MUNICIPAL WATER UTILITY

Principal Office: 207 LINCOLN AVENUE
P.O. BOX 276
RIO, WI 53960

For the Year Ended: DECEMBER 31, 1999

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

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

TABLE OF CONTENTS

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

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: RIO MUNICIPAL WATER UTILITY

Utility Address: 207 LINCOLN AVENUE

P.O. BOX 276

RIO, WI 53960

When was utility organized? 1/1/1919

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: ANDREA MILFRED

Title: UTILITY CLERK

Office Address:

207 LINCOLN AVENUE

RIO, WI 53960

Telephone: (920) 992 - 5454

Fax Number: (920) 992 - 6108

E-mail Address:

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

Name: MR TERRENCE DRONE CPA

Title: ACCOUNTANT

Office Address: JOHNSON BLOCK & CO., INC.

229 HIGH STREET

MINERAL POINT, WI 53565

Telephone: (608) 987 - 2206

Fax Number: (608) 987 - 3391

E-mail Address: tdrone@mhtc.net

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

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

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

Name: MR TERRENCE DRONE CPA

Title: ACCOUNTANT

Office Address: JOHNSON BLOCK & CO., INC.
229 HIGH STREET
MINERAL POINT, WI 53565

Telephone: (608) 987 - 2206

Fax Number: (608) 987 - 3391

E-mail Address: tdrone@mhtc.net

Date of most recent audit report: 1/21/1999

Period covered by most recent audit: 1/1/98 TO 12/31/98

Names and titles of utility management including manager or superintendent:

Name: ROBERT LANG

Title: UTILITY SUPERINTENDENT

Office Address:
207 LINCOLN AVENUE
RIO, WI 53960

Telephone: (920) 992 - 5454

Fax Number: (920) 992 - 6108

E-mail Address:

Name of utility commission/committee: RIO VILLAGE BOARD

Names of members of utility commission/committee:

- KARI DORN, TRUSTEE
- CHRIS JEVENS, TRUSTEE
- CYNTHIA KUENZLI, TRUSTEE
- BONNIE PRIBBENOW, TRUSTEE
- JOHN ROBERTS, TRUSTEE
- RUSSELL SUNDE, 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)	128,905	118,224	1
Operating Expenses:			
Operation and Maintenance Expense (401)	51,329	50,027	2
Depreciation Expense (403)	19,457	18,729	3
Amortization Expense (404)	0	0	4
Taxes (408)	21,371	19,599	5
Total Operating Expenses	92,157	88,355	
Net Operating Income	36,748	29,869	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	36,748	29,869	
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)	11,313	11,513	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	11,313	11,513	
Total Income	48,061	41,382	
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	48,061	41,382	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	11,953	6,615	13
Amortization of Debt Discount and Expense (428)	1,519	651	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	7,691	16,981	16
Other Interest Expense (431)	549	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	21,712	24,247	
Net Income	26,349	17,135	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	298,705	281,570	19
Balance Transferred from Income (433)	26,349	17,135	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)	325,054	298,705	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
 2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON INVESTMENTS	11,313	4
Total (Acct. 419):	11,313	
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

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	128,905	0	0	0	128,905	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	128,905	0	0	0	128,905	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,141,721	1,088,327	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	126,979	116,159	2
Net Utility Plant	1,014,742	972,168	
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)	175,478	192,574	5
Other Investments (124)	797	1,197	6
Special Funds (125)	25,997	24,762	7
Total Other Property and Investments	202,272	218,533	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	3,089	10,632	8
Temporary Cash Investments (132)	71,615	46,527	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	18,997	18,358	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	7,149	6,074	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	100,850	81,591	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	8,004	3,625	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	8,004	3,625	
Total Assets and Other Debits	1,325,868	1,275,917	

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)	160,129	160,129	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	325,054	298,705	23
Total Proprietary Capital	485,183	458,834	
LONG-TERM DEBT			
Bonds (221)	354,200	110,000	24
Advances from Municipality (223)	0	240,284	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	354,200	350,284	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	392	1,429	28
Payables to Municipality (233)	21,995	20,084	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	6,781	12,929	32
Other Current and Accrued Liabilities (238)	2,500	2,700	33
Total Current and Accrued Liabilities	31,668	37,142	
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)	454,817	429,657	38
Total Liabilities and Other Credits	1,325,868	1,275,917	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,141,721	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,141,721	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	126,979	0	0	0	9
Total Accumulated Provision	126,979	0	0	0	
Net Utility Plant	1,014,742	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	116,159				116,159	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	19,457				19,457	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	633				633	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	20,090	0	0	0	20,090	13
Debits during year						14
Book cost of plant retired	9,270				9,270	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	9,270	0	0	0	9,270	19
Balance End of Year	126,979	0	0	0	126,979	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	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					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	7,149	6,074
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	<u>7,149</u>	<u>6,074</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)		
Unamortized debt discount & expense (181)				
1994 MORTGAGE REVENUE BONDS	608	428	3,017	1
1999 BANS	556	428	0	2
1999 GENERAL OBLIGATION BONDS	355	428	4,987	3
Total			8,004	
Unamortized premium on debt (251)				
NONE				4
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	160,129	1
Changes during year (explain):		2
Balance end of year	160,129	

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)	
1994 MRB'S	05/01/1994	11/01/2008	4.00%	101,200	1
1999 G.O. BONDS	07/15/1999	04/01/2013	4.91%	253,000	2
Total Bonds (Account 221):				354,200	

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	0	1
Accruals:		
Charged water department expense	21,140	2
Charged electric department expense		3
Charged sewer department expense	231	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>21,371</u>	
Taxes paid during year:		
County, state and local taxes	19,730	6
Social Security taxes	1,454	7
PSC Remainder Assessment	187	8
Other (explain):		
NONE		9
Total payments and other debits	<u>21,371</u>	
Balance end of year	<u><u>0</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)					
1994 Water Revenue Bonds	1,078	6,177	6,250	1,005	1
1999 G.O. BONDS		5,776		5,776	2
Subtotal	1,078	11,953	6,250	6,781	
Advances from Municipality (223)					
1996 STFL	11,851	7,691	19,542	0	3
Subtotal	11,851	7,691	19,542	0	
Other long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
1999 BANS	0	549	549	0	5
Subtotal	0	549	549	0	
Total	12,929	20,193	26,341	6,781	

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	429,657	0	0	0	0	429,657	1
Add credits during year:							
For Services	7,532					7,532	2
For Mains	11,920					11,920	3
Other (specify):							
FOR HYDRANTS	5,708					5,708	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	454,817	0	0	0	0	454,817	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	287,374					287,374	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):		
ADVANCE TO TIF 1	88,439	1
ADVANCE TO TIF 2	21,904	2
ADVANCE TO TIF 3	31,532	3
ADVANCE TO SEWER	33,603	4
Total (Acct. 123):	175,478	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE	797	5
Total (Acct. 124):	797	
Special Funds (125):		
RESERVE AND INTEREST REDEMPTION BOND FUND	16,251	6
DEPRECIATION FUND	9,746	7
Total (Acct. 125):	25,997	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	18,997	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	18,997	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
NONE		15
Total (Acct. 143):	0	
Receivables from Municipality (145):		
NONE		16
Total (Acct. 145):	0	
Prepayments (165):		
NONE		17
Total (Acct. 165):	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)	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		19
Total (Acct. 183):	0	
Payables to Municipality (233):		
DUE TO GENERAL	21,995	20
Total (Acct. 233):	21,995	
Other Deferred Credits (253):		
NONE		21
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,115,024	0	0	0	1,115,024	1
Materials and Supplies	6,611	0	0	0	6,611	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	121,569	0	0	0	121,569	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	442,237	0	0	0	442,237	6
Other (specify):					0	7
Average Net Rate Base	557,829	0	0	0	557,829	
Net Operating Income	36,748	0	0	0	36,748	8
Net Operating Income as a percent of Average Net Rate Base	6.59%	N/A	N/A	N/A	6.59%	

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	160,129	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	311,879	3
Other (Specify):		4
Total Average Proprietary Capital	472,008	
Net Income		
Net Income	26,349	5
Percent Return on Proprietary Capital	5.58%	

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

Income Statement (Page F-01)

See Accountant's Compilation Report

Identification and Ownership - Contacts (Page iv)

July 25 2000

Ms. Andrea Milfred, Utility Clerk
Rio Municipal Water Utility
207 Lincoln Avenue
Rio, WI 53960-9999

1999 Analytical Review DWCCA-5100-PJL

Dear Ms. Milfred:

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

Thank you for your efforts in preparing your 1999 annual report. If you have any questions, please feel free to contact me at (608) 267-9198.

Sincerely,

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

PJL:tlmw:\compl\Analytical Reviews\1999 analytical review letters\no prob
CEM.doc

cc: Mr. Russell Sunde, President

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

COMPILATION REPORT OF CERTIFIED PUBLIC ACCOUNTANTS

City Council
Village of Rio
Rio, Wisconsin

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

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

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

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

JOHNSON BLOCK AND COMPANY, INC.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	127,724	1
Total Sales of Water	127,724	
Other Operating Revenues		
Forfeited Discounts (470)	420	2
Other Water Revenues (474)	761	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	1,181	
Total Operating Revenues	128,905	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	30,835	5
General Operating Expenses (680-690)	20,494	6
Total Operation and Maintenance Expenses	51,329	
Other Operating Expenses		
Depreciation Expense (403)	19,457	7
Amortization Expense (404)		8
Taxes (408)	21,371	9
Total Other Operating Expenses	40,828	
Total Operating Expenses	92,157	
NET OPERATING INCOME	36,748	

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	343	17,694	55,763	4
Commercial	51	4,390	10,602	5
Industrial	4	2,659	3,520	6
Total Metered Sales to General Customers (461)	398	24,743	69,885	
Private Fire Protection Service (462)	1		340	7
Public Fire Protection Service (463)	1		54,278	8
Other Sales to Public Authorities (464)	7	1,383	3,221	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	407	26,126	127,724	

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)	54,278	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)	54,278	
Forfeited Discounts (470):		
Customer late payment charges	420	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	420	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	409	7
Other (specify):		
MISCELLANEOUS	352	8
Total Other Water Revenues (474)	761	
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)	11,763	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	2,291	3
Chemicals (630)	173	4
Supplies and Expenses (640)	6,171	5
Repairs of Water Plant (650)	9,919	6
Transportation Expenses (660)	518	7
Total Plant Operation and Maintenance Expenses	30,835	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	7,241	8
Office Supplies and Expenses (681)	1,673	9
Outside Services Employed (682)	3,892	10
Insurance Expense (684)	1,901	11
Employees Pensions and Benefits (686)	5,523	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	264	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	20,494	
 Total Operation and Maintenance Expenses	 51,329	

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		19,961	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		231	2
Net property tax equivalent		19,730	
Social Security		1,454	3
PSC Remainder Assessment		187	4
Other (specify): NONE			5
Total tax expense		21,371	

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			Columbia				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.230470				3
County tax rate	mills		4.435130				4
Local tax rate	mills		7.965060				5
School tax rate	mills		12.907730				6
Voc. school tax rate	mills		1.704670				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		27.243060				10
Less: state credit	mills		1.881810				11
Net tax rate	mills		25.361250				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.965060				14
Combined School Tax Rate	mills		14.612400				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		22.577460				17
Total Tax Rate	mills		27.243060				18
Ratio of Local and School Tax to Total	dec.		0.828742				19
Total tax net of state credit	mills		25.361250				20
Net Local and School Tax Rate	mills		21.017926				21
Utility Plant, Jan. 1	\$	1,088,329	1,088,329				22
Materials & Supplies	\$	6,074	6,074				23
Subtotal	\$	1,094,403	1,094,403				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,094,403	1,094,403				26
Assessment Ratio	dec.		0.867800				27
Assessed Value	\$	949,723	949,723				28
Net Local & School Rate	mills		21.017926				29
Tax Equiv. Computed for Current Year	\$	19,961	19,961				30
Tax Equivalent per 1994 PSC Report	\$	9,020					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	19,961					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)	1,116		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)	13,670		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	14,786	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	17,074		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	13,398		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	8,614		20
Total Pumping Plant	39,086	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	4,813		23
Total Water Treatment Plant	4,813	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)			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)			1,116 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)			13,670 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	14,786
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			17,074 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			13,398 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			8,614 20
Total Pumping Plant	0	0	39,086
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			4,813 23
Total Water Treatment Plant	0	0	4,813
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)	362,615		26
Transmission and Distribution Mains (343)	490,279	28,997	27
Fire Mains (344)	0		28
Services (345)	65,294	21,662	29
Meters (346)	25,253	2,408	30
Hydrants (348)	73,978	9,597	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,017,419	62,664	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	2,252		36
Transportation Equipment (373)	4,173		37
Other General Equipment (379)	5,798		38
Other Tangible Property (390)	0		39
Total General Plant	12,223	0	
Total utility plant in service directly assignable	1,088,327	62,664	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,088,327	62,664	

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)			362,615 26
Transmission and Distribution Mains (343)			519,276 27
Fire Mains (344)			0 28
Services (345)	4,466		82,490 29
Meters (346)	2,604		25,057 30
Hydrants (348)	2,200		81,375 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	9,270	0	1,070,813
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			2,252 36
Transportation Equipment (373)			4,173 37
Other General Equipment (379)			5,798 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	12,223
Total utility plant in service directly assignable	9,270	0	1,141,721
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	9,270	0	1,141,721

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			2,407	2,407	1
February			2,271	2,271	2
March			2,359	2,359	3
April			2,323	2,323	4
May			2,830	2,830	5
June			2,736	2,736	6
July			2,745	2,745	7
August			2,595	2,595	8
September			2,622	2,622	9
October			2,379	2,379	10
November			2,359	2,359	11
December			2,417	2,417	12
Total for year	0	0	30,043	30,043	
Less: Measured or estimated water used in main flushing and water treatment during year					13
Less: Other utility use				355	14
Other utility use explanation:					15
Fire Dept. 150, Hydrants 100, Sewer Cleaning 30, Street Sweeper 10, Tower Overflow 20, Leaks 25, Watering 20					
Water pumped into distribution system				29,688	16
Less: Water sold				26,126	17
Losses and unaccounted for				3,562	18
Percent unaccounted for to the nearest whole percent (%)				12%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				137	21
Date of maximum: 1/14/1999					22
Cause of maximum:					23
Fill Tower					
Minimum gallons pumped by all methods in any one day during reporting year				10	24
Date of minimum: 1/12/1999					25
Total KWH used for pumping for the year				35,480	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)	
301 EAST RIO STREET	2	392	12	94,400	Yes	1
330 WEST LYONS STREET	3	405	12	78,750	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	NUMBER 2	NUMBER 2 STANDBY	NUMBER 3	1
Location	301 EAST RIO STREET	301 E. RIO ST.	330 WEST LYONS STREET	2
Purpose	P	S	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1953	1953	1968	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	455	455	440	8
Pump Motor or Standby Engine Mfr	US	INTERNATIONAL	US	9 10
Year Installed	1953	1957	1968	11
Type	ELECTRIC	OTHER	ELECTRIC	12
Horsepower	40	110	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	NUMBER 3 STANDBY			14
Location	330 W. LYONS ST.			15
Purpose	S			16
Destination	D			17
Pump Manufacturer	LAYNE			18
Year Installed	1968			19
Type	CENTRIFUGAL			20
Actual Capacity (gpm)	440			21
Pump Motor or Standby Engine Mfr	FORD			22 23
Year Installed	1987			24
Type	NATURAL GAS			25
Horsepower	155			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	NUMBER 2		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1997		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	110		6
Total capacity in gallons	150,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.2800		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	Y		14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	1,524	0	0	0	1,524	1
A	D	6.000	215	0	0	0	215	2
M	D	6.000	20,739	734	0	0	21,473	3
M	D	8.000	9,208	0	0	0	9,208	4
M	D	10.000	3,140	0	0	0	3,140	5
Total Within Municipality			34,826	734	0	0	35,560	
Total Utility			34,826	734	0	0	35,560	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.750	175	0	0	0	175		1
M	0.750	150	29	29	0	150	10	2
M	1.000	60	11	0	0	71	21	3
L	1.000	3	0	0	0	3		4
M	2.000	5	0	0	0	5		5
M	3.000	1	0	0	0	1		6
M	4.000	3	0	0	0	3		7
Total Utility		397	40	29	0	408	31	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	269	0	30	2	241	30	1
0.750	122	42	12	7	159	12	2
1.000	5	0	0	0	5	0	3
1.500	4	0	0	2	6	0	4
2.000	6	0	0	0	6	0	5
3.000	2	0	0	0	2	0	6
Total:	408	42	42	11	419	42	

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	241	0	0	0	0	0	241	1
0.750	101	42	0	2	0	14	159	2
1.000	0	3	0	1	0	1	5	3
1.500	0	2	3	1	0	0	6	4
2.000	0	0	1	1	0	4	6	5
3.000	0	1	0	1	0	0	2	6
Total:	342	48	4	6	0	19	419	

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	68	5	3		70	2
Total Fire Hydrants	68	5	3	0	70	
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:	70
Number of distribution system valves end of year:	70
Number of distribution valves operated during year:	70

WATER OPERATING SECTION FOOTNOTES

Water Operating Revenues & Expenses (Page W-01)

See Accountant's Compilation Report

Water Mains (Page W-15)

Developers paid for the addition of 596 feet of mains in 1999 at a cost of \$11,920. The water utility paid for the remaining 138 feet of mains added in 1999 at a cost of \$17,077.

Water Services (Page W-16)

Twenty-nine services were replaced as part of the West Rio St. Improvements Project at a cost of \$16,130. These services were paid for by the water utility. An additional 7 services were added and financed by developer for \$5,532. The remaining 4 services that were added were financed by application of Cz-1. Property owners are charged \$500 for 3/4" and 1" services. Actual cost is charged for services larger than 1"

Meters (Page W-17)

Adjustments were made to the number of meters owned by the utility to adjust to the actual number of meters owned by the utility.
