



3015 (02-09-04)

ANNUAL REPORT

OF

Name: SHULLSBURG WATER UTILITY

Principal Office: P.O. BOX 580
SHULLSBURG, WI 53586-0580

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: SHULLSBURG WATER UTILITY

Utility Address: P.O. BOX 580
SHULLSBURG, WI 53586-0580

When was utility organized? 12/1/1827

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS PATRICIA BYRNE

Title: UTILITY CLERK

Office Address:

P.O. BOX 580
SHULLSBURG, WI 53586-0580

Telephone: (608) 965 - 4901

Fax Number: (608) 965 - 4424

E-mail Address:

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

Name: MS JODI L. DOBSON

Title: ACCOUNTANT

Office Address: VIRCHOW, KRAUSE AND COMPANY, LLP

4600 AMERICAN PARKWAY
P.O. BOX 7398
MADISON, WI 53707

Telephone: (608) 249 - 6622 EXT 2469

Fax Number: (608) 249 - 8532

E-mail Address: jdobson@virchowkrause.com

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

Name: MR GEORGE HILL

Title: CHAIRMAN

Office Address:

P.O. BOX 580
SHULLSBURG, WI 53586

Telephone: (608) 965 - 4901

Fax Number: (608) 965 - 4424

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: VIRCHOW, KRAUSE AND COMPANY, LLP

Title:

Office Address: VIRCHOW, KRAUSE AND COMPANY, LLP

4600 AMERICAN PARKWAY

P.O. BOX 7398

MADISON, WI 53707

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address: www.virchowkrause.com

Date of most recent audit report: 12/31/1999

Period covered by most recent audit: 1999

Names and titles of utility management including manager or superintendent:

Name: MR GEORGE MORRISSEY

Title: WATER SUPERINTENDENT

Office Address:

P.O. BOX 580

SHULLSBURG, WI 53586-0580

Telephone: (608) 965 - 3768

Fax Number: (608) 965 - 4424

E-mail Address:

Name of utility commission/committee: Shullsburg Utility Committee

Names of members of utility commission/committee:

JEFF DOYLE

GEORGE HILL, CHAIRMAN

CHRISTINE RUSSELL

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)	202,969	197,712	1
Operating Expenses:			
Operation and Maintenance Expense (401)	90,980	99,347	2
Depreciation Expense (403)	28,283	24,281	3
Amortization Expense (404)	0	0	4
Taxes (408)	3,342	4,252	5
Total Operating Expenses	122,605	127,880	
Net Operating Income	80,364	69,832	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	80,364	69,832	
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)	11,482	13,409	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	11,482	13,409	
Total Income	91,846	83,241	
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	91,846	83,241	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	29,818	15,179	13
Amortization of Debt Discount and Expense (428)	628	628	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	3,530	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	3,980		18
Total Interest Charges	26,466	19,337	
Net Income	65,380	63,904	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	579,297	515,393	19
Balance Transferred from Income (433)	65,380	63,904	20
Miscellaneous Credits to Surplus (434)	6,406	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)	651,083	579,297	

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):		
INCOME ON INVESTMENTS	11,482	4
Total (Acct. 419):	11,482	
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):		
PRIOR YEAR AUDIT ADJUSTMENT	6,406	8
Total (Acct. 434):	6,406	
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	202,969	0	0	0	202,969	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	202,969	0	0	0	202,969	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,895,089	1,624,838	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	174,274	178,981	2
Net Utility Plant	1,720,815	1,445,857	
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)	258,551	479,931	7
Total Other Property and Investments	258,551	479,931	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	5,006	34,123	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	12,595	11,831	11
Other Accounts Receivable (143)	138	4,063	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	405,176	396,890	14
Materials and Supplies (150)	14,466	10,513	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	1,675	1,614	17
Total Current and Accrued Assets	439,056	459,034	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	11,291	11,919	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	11,291	11,919	
Total Assets and Other Debits	2,429,713	2,396,741	

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)	545,937	545,937	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	651,083	579,297	23
Total Proprietary Capital	1,197,020	1,125,234	
LONG-TERM DEBT			
Bonds (221)	610,000	630,000	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	610,000	630,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	2,223	13,417	28
Payables to Municipality (233)	0	131,268	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	2,430	2,530	32
Other Current and Accrued Liabilities (238)	434	877	33
Total Current and Accrued Liabilities	5,087	148,092	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	3,502	3,554	36
Total Deferred Credits	3,502	3,554	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	614,104	489,861	38
Total Liabilities and Other Credits	2,429,713	2,396,741	

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)	1,895,089	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	1,895,089	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	174,274	0	0	0	9
Total Accumulated Provision	174,274	0	0	0	
Net Utility Plant	1,720,815	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	178,981				178,981	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	28,283				28,283	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,243				1,243	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	29,526	0	0	0	29,526	13
Debits during year						14
Book cost of plant retired	34,233				34,233	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	34,233	0	0	0	34,233	19
Balance End of Year	174,274	0	0	0	174,274	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					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	14,466	10,513
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	14,466	10,513

**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)				
1998 Revenue Bonds	628	428	11,291	1
Total			<u><u>11,291</u></u>	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			<u><u>0</u></u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	545,937	1
Changes during year (explain):		2
Balance end of year	<u><u>545,937</u></u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1998 Revenue Bonds	07/01/1998	06/01/2018	4.75%	610,000	1
Total Bonds (Account 221):				610,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
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NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	3,342	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>3,342</u>	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	3,064	7
PSC Remainder Assessment	278	8
Other (explain):		
NONE		9
Total payments and other debits	<u>3,342</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)					
1998 Revenue Bonds	2,530	29,818	29,918	2,430	1
Subtotal	2,530	29,818	29,918	2,430	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	2,530	29,818	29,918	2,430	

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	489,861	0	0	0	0	489,861	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
HILLSIDE PROJECT - CDBG	124,243					124,243	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	614,104	0	0	0	0	614,104	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
REDEMPTION FUND	38,652	3
PLANT REPAIR FUND	122,747	4
WATER TOWER PAINTING FUND	6,136	5
TRANSPORTATION FUND	4,821	6
MAIN REPLACEMENT FUND	31,129	7
CONSTRUCTION ACCOUNTS	105	8
BUILDING FUND	2,031	9
RESERVE ACCOUNT	52,930	10
Total (Acct. 125):	258,551	
Notes Receivable (141):		
NONE		11
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	12,595	12
Electric		13
Sewer (Regulated)		14
Other (specify):		
NONE		15
Total (Acct. 142):	12,595	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		16
Merchandising, jobbing and contract work		17
Other (specify):		
MISCELLANEOUS	138	18
Total (Acct. 143):	138	
Receivables from Municipality (145):		
PUBLIC FIRE PROTECTION	5,775	19
MISCELLANEOUS DUE FROM CITY	3,081	20
FROM SEWER UTILITY	3,930	21
FROM TIF #4	30,205	22

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)	
Receivables from Municipality (145):		
FROM TIF #3	362,185	23
Total (Acct. 145):	405,176	
Prepayments (165):		
NONE		24
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		25
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		26
Total (Acct. 183):	0	
Payables to Municipality (233):		
NONE		27
Total (Acct. 233):	0	
Other Deferred Credits (253):		
ACCRUED SICK LEAVE	3,502	28
Total (Acct. 253):	3,502	

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	1,757,120	0	0	0	1,757,120	1
Materials and Supplies	12,489	0	0	0	12,489	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	176,627	0	0	0	176,627	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	551,982	0	0	0	551,982	6
Other (specify):					0	7
Average Net Rate Base	1,041,000	0	0	0	1,041,000	
Net Operating Income	80,364	0	0	0	80,364	8
Net Operating Income as a percent of Average Net Rate Base	7.72%	N/A	N/A	N/A	7.72%	

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	545,937	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	615,190	3
Other (Specify):		4
Total Average Proprietary Capital	1,161,127	
Net Income		
Net Income	65,380	5
Percent Return on Proprietary Capital	5.63%	

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.

There were additional audit adjustments made to our 1998 financial statements after the 1998 annual report was filed with the Public Service Commission. These entries related to wrapping up a joint utility project finance by grants and relating to the TIF #3. We have shown these adjustments as current period an adjustment in retained earnings. We have also made sure that all balances as of December 31, 1999 were reported correctly.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

May 5, 2000

Ms. Patricia Byrne, Utility Clerk
Shullsburg Water Utility
P.O. Box 580
Shullsburg, WI 53586-0580

1999 Analytical Review DWCCA-5470-PJL

Dear Ms. Byrne:

The Public Service Commission (Commission) is in the process of completing an analytical review of your utility's 1999 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. In our review letter of May 20, 1999, regarding the utility's 1998 annual report, we asked that in the future more information be provided regarding the block grant program which it was indicated the new mains and services were financed by. We do not see that information provided in the 1999 report. Please provide that information at this time including the source of the grant as well as any directives spelled out in the grant in terms of how the funds are to be used.

2. During our review, we noted that in Account 145, Receivables from Municipality on page F-18, you reported 2 items described as from TIF # 3 and from TIF # 4, which were the same as what was reported in 1998. Please note that in the future, Account 145 should only contain amounts that are subject to current settlement. Amounts that will be repaid but over a longer period of time, should be reclassified to Account 123, Investment in Municipality.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please

respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

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

PJL:tlk:w:\compl\Analytical Reviews\1999 analytical review letters\5470.doc

FINANCIAL SECTION FOOTNOTES

cc: Mr. George Hill, Chairman

The following response received by e-mail from Stacey Wagner at V.K. on 6/5/00.

Item number 1:

The 1998 Community Development Block Grant funds were received through the Department of Commerce (State of WI). The grant was for water and sewer infrastructure replacements and corresponding street reconstruction. The grant also contained funds for engineering and administration. The project was completed on Water Street (the city's main street through downtown) in 1998. A single audit was performed related to the funds received as they were in excess of \$300,000. A copy of the single audit report should be available from the city clerk. There were no substantial compliance findings.

Item number 2:

Noted. We will reclassify the long-term receivables in the 2000 annual report.

If you need any additional information related to the grant, please let me know. Also, please confirm receipt of this response for the utility's records.

Thank you.

Review closed.

PJL

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	199,763	1
Total Sales of Water	199,763	
Other Operating Revenues		
Forfeited Discounts (470)	747	2
Other Water Revenues (474)	2,459	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	3,206	
Total Operating Revenues	202,969	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	49,737	5
General Operating Expenses (680-690)	41,243	6
Total Operation and Maintenance Expenses	90,980	
Other Operating Expenses		
Depreciation Expense (403)	28,283	7
Amortization Expense (404)		8
Taxes (408)	3,342	9
Total Other Operating Expenses	31,625	
Total Operating Expenses	122,605	
NET OPERATING INCOME	80,364	

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	532	24,846	89,393	4
Commercial	73	5,255	20,300	5
Industrial	8	1,045	2,650	6
Total Metered Sales to General Customers (461)	613	31,146	112,343	
Private Fire Protection Service (462)	1		888	7
Public Fire Protection Service (463)	1		82,001	8
Other Sales to Public Authorities (464)	23	1,316	4,531	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	638	32,462	199,763	

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)	82,001	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)	82,001	
Forfeited Discounts (470):		
Customer late payment charges	747	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	747	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	2,459	7
Other (specify):		
NONE		8
Total Other Water Revenues (474)	2,459	
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)	29,670	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	7,285	3
Chemicals (630)	2,307	4
Supplies and Expenses (640)	3,826	5
Repairs of Water Plant (650)	5,179	6
Transportation Expenses (660)	1,470	7
Total Plant Operation and Maintenance Expenses	49,737	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	9,661	8
Office Supplies and Expenses (681)	3,474	9
Outside Services Employed (682)	7,336	10
Insurance Expense (684)	2,463	11
Employees Pensions and Benefits (686)	12,539	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	5,770	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	41,243	
 Total Operation and Maintenance Expenses	 90,980	

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		0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		0	
Social Security		3,064	3
PSC Remainder Assessment		278	4
Other (specify): NONE			5
Total tax expense		3,342	

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			Lafayette				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.201810				3
County tax rate	mills		8.579754				4
Local tax rate	mills		3.686108				5
School tax rate	mills		12.132969				6
Voc. school tax rate	mills		1.712456				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		26.313097				10
Less: state credit	mills		1.830160				11
Net tax rate	mills		24.482937				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		3.686108				14
Combined School Tax Rate	mills		13.845425				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.531533				17
Total Tax Rate	mills		26.313097				18
Ratio of Local and School Tax to Total	dec.		0.666266				19
Total tax net of state credit	mills		24.482937				20
Net Local and School Tax Rate	mills		16.312159				21
Utility Plant, Jan. 1	\$	1,619,152	1,619,152				22
Materials & Supplies	\$	10,513	10,513				23
Subtotal	\$	1,629,665	1,629,665				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,629,665	1,629,665				26
Assessment Ratio	dec.		0.991003				27
Assessed Value	\$	1,615,003	1,615,003				28
Net Local & School Rate	mills		16.312159				29
Tax Equiv. Computed for Current Year	\$	26,344	26,344				30
Tax Equivalent per 1994 PSC Report	\$	21,940					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	0					32 33
Tax equiv. for current year (see note 6)	\$	0					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)	197		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)	53,719		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	53,916	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	57,920		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	38,813		17
Diesel Pumping Equipment (326)	17,725		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	1,758		20
Total Pumping Plant	116,216	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	4,131		23
Total Water Treatment Plant	4,131	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	962		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)			197 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)			53,719 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	53,916
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			57,920 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			38,813 17
Diesel Pumping Equipment (326)			17,725 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			1,758 20
Total Pumping Plant	0	0	116,216
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			4,131 23
Total Water Treatment Plant	0	0	4,131
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			962 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)	307,264		26
Transmission and Distribution Mains (343)	840,989	257,512	27
Fire Mains (344)	0		28
Services (345)	110,068	8,725	29
Meters (346)	62,066	194	30
Hydrants (348)	101,016	16,200	31
Other Transmission and Distribution Plant (349)	316		32
Total Transmission and Distribution Plant	1,422,681	282,631	
GENERAL PLANT			
Land and Land Rights (370)	80		33
Structures and Improvements (371)	2,529		34
Office Furniture and Equipment (372)	1,484		35
Computer Equipment (372.1)	4,255	732	36
Transportation Equipment (373)	6,200	23,689	37
Other General Equipment (379)	7,660	3,118	38
Other Tangible Property (390)	0		39
Total General Plant	22,208	27,539	
Total utility plant in service directly assignable	1,619,152	310,170	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,619,152	310,170	

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)			307,264	26
Transmission and Distribution Mains (343)	24,258		1,074,243	27
Fire Mains (344)			0	28
Services (345)	2,400		116,393	29
Meters (346)	50		62,210	30
Hydrants (348)	1,200		116,016	31
Other Transmission and Distribution Plant (349)			316	32
Total Transmission and Distribution Plant	27,908	0	1,677,404	
GENERAL PLANT				
Land and Land Rights (370)			80	33
Structures and Improvements (371)			2,529	34
Office Furniture and Equipment (372)			1,484	35
Computer Equipment (372.1)			4,987	36
Transportation Equipment (373)	6,325		23,564	37
Other General Equipment (379)			10,778	38
Other Tangible Property (390)			0	39
Total General Plant	6,325	0	43,422	
Total utility plant in service directly assignable	34,233	0	1,895,089	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	34,233	0	1,895,089	

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			3,187	3,187	1
February			2,782	2,782	2
March			3,287	3,287	3
April			3,702	3,702	4
May			3,692	3,692	5
June			3,677	3,677	6
July			3,987	3,987	7
August			3,663	3,663	8
September			3,664	3,664	9
October			3,416	3,416	10
November			3,162	3,162	11
December			3,301	3,301	12
Total for year	0	0	41,520	41,520	
Less: Measured or estimated water used in main flushing and water treatment during year					13
Less: Other utility use				2,329	14
Other utility use explanation: related to construction projects					15
Water pumped into distribution system				39,191	16
Less: Water sold				32,462	17
Losses and unaccounted for				6,729	18
Percent unaccounted for to the nearest whole percent (%)				17%	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				193	21
Date of maximum: 9/23/1999					22
Cause of maximum: watering ballfield					23
Minimum gallons pumped by all methods in any one day during reporting year				70	24
Date of minimum: 1/11/1999					25
Total KWH used for pumping for the year				84,580	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL #3 SOUTH JUDGEMENT	No. 3	639	12	57	Yes	1
WELL #4 WEST HARRISON	No. 4	454	16	44	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL NO. 3	WELL NO. 4		1
Location	SOUTH JUDGEMENT	WEST HARRISON		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	LAYNE	DEMINO		5
Year Installed	1954	1971		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	290	300		8
Pump Motor or Standby Engine Mfr	US GENERAL ELECTRIC	US GENERAL ELECTRIC		9 10
Year Installed	1954	1998		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	40	50		13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	NO. 1	WELL #4		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET			3
Year constructed	1992			4
Primary material (earthen, steel, concrete, other)	STEEL			5
Elevation difference in feet (See Headnote 3.)	71			6
Total capacity in gallons	200,000			7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.4180	0.4320		12
Is a corrosion control chemical used (yes, no)?	N	N		13
Is water fluoridated (yes, no)?	Y	Y		14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	300	0	150	0	150	1
M	D	4.000	10,204	0	4,272	0	5,932	2
P	D	4.000	262	0	0	0	262	3
M	D	6.000	17,907	0	1,145	0	16,762	4
P	D	6.000	2,921	1,253	0	0	4,174	5
M	D	8.000	4,122	0	0	0	4,122	6
P	D	8.000	12,737	3,939	0	0	16,676	7
M	D	10.000	945	0	0	0	945	8
P	D	10.000	80	0	0	0	80	9
P	D	12.000	2,042	0	0	0	2,042	10
Total Within Municipality			51,520	5,192	5,567	0	51,145	
Total Utility			51,520	5,192	5,567	0	51,145	

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)	
P	0.750	3	0	0	0	3		1
M	0.750	413	0	32	0	381	37	2
M	1.000	165	33	0	0	198	3	3
M	1.500	4	0	0	0	4		4
M	2.000	17	0	0	0	17	3	5
M	4.000	5	0	0	0	5		6
M	6.000	1	0	0	0	1		7
Total Utility		608	33	32	0	609	43	

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	643	0	3	0	640	17	1
1.000	7	0	0	0	7	0	2
1.500	9	0	0	0	9	0	3
2.000	9	0	0	0	9	0	4
3.000	2	0	0	0	2	0	5
4.000	4	0	0	0	4	0	6
Total:	674	0	3	0	671	17	

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	532	62	3	13	0	30	640	1
1.000	0	1	3	1	0	2	7	2
1.500	0	5	1	1	0	2	9	3
2.000	0	5	1	3	0	0	9	4
3.000	0	0	0	2	0	0	2	5
4.000	0	0	0	3	0	1	4	6
Total:	532	73	8	23	0	35	671	

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	67	10			77	2
Total Fire Hydrants	67	10	0	0	77	
Flushing Hydrants						
	16		6		10	3
Total Flushing Hydrants	16	0	6	0	10	

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:	87
Number of distribution system valves end of year:	237
Number of distribution valves operated during year:	142

WATER OPERATING SECTION FOOTNOTES

Property Tax Equivalent (Water) (Page W-07)

The city council has passed a resolution setting the tax equivalent to zero for the water utility.

Water Utility Plant in Service (Page W-08)

Account 346 - Meters - Additions were for miscellaneous meter parts, but no complete meters were added.

Account 373 - Transportation Equipment - During 1999 a new utility truck was purchased.

Water Mains (Page W-15)

Current year main additions were financed by a combination of block grants and debt as a part of the Hillside project.

Water Services (Page W-16)

Current year additions were part of the Hillside project and were financed by a combination of block grants and debt.
