



3015 (02-09-04)

ANNUAL REPORT

OF

Name: WITTENBERG MUNICIPAL WATER UTILITY

Principal Office: P.O. BOX 331
WITTENBERG, WI 54499

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: WITTENBERG MUNICIPAL WATER UTILITY

Utility Address: P.O. BOX 331
WITTENBERG, WI 54499

When was utility organized? 1/1/1917

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS DAWN MEVERDEN
Title: VILLAGE CLERK/TREASURER

Office Address:
P.O. BOX 331
WITTENBERG, WI 54499

Telephone: (715) 253 - 3770

Fax Number: (715) 253 - 3772

E-mail Address:

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

Name: MR CLIFFORD A WIERNIK CPA
Title: PARTNER

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP
401 FIFTH STREET, SUITE 339
WAUSAU, WI 54403

Telephone: (715) 842 - 3324

Fax Number: (715) 842 - 8146

E-mail Address:

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

Name: NONE
Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: MR CLIFFORD A WIERNIK CPA

Title: PARTNER

Office Address: VIRCHOW, KRAUSE & COMPANY
401 FIFTH STREET, SUITE 339
WAUSAU, WI 54403

Telephone: (715) 842 - 3324

Fax Number: (715) 842 - 8146

E-mail Address:

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

Period covered by most recent audit: 1/1/99 TO 12/31/99

Names and titles of utility management including manager or superintendent:

Name: MR JOEL YAEGER

Title: MANAGER & OPERATOR

Office Address:
P.O. BOX 331
WITTENBERG, WI 54499

Telephone: (715) 253 - 3770

Fax Number: (715) 253 - 3772

E-mail Address:

Name of utility commission/committee:

Names of members of utility commission/committee:

- MR STEVE BLOCK
- MR IVAN HUBBARD
- MS MARY ZILLMAN

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: 1/1/1997 1/1/1997

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)	115,679	114,867	1
Operating Expenses:			
Operation and Maintenance Expense (401)	40,978	33,004	2
Depreciation Expense (403)	22,616	21,888	3
Amortization Expense (404)	0	0	4
Taxes (408)	19,166	18,914	5
Total Operating Expenses	82,760	73,806	
Net Operating Income	32,919	41,061	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	32,919	41,061	
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)	4,703	2,979	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	4,703	2,979	
Total Income	37,622	44,040	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	731	12
Total Miscellaneous Income Deductions	0	731	
Income Before Interest Charges	37,622	43,309	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	7,210	9,565	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	7,210	9,565	
Net Income	30,412	33,744	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	238,565	186,656	19
Balance Transferred from Income (433)	30,412	33,744	20
Miscellaneous Credits to Surplus (434)	18,165	18,165	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)	287,142	238,565	

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	4,703	4
Total (Acct. 419):	4,703	
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):		
TAX EQUIVALENT RETURNED BY VILLAGE	18,165	8
Total (Acct. 434):	18,165	
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):						
NONE					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	115,679	0	0	0	115,679	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:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	115,679	0	0	0	115,679	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,266,290	1,130,289	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	292,408	271,963	2
Net Utility Plant	973,882	858,326	
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)	17,642	27,131	6
Special Funds (125)	0	0	7
Total Other Property and Investments	17,642	27,131	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	68,390	87,966	8
Temporary Cash Investments (132)	12,369	9,923	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	14,925	11,344	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	74,266	1,556	14
Materials and Supplies (150)	10,993	6,940	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	180,943	117,729	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	4,523	20
Total Deferred Debits	0	4,523	
Total Assets and Other Debits	1,172,467	1,007,709	

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)	65,201	65,201	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	287,142	238,565	23
Total Proprietary Capital	352,343	303,766	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	124,147	156,538	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	124,147	156,538	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	1,287	4,726	28
Payables to Municipality (233)	214,575	160,919	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	564	708	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	216,426	166,353	
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)	479,551	381,052	38
Total Liabilities and Other Credits	1,172,467	1,007,709	

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)	1,223,676	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)	42,614				6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,266,290	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	292,408	0	0	0	9
Total Accumulated Provision	292,408	0	0	0	
Net Utility Plant	973,882	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	271,963				271,963	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	22,616				22,616	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,068				1,068	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	23,684	0	0	0	23,684	13
Debits during year						14
Book cost of plant retired	3,239				3,239	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	3,239	0	0	0	3,239	19
Balance End of Year	292,408	0	0	0	292,408	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):					
NONE	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	10,993	6,940
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	10,993	6,940

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	65,201	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>65,201</u></u>	

BONDS (ACCT. 221)

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

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

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
G.O. Note Banner Bank	12/01/1996	06/01/2003	5.50%	124,147	1
Total for Account 223				124,147	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	19,166	2
Charged electric department expense		3
Charged sewer department expense	254	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>19,420</u>	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	1,118	7
PSC Remainder Assessment	137	8
Other (explain):		
Tax equivalent forgiven by Village	18,165	9
Total payments and other debits	<u>19,420</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)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
G.O. Note-Banner Bank	708	7,210	7,354	564	2
Subtotal	708	7,210	7,354	564	
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	708	7,210	7,354	564	

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	381,052	0	0	0	0	381,052	1
Add credits during year:							
For Services	81,969					81,969	2
For Mains	16,530					16,530	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	479,551	0	0	0	0	479,551	
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):		
SPECIAL ASSESSMENTS RECEIVABLE	17,642	2
Total (Acct. 124):	17,642	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	14,925	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	14,925	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
DUE FROM GENERAL FUND - SALARIES AND WAGES	3,472	12
DUE FROM AMBULANCE FUND	246	13
DUE FROM INDUSTRIAL PARK FUND-REIMBURSEMENT OF LAND PURCHASED	70,548	14
Total (Acct. 145):	74,266	
Prepayments (165):		
NONE		15
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		16
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		17
Total (Acct. 183):	0	
Payables to Municipality (233):		
DUE TO SEWER UTILITY	214,575	18
Total (Acct. 233):	214,575	
Other Deferred Credits (253):		
NONE		19
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,176,982	0	0	0	1,176,982	1
Materials and Supplies	8,966	0	0	0	8,966	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	282,185	0	0	0	282,185	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	430,301	0	0	0	430,301	6
Other (specify):						
NONE					0	7
Average Net Rate Base	473,462	0	0	0	473,462	
Net Operating Income	32,919	0	0	0	32,919	8
Net Operating Income as a percent of Average Net Rate Base						
	6.95%	N/A	N/A	N/A	6.95%	

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	65,201	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	262,853	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	328,054	
Net Income		
Net Income	30,412	5
Percent Return on Proprietary Capital	9.27%	

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

Identification and Ownership - Contacts (Page iv)

May 17, 2000

Ms. Dawn Meverden, Village Clerk Treasurer
Wittenberg Municipal Water & Sewer Utility
P.O. Box 331
Wittenberg, WI 54499-0331

1999 Analytical Review DWCCA-6740-PJL

Dear Ms. Meverden:

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

cc: Mr. Steve Block

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	114,390	1
Total Sales of Water	114,390	
Other Operating Revenues		
Forfeited Discounts (470)	309	2
Other Water Revenues (474)	980	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	1,289	
Total Operating Revenues	115,679	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	28,003	5
General Operating Expenses (680-690)	12,975	6
Total Operation and Maintenance Expenses	40,978	
Other Operating Expenses		
Depreciation Expense (403)	22,616	7
Amortization Expense (404)	0	8
Taxes (408)	19,166	9
Total Other Operating Expenses	41,782	
Total Operating Expenses	82,760	
NET OPERATING INCOME	32,919	

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	361	15,041	34,739	4
Commercial	87	14,001	19,524	5
Industrial	4	4,107	4,385	6
Total Metered Sales to General Customers (461)	452	33,149	58,648	
Private Fire Protection Service (462)	3		930	7
Public Fire Protection Service (463)	1		47,163	8
Other Sales to Public Authorities (464)	13	5,920	7,649	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	469	39,069	114,390	

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)	47,163	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)	47,163	
Forfeited Discounts (470):		
Customer late payment charges	309	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	309	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	980	7
Other (specify):		
NONE		8
Total Other Water Revenues (474)	980	
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)	776	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	5,548	3
Chemicals (630)	800	4
Supplies and Expenses (640)	3,968	5
Repairs of Water Plant (650)	13,939	6
Transportation Expenses (660)	2,972	7
Total Plant Operation and Maintenance Expenses	28,003	
 GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	2,640	8
Office Supplies and Expenses (681)	2,582	9
Outside Services Employed (682)	4,254	10
Insurance Expense (684)	2,619	11
Employees Pensions and Benefits (686)	732	12
Regulatory Commission Expenses (688)	45	13
Miscellaneous General Expenses (689)	103	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	12,975	
 Total Operation and Maintenance Expenses	 40,978	

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	WATER ONLY	18,165	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	1/2 SHARE OF METER RELATED COST	254	2
Net property tax equivalent		17,911	
Social Security	ACTUAL WAGES	1,118	3
PSC Remainder Assessment	% OF REVENUES	137	4
Other (specify): NONE			5
Total tax expense		<u>19,166</u>	

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			Shawano				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.208101				3
County tax rate	mills		5.940127				4
Local tax rate	mills		7.108861				5
School tax rate	mills		7.429494				6
Voc. school tax rate	mills		1.949241				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		22.635824				10
Less: state credit	mills		1.633418				11
Net tax rate	mills		21.002406				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.108861				14
Combined School Tax Rate	mills		9.378735				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		16.487596				17
Total Tax Rate	mills		22.635824				18
Ratio of Local and School Tax to Total	dec.		0.728385				19
Total tax net of state credit	mills		21.002406				20
Net Local and School Tax Rate	mills		15.297839				21
Utility Plant, Jan. 1	\$	1,130,289	1,130,289				22
Materials & Supplies	\$	6,940	6,940				23
Subtotal	\$	1,137,229	1,137,229				24
Less: Plant Outside Limits	\$	44,195	44,195				25
Taxable Assets	\$	1,093,034	1,093,034				26
Assessment Ratio	dec.		0.990859				27
Assessed Value	\$	1,083,043	1,083,043				28
Net Local & School Rate	mills		15.297839				29
Tax Equiv. Computed for Current Year	\$	16,568	16,568				30
Tax Equivalent per 1994 PSC Report	\$	18,165					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	18,165					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)	5,253		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)	50,428		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	21,838		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	77,519	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	72,826		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	18,316		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	3,000		20
Total Pumping Plant	94,142	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	9,094		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	55,582		23
Total Water Treatment Plant	64,676	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	8,000		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)			5,253 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)			50,428 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			21,838 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	77,519
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			72,826 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			18,316 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			3,000 20
Total Pumping Plant	0	0	94,142
WATER TREATMENT PLANT			
Land and Land Rights (330)			9,094 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			55,582 23
Total Water Treatment Plant	0	0	64,676
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			8,000 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)	278,308		26
Transmission and Distribution Mains (343)	464,407	76,522	27
Fire Mains (344)	0		28
Services (345)	69,513	2,512	29
Meters (346)	33,582	5,504	30
Hydrants (348)	29,682	11,270	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	883,492	95,808	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	1,702		35
Computer Equipment (372.1)	2,060		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	6,698	818	39
Total General Plant	10,460	818	
Total utility plant in service directly assignable	1,130,289	96,626	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,130,289	96,626	

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)			278,308 26
Transmission and Distribution Mains (343)			540,929 27
Fire Mains (344)			0 28
Services (345)	201		71,824 29
Meters (346)	1,503		37,583 30
Hydrants (348)	1,535		39,417 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	3,239	0	976,061
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			1,702 35
Computer Equipment (372.1)			2,060 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			7,516 39
Total General Plant	0	0	11,278
Total utility plant in service directly assignable	3,239	0	1,223,676
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	3,239	0	1,223,676

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			5,407	5,407	1
February			5,300	5,300	2
March			6,066	6,066	3
April			5,191	5,191	4
May			5,566	5,566	5
June			5,584	5,584	6
July			5,730	5,730	7
August			4,622	4,622	8
September			4,377	4,377	9
October			4,162	4,162	10
November			3,872	3,872	11
December			4,328	4,328	12
Total for year	0	0	60,205	60,205	
Less: Measured or estimated water used in main flushing and water treatment during year				900	13
Less: Other utility use				9,900	14
Other utility use explanation:					15
LEFT WATER RUN TO PREVENT FREEZE-UP, FIRE DEPT., LEAKS FIRE TESTS, TOWER OVER FLOWS.					
Water pumped into distribution system				49,405	16
Less: Water sold				39,069	17
Losses and unaccounted for				10,336	18
Percent unaccounted for to the nearest whole percent (%)				21%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
FOUND AND REPAIRED 2 MAJOR WATER LEAKS ON 8/5/99, TO BRING WATER LOSS UNDER 25%.					
Maximum gallons pumped by all methods in any one day during reporting year				299	21
Date of maximum: 2/15/1999					22
Cause of maximum:					23
WATER MAIN BREAK					
Minimum gallons pumped by all methods in any one day during reporting year				85	24
Date of minimum: 9/22/1999					25
Total KWH used for pumping for the year				70,391	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)	
DRILLED - REED STREET	3	50	60	567,000	Yes	1
DRILLED - WINNEBAGO STREET	4	51	18	216,000	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 #3	WELL #4	1
Location	REED STREET	WINNEBAGO ST	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	LAYNE	LAYNE	5
Year Installed	1971	1978	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	400	150	8
Pump Motor or Standby Engine Mfr	GEN ELEC	GEN ELEC	10
Year Installed	1971	1978	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	15	15	13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	WATER TOWER #1	WATER TOWER #2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	1992	1992	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	200	200	6
Total capacity in gallons	150,000	150,000	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.)	0.2160	0.5760	12
Is a corrosion control chemical used (yes, no)?	N	N	13
Is water fluoridated (yes, no)?	N	N	14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	517	0	0	0	517	1
A	D	4.000	400	0	0	0	400	2
M	D	4.000	2,950	0	0	0	2,950	3
A	D	6.000	5,875	0	0	0	5,875	4
M	D	6.000	21,176	0	0	0	21,176	5
P	D	6.000	2,286	0	0	0	2,286	6
A	D	8.000	580	0	0	0	580	7
M	D	8.000	10,229	0	0	0	10,229	8
P	D	8.000	440	0	0	0	440	9
Total Within Municipality			44,453	0	0	0	44,453	
M	D	8.000	1,175	0	0	0	1,175	10
P	D	8.000	350	1,250	0	0	1,600	11
P	D	10.000	0	2,350			2,350	12
Total Outside of Municipality			1,525	3,600	0	0	5,125	
Total Utility			45,978	3,600	0	0	49,578	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	360	2	3	0	359	11	1
M	1.000	90	8	0	0	98	20	2
M	2.000	8	0	0	0	8	1	3
M	4.000	3	1	0	0	4	0	4
Total Utility		461	11	3	0	469	32	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	459	26	26	0	459	21	1
1.000	17	0	0	0	17	0	2
1.500	6	0	0	0	6	0	3
2.000	4	0	0	0	4	0	4
4.000	3	1	0	0	4	2	5
6.000	2	0	0	0	2	2	6
Total:	491	27	26	0	492	25	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	358	71	2	6	0	22	459	1
1.000	2	10	0	3	0	2	17	2
1.500	1	2	1	2	0	0	6	3
2.000	0	2	1	1	0	0	4	4
4.000	0	2	0	1	0	1	4	5
6.000	0	0	0	0	2	0	2	6
Total:	361	87	4	13	2	25	492	

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	1	4		0	5	1
Within Municipality	58	3	3		58	2
Total Fire Hydrants	59	7	3	0	63	
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:	63
Number of distribution system valves end of year:	92
Number of distribution valves operated during year:	89

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Acct# 600- Decrease due to the 100% allocation of wages to Repairs of Water Plant.

Acct# 650- Increase due to the 100% allocation of wages to Repairs of Water Plant.

Acct# 680-Bill was not working for 6 months and was on disability.

Acct# 682-No unusaul items noted.

Acct# 684- No insurance had been allocated in 1998.

Acct# 686-Bill was on disability for 6 months when he was not working.

Water Utility Plant in Service (Page W-08)

Acct# 348- Additional hydrants supplied to the Homme Home for boys, which was paid for my the customer.

Acct# 343- Watermain was laid to the Homme Home for boys and was also paid by the Home.

Water Mains (Page W-15)

The new 8" and 10" water main was laid to the Homme Home for boys. The water utility has agreement with them, when the main is turned over to the village. They paid for it.

Water Services (Page W-16)

Additions were financed by customers contributing &8,1969 and the rest by the utilitiy.

Hydrants and Distribution System Valves (Page W-18)

ADDED 3 NEW HYDRANTS AND RETIRED 3 HYDRANTS ON HWY. 29 & 45 PROJECT. ADDED 4 HYDRANTS ON HOMME HOME FOR BOYS PROJECT PAID FOR BY THEM. ALSO ADDED 6 DISTRIBUTION VALVES ON SAME PROJECT.
