



3013 (02-09-04)

ANNUAL REPORT

OF

Name: APPLETON WATER DEPT

Principal Office: 100 N. APPLETON STREET
APPLETON, WI 54911

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: APPLETON WATER DEPT

Utility Address: 100 N. APPLETON STREET
APPLETON, WI 54911

When was utility organized? 12/1/1911

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: TONY SAUCERMAN

Title: ACCOUNTANT

Office Address:

100 N. APPLETON STREET
APPLETON, WI 54911

Telephone: (920) 832 - 6442

Fax Number: (920) 832 - 6044

E-mail Address:

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

Name: VIRCHOW, KRAUSE & COMPANY, LLP

Title:

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP

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

Telephone: (608) 249 - 6622

Fax Number: (609) 249 - 8532

E-mail Address: cpa@virchowkrause.com

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: VIRCHOW, KRAUSE & COMPANY, LLP

Title:

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP

4600 AMERICAN PARKWAY

P.O. BOX 7398

MADISON, WI 53707-7398

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address: cpa@virchowkrause.com

Date of most recent audit report: 3/22/1999

Period covered by most recent audit: YEAR ENDED 12/31/99

Names and titles of utility management including manager or superintendent:

Name: DUANE LEAF

Title: DIRECTOR OF UTILITIES

Office Address:

2006 E. NEWBERRY STREET

APPLETON, WI 54915

Telephone: (920) 832 - 5945

Fax Number: (920) 832 - 5949

E-mail Address:

Name of utility commission/committee: UTILITIES COMMITTEE

Names of members of utility commission/committee:

CHARLIE GOFF

KATHY GROAT

JEROME R HILER

RON KLEMP, SR

EDWARD L SPANG

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)	7,243,810	6,726,347	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	3,183,114	3,016,190	2
Depreciation Expense (403)	1,628,870	764,570	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	1,002,563	997,094	5
Total Operating Expenses	5,814,547	4,777,854	
Net Operating Income	1,429,263	1,948,493	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	1,429,263	1,948,493	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	2,918	6,771	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	1,894,458	410,344	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	1,897,376	417,115	
Total Income	3,326,639	2,365,608	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	3,326,639	2,365,608	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	2,117,547	559,737	14
Amortization of Debt Discount and Expense (428)	153,917	84,855	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	164,552	193,074	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	2,436,016	837,666	
Net Income	890,623	1,527,942	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	14,352,111	12,824,169	20
Balance Transferred from Income (433)	890,623	1,527,942	21
Miscellaneous Credits to Surplus (434)	535,617	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	15,778,351	14,352,111	

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 Income from Nonutility Operations, Account 417.

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	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON SPECIAL FUNDS AND INVESTMENTS	1,894,458	5
Total (Acct. 419):	1,894,458	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
GAIN ON SALE OF LAND	535,617	9
Total (Acct. 434):	535,617	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
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)	2,918				2,918	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)	2,918	0	0	0	2,918	

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	7,243,810	0	0	0	7,243,810	1	
Less: interdepartmental sales	0		0	0	0	2	
Less: interdepartmental rents	0	0		0	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	5				5	5	
Other Increases or (Decreases) to Operating Revenues - Specify:							
NONE						0	6
Revenues subject to Wisconsin Remainder Assessment	7,243,805	0	0	0	7,243,805		

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	1,200,043		1,200,043	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	216,232		216,232	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	1,416,275	0	1,416,275	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	69,870,608	48,666,269	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	12,573,352	11,180,699	2
Net Utility Plant	57,297,256	37,485,570	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	57,297,256	37,485,570	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	18,713	28,546	8
Special Funds (125-128)	28,376,424	41,855,977	9
Total Other Property and Investments	28,395,137	41,884,523	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	348,862	2,443,400	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	100	100	12
Temporary Cash Investments (136)	513,060	489,777	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	1,688,336	1,436,269	15
Other Accounts Receivable (143)	4,123	3,637	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	74,898	71,780	18
Materials and Supplies (151-163)	338,175	341,367	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)	175,342	39,546	21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	3,142,896	4,825,876	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	620,179	769,068	24
Other Deferred Debits (182-186)	0	0	25
Total Deferred Debits	620,179	769,068	
Total Assets and Other Debits	89,455,468	84,965,037	

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)	1,570,874	1,570,874	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	15,778,351	14,352,111	28
Total Proprietary Capital	17,349,225	15,922,985	
LONG-TERM DEBT			
Bonds (221-222)	50,495,000	51,075,000	29
Advances from Municipality (223)	3,310,843	3,933,765	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	53,805,843	55,008,765	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	4,366,513	502,097	33
Payables to Municipality (233)	0	0	34
Customer Deposits (235)	5,081	3,500	35
Taxes Accrued (236)	940,728	940,728	36
Interest Accrued (237)	39,318	196,596	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	225,603	224,633	41
Total Current and Accrued Liabilities	5,577,243	1,867,554	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	0	0	44
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	12,723,157	12,165,733	49
Total Liabilities and Other Credits	89,455,468	84,965,037	

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 (101)	48,816,919	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)	997,370				5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	20,056,319				7
Total Utility Plant	69,870,608	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	12,573,352	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	12,573,352	0	0	0	
Net Utility Plant	57,297,256	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 111)

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	11,180,699				11,180,699	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	1,628,870				1,628,870	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	81,469				81,469	6
Accruals charged other						7
accounts (specify):						8
Clearing	43,166				43,166	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
Total credits	1,753,505	0	0	0	1,753,505	13
Debits during year						14
Book cost of plant retired	264,850				264,850	15
Cost of removal	61,216				61,216	16
Other debits (specify):						17
Reversal of prior years' excess dep	34,786				34,786	18
Total debits	360,852	0	0	0	360,852	19
Balance End of Year	12,573,352	0	0	0	12,573,352	20
						21
						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 (151)					0	0 1
Fuel stock expenses (152)					0	0 2
Plant mat. & oper. sup. (154)					0	0 3
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility (154)	338,175	341,367 2
Sewer utility (154)		0 3
Heating utility (154)		0 4
Gas utility (154)		0 5
Merchandise (155)		0 6
Other materials & supplies (156)		0 7
Stores expense (163)		0 8
Total Materials and Supplies	338,175	341,367

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)				
1993 Revenue Refundiiing Bonds	9,810	428	53,009	1
1994 G.O. Note	2,516	428	3,413	2
1995 G.O. Note	1,492	428	1,997	3
1996 G.O. Note	908	428	3,210	4
1997 G.O. Note	2,500	428	10,134	5
1998 BANS	76,154	428	190,384	6
1998 Revenue Bonds	10,127	428	78,010	7
Loss on 1993 Refunding	50,180	428	280,022	8
Total			620,179	
Unamortized premium on debt (251)				
NONE	0	0	0	9
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	1,570,874	1
Changes during year (explain):		2
Balance end of year	<u><u>1,570,874</u></u>	

BONDS (ACCTS. 221 AND 222)

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)	
Revenue Refunding Bonds	07/01/1993	01/01/2009	5.20%	5,680,000	1
1998 BANs	12/01/1998	07/01/2002	3.95%	39,820,000	2
Revenue Bonds 1998	12/02/1998	01/01/2014	4.60%	4,995,000	3
Total Bonds (Account 221):				50,495,000	
Total Reacquired Bonds (Account 222)				0	4

Net amount of bonds outstanding December 31: 50,495,000

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)	
Advances (223)					
1994 G.O. Note	06/01/1994	04/01/2002	4.60%	655,000	1
1995 G.O. Note	10/01/1995	10/01/2002	4.28%	540,000	2
1996 G.O. Note	08/01/1996	10/01/2006	4.93%	835,000	3
1997 G.O. Note	09/03/1997	04/01/2007	4.00%	1,185,000	4
1992 G.O. Note	02/01/1992	04/01/2001	5.28%	95,843	5
Total for Account 223				<u>3,310,843</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	940,728	1
Accruals:		
Charged water department expense	1,002,563	2
Charged electric department expense		3
Charged sewer department expense	38,404	4
Other (explain):		
NONE		5
Total Accruals and other credits	1,040,967	
Taxes paid during year:		
County, state and local taxes	940,728	6
Social Security taxes	91,803	7
PSC Remainder Assessment	8,436	8
Other (explain):		
NONE		9
Total payments and other debits	1,040,967	
Balance end of year	940,728	

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	1
Revenue Refunding Bonds 1993	0	317,578	317,578	0	2
Revenue Bonds - 1998	18,923	227,079	246,002	0	3
1998 BANS	131,074	1,572,890	1,703,964	0	4
Subtotal	149,997	2,117,547	2,267,544	0	
Advances from Municipality (223)					
1992 G.O. Notes	2,001	6,062	6,709	1,354	5
1994 G.O. Notes	10,347	34,435	36,751	8,031	6
1995 G.O. Notes	7,625	25,179	26,953	5,851	7
1996 G.O. Notes	11,553	42,721	43,885	10,389	8
1997 G.O. Notes	15,073	56,155	57,535	13,693	9
Subtotal	46,599	164,552	171,833	39,318	
Other Long-Term Debt (224)					
NONE	0			0	10
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	11
Subtotal	0	0	0	0	
Total	196,596	2,282,099	2,439,377	39,318	

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	12,165,733	0	0	0	0	12,165,733	1
Add credits during year:							
For Services	84,759					84,759	2
For Mains	472,665					472,665	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	12,723,157	0	0	0	0	12,723,157	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	1,748,958					1,748,958	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	18,713	2
Total (Acct. 124):	18,713	
Sinking Funds (125):		
RESERVE ACCOUNT	1,538,518	3
DEPRECIATION	500,000	4
REDEMPTION ACCOUNT	113,725	5
BOND CONSTRUCTION	26,224,181	6
Total (Acct. 125):	28,376,424	
Depreciation Fund (126):		
NONE		7
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		8
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		9
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		10
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		11
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	1,688,336	12
Electric		13
Sewer (Regulated)		14
Other (specify):		
NONE		15
Total (Acct. 142):	1,688,336	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		16

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 Accounts Receivable (143):	
Merchandising, jobbing and contract work	17
Other (specify):	
MISCELLANEOUS	4,123 18
Total (Acct. 143):	4,123
Receivables from Municipality (145):	
TAX ROLL - DELINQUENT BILLS AND SPECIAL ASSESSMENTS	74,898 19
Total (Acct. 145):	74,898
Prepayments (165):	
NONE	20
Total (Acct. 165):	0
Extraordinary Property Losses (182):	
NONE	21
Total (Acct. 182):	0
Preliminary Survey and Investigation Charges (183):	
NONE	22
Total (Acct. 183):	0
Clearing Accounts (184):	
NONE	23
Total (Acct. 184):	0
Temporary Facilities (185):	
NONE	24
Total (Acct. 185):	0
Miscellaneous Deferred Debits (186):	
NONE	25
Total (Acct. 186):	0
Payables to Municipality (233):	
NONE	26
Total (Acct. 233):	0
Other Deferred Credits (253):	
NONE	27
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	46,365,195	0	0	0	46,365,195	1	
Materials and Supplies	339,771	0	0	0	339,771	2	
Other (specify):						0	3
Less Average:							
Reserve for Depreciation	11,877,025	0	0	0	11,877,025	4	
Customer Advances for Construction					0	5	
Contributions in Aid of Construction	12,444,445	0	0	0	12,444,445	6	
Other (specify):						0	7
Average Net Rate Base	22,383,496	0	0	0	22,383,496		
Net Operating Income	1,429,263	0	0	0	1,429,263	8	
Net Operating Income as a percent of Average Net Rate Base							
	6.39%	N/A	N/A	N/A	6.39%		

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	1,570,874	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	15,065,231	3
Other (Specify):		4
Total Average Proprietary Capital	16,636,105	
Net Income		
Net Income	890,623	5
Percent Return on Proprietary Capital	5.35%	

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

Important Changes During the Year (Page F-22)

The PSC has approved a water rate increase as of January 13, 2000.

Per File DWCCA-190-JPL dated October 5, 1999, the PSC approved accelerated depreciation for the old water treatment plant.

During 1999, the water utility sold land for a gain of \$535,617.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

April 24, 2000

Mr. Tony Saucerman, Accountant
Appleton Water Department
100 North Appleton Street
Appleton, WI 54911-4702

1999 Analytical Review DWCCA-190-ELE

Dear Mr. Saucerman:

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. The Uniform System of Accounts provides that the cost of removing and resetting meters shall be charged to Account 663, Meter Expenses. It is noted on page W-10, line 23, column (g), that \$25,291 cost of removal was charged to accumulated depreciation for Account 346, Meters. Please confirm that cost of removal for meters will be charged to Account 663 in the future.
2. During our review, we noted that total Source of Supply Expenses, Water Operation & Maintenance Expenses schedule increased \$20,770 from last year. Please furnish a brief explanation of this increase.

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) 266-3768. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

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

ELE:tlk:w:\compl\Analytical Reviews\1999 analytical review letters\190.doc

cc: Mr. Charlie Goff

Replied received 5/18/00

1. confirmed
2. Increase in a/c 602, purchased water; water provided to Grand Chute was rerouted back to utility due to a perceived lack of water pressure due to malfunctioning meter at Grand Chute booster station. Meter has been

FINANCIAL SECTION FOOTNOTES

repaired.
ele

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	7,115,458	1
Total Sales of Water	7,115,458	
Other Operating Revenues		
Forfeited Discounts (470)	25,468	2
Miscellaneous Service Revenues (471)	30,281	3
Rents from Water Property (472)	31,429	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	41,174	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	128,352	
Total Operating Revenues	7,243,810	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	32,598	8
Pumping Expenses (620-633)	493,072	9
Water Treatment Expenses (640-652)	1,246,152	10
Transmission and Distribution Expenses (660-678)	813,400	11
Customer Accounts Expenses (901-905)	111,739	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	486,153	14
Total Operation and Maintenance Expenses	3,183,114	
Other Operating Expenses		
Depreciation Expense (403)	1,628,870	15
Amortization Expense (404-407)		16
Taxes (408)	1,002,563	17
Total Other Operating Expenses	2,631,433	
Total Operating Expenses	5,814,547	
NET OPERATING INCOME	1,429,263	

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	20	21	1,609	2
Industrial				3
Total Unmetered Sales to General Customers (460)	20	21	1,609	
Metered Sales to General Customers (461)				
Residential	22,596	1,200,492	3,237,599	4
Commercial	1,571	468,366	993,873	5
Industrial	87	539,834	862,018	6
Total Metered Sales to General Customers (461)	24,254	2,208,692	5,093,490	
Private Fire Protection Service (462)	250		112,509	7
Public Fire Protection Service (463)	24,309		771,771	8
Other Sales to Public Authorities (464)	56	77,632	139,847	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)	2	723,204	996,232	11
Interdepartmental Sales (467)				12
Total Sales of Water	48,891	3,009,549	7,115,458	

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)	
Grand Chute	Well	723,203	996,088	1
Waverly Beach	Well	1	144	2
Total		723,204	996,232	

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)	771,771	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)	771,771	
Forfeited Discounts (470):		
Customer late payment charges	25,468	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	25,468	
Miscellaneous Service Revenues (471):		
STANDBY CHARGE WAVERLY BEACH	5,341	7
MISCELLANEOUS REVENUE (TURN ON CHARGE PERMITS)	4,164	8
DAMAGE TO CITY PROPERTY	20,776	9
Total Miscellaneous Service Revenues (471)	30,281	
Rents from Water Property (472):		
LEASE REVENUE	31,429	10
Total Rents from Water Property (472)	31,429	
Interdepartmental Rents (473):		
NONE		11
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	41,009	12
Other (specify):		
HYDRANT TESTING	155	13
OTHER WATER REVENUES - MISCELLANEOUS JOBS	10	14
Total Other Water Revenues (474)	41,174	
Amortization of Construction Grants (475):		
NONE		15
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 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)		2
Purchased Water (602)	18,885	3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)	12,033	6
Maintenance of Structures and Improvements (611)	1,680	7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)		10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	32,598	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)	18,795	14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	237,038	17
Pumping Labor and Expenses (624)	194,987	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	4,167	20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)	22,955	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	15,130	25
Total Pumping Expenses	493,072	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)	185,527	26
Chemicals (641)	581,635	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	409,077	28
Miscellaneous Expenses (643)	6,979	29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)	749	32
Maintenance of Water Treatment Equipment (652)	62,185	33
Total Water Treatment Expenses	1,246,152	
 TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	81,805	34
Storage Facilities Expenses (661)		35
Transmission and Distribution Lines Expenses (662)	100,118	36
Meter Expenses (663)	29,609	37
Customer Installations Expenses (664)		38
Miscellaneous Expenses (665)	13,425	39
Rents (666)		40
Maintenance Supervision and Engineering (670)		41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)	42,478	43
Maintenance of Transmission and Distribution Mains (673)	300,887	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	89,375	46
Maintenance of Meters (676)	69,959	47
Maintenance of Hydrants (677)	85,712	48
Maintenance of Miscellaneous Plant (678)	32	49
Total Transmission and Distribution Expenses	813,400	
 CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		50
Meter Reading Labor (902)	26,180	51
Customer Records and Collection Expenses (903)	85,554	52
Uncollectible Accounts (904)	5	53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)		54
Total Customer Accounts Expenses	111,739	
SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	49,644	56
Office Supplies and Expenses (921)	29,771	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	61,190	59
Property Insurance (924)	16,033	60
Injuries and Damages (925)	22,838	61
Employee Pensions and Benefits (926)	257,671	62
Regulatory Commission Expenses (928)	19,262	63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	22,774	65
Rents (931)		66
Maintenance of General Plant (932)	6,970	67
Total Administrative and General Expenses	486,153	
Total Operation and Maintenance Expenses	3,183,114	

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		940,728	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		38,404	2
Net property tax equivalent		902,324	
Social Security		91,803	3
PSC Remainder Assessment		8,436	4
Other (specify): NONE			5
Total tax expense		<u>1,002,563</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			Calumet	Outagamie	Winnebago		1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.202600	0.206300	0.209200		3
County tax rate	mills		4.309300	4.762000	5.182700		4
Local tax rate	mills		8.897500	9.059000	9.188200		5
School tax rate	mills		9.893100	10.072600	10.216300		6
Voc. school tax rate	mills		1.834700	1.868000	1.894600		7
Other tax rate - Local	mills		0.000000	0.000000	0.000000		8
Other tax rate - Non-Local	mills		0.000000	0.000000	0.000000		9
Total tax rate	mills		25.137200	25.967900	26.691000		10
Less: state credit	mills		1.649600	1.602700	1.830700		11
Net tax rate	mills		23.487600	24.365200	24.860300		12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.897500	9.059000	9.188200		14
Combined School Tax Rate	mills		11.727800	11.940600	12.110900		15
Other Tax Rate - Local	mills		0.000000	0.000000	0.000000		16
Total Local & School Tax	mills		20.625300	20.999600	21.299100		17
Total Tax Rate	mills		25.137200	25.967900	26.691000		18
Ratio of Local and School Tax to Total	dec.		0.820509	0.808675	0.797988		19
Total tax net of state credit	mills		23.487600	24.365200	24.860300		20
Net Local and School Tax Rate	mills		19.271788	19.703536	19.838223		21
Utility Plant, Jan. 1	\$	48,666,269	6,575,932	41,211,862	878,475		22
Materials & Supplies	\$	341,367	0	341,367	0		23
Subtotal	\$	49,007,636	6,575,932	41,553,229	878,475		24
Less: Plant Outside Limits	\$	833,111	729,918	103,193	0		25
Taxable Assets	\$	48,174,525	5,846,014	41,450,036	878,475		26
Assessment Ratio	dec.		0.987244	0.969644	0.956009		27
Assessed Value	\$	46,803,051	5,771,442	40,191,779	839,830		28
Net Local & School Rate	mills		19.271788	19.703536	19.838223		29
Tax Equiv. Computed for Current Year	\$	919,807	111,226	791,920	16,661		30
Tax Equivalent per 1994 PSC Report	\$	940,728					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	940,728					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 \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	294,377		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	1,270,176		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	1,564,553	0	
PUMPING PLANT			
Land and Land Rights (320)	43,384		12
Structures and Improvements (321)	1,329,683	5,600	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	845,116		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	74,791		20
Total Pumping Plant	2,292,974	5,600	
WATER TREATMENT PLANT			
Land and Land Rights (330)	234,931		21
Structures and Improvements (331)	1,827,134		22
Water Treatment Equipment (332)	4,373,051	65,178	23
Total Water Treatment Plant	6,435,116	65,178	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	60,724		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			294,377	7
Wells and Springs (314)			0	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			1,270,176	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	1,564,553	
PUMPING PLANT				
Land and Land Rights (320)			43,384	12
Structures and Improvements (321)			1,335,283	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			845,116	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			74,791	20
Total Pumping Plant	0	0	2,298,574	
WATER TREATMENT PLANT				
Land and Land Rights (330)	71,631		163,300	21
Structures and Improvements (331)			1,827,134	22
Water Treatment Equipment (332)			4,438,229	23
Total Water Treatment Plant	71,631	0	6,428,663	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			60,724	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 \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, 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)	1,494,846		26
Transmission and Distribution Mains (343)	22,637,649	2,120,229	27
Fire Mains (344)	0		28
Services (345)	3,730,958	302,018	29
Meters (346)	2,363,324	590,827	30
Hydrants (348)	1,549,237	189,432	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	31,836,738	3,202,506	
GENERAL PLANT			
Land and Land Rights (389)	55,095		33
Structures and Improvements (390)	155,729	1,710,977	34
Office Furniture and Equipment (391)	50,738	220	35
Computer Equipment (391.1)	63,475		36
Transportation Equipment (392)	370,355	160,324	37
Stores Equipment (393)	3,521	3,227	38
Tools, Shop and Garage Equipment (394)	196,212	32,775	39
Laboratory Equipment (395)	29,149	2,206	40
Power Operated Equipment (396)	206,805	17,409	41
Communication Equipment (397)	60,212	32,000	42
SCADA Equipment (397.1)	592,799	7,507	43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	1,784,090	1,966,645	
Total utility plant in service directly assignable	43,913,471	5,239,929	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	43,913,471	5,239,929	

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)			1,494,846 26
Transmission and Distribution Mains (343)	78,938		24,678,940 27
Fire Mains (344)			0 28
Services (345)	1,751		4,031,225 29
Meters (346)	132,215		2,821,936 30
Hydrants (348)	15,760		1,722,909 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	228,664	0	34,810,580
GENERAL PLANT			
Land and Land Rights (389)			55,095 33
Structures and Improvements (390)	220		1,866,486 34
Office Furniture and Equipment (391)	3,203		47,755 35
Computer Equipment (391.1)			63,475 36
Transportation Equipment (392)	25,892		504,787 37
Stores Equipment (393)			6,748 38
Tools, Shop and Garage Equipment (394)	995		227,992 39
Laboratory Equipment (395)	2,974		28,381 40
Power Operated Equipment (396)			224,214 41
Communication Equipment (397)	2,902		89,310 42
SCADA Equipment (397.1)			600,306 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	36,186	0	3,714,549
Total utility plant in service directly assignable	336,481	0	48,816,919
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	336,481	0	48,816,919

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	197,573	2.22%	6,535	3
Wells and Springs (314)	0			4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	535,772	1.72%	21,847	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	733,345		28,382	
PUMPING PLANT				
Structures and Improvements (321)	544,351	2.70%	35,977	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	349,407	3.03%	25,607	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	47,522	4.00%	2,992	15
Total Pumping Plant	941,280		64,576	
WATER TREATMENT PLANT				
Structures and Improvements (331)	804,269	18.66%	340,943	16
Water Treatment Equipment (332)	2,386,514	13.49%	609,452	17
Total Water Treatment Plant	3,190,783		950,395	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	462,890	1.84%	27,759	19
Transmission and Distribution Mains (343)	2,065,857	0.77%	184,535	20
Fire Mains (344)	0			21
Services (345)	1,058,052	2.30%	89,265	22
Meters (346)	1,269,750	4.00%	203,361	23
Hydrants (348)	185,366	1.47%	24,050	24
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	5,041,915		528,970	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					204,108	3
314					0	4
315					0	5
316					557,619	6
317					0	7
	0	0	0	0	761,727	
321					580,328	8
322					0	9
323					0	10
324					0	11
325					375,014	12
326					0	13
327					0	14
328					50,514	15
	0	0	0	0	1,005,856	
331					1,145,212	16
332					2,995,966	17
	0	0	0	0	4,141,178	
341					0	18
342					490,649	19
343	78,938	10,975			2,160,479	20
344					0	21
345	1,751	16,220			1,129,346	22
346	132,215	25,291		(25,260)	1,290,345	23
348	15,760	8,730			184,926	24
349					0	25
	228,664	61,216	0	(25,260)	5,255,745	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	117,724	2.78%	28,109	26
Office Furniture and Equipment (391)	40,015	8.33%	4,102	27
Computer Equipment (391.1)	63,475	14.29%	9,071	28
Transportation Equipment (392)	304,760	5.70%	25,547	29
Stores Equipment (393)	3,706	5.26%	270	30
Tools, Shop and Garage Equipment (394)	138,079	6.67%	14,147	31
Laboratory Equipment (395)	10,442	3.57%	1,027	32
Power Operated Equipment (396)	125,186	10.00%	30,223	33
Communication Equipment (397)	45,763	9.09%	6,796	34
SCADA Equipment (397.1)	424,226	10.00%	59,655	35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	<u>1,273,376</u>		<u>178,947</u>	
Total accum. prov. directly assignable	11,180,699		1,751,270	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 <u><u>11,180,699</u></u>		 <u><u>1,751,270</u></u>	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390	220				145,613	26
391	3,203			221	41,135	27
391.1				(9,071)	63,475	28
392	25,892				304,415	29
393				(455)	3,521	30
394	995			2,014	153,245	31
395	2,974				8,495	32
396					155,409	33
397	2,902				49,657	34
397.1					483,881	35
398					0	36
399					0	37
	36,186	0	0	(7,291)	1,408,846	
	264,850	61,216	0	(32,551)	12,573,352	
					0	38
	264,850	61,216	0	(32,551)	12,573,352	

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		314,330		314,330	1
February		274,390		274,390	2
March		306,132		306,132	3
April		304,387		304,387	4
May		343,804		343,804	5
June		345,014		345,014	6
July		371,376		371,376	7
August		369,336		369,336	8
September		366,625		366,625	9
October		331,924		331,924	10
November		321,339		321,339	11
December		328,966		328,966	12
Total for year	0	3,977,623	0	3,977,623	
Less: Measured or estimated water used in main flushing and water treatment during year				84,081	13
Less: Other utility use				36,608	14
Other utility use explanation:					15
Main breaks, hydrant flushing, Fire Department use, metered and unmetered water sales from hydrants, new mains and services.					
Water pumped into distribution system				3,856,934	16
Less: Water sold				3,009,549	17
Losses and unaccounted for				847,385	18
Percent unaccounted for to the nearest whole percent (%)				22%	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					20
Major break in water main draining into river					
Maximum gallons pumped by all methods in any one day during reporting year				14,473	21
Date of maximum: 7/30/1999					22
Cause of maximum:					23
Heat and dry weather					
Minimum gallons pumped by all methods in any one day during reporting year				7,576	24
Date of minimum: 4/3/1999					25
Total KWH used for pumping for the year				5,649,582	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)
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NONE

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)	
LAKE WINNEBAGO	1	1,200	10	48	1

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	LAKE WINNEBAGO #1	LAKE WINNEBAGO #2	LAKE WINNEBAGO #3	1
Location	ONEIDA STREET	ONEIDA STREET	ONEIDA STREET	2
Purpose	P	P	P	3
Destination	T	T	T	4
Pump Manufacturer	ALLIS CHALMERS	ALLIS CHALMERS	ALLIS CHALMERS	5
Year Installed	1970	1970	1970	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	2,085	4,170	5,555	8
Pump Motor or Standby Engine Mfr	ALLIS CHALMERS	ALLIS CHALMERS	ALLIS CHALMERS	9
Year Installed	1970	1970	1970	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	75	125	250	12
				13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	LAKE WINNEBAGO #4	PLANT #1	PLANT #2	14
Location	ONEIDA STREET	337 W. WATER STREET	337 W. WATER STREET	15
Purpose	P	P	P	16
Destination	T	D	D	17
Pump Manufacturer	ALLIS CHALMERS	WORTHINGTON	WORTHINGTON	18
Year Installed	1970	1988	1988	19
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	7,645	3,472	2,083	21
Pump Motor or Standby Engine Mfr	ALLIS CHALMERS	U.S. MOTOR	U.S. MOTOR	22
Year Installed	1970	1988	1988	23
Type	ELECTRIC	ELECTRIC	ELECTRIC	24
Horsepower	250	150	250	25
				26

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	PLANT #3	PLANT #4	PLANT #5	1
Location	337 W WATER STREET	337 W. WATER STREET	1015 W. LINDBERGH	2
Purpose	P	P	B	3
Destination	D	D	D	4
Pump Manufacturer	WORTHINGTON	WORTHINGTON	GOULDS	5
Year Installed	1988	1988	1986	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	CENTRIFUGAL	7
Actual Capacity (gpm)	4,861	6,250	1,200	8
Pump Motor or Standby Engine Mfr	U.S. MOTOR	FAIRBANKS MORSE	SEIMENS	10
Year Installed	1988	1988	1986	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	300	400	30	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	PLANT #6			14
Location	1015 W. LINDBERGH			15
Purpose	B			16
Destination	D			17
Pump Manufacturer	GOULDS			18
Year Installed	1998			19
Type	CENTRIFUGAL			20
Actual Capacity (gpm)	1,700			21
Pump Motor or Standby Engine Mfr	SEIMENS			23
Year Installed	1998			24
Type	ELECTRIC			25
Horsepower	40			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	LINDBERGH	MATTHIAS	ONEIDA	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	3
Year constructed	1964	1988	1951	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	140	168	168	6
Total capacity in gallons	2,000,000	1,000,000	500,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)				9
Points of application (wellhouse, central facilities, booster station, other)				10
Filters, type (gravity, pressure, other, none)				11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				12
Is a corrosion control chemical used (yes, no)?				13
Is water fluoridated (yes, no)?				14
				15
				16
				17
				18
				19
				20
				21
				22
				23
				24
				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	PLANT 1	PLANT 2	PROSPECT	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	4
				5
Year constructed	1940	1970	1910	6
				7
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	8
				9
Elevation difference in feet (See Headnote 3.)	10	10	60	10
				11
Total capacity in gallons	1,000,000	1,000,000	2,250,000	12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)				14
				15
Points of application (wellhouse, central facilities, booster station, other)				16
				17
Filters, type (gravity, pressure, other, none)				18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				20
				21
Is a corrosion control chemical used (yes, no)?				22
				23
Is water fluoridated (yes, no)?				24
				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	RIDGEWAY	WALNUT		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET		3
Year constructed	1986	1915		4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		5
Elevation difference in feet (See Headnote 3.)	168	178		6
Total capacity in gallons	300,000	500,000		7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)		GAS		9
Points of application (wellhouse, central facilities, booster station, other)		CENTRAL FACILITIES		10
Filters, type (gravity, pressure, other, none)		GRAVITY		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		23.0000		12
Is a corrosion control chemical used (yes, no)?		Y		13
Is water fluoridated (yes, no)?		Y		14

WATER MAINS

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

								Number of Feet	
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)		
M	D	1.000	483	0	0	0	483	1	
M	D	1.500	1,341	0	0	0	1,341	2	
M	D	4.000	56,500	0	5,482	0	51,018	3	
P	D	4.000	639	0	0	0	639	4	
M	D	6.000	390,146	0	15,268	0	374,878	5	
P	D	6.000	1,971	0	80	0	1,891	6	
M	D	8.000	508,418	0	2,389	0	506,029	7	
P	D	8.000	254,037	34,076	117	0	287,996	8	
M	D	10.000	5,325	0	0	0	5,325	9	
M	D	12.000	194,105	0	1,575	0	192,530	10	
P	D	12.000	104,608	7,611	0	0	112,219	11	
M	T	16.000	48,544	6,330	0	0	54,874	12	
M	T	18.000	1,302	0	0	0	1,302	13	
M	T	20.000	11,272	558	0	0	11,830	14	
M	T	24.000	12,404	0	0	0	12,404	15	
M	T	30.000	2,248	0	0	0	2,248	16	
Total Within Municipality			1,593,343	48,575	24,911	0	1,617,007		
P	D	8.000	184	0	0	0	184	17	
M	D	12.000	10,069	0	0	0	10,069	18	
P	D	12.000	1,422	0	0	0	1,422	19	
P	S	36.000	162	0	0	0	162	20	
P	S	42.000	18,158	0	0	0	18,158	21	
Total Outside of Municipality			29,995	0	0	0	29,995		
Total Utility			1,623,338	48,575	24,911	0	1,647,002		

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	814	0	40	0	774		1
M	0.750	13,290	0	7	0	13,283		2
M	1.000	9,417	656	8	0	10,065		3
M	1.500	479	7	0	0	486		4
M	2.000	269	3	0	0	272		5
M	3.000	1	0	0	0	1		6
M	4.000	127	3	0	0	130		7
P	6.000	8	0	0	0	8		8
M	6.000	152	1	0	0	153		9
P	8.000	9	0	0	0	9		10
M	8.000	121	3	0	0	124		11
P	12.000	1	0	0	0	1		12
M	12.000	27	1	0	0	28		13
Total Utility		24,715	674	55	0	25,334	0	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	14,272	0	1	0	14,271	2,897	1
0.750	7,670	288	9	0	7,949	747	2
1.000	2,111	36	26	0	2,121	164	3
1.500	312	30	17	0	325	77	4
2.000	239	40	37	0	242	55	5
3.000	107	13	13	0	107	18	6
4.000	88	9	11	0	86	18	7
6.000	20	0	7	0	13	8	8
8.000	3	0	0	0	3	0	9
12.000	1	0	0	0	1	0	10
Total:	24,823	416	121	0	25,118	3,984	

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	13,751	373	4	2	0	141	14,271	1
0.750	7,127	415	16	9	0	382	7,949	2
1.000	1,677	329	18	10	0	87	2,121	3
1.500	6	274	13	8	0	24	325	4
2.000	0	131	20	15	0	76	242	5
3.000	0	43	6	13	0	45	107	6
4.000	0	19	15	12	0	40	86	7
6.000	0	5	4	3	1	0	13	8
8.000	0	0	1	0	2	0	3	9
12.000	0	0	0	0	1	0	1	10
Total:	22,561	1,589	97	72	4	795	25,118	

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	2				2	1
Within Municipality	2,510	138	82		2,566	2
Total Fire Hydrants	2,512	138	82	0	2,568	
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: 2,566
 Number of distribution system valves end of year: 4,817
 Number of distribution valves operated during year: 2,335

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service (Page W-08)

Expansion/renovation of Municipal Services building.
Purchased three vans and two trucks.

Accumulated Provision for Depreciation - Water (Page W-10)

Adjustments required to correct over depreciated assets in 1998.

Water Mains (Page W-17)

Financing provided by:

Special Assessments:	\$10,924
Developer:	286,557
City:	175,184

Water Services (Page W-18)

Financing provided by:

Customers	10,956
Developer	40,552
City	33,251
